

CHILD POVERTY (SCOTLAND) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 12 – Final report

40. **Section 12** applies to the progress report prepared for the financial year beginning 1 April 2030 (the end of the reporting period for the 2030 targets). Subsection (2) sets out that the report must include data on the percentage of children living in households in Scotland in that year: (a) in relative poverty (see section 3), (b) in absolute poverty (see section 4), (c) in combined low income and material deprivation (see section 5) and (d) in persistent poverty (see section 6).
41. Subsection (3) states that whether or not the 2030 targets are deemed to have been met will be determined by reference to the percentages given in the report against the four measurements mentioned in subsection (2). Subsection (4) sets out a requirement for the final report to explain, where any of the 2030 targets has not been met, why this is the case.