

CHILD POVERTY (SCOTLAND) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 11 – Report on interim targets

38. This section applies to the progress report prepared for the financial year beginning with 1 April 2024 (the year in which statistics will be available for the interim target year 2023/24). Subsection (2) sets out that the report must include data on the percentage of children living in households in Scotland in the financial year beginning with 1 April 2023 who were (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).
39. Subsection (3) states that whether or not the interim 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 report to explain, where any of the interim targets has not been met, why this is the case.