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# Child Poverty: Scotland & New Zealand

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Following the NI Audit Office report on child poverty in NI published in March 2024, this report provides additional detail on the child poverty strategies of Scotland and New Zealand.

This information is provided to Members of the Legislative Assembly (MLAs) in support of their duties, and is not intended to address the specific circumstances of any particular individual. It should not be relied upon as professional legal advice, or as a substitute for it.

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## Key Points

- Scotland's strategy, 'Best Start, Bright Futures' (2022-26), was developed in response to the Child Poverty (Scotland) Act 2017, setting measurable targets to reduce child poverty by 2030.
  - Scotland aims to reduce relative child poverty to 18% by 2023-24 and 10% by 2030, with additional targets for absolute poverty, material deprivation, and persistent poverty.
  - The strategy targets vulnerable family types, such as lone-parent households and minority ethnic families, and designs programmes with community engagement.
  - The strategy is well-structured and specific, with clear, costed actions and interim monitoring. It has strong collaboration among stakeholders and independent scrutiny by the Poverty and Inequality Commission.
  - However, recently published data suggests that the strategy's interim targets are unlikely to be met. Challenges facing the strategy include the impacts of the cost-of-living crisis and gaps in data from the COVID-19 years complicating evaluation.
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- New Zealand's open-ended 'Child and Youth Wellbeing Strategy' was developed in response to legislation including the Child Poverty Reduction Act 2018.
  - New Zealand's strategy focuses on six high-level outcomes including that children have what they need. There is a legal requirement to set out measures for these outcomes through a linked monitoring system of 36 indicators. The strategy focuses on low income measures before and after housing costs, material hardship, and poverty persistence.
  - The strategy saw an initial decrease in poverty figures from its launch in 2018, but in recent years data shows a reversal in this trend. 12.5% of the total number of children in New Zealand experienced material hardship in 2022/23. This is a 2-percentage point increase from 2021/22.

# Introduction

The Northern Ireland Audit Office (NIAO) published a report on child poverty in Northern Ireland in March 2024. The report pointed to Scotland as having the most clearly structured strategy to reduce child poverty across the UK regions.<sup>1</sup> This brief will take a closer look at the Scottish strategy, as well as the child poverty strategy in New Zealand.

Whilst the NIAO report does not make specific mention of New Zealand, like Scotland, the country has made tackling child poverty one of its central ambitions since 2018.<sup>2</sup>

## 1 Scotland's Child Poverty Strategy

### 1.1 Background

The Scottish Government established its comprehensive 'Tackling Child Poverty Delivery Plan', and its 2022-26 specific, 'Best Start, Bright Futures'<sup>3</sup> plan in response to the Child Poverty (Scotland) Act 2017.<sup>4</sup>

According to the NIAO report, 'in contrast with the lack of specific, tangible, and costed actions in the NI strategy', the Scottish plan is well-structured, actionable, and clearly outlines the necessary resources for effective implementation.<sup>5</sup>

The Child Poverty Act 2017 establishes four measurable targets for reducing child poverty by 2030, with interim goals set for 2023/24. These are that:

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<sup>1</sup> Northern Ireland Audit Office, Child Poverty in Northern Ireland, [NI Audit Office Report - Child Poverty in Northern Ireland.pdf](#), March 2024, pg 37.

<sup>2</sup> Department of the Prime Minister and Cabinet, <https://www.dpmc.govt.nz/our-programmes/special-programmes/historical-programmes/child-wellbeing-and-poverty-reduction/child-wellbeing-and-poverty-reduction-group>

<sup>3</sup> Scottish Government, Best Start, Bright Futures, Tackling Child Poverty Delivery Plan 2022-2026, [Best Start, Bright Futures: Tackling Child Poverty Delivery Plan 2022-2026 \(www.gov.scot\)](#), March 2022.

<sup>4</sup> <https://www.legislation.gov.uk/asp/2017/6>

<sup>5</sup> As cited in footnote 1, pg37.

- Fewer than 18% of children will live in relative poverty in 2023-24, reducing to fewer than 10% by 2030.
- Fewer than 14% of children will live in absolute poverty in 2023-24, reducing to fewer than 5% by 2030.
- Fewer than 8% of children will live in combined low income and material deprivation in 2023-24, reducing to fewer than 5% by 2030.
- Fewer than 8% of children will live in persistent poverty in 2023-24, reducing to fewer than 5% by 2030.<sup>6</sup>

By setting four distinct targets, the approach aims to provide a clearer picture of progress, minimising distortion from inflation. Whether or not Scotland has met the interim targets will not be known until data is published in early 2025.

The Scottish delivery plan prioritises actions based on 'priority family types' that evidence indicates are most vulnerable to poverty. These include:

- Lone parent households
- Minority ethnic households
- Households with three or more children
- Households with disabled individuals
- Households with babies under the age of one year
- Households with mothers aged 25 or younger

These family types are then used to develop programmes by ensuring they are represented on People Panels and community tests of change. The family types also provide a useful way of monitoring and evaluating the impact of policies.<sup>7</sup>

## 1.2 Successes of the Scottish Strategy

1.2.1 The NIAO highlighted the clarity of focus of the Scottish strategy in its 2024 report as best practice. In particular, the NIAO commended the strategy's

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<sup>6</sup> <https://www.legislation.gov.uk/asp/2017/6>

<sup>7</sup> Scottish Government, Best Start, Bright Futures, Tackling Child Poverty Delivery Plan 2022-2026, [Best Start, Bright Futures: Tackling Child Poverty Delivery Plan 2022-2026 \(www.gov.scot\)](https://www.gov.scot/publications/best-start-bright-futures-tackling-child-poverty-delivery-plan-2022-2026/pages/52), March 2022, pg 52.

specificity and measurability of targets.<sup>8</sup> For instance, Scotland's 'School Age Childcare Delivery Framework' focuses on priority family types through community-level engagement and targets.<sup>9</sup> This is in contrast with the NI strategy where the majority of programmes have been identified by the NIAO report to be universal in scope, and not specifically designed to dovetail with the strategy. Consequently, the report finds where Scotland has been able to evaluate the effectiveness of its child poverty policy package, Northern Ireland has struggled.<sup>10</sup>

1.2.2 The Scottish strategy is commendable not only for its focus but also for the well-structured delivery plan that accompanies it which includes definitive and costed actions. The structure of the plan also facilitates regular monitoring – measuring outcomes against interim targets.<sup>11</sup>

1.2.3 Set out in the delivery plan,<sup>12</sup> and evidenced in the progress reports published by the Government to date,<sup>13</sup> is a commitment to preventative interventions by investing in early years programmes and holistic all family support. For example, the 'Whole Family Wellbeing Fund' aims to support families before a crisis point is reached.<sup>14</sup> Programmes such as this one have specific targets, funding, a clear allocation of responsibilities, and an evaluation framework embedded into the programme's structure.

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<sup>8</sup> Northern Ireland Audit Office, Child Poverty in Northern Ireland, [NI Audit Office Report - Child Poverty in Northern Ireland.pdf](#), March 2024, pg 37.

<sup>9</sup> Scottish Government, <https://www.gov.scot/publications/school-age-childcare-delivery-framework/>, October 2023.

<sup>10</sup> Northern Ireland Audit Office, Child Poverty in Northern Ireland, [NI Audit Office Report - Child Poverty in Northern Ireland.pdf](#), March 2024, pg 37.

<sup>11</sup> Poverty and Inequality Commission, [Poverty-and-Inequality-Commission-Annual-Report-2023-24-.pdf \(povertyinequality.scot\)](#), May 2024.

<sup>12</sup> Scottish Government, Best Start, Bright Futures, Tackling Child Poverty Delivery Plan 2022-2026, [Best Start, Bright Futures: Tackling Child Poverty Delivery Plan 2022-2026 \(www.gov.scot\)](#), March 2022, pg 29.

<sup>13</sup> Scottish Government, <https://www.gov.scot/binaries/content/documents/govscot/publications/progress-report/2024/06/best-start-bright-futures-tackling-child-poverty-progress-report-2023-24/documents/best-start-bright-futures-tackling-child-poverty-progress-report-2023-24/govscot%3Adocument/best-start-bright-futures-tackling-child-poverty-progress-report-2023-24.pdf>, June 2024.

<sup>14</sup> Scottish Government, <https://www.gov.scot/policies/girfec/whole-family-wellbeing-funding/>

1.2.4 Based on current data, take-up of poverty reduction programmes is greater in Scotland than in NI.<sup>15</sup> This is most likely because Scottish policy units have prioritised accessibility of digital services alongside in-person support.

1.2.5 Collaborative working amongst stakeholders has largely been successful in Scotland. These stakeholders include government departments, local authorities, the Poverty and Inequality Commission, and the public.<sup>16</sup> For example, several interventions have been co-designed with priority family types such as the 'Funding Early Learning and Childcare Programme.'<sup>17</sup> Meanwhile in NI, the NIAO Report stated that there is evidence of 'siloed working' which in their opinion, 'leads to siloed interventions and ultimately to poorer outcomes.'<sup>18</sup>

1.2.6 In addition to annual 'Best Start, Bright Futures' progress reports, the Scottish strategy is further scrutinised by the Poverty and Inequality Commission. As the NIAO report states, 'this level of independent scrutiny draws attention to potential issues, weaknesses in delivery and gives policy makers the opportunity and impetus to respond.'<sup>19</sup>

1.2.7 Separate from what is set out in the strategy, Scotland has demonstrated its commitment to reducing child poverty by prioritising it as an issue publicly. For example, First Minister Swinney reaffirmed eradicating child poverty as a central component of his Programme for Government in September 2024.<sup>20</sup>

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<sup>15</sup> Poverty and Inequality Commission, [Poverty-and-Inequality-Commission-Annual-Report-2023-24-.pdf \(povertyinequality.scot\)](https://www.povertyinequality.scot/Poverty-and-Inequality-Commission-Annual-Report-2023-24-.pdf), May 2024, pg16.

<sup>16</sup> As cited directly above, pg12.

<sup>17</sup> Scottish Government, <https://www.mygov.scot/childcare-costs-help/funded-early-learning-and-childcare>, March 2024.

<sup>18</sup> Northern Ireland Audit Office, Child Poverty in Northern Ireland, [NI Audit Office Report - Child Poverty in Northern Ireland.pdf](https://www.niauditoffice.gov.uk/NI-Audit-Office-Report-Child-Poverty-in-Northern-Ireland.pdf), March 2024, pg 42.

<sup>19</sup> As cited directly above, pg37.

<sup>20</sup> BBC News, <https://www.bbc.co.uk/news/articles/cwyj08103040>.

### 1.3 Problematic Areas for the Scottish Strategy

1.3.1 Figures released this year show that Scottish child poverty levels have at best plateaued, and at worst increased.<sup>21</sup> The period for the interim targets has now passed, but the statistics for 2023-24 will not be available until March 2025. At 26% in 2022-23, the year before the interim targets are due to be met, relative poverty for children sits well above the target of 18%. Similarly, the other three measures are currently 9, 4 and 6 percentage points higher than the targets. Consequently, Scotland is on course to miss its interim targets, and most likely its 2030 targets as well.<sup>22</sup>

**Table 1: Scotland's Tackling Child Poverty Delivery Plan Targets (latest update 2022-23)**

	Statistics for each year(s)						Target levels (to be less than)	
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023 (Interim)	2030 (Final)
<b>Relative poverty</b> (% of children, after housing costs)	24%	23%	26%	-	23%	26%	18%	10%
<b>Absolute poverty</b> (% of children, after housing costs)	22%	20%	23%	-	19%	23%	14%	5%
<b>Combined low income &amp; material deprivation</b> (% of children, after housing costs)	14%	12%	12%	-	9%	12%	8%	5%
	2013-17	2014-18	2015-19	2016-20	2017-21	2018-22		
<b>Persistent poverty</b> (% children, after housing costs)	16%	15%	18%	13%	15%	14%	8%	5%

Source: Poverty and Inequality Commission, *Child Poverty Delivery Plan Progress 2023-24*.  
[Poverty-and-Inequality-Commission-Annual-Report-2023-24-.pdf \(povertyinequality.scot\)](#)

1.3.2 There are some concerns regarding the purpose and application of the priority family types model. In addition to greater clarity, the Poverty and Inequality Commission has recommended that evidence related to these priority groups be more extensively utilised during the development phase. They also suggest that data should be better leveraged to refine or adjust actions and

<sup>21</sup> Poverty and Inequality Commission, [Poverty-and-Inequality-Commission-Annual-Report-2023-24-.pdf \(povertyinequality.scot\)](#), May 2024, pg9.

<sup>22</sup> As cited directly above.



delivery. Furthermore, there should be increased co-design with these groups and a more thorough consideration of intersectionality.<sup>23</sup>

1.3.3 Local Child Poverty Action Reports, which are jointly developed by local authorities and Territorial Health Boards to outline activities and commitments to reducing child poverty in local areas, have revealed that data is not always being well used to inform planning and delivery of processes. Moreover, these reports are not clearly demonstrating how local interventions are being targeted.<sup>24</sup>

## 1.4 Additional Comments

1.4.1 Despite current figures suggesting interim targets will be missed, the Scottish Government have said that their modelling suggests that relative poverty is expected to be approximately 9 percentage points lower than it would have been in 2023/24 without the implementation of the strategy interventions.<sup>25</sup>

1.4.2 The Scottish government has more extensive powers in some areas than the NI Executive including on social security.

1.4.3 Scotland have encountered challenges due to the cost of living crisis. In terms of monitoring and evaluation, there are also evidential gaps in that data due to COVID-19 pandemic.

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<sup>23</sup> Poverty and Inequality Commission, [Poverty and Inequality Commission Annual Report 2023-24](https://www.povertyinequality.scot/publications/annual-report-2023-24), May 2024, pg9.

<sup>24</sup> Scottish Government, <https://www.gov.scot/binaries/content/documents/govscot/publications/progress-report/2024/06/best-start-bright-futures-tackling-child-poverty-progress-report-2023-24/documents/best-start-bright-futures-tackling-child-poverty-progress-report-2023-24/best-start-bright-futures-tackling-child-poverty-progress-report-2023-24/govscot%3Adocument/best-start-bright-futures-tackling-child-poverty-progress-report-2023-24.pdf>, June 2024, pg57.

<sup>25</sup> Scottish Government, <https://www.gov.scot/binaries/content/documents/govscot/publications/progress-report/2024/06/best-start-bright-futures-tackling-child-poverty-progress-report-2023-24/documents/best-start-bright-futures-tackling-child-poverty-progress-report-2023-24/best-start-bright-futures-tackling-child-poverty-progress-report-2023-24/govscot%3Adocument/best-start-bright-futures-tackling-child-poverty-progress-report-2023-24.pdf>, June 2024, pg4.

## 2 New Zealand's Child Poverty Strategy

### 2.1 Background

New Zealand's strategy is an open-ended integrated policy plan led by the Child Wellbeing and Poverty Reduction Group originally stationed in the Department of Prime Minister and Cabinet but moved to the Ministry of Social Development and Employment in May 2024.<sup>26</sup> The strategy is the Government's response to the Child Poverty Reduction Act 2018.<sup>27</sup>

The strategy was developed through broad consultations with Māori and iwi groups, community groups, NGOs, the government, the public, and children.<sup>28</sup>

The strategy identifies six high-level and interconnected outcomes: children and young people are loved, safe and nurtured; children and young people have what they need; children and young people are happy and healthy; children and young people are learning and developing; children and young people are accepted, respected and connected; children and young people are involved and empowered.<sup>29</sup>

The government is required by law to set out measures for these outcomes and so a linked monitoring system of 36 indicators - the Child and Youth Wellbeing Indicators - was subsequently developed. These indicators are featured in the annual progress report for the integrated plan.

There are four primary measures of poverty and hardship for which the Government must set targets:

- Low income before housing costs (below 50% of median income, moving line)

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<sup>26</sup> Ministry of Social Development, [child-poverty-report-2024.pdf \(msd.govt.nz\)](https://www.msd.govt.nz/publications/child-poverty-report-2024.pdf), August 2024.

<sup>27</sup> Child Poverty Reduction Act 2018, <https://www.legislation.govt.nz/act/public/2018/0057/18.0/whole.html>.

<sup>28</sup> New Zealand Government, [child-and-youth-wellbeing-strategy-cpri-annual-report-july-2022-to-june-2023.pdf \(msd.govt.nz\)](https://www.msd.govt.nz/publications/child-and-youth-wellbeing-strategy-cpri-annual-report-july-2022-to-june-2023.pdf), April 2024.

<sup>29</sup> As cited directly above.

- Low income after housing costs (below 50% of median income, fixed line)
- A measure of material hardship (reflecting the proportion of children living in households with hardship rates below a standard threshold)
- A measure of poverty persistence (currently being developed, reflecting the proportion of children living in households experiencing poverty over several years, based on at least one of the measures above). (The Act requires reporting on persistent poverty from 2025/26 on.)<sup>30</sup>

There are also six supplementary measures set out in the Act. These allow further international comparison, and ensure that trends at different levels of severity can be monitored and reported on.<sup>31</sup>

## 2.2 Successes of the New Zealand Strategy

2.2.1 New Zealand's 'Child and Youth Wellbeing Strategy' was informed by extensive engagement with over 6,000 children and young people during the design stages, with at least 420 individuals sharing their personal experience of growing up in poverty. The participants also included children living in state care, with a disability, from rural areas, with refugee backgrounds, who identify as LGBTIQ+, who are recent migrants, and who have received a mental health diagnosis.<sup>32</sup> The legislation<sup>33</sup> underpinning the strategy requires it be reviewed every three years with Cabinet agreeing to go beyond minimal consultation requirements at these review points and consult a targeted group of key stakeholders, namely young people themselves.<sup>34</sup>

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<sup>30</sup> Child Poverty Reduction Act 2018, <https://www.legislation.govt.nz/act/public/2018/0057/18.0/whole.html>.

<sup>31</sup> As cited directly above.

<sup>32</sup> Ministry of Social Development, [child-poverty-report-2024.pdf \(msd.govt.nz\)](#), August 2024.

<sup>33</sup> Children's Amendment Act 2018, [Children's Amendment Act 2018 No 58, Public Act – New Zealand Legislation](#).

<sup>34</sup> New Zealand Government, [child-and-youth-wellbeing-strategy-cpri-annual-report-july-2022-to-june-2023.pdf \(msd.govt.nz\)](#), April 2024.

2.2.2 The government is required to report annually to the Parliament on its progress in achieving the strategy's outcomes. The Act requires 10-year targets to be set, as well as 3-year intermediate targets that support the 10-year long-term targets. Any change to the strategy is examined in accordance with national law, the United Nations' Convention on the Rights of the Child, and the Convention on the Rights of People with Disabilities. Regular reporting requirements have provided a high level of transparency and accountability.<sup>35</sup>

2.2.3 New Zealand's wellbeing budgeting efforts has included a child wellbeing priority area linked to the strategy. The OECD'S evaluation of the strategy has shown that including a child wellbeing priority area into the budget process makes it easier for officials to consider the integrated plan for child wellbeing in policy development.<sup>36</sup> Assessing budget bids against this child wellbeing priority has evidenced that government policy and investment decisions are primarily aligned with the integrated plans.<sup>37</sup>

2.2.4 Māori and iwi groups, community groups, NGOs, and government departmental officials have reported that the strategy is easy to use and drives cross-government collaboration. Combined with strong stakeholder engagement and a multi-layered oversight model, the result is a strategy that has considerable buy-in and reach across New Zealand's policy landscape.<sup>38</sup>

## 2.3 Problematic Areas for the New Zealand Strategy

2.3.1 The latest figures show that on two of the primary measures of assessing child poverty the trajectory of progress since 2017 has now reversed.

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<sup>35</sup> Ministry of Social Development, [child-poverty-report-2024.pdf \(msd.govt.nz\)](#), August 2024.

<sup>36</sup> OECD, New Zealand's Child and Youth Wellbeing Strategy, [https://www.oecd.org/en/publications/well-being-knowledge-exchange-platform-kep\\_93d45d63-en/new-zealand-s-child-and-youth-wellbeing-strategy\\_536ab28d-en.html](https://www.oecd.org/en/publications/well-being-knowledge-exchange-platform-kep_93d45d63-en/new-zealand-s-child-and-youth-wellbeing-strategy_536ab28d-en.html), November 2023.

<sup>37</sup> Ministry of Finance, [Budget 2024 Child Poverty Report \(treasury.govt.nz\)](#), May 2024.

<sup>38</sup> OECD, New Zealand's Child and Youth Wellbeing Strategy, [https://www.oecd.org/en/publications/well-being-knowledge-exchange-platform-kep\\_93d45d63-en/new-zealand-s-child-and-youth-wellbeing-strategy\\_536ab28d-en.html](https://www.oecd.org/en/publications/well-being-knowledge-exchange-platform-kep_93d45d63-en/new-zealand-s-child-and-youth-wellbeing-strategy_536ab28d-en.html), November 2023.

12.5% of the total number of children in New Zealand experienced material hardship in 2022/23. This is a 2-percentage point increase from 2021/22.<sup>39</sup>

2.3.2 Several stakeholders have voiced the opinion that the strategy is too broad with a lack of clarity concerning priority outcomes and the prioritisation of actions.<sup>40</sup>

2.3.3 Interviews with government officials conducted by Allen and Clarke Regulatory and Policy Specialists reveals internal doubts over whether or not the strategy is the actual driving force behind policy development and refinement, investment, and actions.<sup>41</sup>

2.3.4 A central critique of the strategy from Māori and NGO representatives interviewed by Allen and Clarke consultants is that whilst it gives Māori a voice, it does not adequately delegate authority and responsibility to communities. Consequently, this also means that the strategy is not adequately accountable to those social groups identified as particularly impacted by child poverty.<sup>42</sup>

2.3.5 New Zealand's relatively new National Party-led coalition government has presided over funding cuts for the collection of child poverty data through Stats NZ surveying,<sup>43</sup> whilst the Child Wellbeing and Poverty Reduction Group has been moved out of the Department of Prime Minister and Cabinet Office.<sup>44</sup> The potential impacts of these changes are not yet known.

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<sup>39</sup> Children and Young People's Commission, Mana Mokopuna, [We've tackled child poverty before, and we should do it again | Mana Mokopuna](#), September 2024.

<sup>40</sup> Allen and Clarke, Process Evaluation of the Child and Youth Wellbeing Strategy, <https://ndhadeliver.natlib.govt.nz/webarchive/20240412190031/https://www.childyouthwellbeing.govt.nz/resources/process-evaluation-child-and-youth-wellbeing-strategy>, February 2022.

<sup>41</sup> As cited directly above.

<sup>42</sup> Children and Young People's Commission, Mana Mokopuna, [We've tackled child poverty before, and we should do it again | Mana Mokopuna](#), September 2024.

<sup>43</sup> Newsroom, <https://newsroom.co.nz/2024/04/04/stats-nz-scraps-survey-gathering-key-child-poverty-data/>, April 2024.

<sup>44</sup> <https://www.dpmc.govt.nz/our-programmes/special-programmes/historical-programmes/child-wellbeing-and-poverty-reduction>

## 2.4 Additional Comments

New Zealand's Ministry of Social Development (MSD) intends to publish a full Child Poverty Report in early 2025.

## 3 Considerations for Northern Ireland's Child Poverty Strategy

- Over the six years that Scotland and New Zealand have developed their child poverty strategies, both countries have benefitted from the prioritisation given to tackling the causes and impacts by the respective governments. The Northern Ireland draft programme for government does not currently include any specific mention of tackling child poverty.
- Both strategies have been commended for their clarity, measurable targets, effective implementation monitoring, and inclusive co-design approach.
- By measuring poverty persistence, Scotland and New Zealand have been able to identify groups most likely to be trapped in long-term poverty, allowing for more targeted and effective interventions. It has also enabled policymakers to assess the long-term impact of their respective anti-poverty strategies and address deeper systemic issues that contribute to sustained poverty. The NI Strategy does not currently measure poverty persistence.
- Both Scotland and New Zealand appear to have missed their interim targets. Whilst challenges such as cost of living and missing COVID-19 data are likely to be relevant factors, further analysis is needed. Scotland will publish a report on its interim targets in March 2025, whilst New Zealand is expected to publish a full Child Poverty Report in early 2025.