

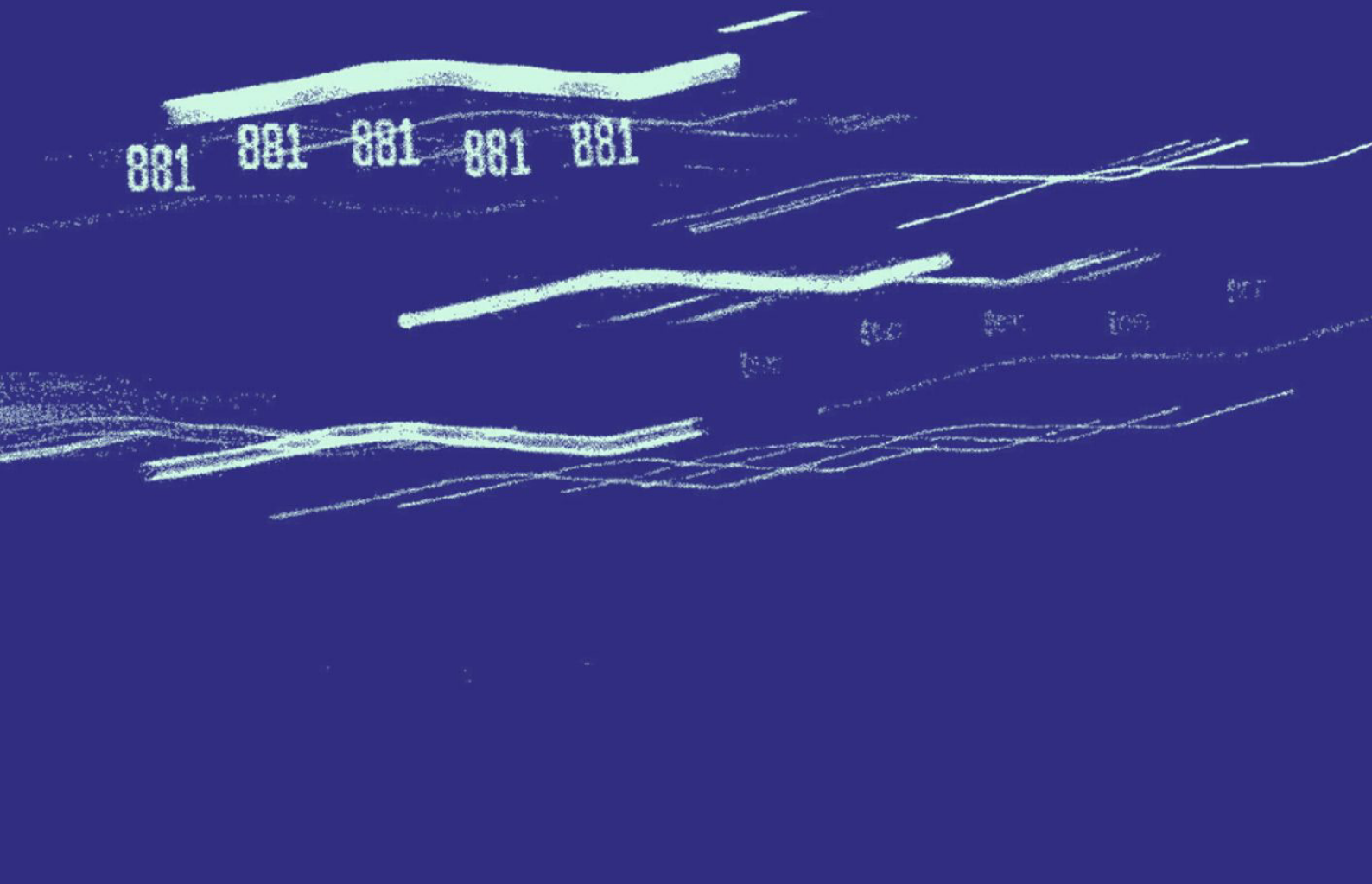
Report

# The state of the nations

## Social security in a devolved UK

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# About The state of the nations

This report is part of the research programme of ‘Safety Nets: Social security for families in a devolved UK’. We are the first comprehensive, four-country study of the devolution and localisation of social security in the United Kingdom. The project team spans eight universities, Child Poverty Action Group and the Resolution Foundation.

Our work is funded by the Nuffield Foundation, an independent charitable trust with a mission to advance social well-being. It funds research that informs social policy, primarily in Education, Welfare and Justice. The Nuffield Foundation is the founder and co-funder of the Nuffield Council on Bioethics, the Ada Lovelace Institute and the Nuffield Family Justice Observatory. The Foundation has funded this project, but the views expressed are those of the author and not necessarily the Foundation. Visit [www.nuffieldfoundation.org](http://www.nuffieldfoundation.org).

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# Foreword

## *By the Safety Nets Experts by Experience*

The Experts by Experience Panel is a group of people from all parts of the UK who have experience of receiving social security benefits. Most of us have received a benefit from devolved or local government. Our role is to ensure the voice of people who use this vital service is heard at every stage in the Safety Nets study.

We joined the Panel for different reasons, but we are all keen to ensure the voices of people who receive social security benefits are heard – by academic researchers, but also by the people who shape policy and design processes. We hope work like Safety Nets can highlight ways in which devolved and local governments have succeeded or failed in making social security work better for people – and help others learn from this.

Through the project, we have seen great examples of what devolved and local control of social security can bring. Local representatives know the challenges their communities face – those of us who live further from Westminster don't always feel the UK Government understands or prioritises our needs. Local and devolved systems can feel more accessible, more human than Universal Credit or Personal Independence Payment. And we have been impressed with the Scottish Government's efforts to tackle child poverty with its Five Family Payments.

At the same time, there can be problems when different places take different approaches to social security. We are all part of the UK, and it can feel unfair when people in one area benefit from extra support that we can't access ourselves. Devolved governments might not always make better decisions than the UK Government, or they might not be able to as they are so dependent on the UK Government for funding. We all know how short of money councils are and this does make us worry about what might happen to services for low-income families that come under local control.

We think this report will be useful to policymakers, politicians, charities and researchers across the UK. People in all four countries need to know more about what each of them is doing to tackle poverty, what is working well and what is not. If we know what is available in other areas, it can help us do better in our own area.

# Executive Summary

Devolution and localisation have become increasingly important aspects of social security in the UK since 2012, but the extent of this process and its implications for people who receive benefits are often poorly understood. This report therefore examines the extent, nature, causes and implications of place-based variation in social security for working-age adults and families with dependent children across England, Scotland, Wales and Northern Ireland. It is part of the Safety Nets research project – the first systematic, UK-wide study of the devolution and localisation of social security.

We find that it is important neither to overstate nor understate the significance of devolution and localisation for UK social security. Key points to note include:

- Policy decisions at devolved level resulted in an additional £1 billion per year in social security expenditure (in 2024-25, the last year for which consistent figures are available). But almost all of this is in Scotland, and even there it accounts for only 3.2 per cent of the total social security spending in the country (including that controlled by the Department for Work and Pensions).
- Where there are differences, much of the extra money is targeted at low-income families with children and can make a huge difference to incomes at the household level. Annual benefit income for families in otherwise identical circumstances (in 2023, before the removal of the two-child limit on Universal Credit awards) differed by as much as £10,000 between some parts of England and Northern Ireland, and £15,000 between England and Scotland.
- There can be considerable variation in entitlements between parts of England due to the localisation of Council Tax Reduction and crisis support. In 2025-26, benefit income for families in similar circumstances could vary by £1,400 per year between parts of England.
- How benefits are delivered can also differ significantly between nations, with many fewer disability assessments (called “consultations”) in Scotland, different Universal Credit payment patterns in Northern Ireland and a unique public-private-voluntary sector partnership for the delivery of crisis support in Wales.
- Despite these important differences, the structure of the social security system remains essentially the same across all four countries. Overall, greater differences in social security expenditure between countries result from differences in need rather than different policy choices.

## The Division of Social Security Responsibilities

Social security devolution in the UK has followed distinct trajectories across the four countries since 1998. Northern Ireland has the most extensive devolution of social security competencies — encompassing almost all aspects of the system — though historically it has operated on a principle of parity with England and Wales, a practice that largely persists today. Scotland gained significant new powers under the Scotland Act 2016, particularly over disability and carer benefits alongside the ability to ‘top up’ UK benefits, and has used these to develop a distinctive approach. Wales has very limited devolved social security functions, though the Welsh Government has sought to shape the delivery of localised services and directly controls some schemes that are localised in England and Scotland. England has no devolved social security powers, with local authorities occupying the only sub-UK role.

Localisation — the delivery of social security by local government — is most extensive in England, where local authorities have been responsible for discretionary crisis support and Council Tax Reduction since 2013. Scotland and Wales also have locally administered schemes, but generally with tighter central parameters. Local government in Northern Ireland has no role in social security.

## Emerging Differences in Social Security Provision

Devolved and local-level innovation in social security has focused on different parts of the system in each country, often reflecting differences in the benefits for which control has been decentralised.

**Low-income benefits.** Universal Credit (UC) remains the main low-income benefit for working-age households across the UK, with identical conditions and headline award rates regardless of location. However, significant differences have emerged in payment arrangements and passported entitlements. The most financially significant is the Scottish Child Payment (£27.15 per child per week in 2025-26), which, combined with the Best Start Grants and Best Start Foods, means that a low-income family with children in Scotland can receive considerably more in social security than an equivalent family elsewhere. Indeed, in some circumstances, a four-child family in Scotland may be entitled to as much as 68 per cent more in total social security support than a comparable family in parts of England (in 2023, prior to the removal of the two child limit on Universal Credit). Other differences include Scotland’s and Northern Ireland’s mitigation of the benefit cap and social sector size criteria (the ‘bedroom tax’). Arrangements for the frequency of UC payments also differ: Scotland

offers twice-monthly payments on request, while Northern Ireland provides them as the default.

**Disability and carer benefits.** Scotland has replaced the UK disability benefits with its own equivalents — most notably introducing Adult Disability Payment (ADP) in place of Personal Independence Payment (PIP). In doing so it has reshaped the application process, most significantly by reducing disability assessments in favour of greater reliance on application forms and supporting evidence, combined with a commitment to approach applications from a 'position of trust'. Northern Ireland offers a range of time-limited Welfare Supplementary Payments to mitigate financial losses for disabled people and their carers arising from the transition from Disability Living Allowance (DLA) to PIP. Demand for these payments has declined substantially as the transition period has largely ended.

**Discretionary support.** The abolition of the national Discretionary Social Fund in 2013 produced markedly different approaches to crisis support across the four nations. England adopted the most localised model, with individual local authorities responsible for scheme design and delivery, with one-in-four English local authorities having no crisis support provision at all in early 2020. The Household Support Fund (HSF), introduced in 2021, re-established comprehensive local delivery, and from April 2026 this has been consolidated into a new Crisis and Resilience Fund (CRF). Wales operates a mixed model, with its Discretionary Assistance Fund delivered centrally through a public-private-voluntary partnership. Scotland applies broader eligibility criteria through the locally administered Scottish Welfare Fund, while Northern Ireland has the most centralised approach, with the Discretionary Support scheme delivered at country level.

## Significance for Claimants and the Social Security System

From a system-level perspective, the additional expenditure resulting from policy decisions in Scotland and Northern Ireland remains modest. Differences in benefit rates or operational practice due to devolved decisions account for 3.2% of overall social security expenditure in Scotland (i.e. including that spent on benefits controlled by the UK Government) and 0.5% in Northern Ireland.

However, for individual households, the financial impact of devolution and localisation can be substantial. Differences in claimant income are real and meaningful. A baby in a family that receives UC is entitled to an additional £1,800 in the first year of life in Scotland compared to England and Wales; in 2023, a couple with four children and no

earned income could be £32,000 per year better off in Scotland than in some parts of England. Even decisions made by the UK Government can have different effects because of how they interact with devolved policy in different countries: 50,000 families in England and Wales will not receive any financial benefit from the removal of the two child limit on UC awards because of the household benefit cap, which effectively does not apply in Scotland and Northern Ireland.

Devolution also results in differences to people's interactions with social security authorities. Qualitative research routinely indicates that recipients of ADP in Scotland find its processes more claimant-friendly than PIP, although this is not always reflected in customer/client surveys.

The emergence of a multi-level social security system also creates new forms of complexity for claimants, at the same time as UC has streamlined UK-level working-age benefits. People may struggle to identify what support is available in their country or local authority, where to seek information, or which authority to apply to. In Scotland, the passporting arrangements between Social Security Scotland and DWP simplify the application process but also mean that take-up of qualifying UK benefits limits access to some devolved payments. Differences in how devolved and UK low-income benefits interact with earned income means that some low-income families in Scotland face weaker financial incentives to increase their earnings compared to other parts of the UK.

## Country Case Studies

The report showcases four case studies that illustrate particularly distinctive aspects of social security policy in each country. These may reflect the political priorities of the devolved or local government concerned or simply be the only area in which the power to develop a unique approach has been decentralised.

**Scotland:** The Scottish Government's use of social security as an instrument of child poverty reduction is the most substantial example of devolution producing different social security entitlements. The 'Five Family Payments' are the centrepiece of this approach, providing additional income compared to that available in other parts of the UK either every month (Scottish Child Payment and Best Start Foods) or at strategic points in early life (the Best Start Grants). The Scottish Government's impact assessment projects that its interventions will reduce relative child poverty by 10 percentage points in 2026-27, with the Scottish Child Payment accounting for approximately half of this effect.

**Northern Ireland:** Northern Ireland's selective mitigation of UK-level welfare reforms since 2012 illustrates a cautious departure from the long-standing principle of parity with the rest of the UK. Welfare Supplementary Payments have provided automatic, indefinite mitigation of the bedroom tax for over 35,000 households (average £57 per month) and the benefit cap for approximately 1,600 households (average £132 per month) annually. These mitigations reflect the particular socio-economic context of Northern Ireland, including high rates of social housing under-occupancy and larger-than-average family sizes.

**England:** The localisation of Council Tax Reduction (CTR) in England represents the starkest example of place-based variation within a single country. By 2025-26, 70 per cent of English local authorities had reduced the maximum level of CTR below 100 per cent of Council Tax liability. The result is that a family receiving maximum CTR in one local authority might pay no Council Tax, while an equivalent family across a local boundary could face a bill of nearly £1,400.

**Wales:** Despite having very limited devolved social security powers, Wales has developed a distinctive model of crisis support through the Discretionary Assistance Fund, involving public, private and voluntary sector delivery.

## Drivers and Constraints on Divergence

Several factors help explain why and how social security has diverged across the UK. Nationalist parties are usually in favour of decentralising powers, but not all proponents of devolution are doing so from a nationalist standpoint. Political ideology outside of nationalism can be an important driver: the Scottish Government's stated commitment to a system based on 'dignity, fairness and respect' and to addressing child poverty contrasts with successive UK Government's stronger emphasis on employment maximisation. On the other hand, Northern Ireland's historic preference for parity with England and Wales is now largely justified on pragmatic grounds, rather than being associated with a unionist cause. Socio-economic differences — in employment rates, disability prevalence, housing costs and family sizes — also shape what devolved and local governments seek to do with the powers they hold.

At the same time, a set of structural factors limits the extent of divergence. Social security is an expensive policy area. Decisions to spend more on benefits, or develop a distinct system in other ways, will always be a budgetary challenge for devolved and local governments with limited revenue-raising options, and a challenge for policy design and delivery capacity. Shared IT infrastructure — notably, Northern Ireland's

Department for Communities' reliance on DWP systems — constrains operational autonomy. And the interdependencies between devolved and UK-wide systems, particularly in Scotland, can restrict the scope for unilateral redesign in some areas. These constraints explain why devolved social security, while increasingly distinctive in some respects, has not produced a fundamentally different system in any part of the UK.

## Outlook

Devolution and localisation have produced a social security landscape that is more varied than at any point since the post-war settlement. In England, it has resulted in a fragmented, locally determined approach to crisis support and CTR. In Wales, a unique model of crisis support has developed within a system that remains largely centralised. In Northern Ireland, there have been selective mitigation of UK-level reforms. And in Scotland, there is a coherent programme of supplementary child poverty interventions alongside an attempt to reset the relationship between the state and recipients of disability benefits.

Looking ahead, several issues will shape the trajectory of devolved and localised social security. The previous Welsh Government commissioned research into the merits of administrative devolution of social security, but its successor may also aspire to an expanded policy role. How English devolution develops — and whether social security is drawn into those conversations — is unclear, but at local government level, May 2026 has seen a shift towards Reform UK, a party that positions itself against a 'welfare economy'. There will be greater continuity in the Scottish Government, but potentially tricky questions about the future of devolved disability benefits await as the administration considers recommendations for reform of ADP, at the same time as the Timms Review may suggest changes to PIP. Northern Ireland has not had an election, but is developing an anti-poverty strategy that might produce pressure for further changes to social security.

All this emphasises that devolution is a process, not an event. The role of devolved and local government in social security will continue to evolve, as will the use that devolved and local governments make of their social security powers. This report and the wider Safety Nets study aim to ensure future changes are based on a greater shared understanding of the effects of devolution and localisation to date.

# 1. Introduction

Devolution and localisation have become increasingly important features of social security in the UK since 2010. More and more, the support people can receive when affected by things like low income, illness, disability or caring responsibilities depends on where in the UK they live. Differences have appeared not just between the four UK countries, but between local authorities, particularly within England. The *Safety Nets* research project is the first attempt to truly understand the extent, nature, causes and impact of these differences, with a focus on social security for working-age adults (and, in particular, families with children) (Appendix 1 gives an outline of the full Safety Nets programme).

This report brings together our research on, in social security terms, ‘the state of the nations’ (that is, the four UK countries) in 2026. It sets out how much variation there now is between the nations in social security policy and operation, and also examines the drivers of, opportunities for, and constraints on devolution and localisation<sup>1</sup> as a means of providing social security support to families with dependent children. This takes in:

- the division of competences for social security and comparable forms of financial and in-kind assistance in each of the four countries;
- distinctive features of social security law, policy and practice across the UK – whether these are found at country or local level;
- the administration of social security benefits in different countries within Great Britain;
- existing evidence on the reasons for and effects of place-based differences in social security; and,
- available, localised data on social security claims, poverty and employment.<sup>2</sup>

The summer of 2026 marks an opportune moment to reflect on these questions, and provide an improved understanding of the contemporary social security across the four nations. This report comes in the wake of elections to the Scottish Parliament, Senedd Cymru and local authorities in England. Parties with ambitions to use social security as an anti-poverty tool – and to revise the constitutional settlement – took the largest share of votes and seats in both Scotland and Wales, and the biggest gains in

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<sup>1</sup> For a more comprehensive examination of localisation in social security, see Clegg (2025) and the forthcoming *State of Local Welfare* report, to be published at <https://safetynets.study/publications>. Various parts of this report are expanded upon in briefings and working papers at the same URL.

<sup>2</sup> This dataset is available in full at <https://data.safetynets.study/>.

England's local elections went to a party with a more sceptical view of social security spending. 2026 will also see the UK Child Poverty Strategy (HM Government, 2025) – something that provides an excellent case study in how devolution of key social policies is, or is not, reflected in our national debate – move into a delivery phase.

So, what do we find? Overall, we caution that it is important neither to over- nor understate the significance of devolution and localisation for social security in the UK. The role of devolved and local governments in social security has increased greatly since 2010, and there can be striking differences for some family types in the levels of financial support the state provides to some low-income households depending on which country they live in, with a four-child family in Scotland potentially entitled to as much as 68 per cent (£15,000) more in social security benefits than a similar family in some parts of England (in 2023). There are also strong and rhetorically distinctive statements of intent, particularly from the Scottish Government, that the experience of claiming benefits should be different in different countries, but limited evidence so far of what this actually means to service users.<sup>3</sup> At local level, there are differences in the levels and kinds of support available, but most local authority schemes are aimed at addressing similar needs.<sup>4</sup> But stepping right back, there are no great differences in the structure of social security, the needs that these benefits address or, for the most part, in overall expenditure.<sup>5</sup>

The rest of the report is structured as follows. Chapter 2 sets out the extent of devolved and local responsibilities for social security in each of the four UK countries. Chapter 3 then examines the various place-based differences to social security law, policy and administration associated with devolution and localisation. Chapter 4 considers the evidence on the implications and significance of devolved- and local-level divergence in social security for the UK's social security system (or systems) and for service users. Building on the two previous chapters, chapter 5 takes a deep dive into a development in each of the UK countries that is particularly significant or

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<sup>3</sup> The Safety Nets 'devolved conversations' with people who receive social security benefits in the four UK countries are one attempt to fill this gap. Findings will be published at <https://safetynets.study/publications>.

<sup>4</sup> By 'devolution' we mean the delegation of powers and functions from the UK Parliament and Government to the Scottish Parliament and Government, Senedd Cymru and Welsh Government, or Northern Ireland Assembly and Executive. By 'localisation' we mean the delegation of functions from the UK Government to local authorities, or functions carried out by a local authority within its general power of competence. Within England, devolution may mean the transfer of functions (but not legislative powers) from the UK Government or local government to a combined authority or the Greater London Authority. Similarities and differences in localised social security are explored in greater detail in reports on the *State of local welfare* (forthcoming) and *The localisation era* (Clegg, 2025), also available at <https://safetynets.study/publications>.

<sup>5</sup> We note too that the interactions between devolved policy areas - including employment, health, and housing - and centralised social security at local and regional level, present a complex picture of devolved influence on the lives of families with dependent children. As a result, it is sometimes difficult to say with certainty whether differences in outcomes for low-income families are primarily attributable to differences in social security provision.

emblematic of how devolution or localisation are affecting social security there. The chosen case studies are Scotland's child poverty interventions, Northern Ireland's welfare reform mitigations, England's Council Tax Reduction schemes and Wales's Discretionary Assistance Fund. Chapter 6 begins to address the question of why differences have, or have not, emerged by outlining considerations that might encourage or discourage distinctive approaches to social security at devolved or local level. Chapter 7 concludes by highlighting key findings from the research and some thoughts on near-future developments in devolved and localised social security. Appendices provide an overview of the Safety Nets study and explain the research methods for this report.

## 2. Who does what and where: the division of social security responsibilities within the UK

In most of this report, we focus on how social security varies across countries and between local authorities. Before, though, this chapter provides a brief outline of the essential – and changing – features of devolution since 1998 (including the relative lack of devolution in England) and the extent of devolved and local government responsibility for social security in each of the four UK countries.<sup>6</sup>

### 2.1 Devolution: the basics

The history of devolution and localisation – as defined in the previous chapter – in the UK has been a dynamic one. The observation that devolution is a process, not an event (Davies, 1998), originally referred to Wales, but is equally applicable to the other UK countries and to the localisation of services. There have been repeated changes to the settlements governing who holds power, where and over what. These changes have been accompanied by a set of debates about how far citizens want to be part of wider national and international structures: most notably, with the referenda on Scottish independence in 2014 and the UK’s membership of the European Union in 2016.

The current phase of devolution in the UK dates from 1998, when Acts of Parliament were passed to (re-)establish a Scottish Parliament and Northern Ireland Assembly, and to set up a National Assembly for Wales (now Senedd Cymru).<sup>7</sup> Since 2017, each of these has had powers to make primary legislation in any area of policy except those ‘reserved’ to the UK Parliament. However, there is considerable variation between the three nations in what functions are devolved and reserved.

From their inception, the devolved legislatures were routinely referred to as “social policy parliaments” (Birrell, 2009: 1). Policy areas including health, social care, education, housing, children’s services and community development/regeneration accounted for a large share of devolved business. Social security, though, was largely an exception to this. This was partly because the Scottish Parliament and National Assembly for Wales initially had no powers in this area. Although social security has been devolved to Northern Ireland since the 1920s, its system was essentially a replica

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<sup>6</sup> For a more detailed account, see Simpson (2025).

<sup>7</sup> Devolution has a longer history: Northern Ireland has had various devolved Parliaments and Assemblies since its establishment in 1921, while administrative devolution in Scotland and Wales also predates 1998. For background, see Torrance (2024) and Bradbury (2021).

of that for Great Britain, with any differences extremely rare and minor (Simpson, 2015).

After 2010, more change occurred, with selected social security powers devolved to the Scottish Parliament, new Scottish benefits developed, and a number of additional Northern Ireland-only payments introduced. Social security remains a reserved matter in Wales, but this status has gradually become more contested (see Bevan Foundation, 2016).

The picture has been rather different in England, where ‘devolution’ has occurred at local or regional, rather than country, level. Legislation setting up a Greater London Authority came in 1999, after which the English devolution project stalled for some time. Since 2010, a form of devolution has become more widespread in the shape of combined authorities (with or without a regional mayor) and ‘devolution deals’ with county councils. A considerable part of England still has no form of devolution arrangement, but the current UK Government envisages that all of the country will ultimately be covered by a form of ‘strategic authority’ (Ministry of Housing, Communities and Local Government, 2024). Legislation to facilitate this completed its journey through Parliament as this report was being finalised (English Devolution and Community Empowerment Act 2026). However, strategic authorities will not be directly elected or hold legislative powers, which may rule out the transfer of any non-administrative social security functions.

So far, then, local government is the only sub-UK actor in social security in England. Local authorities deliver various discretionary schemes and the entitlement-based Council Tax Reduction, either within the scope of their general power of competence or based on specific enabling legislation. Local authorities in Scotland and Wales deliver some (although not all) of the same schemes or close equivalents, although typically with less autonomy as to their design and operation. Local government in Northern Ireland has no formal role in social security, although councils may support related services like social supermarkets or advice provision.

This overview is summarised in the map on the next page.

## Northern Ireland

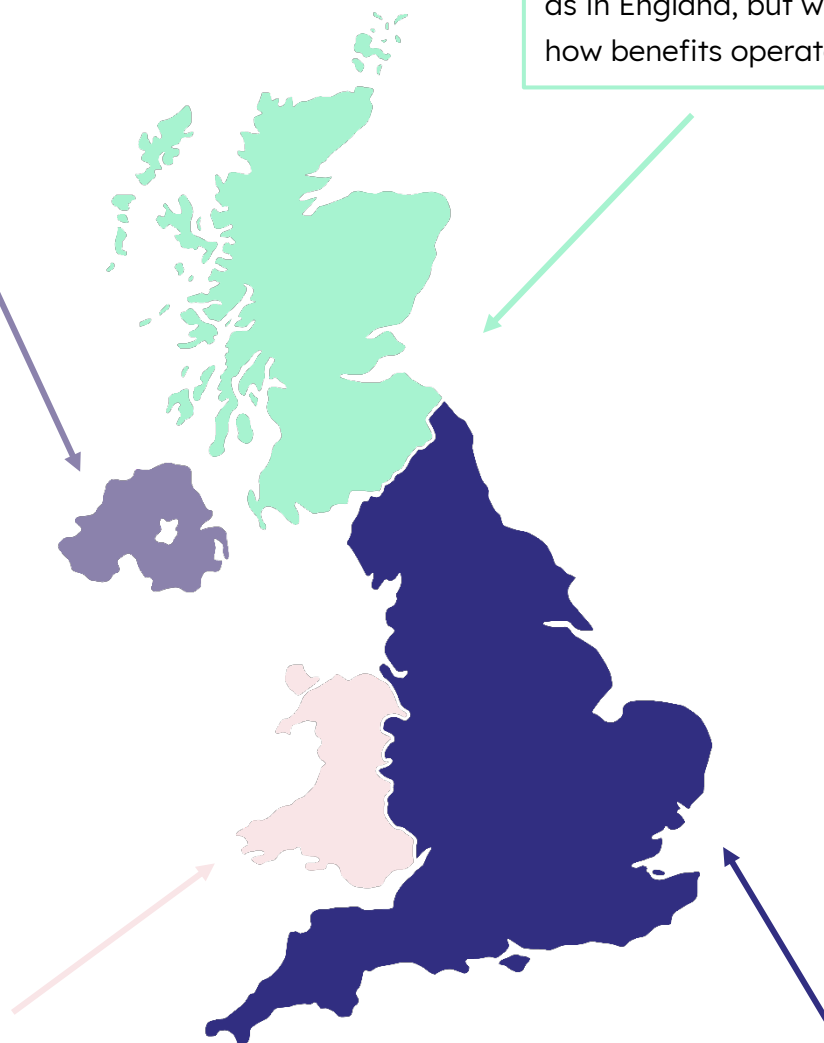
Devolution: All aspects of social security devolved except child benefit and national insurance, but parity with England and Wales is generally maintained in main benefits.

Localisation: No role for local government in social security.

## Scotland

Devolution: Scottish Parliament controls disability, carer and employment injuries benefits; winter heating payments; various small low-income benefits; and can top up any UK benefit. Scottish Government plays more hands-on role in benefits that are localised in England.

Localisation: Local government delivers many of the same areas of social security as in England, but with less autonomy in how benefits operate.



## Wales

Devolution: Social security is essentially a reserved matter, but the Welsh Government plays a significant role in benefits that are localised in England.

Localisation: Local government delivers some of the same benefits as in England, but with less autonomy in how they operate.

## England

Devolution: No devolved social security functions.

Localisation: Entitlement-based assistance with local tax liability and discretionary assistance in a crisis. Varying, but sometimes considerable, autonomy over how schemes are designed and delivered.

## 2.2 Chapter summary

The role of devolved and local government in setting social security policy, developing systems and delivering benefits has changed over time, and will likely continue to change. A range of policy considerations influence whether devolution or localisation is seen as desirable, with constitutional politics potentially creating further pressure for centralisation or decentralisation. At the time of writing, social security devolution is most extensive in Northern Ireland, followed by Scotland, with few devolved powers in Wales and none in England; as Chapter 3 will show, though, this does not mean that the most distinctive approach to social security is found in Northern Ireland. Localisation, on the other hand, is most evident in England, followed by Scotland and Wales, and absent in Northern Ireland.

## 3. Emerging place-based differences in social security

So far, this report has summarised the differences in devolved and localised social security competences. Now, we turn to what this means in practice, presenting an overview of how these differences play out within the UK. We look first at differences in social security law and policy between the four countries, highlighting the key areas of low-income, disability/carer and discretionary benefits (note that benefit rates are for 2025-26, unless otherwise stated). Section 3.2 then looks at variation in the administration of social security systems in different places.

### 3.1 Law and policy

The most important point to take from this chapter is that there is still a great deal of uniformity in social security law and policy across the four UK countries. Key low-income and disability benefits are largely the same in their conditions of entitlement and rates of award (even if not always in name) regardless of location. However, there are significant differences in the form of devolved top-up payments to low-income benefits, in how (particularly disability) benefits are administered, and in localised parts of the system. This section highlights key points of difference.<sup>8</sup>

#### 3.1.1 Low-income benefits

**Universal Credit** is the main low-income benefit for working age households across the UK. The conditions of entitlement and headline rates of benefit are identical regardless of location, but there are differences in payment patterns between countries. A range of top-up and passported payments are also available. Some of these are unique to Scotland or Northern Ireland, while others are more generous in Scotland than elsewhere. In Northern Ireland, changes have focused on the targeted mitigation of financial losses resulting from various UK-level reforms since 2012.

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<sup>8</sup> A detailed account of the differences in social security law and policy is presented in a forthcoming working paper from the Safety Nets study, which also contains references to the legislative provisions or policy documents that underpin them. This will be published at <https://safenets.study/publications>.

## Universal credit: distinctive features and passported payments

	England and Wales	Scotland	Northern Ireland
Payment frequency	Monthly; may be more frequent if there is a risk of financial harm.	Monthly by default; twice-monthly on request.	Twice monthly by default.
Housing costs element	Paid to claimant; may be paid to landlord if there is a risk of financial harm.	Paid to claimant by default; paid to landlord on request.	Paid to landlord by default.
Joint claim couples	Single payment; may be split if there is a risk of financial harm.	Single payment. Scottish Government is committed to split payment by default, but needs UK Government's approval.	Single payment by default; split payment on request.
Benefit cap	Local government may mitigate on an ad hoc basis using Discretionary Housing Payments or Crisis and Resilience Fund.	Near-universal mitigation using Discretionary Housing Payments.	Mitigation for claimants with dependent children through a Welfare Supplementary Payment.
Social sector size criteria/removal of the spare room	Local government may mitigate on an ad hoc basis	Universal mitigation using Discretionary	Universal mitigation through a Welfare

subsidy/'bedroom tax'	using Discretionary Housing Payments or Crisis and Resilience Fund.	Housing Payments. Scottish Government can in principle remove SSSC from calculation of UC awards, but needs UK Government's approval.	Supplementary Payment.
Five week wait for first payment	Advance payment (loan) is the only dedicated support in England. Discretionary Assistance Fund may be used in Wales to provide additional support during the waiting period.	Advance payment; claimants can apply to the Scottish Welfare Fund if in hardship, on the same basis as any other SWF applicant.	Advance payment; claimants in extreme hardship can receive a Universal Credit New Claims Grant through the Discretionary Support scheme.
Additional child-related payments	-	Scottish Child Payment of £27.15 per child per week.	-
	Sure Start Maternity Grant of £500 (usually first child only).	Best Start Grant of £767.50 (first child) or £383.75 (subsequent children) at birth, £319.80 at two to	Sure Start Maternity Grant of £500 (usually first child only).

		three years and £319.80 at start of primary school.	
	Healthy Start - £4.25 per week during pregnancy and per one- to three-year old child; £8.50 per child under one year on restricted use card.	Best Start Foods - £5.40 per week during pregnancy and per one- to three-year-old child; £10.80 per child under one year on restricted use card.	Healthy Start - £4.25 per week during pregnancy and per one- to three-year old child; £8.50 per child under one year on restricted use card.
Winter heating/cold weather	Cold Weather Payment of £25 to UC claimants with a disabled child, young child or limited capability for work-related activity, if the temperature is below 0C for one week.	Winter Heating Payment of £59.75, regardless of temperature, to households that would be in scope for CWP elsewhere in the UK.	Cold Weather Payment of £25 to UC claimants with a disabled child, young child or limited capability for work-related activity, if the temperature is below 0C for one week.

### 3.1.2 Disability and carer benefits

Disabled people and carers may receive differently named benefits depending on which UK country they live in. Nonetheless, there is commonality in the needs these payments meet and the level of support provided. The four main Scottish disability benefits are largely like-for-like replacements for the three main UK benefits in terms of their conditions of entitlement and rates of award; the major exception is awards under the special rules for terminal illness, which in Scotland apply from the point of diagnosis, in the rest of the UK only when life expectancy falls below six months. Two additional disability-related payments exist only in Scotland . (We discuss the

considerable differences in the process through which applications for disability benefits are made and determined in section 3.2). There are more extensive differences between Carer Support Payment (Scotland) and Carer’s Allowance (England, Wales and Northern Ireland) than between the Scottish and UK disability benefits, as well as three Scotland-only carer payments.

Although Northern Ireland delivers the same disability and carer benefits as England and Wales, there are some differences here too. In particular, a number of additional, time-limited payments are available to claimants who lose money at the point of transition from DLA to PIP (see section 5.2). Northern Ireland also delivers a unique payment to people disabled as a result of the political conflict in that country, although recipients could potentially live anywhere in the world.

#### Disability and carer benefits: distinctive features and country-specific payments

	<b>England and Wales</b>	<b>Scotland</b>	<b>Northern Ireland</b>
Disabled children	Disability Living Allowance	Child Disability Payment with different application process	Disability Living Allowance
	-	Child Winter Heating Payment - £255.80 per year	-
Disabled adults	Personal Independence Payment	Adult Disability Payment - administrative differences to PIP, notably different application process with no functional	Personal Independence Payment

		assessments of disability.	
	Disability Living Allowance (residual awards)	Scottish Adult Disability Living Allowance	Disability Living Allowance (residual awards)
	-	-	Welfare Supplementary Payments offering time-limited mitigation of losses when moving from DLA to PIP.
Older disabled people	Attendance Allowance	Pension Age Disability Payment with different application process	Attendance Allowance
Support during appeals (disability benefits)	-	Short Term Assistance – when an award is reduced or terminated on review, STA is available at the pre-review rate for the duration of any redetermination and appeal.	Welfare Supplementary Payment mitigates direct losses when moving from DLA to PIP for the duration of any reconsideration and appeal.

Northern Ireland conflict-related disability	-	-	Troubles Permanent Disablement Payment to people who suffered permanent disability due to a Northern Ireland conflict-related incident between 1966 and 2010.
Adult carers	Carer's Allowance	Carer Support Payment. Available to many students who would not be entitled to Carer's Allowance.	Carer's Allowance
	-	Scottish Carer Supplement of £11.10 per week. Payable to all CSP recipients.	-
	-	Carer Additional Person Payment of £10 per week to CSP recipients who provide 35 hours' care per week to one person and at least 20 hours'	-

		care per week to a second person.	
	-	-	Welfare Supplementary Payment mitigates any loss of carer payments resulting from cared-for person's transition from DLA to PIP for one year.
Young carers	-	Young Carer Grant of £390.25 per year to young people aged 16 to 18 (rising to 19) who provide an average of at least 21 hours' care per week and are not entitled to CSP.	-

### 3.1.3 Discretionary payments

Discretionary support has been a consistent feature of the UK social security system since the late 1980s. At that time, there was no formal role for local authorities; discretionary support was part of the UK-wide Social Fund, funded by the DWP (Great Britain), Department for Social Development (Northern Ireland) and their predecessors. A role for local authorities was not established until the introduction of Discretionary Housing Payments in 2001. DWP now has almost no role in the delivery of

discretionary support, with schemes being run either by local authorities or the devolved governments.<sup>9</sup>

Since the abolition of the Discretionary Social Fund in 2013, the four UK countries have taken different approaches to providing crisis support. Local authority-delivered support and the widespread use of localised case-by-case decision-making has largely been an English phenomenon; Scotland has placed tighter constraints on local authority discretion, while Wales and Northern Ireland have essentially centralised schemes. In particular:

- **Northern Ireland** has the most centralised approach. Discretionary Housing Payments and Discretionary Support (Northern Ireland's crisis support scheme) have both been delivered at country level since their introductions in 2001 and 2016 respectively. There is no role for local authorities, and no geographical variation.
- **Scotland** has a more mixed approach. The Scottish Welfare Fund, established in 2013, is delivered by local authorities but the Scottish Government sets broad eligibility criteria, with a limited discretionary role for local authorities. Similarly, Discretionary Housing Payments (devolved to the Scottish Government in 2017) are administered locally, but the vast majority of the budget (89 per cent in 2024-25) is spent on non-discretionary mitigation of UK welfare reforms (Scottish Government, 2025a; 2025b).
- **Wales** also operates a mixed approach, with central delivery of its Discretionary Assistance Fund and local delivery of Discretionary Housing Payments (with no automatic mitigation of UK welfare policies).
- **England** has the most localised approach to discretionary support. Discretionary Housing Payments have been delivered locally since their inception in 2001. Between 2013 and 2021, crisis support was provided through Local Welfare Assistance schemes, which were wholly set up and administered by local authorities. Funding was not ring-fenced; by early-2020 one-in-four English local authorities had no crisis support provision at all (Handscomb, 2022). The Household Support Fund was then established in 2021 to provide discretionary crisis support during the Covid-19 pandemic, re-establishing comprehensive locally delivered crisis support across the country. From April 2026, the Household Support Fund and Discretionary Housing Payments have been combined into the Crisis and Resilience Fund, which has confirmed funding up to March 2028.

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<sup>9</sup> DWP does have the Flexible Support Fund, part of Universal Credit and delivered through Jobcentre Plus, which helps UC recipients with extra costs when starting or increasing work. But this is better thought of as a labour market policy rather than part of the mainstream social security system.

### 3.1.4 Other points of difference

**Retirement:** Scotland's 'Five Family Payments' are mainly paid to families in receipt of Universal Credit, but are also available to people who receive the guarantee element of State Pension Credit. Scotland has also reinstated a universal Pension Age Winter Heating Payment of £203.40 or £305.10 per household (depending on age), whereas England, Wales and Northern Ireland now have a means-tested Winter Fuel Payment of £200 or £300 (depending on age) for households with incomes below £35,000.

**Funeral costs:** Scotland's Funeral Support Payment has less strict criteria on the applicant's relationship with the deceased, and a higher standard payment (£1,279 compared to £1,000) than equivalent payments elsewhere in the UK.

**Support with education-related costs:** This is particularly fragmented. Each country has its own approach to free school meals provision, assistance with school uniform costs and financial support to teenagers in further education. Wales has the most extensive 'universal' free school meals provision, Northern Ireland none at all. From September 2026, England will be the only country where households in receipt of Universal Credit are automatically entitled to means tested free school meals with no limit on earned income. Some payments can vary between local authorities, with those in England not obliged to help with school uniform costs at all.

**Care leavers:** People leaving care or continuing care aged 16 or older will receive a one-off payment of £2,000 in Scotland only.

**Incapacity-related benefits:** In Northern Ireland, a Welfare Supplementary Payment mitigates losses resulting from the time-limiting of entitlement to Contributory Employment and Support Allowance for claimants in the work-related activity group, and is payable for up to a year.

## 3.2 Operational design and delivery of social security

Devolution and localisation have resulted in a much more fragmented landscape for the delivery of social security benefits than existed before 2012. The table below shows the various authorities that have responsibility for determining applications and delivering support in each country.

	UK Government	Devolved government	Local government	Non-government
England	Department for Work and Pensions; HM Revenue and Customs; NHS Business Services Authority	-	Local authorities in their own area	-
Wales	Department for Work and Pensions; HM Revenue and Customs; NHS Business Services Authority	Welsh Government	Local authorities in their own area; Wrexham Borough Council country-wide	NEC Solutions (private sector); range of voluntary sector delivery partners
Scotland	Department for Work and Pensions; HM Revenue and Customs	Social Security Scotland	Local authorities in their own area	-
Northern Ireland	HM Revenue and Customs; NHS Business Services Authority	Department for Communities; NI Housing Executive; Department of Finance	-	-

As the table shows, there is limited scope for place-based variation in the delivery of the main low-income benefits, with Jobcentre Plus operating Universal Credit across

Great Britain. There is more scope for variation in the delivery of disability and carer benefits, delivered by Social Security Scotland in Scotland; and in discretionary payments, which in Great Britain are predominantly delivered through local authorities or councils.

This variation is important: delivery of social security by a different authority or organisation means more than a different return address on the brown (or, in the case of Social Security Scotland, white) envelopes that service users receive. Research has shown that there can be significant differences in the experience of claiming and receiving certain types of benefit, as we explore below.

## Scotland

In Scotland, changes to date in disability benefits have been largely administrative, in the sense that they concern the process for claiming and establishing entitlement to a benefit rather than the conditions to be fulfilled or the payments received. This is partly because the transfer from Personal Independence Payment to Adult Disability Payment was only completed in August 2025 and until then the Scottish Government wanted to avoid a “two-tier system” in terms of eligibility criteria or rates of award (Senior Policy Interview Scotland, June 2025). Therefore, the good outcomes in terms of experience noted in other parts of the Safety Nets study (Gillespie et al, forthcoming) can largely be attributed to differences in administrative practice. These differences are grounded in the statutory social security principles (Social Security (Scotland) Act section 1), the Social Security Charter, and an overarching commitment to a devolved system based on dignity, fairness and respect. As one interviewee explained: “Whenever we go into a small or a large-scale bit of policy development we’re just thinking essentially about what does this mean for clients?” (Senior Policy Interview 1 Scotland, June 2025).

Perhaps the most noteworthy feature of Scottish disability benefits is the removal of functional assessments of disability, which most Personal Independence Payment applicants must undergo. As early as 2013, the year PIP was launched in Great Britain, the Scottish Government (2013) took the view that disabled people had lost faith in the assessment process. Most ADP determinations are made on the basis of the application submitted and one piece of supporting evidence. Social Security Scotland can seek further evidence, and in a minority of cases arranges a consultation to fill any remaining evidence gap (Scottish Government, 2020; 2022a). Legislation (Social Security (Scotland) Act 2018) prohibits private sector involvement in consultations, and there is a commitment to approach applications from a “position of trust” (Scottish Government, 2022a). Other differences highlighted by interview respondents included the availability of multiple channels for applications and a commitment to ‘light touch’ reviews of entitlement, as opposed to setting end dates for awards as with PIP.

## Northern Ireland

Northern Ireland's social security system is based on a presumption of parity with England and Wales in the benefits provided, but officials there have argued that its separate administration by the Department for Communities allows for the adoption of aspects of the more compassionate approach claimed by Scotland. Examples include consistently lower use of financial sanctions on Universal Credit and (previously) Jobseeker's Allowance claimants (Simpson, 2022). On the other hand, the use of the same systems as the Department for Work and Pensions limits Northern Ireland's scope to embrace some aspects of the Scottish model, like changing the application and assessment processes for Personal Independence Payment.

## Wales

Devolved social security functions in Wales are much more limited, but the Welsh Benefits Charter shares the emphasis of the equivalent in Scotland on the need to treat service users with dignity and respect. The most distinctive Welsh benefit, the Discretionary Assistance Fund, is examined in some detail in section 5.4. The possibility of a more extensive administrative role in social security was tentatively considered by the previous Welsh Government, which commissioned research on the subject (Alma Economics, 2026)

## England (local government)

England's various localised, discretionary schemes within England are relied on to address hardship that is often ongoing – and diverse in its causes – rather than the result of a short-term 'crisis' (Clegg et al, 2025). In a context of constrained resources, different local authorities adopt different approaches to rationing support and making the 'best' use of the available budget. In the past, some have sought to maximise the amount of money that goes to residents by minimising administrative costs – for example, by making automatic awards to households in receipt of free school meals under the Household Support Fund – but this can come at the expense of effectively targeting support at those whose need is greatest (Meers et al, 2023). Others make strenuous efforts to ensure funds are targeted at those who are genuinely 'needy' or 'deserving', by asking applicants to provide evidence of income, expenditure and things they have done or could do to help themselves before seeking assistance from the local authority (Meers, 2020).

## 3.3 Chapter summary

Devolution and localisation have resulted in a range of changes to social security policy and practice. In Scotland, low-income benefits – particularly those with potential

to reduce child poverty – are now subject to a range of top-ups, while processes for claiming disability benefits have been overhauled. Northern Ireland has focused on the targeted mitigation of financial losses resulting from various UK-level reforms since 2012. The Welsh Government has set out a vision for a distinctive approach to social security, but has very few benefits under its control. Finally, the extent of localisation in England means quite different decisions about funding and delivery can be made in different parts of the country, albeit within quite niche areas of social security.

## 4. Assessing the significance of social security devolution and localisation

Devolution and localisation have clearly had an impact on social security in the UK. Chapter 3 has given an overview of the breadth of that impact, and Chapter 5 will show its depth in selected parts of the system within each country.

But the overall significance of that impact is a question of perspective. As we showed in Chapter 2, more institutions are involved in policy development, law making and the delivery of support than was the case before 2012, and they do so in different ways. But there has not yet been a fundamental fracturing of the system: the structure of social security remains essentially the same across the UK, and decisions taken at UK level continue to determine who is entitled, and baseline levels of entitlement for all of the UK. Country-specific benefits exist, but they are almost always either a differently named but generally similar replacement for a formerly UK-wide benefit, or an additional payment only available to people who receive a specific UK benefit or its devolved replacement.

As a result, although policy decisions at a devolved level result in almost an additional £1 billion per year in social security expenditure in Scotland (in 2024-25), a sum that accounts for just over half the difference in social security expenditure per capita between Scotland and the UK average, this was still only 3.2 per cent of the total social security spend in Scotland (i.e. counting that controlled by the UK and Scottish governments together). Furthermore, the differences between social security expenditure per capita in Wales and Northern Ireland and the UK average are almost entirely due to differences in the socio-economic context, rather than devolved policy or operational decisions. However, even if, as Section 4.1 explains, system-level differences can appear limited, the impact of devolution on some service users can be significant, as we describe in Section 4.2.

### 4.1 How much has social security changed?

We start by looking at differences in spending on social security between the four countries, as shown in Figures 4.1 and 4.2.<sup>10</sup> Northern Ireland, Wales and to a lesser extent Scotland have levels of per-person social security expenditure some way above the UK average. However, care needs to be taken when interpreting these gaps. Demand-led benefits will inevitably have higher expenditure, even in the absence of

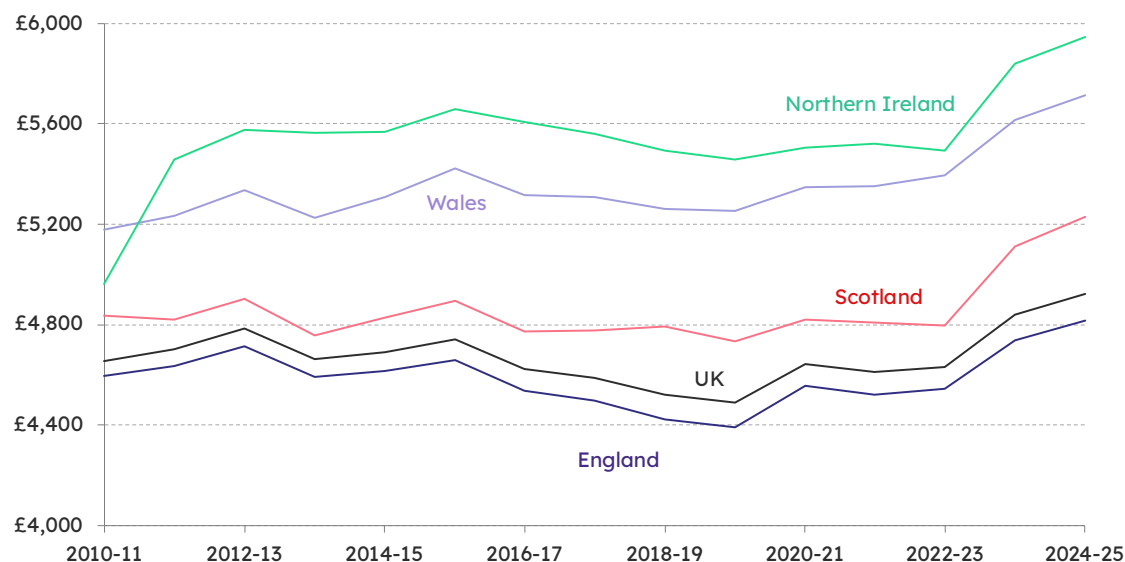
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<sup>10</sup> It is harder to definitively identify a baseline for payments that are devolved or localised in Wales and England.

any policy differences, where disability, low pay and economic inactivity are more prevalent, where rent levels or local taxation vary, or the population is older.<sup>11</sup>

**Figure 4.1: More is spent on social security per person in Northern Ireland, Wales and Scotland than in England**

Real expenditure on social security per head, by nation: UK



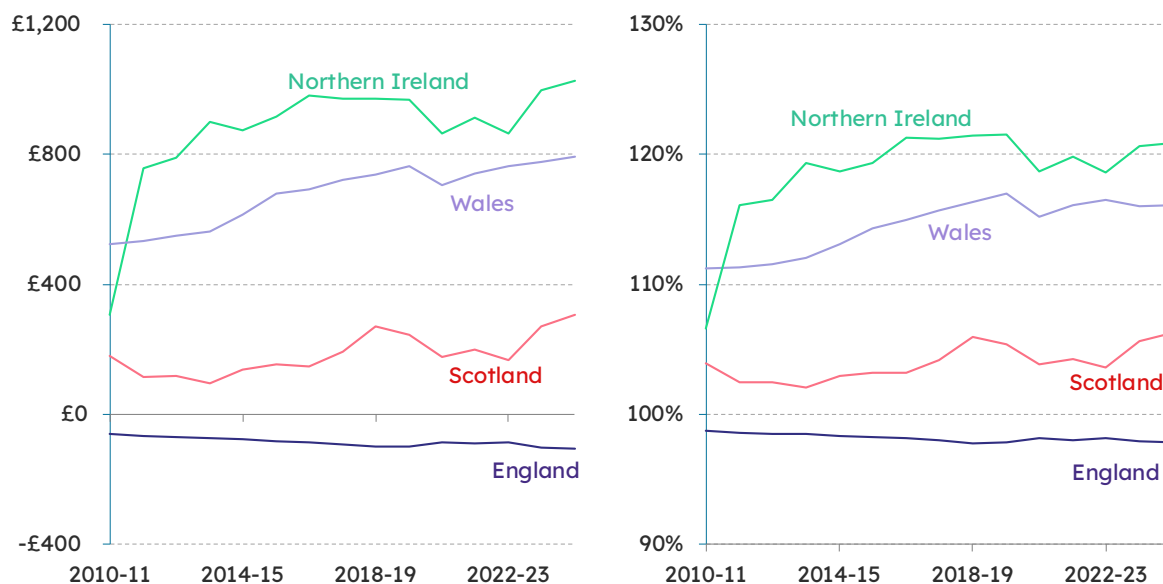
Notes: 2026-27 prices, deflated by whole UK GDP. Includes UK government expenditure in each nation, as well as devolved national and local authority spending.

Source: Analysis of HM Treasury, Country and Regional Analysis; ONS, Population estimates.

<sup>11</sup> These factors can overlap – for example, Northern Ireland has consistently had a higher economic inactivity rate than the UK average (and usually higher than any other UK country) and the main reason for economic inactivity there has been long term sickness (NISRA, 2026).

**Figure 4.2: Per-person spending on social security is 20 per cent higher in Northern Ireland than the UK average**

Difference between real expenditure on social security by nation per person and the UK average (left panel) and the proportion of the UK average (right panel)



Notes: 2026-27 prices, deflated by whole UK GDP. Includes UK government expenditure in each nation, as well as devolved national and local authority spending. Expenditure is from the Social Protection category of the Country and Regional Analysis tables, with non-social security expenditure removed.

Source: Analysis of HM Treasury, Country and Regional Analysis; ONE, Population estimates.

However, it is possible to calculate the contribution of devolutionary differences to the higher-than-average expenditure in Scotland and Northern Ireland. In Northern Ireland, projected expenditure on the various welfare mitigation schemes (including administration and additional funding for advice services and social supermarkets) in 2024-25 was £50 million, or £26 per person. In that year the Executive also spent £18 million on a one-off Pension Age Fuel Support Payment, bringing the total social security spend above parity with England and Wales to £35 per person (all 2026-27 prices). This accounts for just 3 per cent of the near-£1,200 ‘extra’ social security expenditure in Northern Ireland compared to the UK average, or just under 0.5 per cent of all social security expenditure in the country.<sup>12</sup>

In Scotland, there are three strands to social security expenditure in excess of parity with England and Wales. First, Scotland spends more on payments that are direct replacements for UK benefits, and for which funding is included in the block grant to

<sup>12</sup> Calculations based on DfC, 2024; DfC, 2025; NISRA, 2025.

the Scottish Government. In 2024-25 this additional expenditure was £195 million, most of which was accounted for by greater expenditure on Adult Disability Payment (compared to the block grant adjustment based on expected spend on Personal Independence Payment) (this and all further figures in this paragraph are in 2026-27 prices). The second strand is the Scottish benefits with no UK equivalent. In 2024-25, expenditure on these payments – chiefly the Scottish Child Payment – was £641 million. Third, a further £104 million was spent on payments that have equivalents in England and Wales, but where there is no dedicated block grant adjustment.<sup>13</sup> This gives a total additional social security spend above parity with England and Wales driven by devolved decisions of around £170 per head, or around 55 per cent of the gap (around £307) between overall social security expenditure in Scotland and the UK average. This is equivalent to 3.2 per cent of the total social security spend in Scotland (calculation based on Scottish Fiscal Commission, 2026).<sup>14</sup>

So, although ‘extra’ spending on social security attributable to devolution, as opposed to socio-economic circumstances, is significant in Scotland, even there it only accounts for a small proportion of overall social security expenditure. Nonetheless, as section 4.2 makes clear, the impact of this extra money on people who receive benefits can be significant.

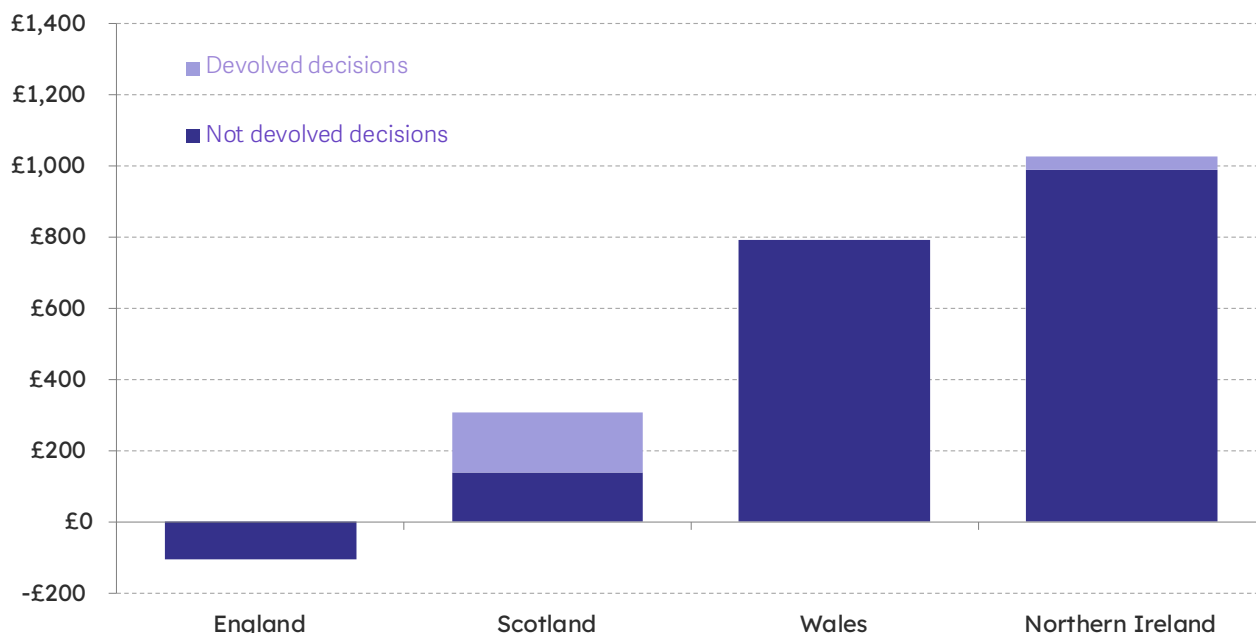
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<sup>13</sup> We have excluded spending on employability services, which the Scottish Fiscal Commission includes in this category but cannot be directly classed as social security spending.

<sup>14</sup> Some of these figures are updated in Scottish Fiscal Commission (2026) but we use 2024-25 figures for consistency between Scotland and Northern Ireland..

**Figure 4.3: Half of additional social security expenditure in Scotland is driven by devolved decisions, but the majority in Northern Ireland is driven by economic difference**

Difference between per-person social security expenditure, by nation and whether driven by devolved decisions: UK, 2024-25



Notes: 2026-27 prices, deflated by whole UK GDP. Includes UK government expenditure in each nation, as well as devolved national and local authority spending. Devolved benefits in Northern Ireland for which parity is maintained with UK benefits are included in 'not devolved decisions'.

Source: Analysis of HMT, Country and Regional Analysis; ONS, Population estimates.

## 4.2 The impact of devolution and localisation on individuals

If the system-level impact of devolution and localisation on social security must not be overstated, nor should the individual-level impact for certain families be understated. The significance of decentralisation can be seen in both claimant incomes and how people experience interactions with the different authorities involved in benefit delivery. At a societal level too, it is possible to discern some impact on poverty rates that can be attributed to changes in the social security landscape.

### 4.2.1 Income

Differences in individual awards due to devolution can be much more significant than the aggregate impact on social security expenditure per country. Safety Nets team

members have provided a particularly striking illustration of this: “In 2023, a typical out-of-work couple with four children would have received £22,000 in York, compared with £32,000 in Belfast and £37,000 in Glasgow” (Patrick et al, 2025). The gap could be even wider following the abolition of the two-child limit on Universal Credit awards in 2026, as the mitigation of the benefit cap in Scotland and Northern Ireland will mean the extra income from the two-child limit removal will not cause families in those countries to run into the benefit cap, as it will for thousands of families in England and Wales (see section 4.2.2).

A couple with four children and no earned income at all may be something of an outlier, but any family with children and in receipt of Universal Credit in Scotland, and many families on Universal Credit in Northern Ireland, can expect a higher benefit income than their equivalent in England and Wales (see sections 5.1 and 5.2). Notably, Scotland’s ‘Five Family Payments’ add up to an extra £1,799 per year (in 2025-26) for a baby under one year old whose parent receives Universal Credit.

Elsewhere, as we explore in our deep dive in Section 5.3, there is considerable variation in the maximum Council Tax Reduction available in different parts of England. Finally, as noted in Section 2.1.4, other payments outside the mainstream of social security, including support with education-related costs, can be extremely variable.<sup>15</sup>

## 4.2.2 Child poverty

Unsurprisingly, differences in the social security benefits available to low-income families in different parts of the UK add up to differences in the rates of child poverty. As we explore in Section 5.1, part of the reason why child poverty rates are lower in Scotland is because of devolved social security: from 2022-23 to 2023-24 the single-year child poverty rate fell from 26 per cent to 22 per cent in Scotland, and rose in other parts of the UK.<sup>16</sup> The Scottish Government (2026a) credits a 5 percentage point reduction to the Scottish Child Payment (SCP).<sup>17</sup>

Even UK-wide measures can vary in their impact on country-level poverty rates because of devolved decisions on social security. A key example is the scrapping of the two-child limit on Universal Credit awards. This will reduce poverty all over the UK, with 450,000 fewer children projected to live in poverty by the end of the current Parliament as a result (DWP, 2025). The impact, though, will vary between countries due to both

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<sup>15</sup> Detail will be set out in a forthcoming working paper at <https://safetynets.study/publications>.

<sup>16</sup> In general, three-year averages are desirable when looking at sub-groups of UK poverty data. However, because of the recent roll-out of the Scottish Child Payment, the one-year child poverty rate in Scotland is particularly informative for understanding the impact of the payment on child poverty

<sup>17</sup> Note, though, the limitations of currently available poverty statistics for accurately determining the impact of the SCP, as highlighted in section 5.1 (Randolph et al, 2025; Cebula, 2026).

socio-economic and devolutionary differences. The share of families and number of children affected by the policy is greatest in England; 50 English parliamentary constituencies most affected by the limit have a higher proportion of affected children than *any* constituency in Wales, Scotland or Northern Ireland, except for Belfast West (End Child Poverty, 2025). On the other hand, the application of the household benefit cap in England and Wales will limit the impact of the removal of the two-child limit there. 50,000 households who would have benefited from the two-child limit removal are already impacted by the benefit cap, so will see no gain, while the Government estimates that an additional 20,000 households will run into the cap as a result of the policy change, meaning they will only see a limited gain (DWP, 2026b). Virtually all of these families will be in England or Wales. Mitigation of the cap means that all families currently subject to the two-child limit in Northern Ireland, and almost all of those in Scotland, will receive the full uplift of one Universal Credit child element (£292.81 per month) per third or subsequent child.

The process by which the UK formulated its child poverty strategy is an interesting case study in how devolution is factored into policy debate, and we discuss it more in the Box below.

## The UK's many child poverty strategies

The recent UK government's child poverty strategy (HM Government, 2025) provides an interesting case study in how devolution is, or isn't, factored into policy debate and national conversations. The UK Government was keen to stress that it was producing a UK strategy, but many key services for addressing child poverty are now under devolved, local or shared control. The Scottish Government (2022b), Welsh Government (2024) and some English local authorities (Pottrill, 2024) have their own child poverty strategies, while the Northern Ireland Executive (2025) has consulted on a general anti-poverty strategy. This raises questions about the roles of different levels of government in driving down historically high rates of child poverty across the UK – and how the different levels of government can work together to achieve this. But child poverty is also a fantastic example of the potential for devolution to lead to meaningful policy differences and policy learnings, with Scotland taking a very different route to the other nations. For the UK-wide strategy to be fully effective, it will have to strike the right balance between providing leadership, respecting the existing priorities of devolved administrations (and, where relevant, existing child poverty strategies), and empowering local areas to take action on the services that support families to move out of poverty.

### 4.2.3 Processes

Devolution and localisation have affected service users' experiences of social security not only because of the impact on incomes, but because of how people receive payments and interact with the system. This includes arguably the two main strands of working age social security – Universal Credit and adult disability benefits. As noted in section 3.2, particular efforts have been made to ensure the new Scottish disability benefits – notably Adult Disability Payment, which has replaced Personal Independence Payment – offer a more positive claimant experience than their UK equivalents.

While ADP, at face value, had higher application volumes and award rates than PIP following its launch, there has been convergence. Recent analysis has concluded that the initial spike is not notably different to the early period after the introduction of PIP itself (Judge and Murphy, 2025). Despite the emphasis on improving applicant experiences, ADP shows lower levels of satisfaction with both the application process (66 per cent good/very good) and the benefit as a whole (70 per cent good/very good) than other Scottish benefits in the annual client survey by Social Security Scotland (2025). This is perhaps to be expected as few other devolved benefits involve the same degree of (potentially) intrusive inquiry into an applicant's life and circumstances. In most cases, some information on family composition or confirmation of receipt of a qualifying low-income or disability benefit from the DWP is sufficient to establish entitlement. When participants in qualitative studies are given the opportunity to compare their experiences of ADP to PIP, they tend to express more complimentary views about ADP (for example, Harris, 2025; SCoSS, 2025). On the other hand, the most recent client/customer surveys from the DWP (2025b) and Social Security Scotland (2025) show higher overall satisfaction with PIP from respondents, at 81 per cent, albeit with different sampling criteria for the two surveys. Some previous surveys have shown higher satisfaction with ADP than PIP (DWP, 2024; Social Security Scotland, 2023)

The availability of different Universal Credit payment arrangements in Scotland and Northern Ireland has generated favourable comments from claimants (Patrick and Simpson, 2020; Scottish Government, 2021). Twice-monthly payments are widely regarded as a useful aid to budgeting and direct payment of the housing costs element to landlords as a way of reducing the risk of rent arrears. However, there are significant differences in take-up. In Scotland, where these payment arrangements are offered on an opt-in basis, around 38 per cent of eligible claimants do so. In Northern Ireland, where they are the default, the “overwhelming majority” of claimants were said in 2019 to receive twice-monthly payments (Work and Pensions Committee/Northern Ireland Affairs Committee, 2019: 34).

## 4.3 Issues with a multi-level social security system

The very existence of a multi-level social security system in the UK today potentially presents some challenges to service users. It is an irony of the post-2012 period that, at the same time as the introduction of Universal Credit has streamlined UK-level working age benefits, devolution and localisation have introduced new forms of complexity to the social security landscape. People with a possible entitlement may struggle to understand exactly what support is available, and on what terms, in their country or local authority, where to look for information or what authority they need to apply to.

The interaction of – in particular, the extent of passporting between – the UK and devolved systems in Scotland creates specific challenges. Most low-income benefits delivered by Social Security Scotland function as top-ups to DWP benefits, although they must be applied for separately.<sup>18</sup> Passporting entitlement in this way has the advantage of streamlining the application process to Social Security Scotland – for example, no separate means test is required for Scottish Child Payment as one has already been carried out by the DWP for the Universal Credit award. However, it does mean that take-up of the Scottish top-up is limited by take-up rates for the passporting DWP benefit.

For example, the Scottish Government (2025c) reports a take-up rate of 94 per cent for SCP in 2024-25, but take-up of the main passporting benefits is lower: an estimated 77 per cent for Universal Credit and 65 per cent for Pension Credit (although take-up of Pension Credit appears to be growing) (Torres Cortés et al, 2025). While many people with a potential unclaimed Universal Credit or Pension Credit entitlement will not have dependent children, it is inevitable that some people who could be entitled to SCP are unable to claim it in practice because they do not receive the qualifying UK benefit. Reasons why people who do receive a relevant UK award do not take up their Scottish Child Payment entitlement also relate to the sometimes-confusing relationship between systems. These have been found to include not realising SCP is a separate payment to either Child Benefit or Universal Credit, or assuming that (like the Universal Credit child element prior to April 2026) it could only be claimed on behalf of two children (CPAG, 2025).

A further problem for some low-income families in Scotland may be the potential for devolved and UK benefits to create conflicting behavioural incentives. Universal Credit claimants are generally expected to seek opportunities to increase their income from other sources with the goal of moving away from reliance on means-tested benefits.

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<sup>18</sup> There is some automation of entitlement to Best Start Grants, excluding the Pregnancy and Baby Grant, for households who receive Scottish Child Payment.

The ‘tapering’ of UC awards as earned income increases is designed to ensure people are usually better off overall when they earn more and to avoid ‘cliff-edge’ falls in social security entitlement (DWP, 2010). Since the ‘Five Family Payments’, including Scottish Child Payment, are not tapered, a small increase in earnings for a household with a low Universal Credit award could in some circumstances result in a much greater loss of benefit income, disincentivising career progression. On the other hand, there is evidence that some recipients use the Scottish Child Payment to reduce barriers to entering employment, like transport and childcare costs (Adam et al, 2026; Scottish Government, 2025d).

Universal Credit’s strong focus on (re-)employment and progression in employment means this largely centralised benefit can be closely linked with employment support, for which the UK, Scottish and Welsh Governments share responsibility. Research participants in Scotland described a relatively formalised arrangement, shaped by the Memorandum of Understanding between Scottish Ministers and the Department for Work and Pensions on social security and employment services in Scotland. This, it was suggested, allowed for fairly smooth onward referrals as people’s entitlement to support shifted from one government to another (for example, the Scottish Government’s remit includes adults with disabilities and those furthest from the labour market) (Senior Policy Interview Scotland 4, June 2025). Those in Wales described a less formal set-up, with a wider range of authorities (local as well as devolved and UK) involved, no data sharing agreement between UK and Welsh providers and more ‘signposting’ than formal referrals (various frontline interviews, 2025). Despite these challenges, frontline interviewees revealed that JobCentre Plus staff in Wales saw clear advantages to working with Careers Wales and other devolved providers. These included physical proximity to service users, local knowledge, personal relationships and trust.

## 4.4 Chapter summary

The significance of devolution and localisation for social security and people who use the service is very much a matter of perspective. Low-income and disability benefits in Scotland are by far the areas of social security most affected by devolution. Elsewhere, the impact of devolution and localisation on social security has been limited, even allowing for the near-complete devolution of legislative and operational functions to Northern Ireland. Even so, the impact has not been insignificant. However similar social security continues to look across the UK, however small the differences in overall expenditure attributable to devolution and localisation, considerable differences can exist in claimants’ incomes and in their interactions with social security authorities. The case studies in chapter 5 illustrate some of these differences in greater detail. In addition to this place-based variation in entitlements, the emergence of a multi-level

form of social security can in itself create challenges for service users, particularly in Scotland.

## 5. Case studies

Following Chapter 3's overview of the emerging differences in UK social security due to devolution and localisation and Chapter 4's assessment of the overall significance of these developments, this chapter takes a 'deep dive' into one particularly distinctive aspect of social security in each of the four UK countries. The examples selected either tell us something significant about how social security is conceived, designed and delivered in the country concerned, or provide particularly interesting examples for other parts of the UK, or both. (As in Chapter 4, values of benefits are for 2025-26 unless stated otherwise.)

In **Scotland** (section 5.1), a range of payments targeted at children in low-income families reflect the centrality of child poverty to the devolved Government's mission. **Northern Ireland's** (section 5.2) welfare mitigations illustrate the country's cautious steps away from absolute parity with a UK social security system that remains the foundation for devolved approaches. The patchwork of Council Tax Reduction schemes in **England** (section 5.3) reflects the challenges that face local authorities with constrained resources when tasked with providing entitlement-based support to low-income households. Finally, the Discretionary Assistance Fund for **Wales** (section 5.4) is both one of the few opportunities that exist to put a Welsh stamp on social security and a unique model for crisis support involving the public, private and voluntary sectors in its delivery.

### 5.1 Scotland: Social security as a tool for child poverty reduction

Scotland's approach to child poverty reduction is underpinned by a set of statutory requirements that do not exist elsewhere in the UK.

- The Scottish Government is the only administration within the UK subject to a legal duty to reduce child poverty. This states that, by 2030, no more than 10 per cent of children should live in relative poverty and no more than 5 per cent in absolute poverty, persistent poverty or combined low income/material deprivation (Child Poverty (Scotland) Act 2017).
- The Scottish Parliament cannot pass legislation contrary to the UN Convention on the Rights of the Child, which includes provisions relating to an adequate standard of living, the right to social security and the best interests of the child. Draft legislation and strategic decisions likely to affect children's rights must undergo a child rights and wellbeing impact assessment (UNCRC (Incorporation) (Scotland) Act 2024).

- The Fairer Scotland duty requires public bodies to have regard to the desirability of reducing inequalities of outcome based on socio-economic disadvantage when taking strategic decisions (Equality Act 2010 section 1; Equality Act 2010 (Commencement no 13) (Scotland) Order 2017).<sup>19</sup>
- The Scottish Social Security Principles include a commitment to use the devolved social security system as a tool for reducing poverty (Social Security (Scotland) Act 2018 section 1).

The overall approach to tackling child poverty is set out in a three-part Delivery Plan (Scottish Government, 2022b), and includes:

- A. Providing the opportunities and integrated support parents need to enter, sustain and progress in work,
- B. Maximising the support available for families to live dignified lives and meet their basic needs,
- C. Supporting the next generation to thrive.

Social security is central to Part B, although cash benefits are just one of a suite of measures to reduce child poverty. Investment in education, skills and employability, childcare, healthcare, transport, youth services, criminal justice and in-kind support like the Baby Box (see Bardsley et al, 2021) also feature.

After the headline promise of a system based on dignity, fairness and respect, reducing child poverty has arguably been the most significant influence on how Scotland's devolved social security powers are used. As outlined in Section 3, the key benefits are the 'Five Family Payments', consisting of the Scottish Child Payment (£27.15 per child per week in 2025-26), the three Best Start Grants (Pregnancy and Baby Payment, Early Learning Payment and School Age Payment) and Best Start Foods (£1.15 per week more than Healthy Start). In addition, the use of Discretionary Housing Payments to mitigate the household benefit cap is essentially a child poverty measure, as 98 per cent of capped households in Scotland include children (Scottish Government, 2026a).<sup>20</sup>

The Scottish Government's (2026a) cumulative impact assessment projects that relative child poverty in Scotland will be lower than it otherwise would be by 10 percentage points (100,000 children) in 2026-27 as a result of its interventions, and lower by 11 percentage points (110,000 children) by 2030-31. Half of the difference between the projected relative poverty rates and the 'counterfactual' scenario (one in

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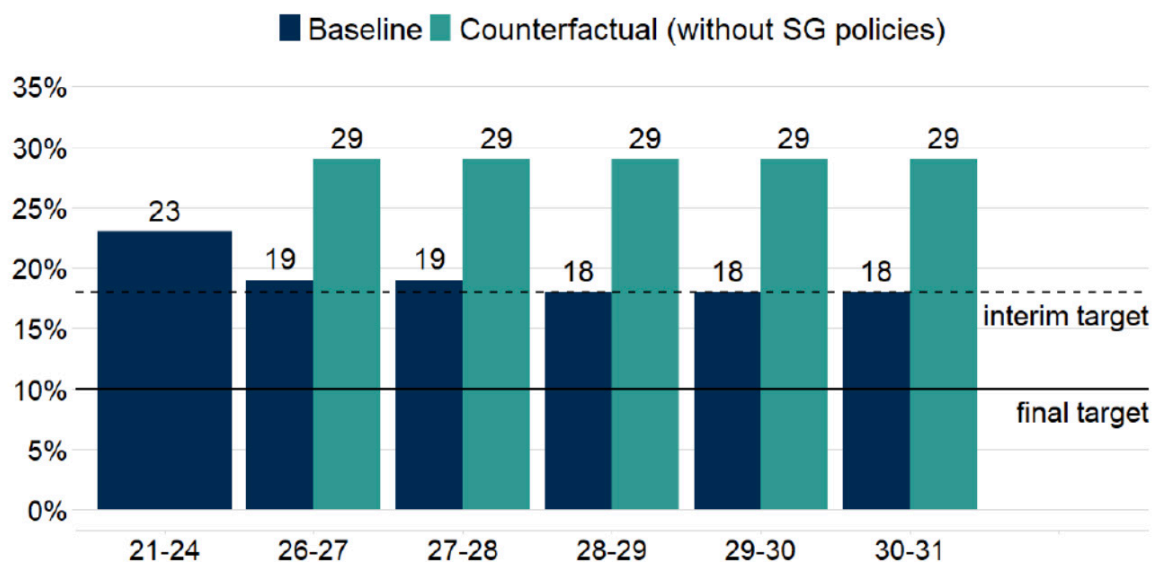
<sup>19</sup> This duty also applies in Wales (Equality Act 2010 (Commencement no 15) (Wales) Order 2021).

<sup>20</sup> The Scottish Government had also planned to mitigate the two child limit on Universal Credit awards until the UK Government announced the removal of the limit across the UK from April 2026.

which Scottish child poverty policies included in the model remained in line with the UK Government) is accounted for by the Scottish Child Payment, which in 2023-24 was received by over a third (37 per cent) of all children in Scotland (Kidner, 2024). It should, though, be noted that there are limitations to how accurately child poverty statistics capture the impact of the SCP, despite recent improvements (Randolph et al, 2025; Cebula, 2026). £458 million was spent on the SCP in 2025-26 and this is projected to rise in real terms due to the planned increase in awards to children under one year old (Scottish Fiscal Commission, 2026).

**Figure 5.1: Scottish Government modelling indicates that devolved policy interventions make a significant difference to child poverty rates**

Estimated and projected child poverty rates in Scotland, with and without Scottish Government measures.



Source: Scottish Government (2026: 6)

## 5.2 Northern Ireland: Mitigation of UK-level cuts

The Welfare Reform Act 2012 and the Welfare Reform and Work Act 2016 made far-reaching changes to working-age social security in the UK. As well as introducing the new UK-level low-income and disability benefits, UC and PIP, the two Acts made various cuts to entitlements and transferred some additional responsibilities to local and devolved government in Great Britain.

Some – although by no means all – of the changes were highly contentious across the UK, and it can be argued that the 2012 Act was a genuine turning point in Northern Ireland and Scotland, for the role of devolved institutions in social security. Indeed, the Northern Ireland Assembly’s refusal to pass a Welfare Reform Bill mirroring the

legislation for Great Britain marked the most significant challenge to parity between Northern Ireland and the rest of the UK since 1926. Although parity would largely be restored from 2015, this has been subject to a number of mitigation measures.

## Social sector size criteria

More commonly known as the ‘bedroom tax’, the social sector size criteria (SSSC) reduces UC housing costs awards to social housing tenants with more bedrooms than their family composition requires. In Northern Ireland, a Welfare Supplementary Payment fully, automatically and indefinitely mitigates any resulting losses for all affected households. This mitigation recognises the imbalance between family sizes and the available social housing stock in Northern Ireland (see section 6.2).

In 2023-24, the SSSC was mitigated for 35,781 claimants. £24.7 million was spent, an average award of £57 per month (DfC, 2024). Evidence of the effect of mitigation on claimants is available from the initial years following its introduction, when the payment could be forfeited in limited circumstances. Research with 100 Housing Executive tenants whose Welfare Supplementary Payment was terminated found that 28 had rent arrears averaging £82.60 when the payment ended, but 67 had arrears averaging £242.81 at the point of interview. Some of those who had avoided falling behind with rent payments had only managed this by accumulating other debts. This suggests that the payment plays a significant role in protecting against arrears and debt (Carter and Flood, 2019).

## Benefit cap

The household benefit cap limits total income from specified ‘welfare benefits’ for working-age households in which no one receives a disability or carer benefit and earned income is less than 16 hours per week at the National Living Wage. The cap is currently set at £1,229.42 per month for a single adult and £1,835 for other households (£1,413.92 and £2,110.25 in Greater London). In Northern Ireland, a Welfare Supplementary Payment mitigates the reduction automatically, in full and on an ongoing basis for all households that include dependent children. This mitigation is a child-focused measure, since Northern Ireland’s relatively low housing costs and larger family sizes (see section 6.2 and Health Intelligence Unit, 2025) mean the number of children is the main driver of benefit awards in excess of the cap.

In 2023-24, the benefit cap was mitigated for 1,596 households, with expenditure of £2.5 million – an average award of £132 per month, equivalent to a 7 per cent increase in income compared to the cap (DfC, 2024). The number of awards can be expected to

increase as the removal of the two-child limit brings more households' UC entitlement above the level of the cap.

## Disability, carer and incapacity benefits

Personal Independence Payment (PIP) replaced Disability Living Allowance (DLA) as the main extra-costs benefit for disabled adults in Northern Ireland from 2016, following in the footsteps of Great Britain. At the same time, awards of contributory Employment and Support Allowance were limited to one year for people in the work-related activity group. A range of Welfare Supplementary Payments wholly or partly mitigate direct and indirect losses of income experienced by disabled people and their carers as a result of these changes (for detail, see DfC, 2024). Action here was driven by the fact that Northern Ireland has consistently had a greater proportion of adults in receipt of disability and incapacity benefits than the other UK countries (Dodsworth and Oung, 2023).<sup>21</sup>

The introduction of PIP was expected and intended to reduce caseloads and expenditure for adult disability benefits (Harris, 2014). Although it has not had this effect overall, significant numbers of people have received reduced or no awards at the point of transition from DLA (see OBR, 2019).

The number of households entitled to one of this suite of mitigations has fallen greatly over time, with a combined case load of only 805 in 2023-24 (some individuals will have received more than one of these payments) (DfC, 2024). The low number of awards reflects the fact that the payments offer time-limited mitigation of reforms that have now largely been implemented; today, the only scenario in which a person moves from DLA to PIP is when a child in receipt of DLA turns 16. Caseloads were much higher in the past. For example, in 2017-18 there were 13,770 awards of the various payments to people transitioning from DLA to PIP and 4,780 to their carers (DfC, 2019).

## Universal Credit

New UC applicants must wait five weeks for their first payment, although they can apply for a repayable advance in the interim. In Northern Ireland, those who experience severe financial hardship during this period can receive a Universal Credit New Claims Grant (formerly Universal Credit Contingency Fund) from the Discretionary Support scheme. The Welfare Reform Mitigations Working Group (2016: 14)

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<sup>21</sup> Indeed, this was a key driver of Beatty and Fothergill's (2013) projection that social security reforms between 2007 and 2012 would have a significantly greater economic impact in Northern Ireland than in any other part of the UK.

recommended the provision of “emergency payments” following anecdotal evidence that moving onto UC was causing “confusion and hardship” in Scotland.

11,160 people received awards from the UCCF in 2023-24, with total expenditure of £3.4 million, an average award of £303.67. Demand rose in subsequent years due to the acceleration of migration to UC, with total expenditure increasing to £4.8 million in 2024-25 (DfC, 2024; Discretionary Support Commissioner, 2026). Take-up of the grant in its early years was hindered by poor awareness – the change of name was one measure taken to address this (Allamby et al, 2022). Delivery of the grant through the Discretionary Support scheme also means that households starting a UC claim must face a crisis – as opposed to ‘mere’ hardship – to be eligible.

### 5.3 England: Fragmented support with council tax bills

Before 2013, support for Council Tax bills was delivered GB-wide by the UK Government as Council Tax Benefit, with support covering 100 per cent of bills for the poorest households. Council Tax Benefit was administered by local authorities, but with parameters set centrally and with local authorities’ expenditure fully funded by grants from DWP.

In 2013, at the same time as the localisation and devolution of crisis support, Council Tax Benefit was abolished and English local authorities were given the responsibility for designing and administering Council Tax Reduction schemes for working-age residents (the parameters governing CTR for pensioners in England are set by the UK government).<sup>22</sup> Localised Council Tax Reduction in England is currently the only example of localised social security based on local authority-designed entitlement rules rather than case-by-case discretion, but it makes up 75 per cent of all spending on localised support in the UK since 2013 (Clegg, 2025).

Initially, English local authorities were given grants to fund CTR that were set at 90 per cent of the Office for Budget Responsibility’s total projected spend on CTB (including working-age and pensioners); this meant that local authorities had to provide less generous working-age schemes than CTB, or find additional funds. Since 2014-15, the formula for allocating funding to each local authority has remained the same (i.e. based on the forecast spend on CTB in 2012-13), but funding has been rolled into local

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<sup>22</sup> Scotland and Wales chose a different path with the powers for Council Tax Reduction that were devolved to them. Both decided to deliver support nationally and to retain the parameters of the old Council Tax Benefit, meaning support for residents in Scotland and Wales did not change. NI does not operate Council Tax; it has domestic rates instead, and the rebate system for domestic rates is set by the NI Executive.

authorities' Revenue Support Grants with no dedicated line informing local authorities how much of their grants are dedicated to CTR.<sup>23</sup>

Predictably, the reduction in funding for CTR in England compared with the old CTB has led many local authorities to reduce the generosity of their working-age schemes. In designing their working-age schemes, English local authorities can vary the maximum amount of support available; the taper rate; the value and applicability of deductions for non-dependent adults in the household; which groups are protected and automatically receive the maximum level of support; they can also cap the Council Tax band used to calculate support. In addition, they can instead choose to depart from the old CTB calculation altogether and instead introduce income-banded schemes, where residents receive set discounts on their bill if their family income falls within specific bands.

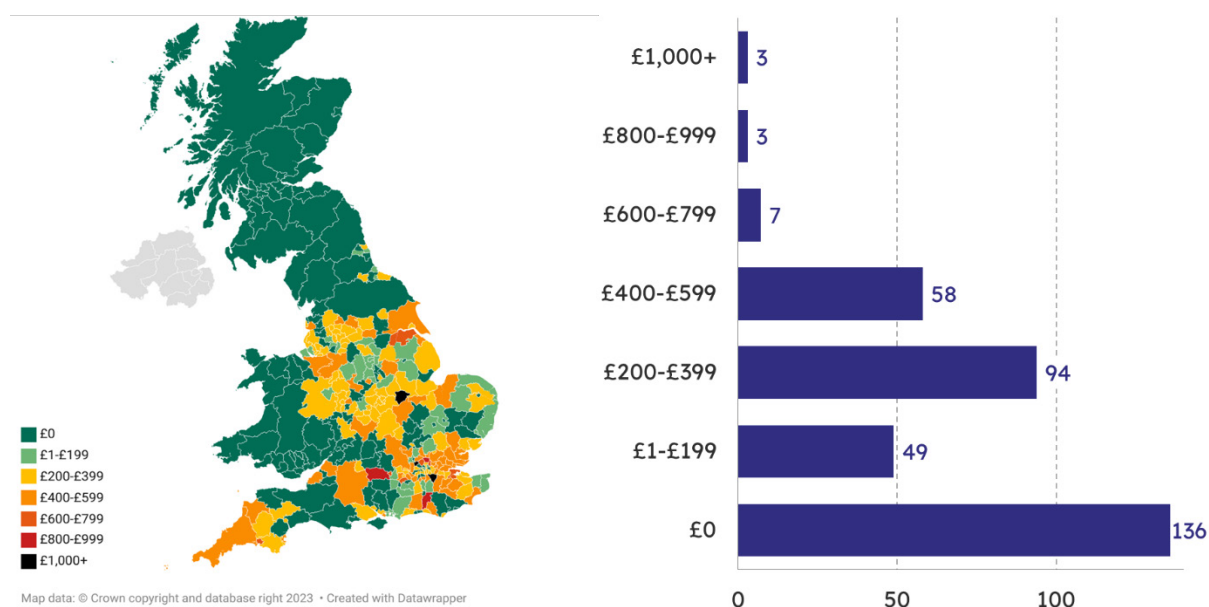
As of 2025-26, 70 per cent of English local authorities have reduced their maximum level of CTR below 100 per cent of Council Tax liability (the level in the old CTB) for standard claims, meaning that all non-protected claimants have to pay some amount of Council Tax. In addition, 32 per cent have capped the Council Tax band used to calculate support. As a result, there is now large variation in the generosity of working-age Council Tax Reduction schemes across England, with the maximum proportion of a Council Tax bill covered ranging from 50 to 100 per cent (see Figure 5.2). This means the amount of Council Tax that similar families are required to pay fluctuates significantly across the country. For example, a family living in a Band D property and receiving the maximum level of CTR in Doncaster would pay no Council Tax in 2025-26, but if they moved across the border to North Lincolnshire, which has a maximum CTR of 50 per cent of Council Tax liability and caps support at Band B liability, they would have to have paid nearly £1,400. There is also divergence between England and Scotland and Wales: in the average local authority in England, a family with an average Council Tax liability receiving maximum CTR would have to pay £248 per year, compared to nothing in Scotland and Wales.

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<sup>23</sup> Local authorities have criticised this arrangement as “opaque”; it means they have not only had to bear an increased burden of funding their CTR schemes, but they cannot easily predict the funding they will receive to provide CTR in coming years. See Ollerenshaw (2016).

**Figure 5.2: The generosity of working -age Council Tax Reduction varies widely across Great Britain**

Annual Council Tax left to pay if a family receives the maximum amount of Council Tax Reduction and has an average per dwelling Council Tax Liability, by local authority (left panel); and number of local authorities where the Council Tax left to pay falls into each band (right panel): Great Britain, 2025-26



Notes: Scotland and Wales included, although schemes are set nationally here. Orkney and Shetland Islands have been omitted but have the same CTR as the rest of Scotland.

Source: Analysis of Policy in Practice data; MHCLG, live tables on Council Tax.

## 5.4 Wales: A unique approach to crisis support

Crisis support is devolved to the nations outside England, and localised within England. In Wales, this is now provided by the Discretionary Assistance Fund (DAF). Of the myriad schemes to have emerged following the abolition of the UK-wide Discretionary Social Fund, it is the most distinctive. The scheme has two strands. An emergency assistance payment (EAP) can be used to provide support with essential living costs in cases of “extreme financial hardship,” while an individual assistance payment (IAP), can provide items like furniture or white goods that are required to enable an individual to live independently. EAPs are made in cash, while IAPs usually take the form of the goods required or a restricted-use card. In 2024-25, 95 per cent of all DAF awards (175,000 of 184,000) were EAPs. But expenditure was more evenly split, with only 55 per cent of the total spent on EAPs; this is because the average EAP was £79, while the average IAP was £1,167 (Ardanaz Badia, A, 2026).

This two-strand structure resembles the Scottish Welfare Fund, but the way in which the DAF is delivered is unique. A private contractor (NEC Solutions) has lead responsibility and takes initial decisions on applications. This process relies on data held by the DWP, access to which is facilitated by a local government partner, Wrexham Borough Council. A voluntary sector partner, Family Fund, deals with appeals and is responsible, with a large network of ‘delivery partners’, also largely in the voluntary sector, for the fulfilment of awards. The Welsh Government-commissioned evaluation of the DAF – carried out early in the life of the Fund – is broadly positive about the model, describing the delivery partners as an excellent source of support to applicants and a potential resource for wider anti-poverty work in Wales. However, it identified areas in which this division of responsibilities could work better. Examples include the high volume number of enquiries and unsuccessful applications to the lead partner, that might be reduced by providing better advice through the delivery partners, instances of conflict between delivery partner and lead partner staff over the refusal of an application and discrepancies in data on the number of appeals (Blue Alumni, 2015).

By way of contrast, Northern Ireland’s Discretionary Support scheme is delivered by the Department for Communities and makes awards in the form of cash grants and loans. The Scottish Welfare Fund is delivered by local government. Crisis grants are normally paid in cash; community care grants take the form of goods in some local authorities. In England, Local Welfare Assistance can take very different forms in different local authorities and there is also scope for variation in how councils operate the Crisis and Resilience Fund.<sup>24</sup>

The Welsh Government has few social security levers at its disposal, so has not had the same scope as Northern Ireland and Scotland to introduce distinct payments or mitigate the impact of UK-level reforms. It has been able to use the DAF to respond to the five-week wait for a first UC payment, as initially recommended by a National Assembly Committee (Equality, Local Government and Communities Committee, 2019; Welsh Government, 2020). The former First Minister, Mark Drakeford MS, confirmed that people being “left with nothing while they are waiting” for their first UC payment had become the primary reason for applications to the DAF (Committee for the Scrutiny of the First Minister, 2023).

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<sup>24</sup> For a comprehensive study of discretionary schemes across the UK, see the forthcoming *State of Local Welfare* report at <https://safetynets.study/publications>.

## 5.5 Chapter summary

The overall trend in the UK has been towards greater decentralisation of social security, but this has taken different form in different countries. These four case studies are particularly emblematic of the various approaches to devolved and localised social security. They illustrate how the devolved or localised functions, political priorities and available resources in each country combine to produce a focus on particular areas of social security provision and decisions about who should receive what level of support.

Scotland's social security competences are relatively limited, but the political will and budgetary capacity exist to make a significant investment in low-income families with children. Northern Ireland has much more extensive powers in principle, but because of budgetary, administrative and institutional constraints has been more cautious, opting to resist or soften specific cuts rather than introduce entirely new payments. Wales has minimal devolved social security functions, England none at all, but even here there are distinctive features in the devolved (Wales) or localised (England) schemes examined in this chapter.

## 6. Reasons for different approaches to social security – and reasons for similarity

Previous chapters have explained the social security functions held by different levels of government within the UK, set out the differences in social security that have emerged to date and considered the significance of these changes. The remaining question is why different UK countries, or (particularly within England) different local authorities, have chosen different social security paths. This will be addressed in greater detail in a forthcoming Safety Nets working paper,<sup>25</sup> but some key considerations are introduced here. Section 6.1 identifies factors that might lead to place-based differences in social security, whether these are grounded in political considerations, socio-economic circumstances or strategic policy commitments. Section 6.2 then turns to things that might act as obstacles to taking a distinctive approach, or at least limit the extent of divergence.

### 6.1 Factors that may encourage difference

There are various reasons why there is a tendency either to decentralise policy making on social security or, where social security functions are devolved or localised, to make use of those powers. Here, we consider some of the main ones.

Put simply, if there is a widespread view that a particular UK-wide service or policy does not align with needs or preferences within a given part of the UK, there is potential for this to result in the demand for devolution or localisation so that the service can be reshaped in line with those needs or preferences. Similarly, advocates of localisation argue that local government is best placed to understand the needs of the community it serves and to devise schemes that respond to those needs.

As we show in the next sub-section, there are important differences between the four nations that may justify some of these differences. But it is sometimes difficult to separate out the role of political ideology, or just the day-to-day pressure for political parties to differentiate themselves from each other, from genuine differences in voters' views or differing socio-economic context.<sup>26</sup>

For example, some have argued that in Scotland in particular, the perceived disconnect between the UK approach to social security and the preferences of Scottish voters has been pronounced, long lasting and associated with differences in voting

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<sup>25</sup> This will be published at <https://safetynets.study/publications>.

<sup>26</sup> At local level, it has been observed that the political make-up of a local authority appears to influence the payments under its control (Hick, 2022; Clegg, 2025), although these payments account for a very small part of the overall system.

patterns, and has added to the feeling that there is a democratic deficit. Claimed ideological differences with supposedly English-dominated UK governments helped drive support for devolution in the 1980s and 1990s (McEwen, 2002) and were central to debates on the merits of independence in the 2010s (Mooney and Scott, 2015), culminating in the partial devolution of social security in 2016.

Now that it has been granted some powers over social security, the current Scottish Government claims particular differences between its outlook and that of the UK Government. While some question the extent to which *people* in Scotland differ in outlook from their fellow citizens elsewhere in the UK (Curtice, 2020), there is little doubt that Scottish *politics* have been marked by a different tone of debate about ‘fairness’, social justice and the welfare state (Wiggan, 2017; Mooney and Scott, 2015; Simpson, 2022). This is reflected in the strategic policy commitments mentioned below and the overarching promise of a devolved social security system based on “dignity, fairness, respect” (Social Security Scotland, 2024). The UK Department for Work and Pensions (nd), on the other hand, foregrounds the maximisation of employment in its statement of responsibilities and priorities, although these do not have the same formal, statutory status as the Charter in Scotland.

Of course, pressure for the devolution of social security – and other welfare state services – aligns readily with a nationalist political perspective. Béland and Lecours (2010: 430) suggest:

*Nationalist leaders always argue that the bonds between the members of their national community supersede the bonds between citizens of the central state... This typically results in pressures to decentralize social policy.*

But there isn’t a perfect link: unionists can also favour devolution. Moreover, participants in this and previous research on social security devolution have often been at pains to stress that not all ambitions in this space are driven by constitutional considerations. Although the (then Labour-led) Welsh Government (2024b) has published a Welsh Benefits Charter that it describes as “based upon respect for fundamental human rights and equality,” it is less clear that this is driven by nationalistic ambitions. Referring to ongoing debates around whether Wales should seek a measure of social security devolution (Equality, Local Government and Communities Committee, 2019; Alma Economics, 2026), one Safety Nets interviewee remarked:

*We don't just want to take the power so we can say the Welsh Government now has all these powers... how would this power improve things for somebody ... in Wales who is currently being impacted, and we could do more for them?*

(Senior Policy Interview 4 Wales, July 2025)

In Northern Ireland, by contrast, the starting point for devolved social security is not a philosophical position, but parity with the UK system. Parity may have had ideological origins (in Unionist governments' commitment to shared entitlements for all UK citizens in the 1920s) but is more often justified on pragmatic grounds today (Simpson 2015).

**Social and economic differences** mean that the needs and social risks social security must respond to can differ according to place within the UK. Some of these differences are illustrated by the datasets and maps created for the Safety Nets website (at <https://data.safetynets.study/>), which give an overview of child poverty, labour market conditions, claims for various social security benefits and exposure to selected social security cuts. Some key country-level points of comparison appear in the table below:

	England	Wales	Scotland	Northern Ireland
Employment rate (16-64)	75.4%	71.9%	74.8%	71.6%
Disability rate	24%	30%	28%	25%
Adults in receipt of PIP	5.4%	8.2%	6.9%	11.5%
Median house price to	7.9:1	5.4:1	5.3:1	4.6:1

disposable income				
Social housing under-occupancy (early 2010s) <sup>27</sup>	19%	Unknown	30% to 49% depending on local authority	58%
Local housing allowance (3 bedroom, per week)	£109.32 to £497.10	£137.50 to £253.15	£115.07 to £316.44	£113.44 to £173.08
Fertility rate (2023)	9.8	8.7	8.4	10.4
Relative child poverty (AHC)	29%	32%	21%	19%

Sources: ONS (2026); Stiebahl et al (2025); Dodsworth and Oung (2023); DWP (2026); ONS (2025); Gibb (2013); Valuation Office Agency (2026); Welsh Government (2026); Scottish Government (2026c); NI Housing Executive (2026); Health Intelligence Unit (2025); DWP (2026).

Differences in socio-economic circumstances may be one reason why electorates or policy makers in a particular country favour a distinctive approach to social security. For example, some of Northern Ireland’s welfare reform mitigations (see section 5.2) flow directly from the greater impact of certain UK-level policies in the post-2012 period resulting from high levels of under-occupancy in social housing, higher numbers of of disability benefit awards and larger average family sizes. (Note, though, that country-level comparison is only one way of looking at geographic differences within the UK. Regional variation within England in the employment rate, local housing allowance and child poverty is greater than variation between countries.)

**Strategic policy commitments** adopted in a particular country (which will sometimes reflect the ideological differences mentioned above) may contribute to distinctive

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<sup>27</sup> The number of benefit awards affected by under-occupancy declined in the three years following the introduction of the policy – by 15% in England, 13% in Wales and nine per cent in Scotland. However, not all of this reduction was due to households no longer under-occupying (DWP, 2015 – figures do not cover Northern Ireland).

social security policy decisions. This is most obvious in Scotland, where statutory targets for child poverty reduction and the incorporation of the UN Convention on the Rights of the Child into domestic law are reflected in a strong focus on the use of social security to address child poverty (see section 5.1). The statutory Scottish Social Security Principles (Social Security (Scotland) Act 2018 section 1) and Social Security Charter (Social Security Scotland, 2024b) also shape the development of both devolved benefits and processes for their delivery. The Northern Ireland Executive is required to produce an anti-poverty strategy, which might have a bearing on the future of social security, but to date a strategy only exists in draft form (NI Executive, 2025).

## 6.2 Obstacles to taking a different approach

At the same time, there is no guarantee that the devolution of social security functions actually results in substantive differences in the benefits available or how they are delivered. A number of key (potentially) constraining factors can be identified.

**Policymaking and system design capacity** can be more limited in devolved and local government, and indeed in the wider policy community of a smaller country or region (Connell et al, 2021). One response to this has been the ‘Scottish approach’ to policymaking, whereby the Scottish Government purports to involve voluntary sector partners – and, in social security, service users – in policy development in a particularly close and inclusive way (Cairney, 2020; Scottish Government, 2024).

**Diseconomies of scale** are one reason for the potentially reduced policymaking capacity of devolved and local government, but are particularly relevant to service delivery. This, in turn, can constrain policy choices. For example, the Department for Communities in Northern Ireland relies on Department for Work and Pensions IT systems for its social security operation. This results in considerably lower costs compared to commissioning bespoke systems, but means it is difficult for social security in Northern Ireland to diverge significantly from England and Wales (Simpson, 2022). Safety Nets research also demonstrates that English local authorities may design social security provision with a view to limiting administrative demands on themselves, even if this sometimes comes at the expense of effective targeting (State of Local Welfare report, forthcoming).

The **budgetary and fiscal context** in which devolved and localised social security is developed can vary dramatically. Scotland has the most significant devolved revenue raising powers within the UK (notably, over income tax) and is relatively well served by the Barnett formula, which determines the level of the devolved administrations’ block grant (Phillips, 2026). These two factors may make it easier for the Scottish

Government to spend more on social security, although that is not to say it faces no fiscal challenges to doing so – the political choice on how to spend money remains key. Elsewhere, where funding is not ring-fenced, additional money spent on social security is largely money that cannot be spent on another service – a problem felt acutely by English local authorities due to their declining spending power, low control over their revenue raising capabilities, and significant statutory responsibilities (Clegg, 2025). Where funds are not ring-fenced, as with Local Welfare Assistance, the temptation to spend the money on something else will always be present. Where funds *are* ring-fenced, as with the Crisis and Resilience Fund, the scheme is protected but autonomy is likely to be reduced.

In Northern Ireland, almost all expenditure on non-contributory benefits is funded directly by the UK Exchequer, outside the block grant. This arrangement does allow for additional payments, funded from the block grant, but creates no incentive to cut provision below the UK baseline. There would be no savings to the devolved budget from doing so. On the other hand, the Scottish Government *would* save money if it were to reduce social security entitlements compared to England and Wales, but that has not been the political mood of the last decade (see HM Treasury, 2025).

**Interdependence between systems** particularly characterises social security in Scotland – and may limit options for the design of the devolved benefits (McEwen and Simpson, forthcoming). Many of the low-income benefits delivered by Social Security Scotland are passported awards for people who already receive certain UK benefits, meaning that who is entitled is largely decided at UK level. Conversely, Scottish disability and carer benefits can act as passports to additional payments in the UK system. The Scottish Government is likely to be reluctant to change conditions of entitlement in a way that might put these UK awards at risk. The complex delivery arrangements for Wales’s Discretionary Assistance Fund (described in section 5.4) result in part from the need to include a local government partner that can access data held by the UK Government (Blue Alumni, 2015).

## 6.3 Chapter summary

A complicated and sometimes contradictory set of considerations help determine whether social security functions are (or ought to be) devolved or localised and to what extent devolved or local provision should differ from ‘the UK system’ where one can be identified. Dissatisfaction with the UK Government’s approach to a given area of social security – whether on ideological grounds or based on the perceived needs of a particular part of the UK – may need to be weighed against questions about the capacity of a lower level of government to devise and deliver an alternative policy.



## 7. Conclusions

### 7.1 The state of devolved and localised social security in the UK

Until 2012, social security in the UK was characterised by a high degree of centralisation and uniformity. Centralisation, because almost all benefits were delivered by the Department for Work and Pensions in Great Britain or the Department for Communities in Northern Ireland (with Tax Credits and Child Benefit administered by HM Revenue and Customs). Uniformity, because the UK Government made all the important policy decisions for all parts of the UK, despite the devolution of legislative and operational competence to Northern Ireland.

Much has changed in the last decade and a half. Policy development and legislative processes now take place in different countries. Different authorities are involved in the delivery of social security in different countries, and there can be complex interdependencies between these authorities. Parity with England and Wales remains the default for social security in Northern Ireland, but it is no longer taken for granted. The Scottish Parliament has significant new devolved powers and is using them in pursuit of what the Scottish Government portrays as a distinct vision for social security based on dignity, fairness and respect. The Welsh devolved institutions and local authorities across Great Britain remain minor players, but their role has also grown, although that of local government in Northern Ireland has not.

This report has examined the impact of these processes on social security and its claimants in the four UK countries. While the structure of the system remains essentially the same regardless of location, it now has distinctive features in each country. The key differences include a fragmented, localised approach to crisis support and Council Tax Reduction in England. In Wales, despite very limited devolved powers, there is now a unique model of crisis support. Northern Ireland has focused on selective mitigation of UK-level welfare reforms since 2012 reflecting differences in the socio-economic circumstances of its population. And in Scotland, clear policy goals have been accompanied by a set of measures to direct more money to children in low-income households alongside an attempt to reset the relationship between recipients of disability benefits and the state.

The significance of these changes can appear limited from a system-level perspective. The structure of social security remains essentially the same UK wide and only in Scotland does additional expenditure due to devolved-level policy decisions exceed additional expenditure due to differences in demand. However, for a low-income

household, the extra income resulting from a Welfare Supplementary Payment (Northern Ireland), the ‘Five Family Payments’ (Scotland) or living in a local authority with a relatively generous approach to Council Tax Reduction (England) can make a real difference to living standards.

## 7.2 Looking ahead

Devolution, to return to Ron Davies’s (1998) much-quoted maxim, has always been a process rather than an event. The constitutional settlement has been continually tinkered with since 1998, with new English devolution legislation enacted just weeks before the publication of this report (English Devolution and Community Empowerment Act 2026). The social security responsibilities of different tiers of government have been in a state of flux since 2012 and continue to be debated, notably in Wales. It would be foolish to imagine that either the division of responsibility for social security between UK, devolved and local governments, or the extent to which social security differs between countries and local authorities, has reached a state of equilibrium.

Considerations that might influence views on the merits of centralisation, devolution or localisation, uniform or diverging entitlements, therefore bear restating. Citizens or their political leaders in a particular part of the country might feel that the UK Government’s approach to social security does not meet local needs, whether because of differences in political outlook or a unique social and economic context. These differing political perspectives or circumstances may be reflected in strategic policy commitments that steer devolved policymaking in a particular direction. On the other hand, devolved and local government may for various reasons have less capacity to develop and deliver a distinctive approach to social security, potentially exacerbated by the interdependence between local, devolved and UK systems. Welfare state politics, though, sit alongside constitutional politics. This means that the extent of (dis)satisfaction with what the UK Government does must be considered alongside views on whether, as a matter of principle, local government is best placed to identify and respond to local needs; a country within the UK ought to have more of the trappings of a nation state, such as control of its own welfare state; or equal citizenship, national unity and fairness demand that important decisions about the welfare state should be taken, and services coordinated, centrally.

These are live issues for the freshly elected representatives taking their seats in the Scottish Parliament, Senedd and local government as this report is published. An early task for the new Scottish Government will be a further response to the independent review of Adult Disability Payment (Harris, 2025). This will require consideration of the desirability and feasibility of much more fundamental departures from the UK model of disability benefits than has been seen to date. Conversely, depending on the

recommendations of the Timms Review of Personal Independence Payment (DWP, 2025c) and how the UK Government responds to them, the Scottish Government may have to consider whether it needs to reform any aspects of Adult Disability Payment in order to keep in step. One clear commitment in the manifesto of the Scottish National Party (2026) – returned once again as the largest party in the Scottish Parliament – is a higher Scottish Child Payment of £40 per week for babies under one year old.

The new Welsh Government’s in-tray includes research commissioned by its predecessor on the merits of administrative devolution of social security (Alma Economics, 2026). But any aspiration to devolution will require delicate negotiation with the UK Government. Meanwhile, local authorities in England are grappling with delivery of the new Crisis and Resilience Fund. Northern Ireland has not had elections, but does need to finalise an anti-poverty strategy following widespread criticism of the draft published in 2025 (Department for Communities, 2026). Whether this creates pressure for further departures from parity with England and Wales in social security – perhaps giving impetus to some recommendations of the recent review of welfare reform mitigations – remains to be seen.

The election results from 7 May 2026 themselves change some of the dynamics around devolved and localised social security, particularly in Scotland and Wales. Pro-independence parties captured a majority of seats in the Scottish Parliament (although not a majority of votes) and the First Minister may well take this as a mandate to seek a second referendum on leaving the UK (Isaac and Shaw, 2026). The first independence referendum, in 2014, was the catalyst for the devolution of additional powers to Holyrood, including its current social security functions. Wales now has its first nationalist government, after Plaid Cymru won 43 of the 96 Senedd seats. Plaid’s (2026: 60) position on social security goes beyond the administrative devolution cautiously considered under the last Welsh Government – its manifesto calls for “the devolution of full powers over welfare” and includes a commitment to pilot a Welsh Child Payment. At the same time, in Wales and to a lesser extent Scotland, large numbers of voters cast their ballots for a party openly sceptical about devolution (Reform UK) for the first time since 1997. Reform, the big winners in England’s local elections, did not publish an English manifesto, but its Scottish manifesto (2026: 4) criticises the emergence of a “welfare economy” in Scotland. This may or may not hint at a more austere approach to localised aspects of social security in newly Reform-led councils.

Whatever the political landscape, it is imperative that policymakers, elected representatives and citizens understand the division of responsibilities, and the different decisions on social security practice taken, in each of the UK countries. This report provides an initial overview of these things, with more detail found in the

accompanying working papers (<https://safetynets.study/publications>). The ‘right’ amount of devolution or localisation in social security is as much a subjective, political question as the ‘right’ form and level of social security benefits. As we continue our work, the Safety Nets team will analyse developments, engage with debates and, crucially, bring together stakeholders from benefit claimants to Ministers to share experiences and knowledge. Our aim remains to ensure an emerging multi-level social security system serves families across the UK as well as possible.

## Appendix 1: The Safety Nets study

This report is part of **Safety Nets: Social security for families in a devolved UK**, a project with a team of researchers from eight UK universities, the Resolution Foundation and Child Poverty Action Group, exploring the devolution and localisation of social security within the UK, and the realities, risks, and opportunities this poses for families with dependent children.

Safety Nets is funded by the Nuffield Foundation, an independent charitable trust with a mission to advance social well-being. It funds and undertakes rigorous research, encourages innovation and supports the use of sound evidence to inform social and economic policy, and improve people's lives. The Nuffield Foundation is the founder and co-funder of the Nuffield Council on Bioethics, the Ada Lovelace Institute and the Nuffield Family Justice Observatory. The Foundation has funded this project, but the views expressed are those of the author and not necessarily the Foundation.

All too often we speak as if there is one UK social security system, but in fact that has not been the case for some time. Parallel but distinctive processes of devolution and localisation increasingly mean that the design, delivery and levels of support that a household may be entitled to through the social security system will depend, in part, on where in the UK they live. For example, when our project began in 2024-25, a family on a low income with three children in Dundee could have received a devolved social security payment, the Scottish Child Payment, of £26.70 per week per child. This means that they would have been entitled to an extra £4,165 a year more than an equivalent family living in Doncaster.

Today, there is a complex mix of UK government, devolved and localised social security support but this remains poorly understood and under-researched. Our major Safety Nets research programme aims to correct this, undertaking the first UK-wide study of the intersections of devolution and social security. Funded by the Nuffield Foundation, our research surfaces the nature, extent and impact of the devolution of social security, and capitalises on the scope to learn from the elements of difference that do exist, facilitated by the 'laboratories of democracy' that devolution opens up.

We are a team of academic researchers from across the four UK countries, working in partnership with Child Poverty Action Group and the Resolution Foundation. Our team includes an 'Experts-by-Experience' panel, made up of 12 individuals with lived experiences of the social security system. This panel is involved across the programme, contributing to the research's design, delivery and dissemination, and ensuring that we draw on the invaluable lived expertise of social security in all that we do.

Our research encompasses foundational mapping, which creates a comprehensive picture of the devolved and localised landscape for social security, and includes a new dataset which enables us to see how this manifests in different entitlement to provision and support across the UK. We deliberately zone in on the experiences of families with dependent children partly because this is an area where there are significant differences, and partly simply to create boundaries for the study and to make the research effort manageable.

To drill down on how differences are experienced and responded to, we are convening a series of 14 ‘Devolved Conversations’, which create a space for individual claimants from across the four countries to come together for deliberative, participatory discussions about key aspects of difference. These conversations are co-facilitated by the research team and the experts-by-experience panel, and this innovative methodology characterises our wider approach to the research.

Recent years have seen a significant growth in the importance attached to localised, discretionary provision, and this has led to very significant variations in support and design. Our research programme uses an in-depth study across 14 case study sites, with interviews with local authority staff responsible for designing discretionary schemes, to understand how the relevant schemes are designed and delivered. This research will also explore policymaker and public perspectives on the intersections between devolution and social security, and create more opportunities for policymakers from the four countries to come together to explore discrete policy areas where significant variation exists.

These three strands of the research are now coming to an end and publishing findings, but the Safety Nets study will continue into 2028. In the next phase, we will publish a grassroots perspective on the opportunities and risks that come with decentralising social security, developed by a Commission on Social Security and Devolution led by our experts-by-experience. We will gather views on social security devolution and localisation from political leaders and senior policymakers at all levels of government, in all four UK countries. And we will agree final recommendations for harnessing the benefits and minimising the risks of decentralisation by convening a series of ‘Policy Labs’ involving people who have contributed various forms of expertise to the research.

Taken together, our hope is that Safety Nets generates new and timely knowledge about the intersect between devolution and social security, with this knowledge shared in real time with policymakers. This policy engagement can support policymakers in making future decisions both about how and where to devolve or localise social security provision, but also about how to design better social security policies, drawing out learnings from the differences that exist across the UK. Policymaking rooted in

these new evidence bases has the scope to both improve trust in institutions, and to increase the likelihood of effective social security support, with the scope to directly improve wellbeing and future life chances.

## Appendix 2: Methods

This report presents findings from several discrete pieces of research, three desk-based and one involving fieldwork in the form of qualitative interviews.

A first strand has mapped the extent to which social security and comparable forms of financial and in-kind support have been devolved or localised in each of the four UK countries and the differences that have emerged between countries as a result. It has also examined the current evidence base on the drivers of and constraints on both the devolution and localisation of social security and similar functions, and divergence in law, policy and practice in those areas that have been devolved or localised. This has reviewed relevant constitutional and social security legislation, policy documents, government communications, academic literature and third sector publications.

A second strand has focused on the administration of social security in different places within the UK. Qualitative semi-structured interviews were carried out with policy makers, senior civil servants and frontline delivery staff in Scotland and Wales between June and December 2025; with a focus on the devolution of administrative social security and localised support. The sample includes people in a range of roles working at national, local and hyper-local geographical levels and variations including deindustrialised, rural and city areas: nine senior or strategic policy representatives in Wales and Scotland; 17 Jobcentre Plus (JCP) frontline staff working in a range of roles in Wales; and four civil society frontline workers in Wales (see the table below for full details). Interviews have been analysed within NVIVO 14 using Thematic Analysis and elements of Critical Discourse Analysis.

	Geography	Interview	Label	Country	Sector
1	City	Frontline 6	FL6 City	Wales	JCP
2	City	Frontline 9	FL9 City	Wales	JCP
3	City	Frontline 12	FL12 City	Wales	JCP
4	City	Frontline 17	FL17 City	Wales	JCP
5	National	Senior Policy 1	SP1 Wales	Wales	Welsh Government

6	National	Senior Policy 2	SP 1 Scotland	Scotland	Scottish Government
7	National	Senior Policy 3	SP 2 Wales	Wales	Welsh Parliament
8	National	Senior Policy 4	SP 3 Wales	Wales	Welsh Civil Servant
9	National	Senior Policy 5	SP 2 Scotland	Scotland	Scottish Government
10	National	Strategic 1	SP 3 Scotland	Scotland	Scottish Civil Servant
11	National	Strategic 2	SP 4 Scotland	Scotland	Scottish Civil Servant
12	National	Strategic 3	SP 4 Wales	Wales	Welsh Government
13	National	Strategic 4	SP 1 England	England	UK Government
14	Rural	Frontline 2	FL2 Rural	Wales	Civil Society
15	Rural	Frontline 3	FL3 Rural	Wales	Civil Society
16	Rural	Frontline 8	FL8 Rural	Wales	JCP
17	Rural	Frontline 13	FL13 Rural	Wales	JCP
18	Rural	Frontline 14	FL14 Rural	Wales	JCP
19	Rural	Frontline 18	FL18 Rural	Wales	JCP
20	Rural	Frontline 19	FL19 Rural	Wales	JCP
21	Valley	Frontline 5	FL5 Valleys	Wales	JCP
22	Valley	Frontline 7	FL7 Valleys	Wales	JCP
23	Valley	Frontline 10	FL10 Valleys	Wales	JCP
24	Valley	Frontline 11	FL11 Valleys	Wales	JCP

25	Valley	Frontline 15	FL15 Valleys	Wales	JCP
26	Valley	Frontline 16	FL16 Valleys	Wales	JCP
27	Valley	Frontline 20	FL20 Valleys	Wales	JCP
28	Valley	Frontline 21	FL21 Valleys	Wales	JCP
29	Valleys	Frontline 1	FL1 Valleys	Wales	Civil Society
30	Valleys	Frontline 4	FL4 Valleys	Wales	Civil Society

Figures for social security spending by nation were derived from the ‘Social protection’ category in the HM Treasury, Country and Regional Analysis tables. This category includes devolved national and local authority expenditure. Expenditure not related to social security, such as for social care, social services and civil service pensions were excluded.

### Total real social security expenditure by nation

	England	Scotland	Wales	Northern Ireland	UK
<b>2010-11</b>	£241,962,000	£25,449,000	£15,790,000	£8,957,000	£292,158,000
<b>2011-12</b>	£246,103,000	£25,537,000	£16,040,000	£9,905,000	£297,585,000
<b>2012-13</b>	£252,244,000	£26,026,000	£16,384,000	£10,171,000	£304,825,000
<b>2013-14</b>	£247,592,000	£25,298,000	£16,050,000	£10,190,000	£299,130,000
<b>2014-15</b>	£250,861,000	£25,744,000	£16,314,000	£10,260,000	£303,178,000
<b>2015-16</b>	£255,301,000	£26,189,000	£16,661,000	£10,495,000	£308,646,000
<b>2016-17</b>	£250,912,000	£25,647,000	£16,356,000	£10,462,000	£303,378,000
<b>2017-18</b>	£250,061,000	£25,746,000	£16,354,000	£10,423,000	£302,584,000
<b>2018-19</b>	£247,346,000	£25,843,000	£16,223,000	£10,361,000	£299,772,000
<b>2019-20</b>	£246,999,000	£25,615,000	£16,222,000	£10,360,000	£299,195,000
<b>2020-21</b>	£256,637,000	£26,065,000	£16,598,000	£10,465,000	£309,767,000
<b>2021-22</b>	£255,610,000	£26,024,000	£16,621,000	£10,516,000	£308,770,000
<b>2022-23</b>	£259,633,000	£26,131,000	£16,904,000	£10,494,000	£313,162,000
<b>2023-24</b>	£274,496,000	£28,138,000	£17,786,000	£11,211,000	£331,631,000
<b>2024-25</b>	£282,292,000	£29,003,000	£18,205,000	£11,466,000	£340,966,000

Notes: 2026-27 prices, deflated by whole UK GDP. Includes UK government expenditure in each nation, as well as devolved national and local authority spending.

Source: Analysis of HM Treasury, Country and Regional Analysis.

## Total real social security expenditure per person, by nation

	England		Scotland		Wales		Northern Ireland		UK	
	Expenditure PP	Population	Expenditure PP	Population	Expenditure PP	Population	Expenditure PP	Population	Expenditure PP	Population
2010-11	£4,596	52,642,452	£4,836	5,262,200	£5,177	3,049,971	£4,963	1,804,833	£4,655	62,759,456
2011-12	£4,634	53,107,169	£4,818	5,299,900	£5,235	3,063,758	£5,459	1,814,318	£4,702	63,285,145
2012-13	£4,714	53,506,812	£4,903	5,308,200	£5,335	3,070,928	£5,574	1,824,603	£4,785	63,710,543
2013-14	£4,592	53,918,686	£4,758	5,316,800	£5,226	3,071,058	£5,563	1,831,677	£4,664	64,138,221
2014-15	£4,614	54,370,319	£4,829	5,331,400	£5,307	3,073,788	£5,566	1,843,186	£4,692	64,618,693
2015-16	£4,658	54,808,676	£4,895	5,350,600	£5,422	3,072,739	£5,658	1,854,943	£4,742	65,086,958
2016-17	£4,538	55,289,034	£4,773	5,373,600	£5,315	3,077,165	£5,606	1,866,042	£4,624	65,605,841
2017-18	£4,496	55,619,548	£4,778	5,388,200	£5,307	3,081,366	£5,559	1,875,178	£4,587	65,964,292
2018-19	£4,423	55,924,528	£4,793	5,392,100	£5,261	3,083,840	£5,493	1,886,259	£4,522	66,286,727
2019-20	£4,393	56,230,056	£4,734	5,411,200	£5,254	3,087,732	£5,457	1,898,519	£4,491	66,627,507
2020-21	£4,556	56,325,961	£4,819	5,408,900	£5,347	3,104,483	£5,506	1,900,523	£4,641	66,739,867
2021-22	£4,520	56,554,891	£4,808	5,412,900	£5,352	3,105,633	£5,522	1,904,564	£4,610	66,977,988
2022-23	£4,543	57,144,395	£4,797	5,447,000	£5,393	3,134,196	£5,493	1,910,543	£4,630	67,636,134
2023-24	£4,738	57,932,470	£5,110	5,506,000	£5,616	3,167,331	£5,838	1,920,382	£4,839	68,526,183
2024-25	£4,816	58,620,101	£5,229	5,546,900	£5,713	3,186,581	£5,948	1,927,855	£4,921	69,281,437

Notes: 2026-27 prices, deflated by whole UK GDP. Includes UK government expenditure in each nation, as well as devolved national and local authority spending.

Source: Analysis of HM Treasury, Country and Regional Analysis; ONS Population estimates.

Details of expenditure on localised social security are taken from Clegg (2025).

The Safety Nets dataset (<https://data.safetynets.study/>) exists to address a significant gap in public understanding of how social security actually works across the UK. Despite a common assumption that there is a single, uniform UK social security system, increasing devolution of powers means that the support available to families can vary enormously depending on where they live. This is true across nations, but also within nations. The dataset enables users to easily compare and contrast a variety of economic, demographic and social security related variables at a local level across the UK. The data comes from a variety of administrative sources, that are not easily accessible without in-depth prior knowledge of where to locate these data.

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## Publications

<b>The Future of Discretionary Housing Payments</b> Lessons for the Crisis Resilience Fund	08/04/26	Rhiannon Sims and Professor Beth Watts-Cobbe  Heriot Watt University
<b>The Localisation Era</b> Assessing the post-2013 rise of localised social security	20/11/25	Alex Clegg  Resolution Foundation
<b>Social Security in the four UK countries</b> Who does what and where?	31/5/25	Dr Mark Simpson  Ulster University
<b>Renew and improve</b> Setting up the Household Support Fund for the future	27/5/25	Alex Clegg  Resolution Foundation

<b>Annual Policymaker reports 2025</b>	16/5/25	Professor Ruth Patrick University of Glasgow
<b>Renewing it right</b>	22/10/24	Dr Jed Meers University of York
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