



Scottish Commission on Social Security (SCoSS): Annual Report 2025 - 2026

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1. Chair's Introduction

Over the past 12 months, we have undertaken one of our busiest periods of scrutiny since the Commission was established in 2019. This reflects both the continued development of the Scottish social security system beyond the safe and secure transfer of claimants from the UK systems, as well as the volume of social security regulations brought before the Scottish Parliament. Under our remit for pre-legislative scrutiny, we reviewed almost all of these regulations before they were laid in Parliament.

The regulations covered a wide range of issues. Our scrutiny work highlighted both the increasing complexity of Scottish social security legislation and the close relationship between devolved and reserved benefits. In some cases, we reviewed multiple versions of the same regulations as policy developed during the scrutiny process. Throughout this period, we have taken a flexible and adaptable approach to ensure we have been able to deliver timely and effective scrutiny.

We also looked at the people's experience of the Scottish social security system, using the expectations laid out in the social security Charter. Our report of the experiences of people with communication difficulties was published in March 2025, and we commissioned research to look at the experiences of people for whom English isn't their first language, and the experiences of people who want to challenge a decision about their award of Adult Disability Payment. We will be publishing the findings from these research projects in June 2026.

Our work continues to draw on the Commission's broad expertise in social security, law, public policy and lived experience. During the year, we expanded our engagement with stakeholders to help ensure our scrutiny reflects people's experiences of the Scottish social security system. We worked closely with officials in the Scottish Government and Social Security Scotland to understand both the policy intent behind regulations and the operational processes that support the delivery of benefits. We also engaged with the Scottish Parliament to support wider scrutiny of the social security system. We are grateful to everyone who has contributed their time, expertise and experience to support our work over the past year and look forward to continuing to work with you in 2026-27.

This annual report is the first annual report we have published that has not been subject to external audit. Accordingly, our annual report is more streamlined than previous iterations and more focussed on the progress we have made against our strategic objectives set out in our 2025–26 business plan.

We look forward to continuing our work during 2026–27. The Commission will continue to provide independent, expert scrutiny to support the development of a Scottish social security system that works effectively for the people who rely on it.



Ed Pybus, Chair, Scottish Commission on Social Security

2. About us

The Scottish Commission on Social Security (SCoSS) is an independent public body established by the [Social Security \(Scotland\) Act 2018](#) ('the 2018 Act'). It provides expert advice to Scottish Ministers and the Scottish Parliament on devolved social security matters.

The 2018 Act sets out the functions of SCoSS which can be summarised as follows—

1. SCoSS must be consulted by the Scottish Government on most regulations about social security assistance made under the 2018 Act. SCoSS scrutinises and reports on draft regulations. The Scottish Government may change its regulations after considering SCoSS's recommendations. When it lays the regulations in the Scottish Parliament, it must publish its response to SCoSS's report at the same time. The Scottish Parliament's Social Justice and Social Security Committee then scrutinises the regulations and may take evidence from SCoSS members when it does so.
2. SCoSS must report, from time to time, to Scottish Ministers and the Scottish Parliament on whether the expectations in the [Scottish Social Security Charter](#) ('Our Charter') are being met and make recommendations for improvement if they are not. It must consider reporting if it receives evidence that the Charter expectations are frequently not being fulfilled.
3. In addition, Scottish Ministers and the Scottish Parliament can ask SCoSS to report on any matter relevant to social security.

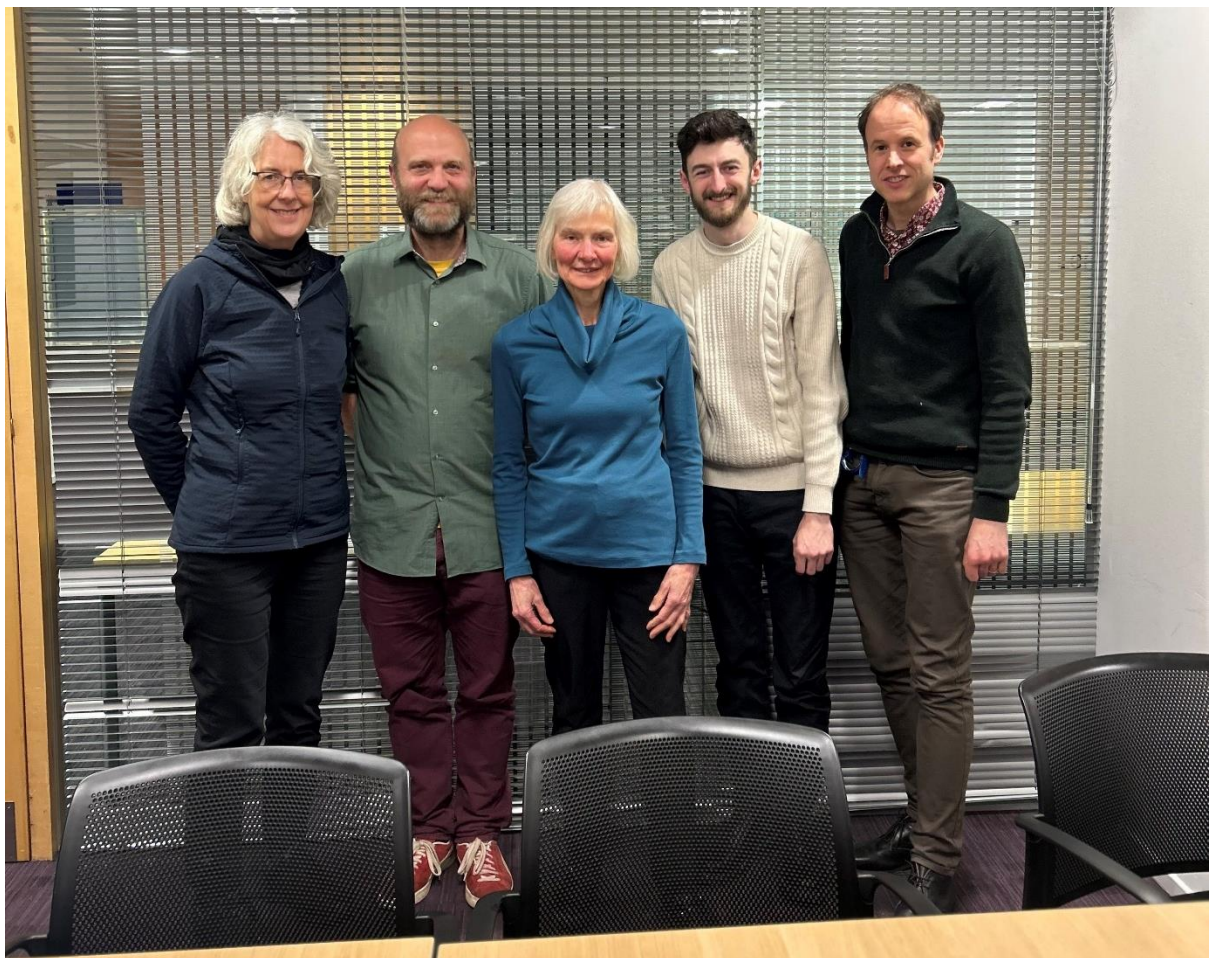
In undertaking its statutory duties, SCoSS takes full account of the social security principles contained within the 2018 Act and of relevant human rights obligations as defined by the 2018 Act.

SCoSS Board members are non-executive public appointments made by the Scottish Ministers in line with the Code of Practice for Ministerial Public Appointments in Scotland. The 2018 Act allows up to five Commissioners to be appointed. The Chair is responsible for providing leadership to ensure that the Board delivers its functions efficiently and effectively. The Chair is also accountable to the Scottish Ministers. The role of Board members is to provide direction, support and guidance to ensure that SCoSS delivers its functions effectively and efficiently, in accordance with the 2018 Act. SCoSS members are appointed for four year terms. Members may devote up to 36 days a year to perform their functions, apart from the Chair, who may devote up to 60 days per annum. SCoSS is supported by a secretariat employed by the Scottish Government.

In 2025-26, all Board meetings were conducted virtually with the exception of the June Board meeting which was held at the Scottish Government building at St Andrew's House in Edinburgh. To ensure that all Commission decision-making and proceedings are transparent, the minutes of all formal SCoSS Board and Sub-Committee meetings are published on the SCoSS website. All SCoSS scrutiny reports and corporate documents are also available on the SCoSS website.

Currently the Board consists of five members, including the Chair. The members of the Commission are—

- Ed Pybus, Chair, Independent Policy Consultant on social security as well as poverty, housing, childcare, environmental justice, and community ownership.
- Adam Bennett, Commissioner, Founder and CEO of ProjectChange, an organisation dedicated to empowering people with lived experience to lead changes in Scotland’s care system.
- Dr Marilyn Howard, Commissioner, writes on social security and is a member of the Policy Advisory Group of the UK Women’s Budget Group.
- Judith Paterson, Commissioner, Head of Advice and Rights (Scotland) for Child Poverty Action Group in Scotland (CPAG).
- Dr Mark Simpson, Commissioner, Senior Lecturer in Law at Ulster University, researching social security and human rights.



3. Our purpose, vision and values

Our purpose

The Scottish Commission on Social Security (SCoSS) provides independent scrutiny of the Scottish social security system. SCoSS is separate from the Scottish Government and from the Parliament. We carry out our work independently but we work closely with both the Government and Parliament.

Our vision

We want a robust, effective, efficient Scottish social security system that meets its full potential to improve outcomes for the people of Scotland. We want to help achieve this by providing independent expert advice.

Our values

We are independent from Scottish Ministers and the Scottish Parliament. We scrutinise impartially based on evidence, while actively seeking out and carefully considering different views and perspectives.

We make sure human rights, the social security principles and the lived experience of people who use or need to use social security are at the heart of our work.

We provide expert, thorough scrutiny which helps people and the Scottish Parliament hold the Scottish Government to account.

We make a real difference to the lives of individuals by giving practical advice for improving social security regulations and making sure the commitments made in the Charter are fully realised.



4. Strategic Objectives and Priorities

The SCoSS Business Plan for 2025-26 sets out the strategic objectives and priorities that we have worked to achieve. Our progress in meeting our strategic objectives during 2025-26 is discussed below.

Strategic Objective One

Scrutiny of draft social security regulations - We will provide expert, independent, proportionate and evidence-based scrutiny of draft social security regulations that is driven by the social security principles and human rights.

During 2025-26, the Commission undertook independent, evidence-based scrutiny of eleven sets of draft regulations. These were—

- The Carer's Assistance (Young Carer Grant and Carer Support Payment) (Miscellaneous Amendment and Saving Provision) (Scotland) Regulations 2025;
- The Two Child Limit Payment (Scotland) Regulations 2026;
- The Winter Heating Assistance (Pension Age) (Scotland) Regulations 2025;
- The Social Security (Residence and Presence Requirements) (Miscellaneous Amendment) (Scotland) Regulations 2025;
- The Social Security (Residence and Presence Requirements) (Miscellaneous Amendment) (Scotland) Regulations 2026;
- The Care Leaver Payment (Scotland) Regulations 2026; and
- The Social Security (Up-rating) (Miscellaneous Amendments) (Scotland) Regulations 2026.

There were instances where draft regulations were referred to us more than once and often to reduced timescales. Ensuring that our approach to scrutiny was proportionate in these circumstances ensured that we reported within all agreed timescales.

More generally, ensuring that the social security principles, equalities and human rights were integrated into our scrutiny work was central to our approach. We continue to develop processes and explore mechanisms to enhance our scrutiny work in relation to these issues. On conclusion of all scrutiny reports, the Board allocates time at Board meetings to review the scrutiny process and consider improvements. In 2026-27, we will review the impact of our previous recommendations on the development of the Scottish social security system.

During 2025-26, SCoSS made 41 recommendations to the Scottish Government. Of the 41 recommendations made, the Scottish Government—

- accepted 26 (63%),
- partially accepted 11 (27%), and
- rejected 4 (10%).

In the course of producing scrutiny reports, the Commission has provided detailed insight and feedback drawn from stakeholder evidence and the expertise provided by Commissioners in interpreting the technicalities of social security legislation at a practical level.

Where appropriate, reports have detailed the relationship between the regulations and existing human rights laws and each scrutiny report sets out a detailed analysis of the relationship of the regulations being scrutinised to the social security principles and how they are being, or could be better, realised.

For example, our report on The Care Leaver Payment (Scotland) Regulations 2026 noted that in order that the Scottish Government fulfils its human rights commitments, the determinations and appeals processes for Care Leaver Payment should include an application process and independent review alongside automatic payments. The Scottish Government partially accepted this recommendation, highlighting that it had subsequently inserted a new regulation providing that a young person can apply to any local authority if they feel that they should have received a payment but didn't.

Additionally, while the Two Child Limit Payment was not introduced, during our scrutiny of its draft regulations, we proposed that for future developments affecting children the engagement of stakeholders should be expanded to include participation of children and young people as per Article 12 of the United Nations Convention on the Rights of the Child.

Strategic Objective Two

Social Security Charter - We will provide independent challenge and advice on whether people are getting the service from the social security system that the Social Security Charter says they should expect.

Scrutinising whether the principles set out in the Social Security Charter are being met informs all SCoSS scrutiny. Accordingly, assessing progress in ensuring people are obtaining the service the Charter says they should expect is a regular feature of our scrutiny reports.

Following on from the publication of the Commission's first report in 2024-25 under our Charter scrutiny function, the Charter Sub-Committee has undertaken a range of work in 2025-26. This has included agreeing criteria for decision making regarding priority areas for future charter scrutiny and commissioning two external research reports considering two potential areas of further Charter scrutiny. Both external research reports will be published in 2026-27.

In addition, the Charter Sub-Committee met with representatives from Social Security Scotland on two occasions to discuss our Charter scrutiny work in 2025-26.

Strategic Objective 3

Work alongside Scottish Ministers, the Scottish Government, Social Security Scotland, Scottish Parliament - We will work alongside Scottish Ministers, the

Scottish Government, Social Security Scotland and the Scottish Parliament as well as other key stakeholders, such as people with lived experience, to ensure our work constructively supports the development of a Scottish social security system based on dignity, fairness and respect.

The Commission has engaged with the Cabinet Secretary for Social Justice, notably through her attendance at the June Board meeting. Alongside this, the Commission consistently seeks constructive dialogue with and feedback from Scottish Government officials as part of our scrutiny processes. The Chair and the Secretariat now meet regularly with representatives from Social Security Scotland with regard to our scrutiny / Charter work. During 2025-26, Social Security Scotland research staff attended a Charter Sub-Committee meeting and shared their priorities.

The passage into law of the Social Security (Amendment) (Scotland) Act 2025 resulted in a specific extension to the Commission's remit relating to administrative regulations. The Chair and Secretariat have engaged in a range of discussions with Scottish Government and Social Security Scotland officials on this issue and raise awareness with stakeholders of the changed remit of the Commission whenever possible.

All Commission scrutiny reports are provided to the Cabinet Secretary and the Scottish Parliament's Social Justice and Social Security (SJSS) Committee. Charter scrutiny reports are also provided to Social Security Scotland. The Commission provided evidence to the Scottish Parliament's Social Justice and Social Security (SJSS) Committee on the work of the Commission in June 2025.



Strategic Objective Four

Stakeholder engagement - We will make engagement with people with lived experience of the Scottish social security system and engagement with other stakeholders central to our scrutiny.

In May 2025, we published our first '[Stakeholder Engagement Strategy](#)'. The strategy outlines objectives and priorities to ensure the involvement of a variety of stakeholders in the work of SCoSS with the aim of effective, appropriate and consistent engagement.

We have engaged with external stakeholders and people with lived experience of the devolved social security system across a wide range of scrutiny activity in 2025-26. For example, we received stakeholder feedback on the Two Child Limit Payment (Scotland) Regulations 2026 which was subsequently incorporated into our final report.

Currently, we are in the process of establishing an expert panel to provide advice during our scrutiny of draft regulations in relation to the issues of human rights and welfare rights. We expect that the panel will become operational during 2026-27 and will provide an informal mechanism to bring further expertise into the scrutiny work of the Commission. More generally, we continue to seek to expand our external contacts and attend relevant external events and conferences. We continue to maintain an active profile on 'X' which, in March 2026, had 695 followers. We also produce a quarterly newsletter which is distributed to 62 external stakeholders who have signed up to receive the newsletter.

Engagement with people with lived experience and stakeholders has also formed a key strand of our Charter scrutiny work. For example, the Charter Sub-Committee organised a webinar on the experiences of people with communication needs in May 2025 which included live subtitling and sign language interpretation. This was also included in a video of the event uploaded to our YouTube account. During the development of decision-making criteria for future charter research, the Charter Sub-Committee met with stakeholders to consider both the criteria and possible future areas of charter research.

Strategic Objective Five

Transparency and accessibility - We will be transparent about how we make our decisions and make our information accessible and inclusive.

The SCoSS Board met on ten occasions during 2025-26. These meetings were supplemented by a number of ad-hoc Board meetings which were detailed in Board meeting minutes. The minutes of all Board and Sub-Committee meetings as well as all the Commission's scrutiny reports were published on our website during 2025-26. As noted earlier in this report, the effectiveness of our scrutiny processes are considered by the Board following the completion of a scrutiny report. This includes consideration of the accessibility and readability of our scrutiny reports.

In May 2025, we held a webinar presenting our charter research publication findings into the experiences of people with communication needs. The webinar noted the key findings and recommendations as presented to Social Security Scotland. In order to ensure an accessible and inclusive approach, the webinar was live signed and subtitles used. The webinar was also published on our website for future reference.

During March 2026, the Commission's website was successfully migrated to Oracle Cloud. The Secretariat are currently undertaking a review of the accessibility of the website with a view to making improvements to the accessibility of the website in 2026-27.

Strategic Objective Six

Governance and Finance - We will streamline our governance and finance processes.

The Social Security (Amendment) (Scotland) Act 2025 removed the Commission's 'body corporate' status and requirement to be subject to external audit. These changes have enabled the Commission to substantially reduce its governance workload.

During 2025-26, we reviewed the Commission's governance and finance processes which has enabled these processes to be streamlined. This has been reflected in the Commission's Audit Sub-Committee being replaced by a Governance Sub-Committee with a new remit and responsibilities to oversee the Commission's new finance and governance processes.

The 2025 Act has also enabled the implementation to take place, during 2025-26, of all of the recommendations made during the independent review of the Commission, undertaken by Glen Shuraig consultants.

As part of the review of the Commission's governance, we reviewed and updated all of the Commission's corporate documentation. It is expected that the Commission's Framework Document, which sets out our relationship with the Scottish Government, will be refreshed in 2026-27.

Section 44A of the Social Security (Scotland) 2018 requires the Commission to publish a report "containing information on the carrying out of its functions" after the end of each financial year. This report fulfils that requirement for 2025-26.

The Commission's Framework Document requires the Commission to report, in the annual report, on any instances of fraud or theft during the financial year. There were no instances of fraud or theft in 2025-26.

Similarly, the Commission is required to report against the consumer duty and biodiversity duty. In terms of the consumer duty, the Commission understands that individuals accessing the devolved social security are considered to be 'consumers'. In this context, assessing the impact on individuals of draft regulations is a key

aspect of our scrutiny whilst our Charter scrutiny is focussed on assessing whether the principles contained in the Charter are being delivered to citizens in Scotland.

As an advisory non-departmental public body with a focus on scrutiny of devolved social security, the Commission's work has limited direct impact on biodiversity. The Commission has, however, sought to minimise its environmental impact through its ways of working. For example, Commission board meetings and sub-committee meetings are predominantly held online reducing the need for travel. Where travel is required, the use of public transport is encouraged wherever possible. Secretariat staff are encouraged only to use printers if absolutely necessary with papers for all meetings provided in e-formats only.

During 2025-26, the last external audit of the Commission was successfully completed. The Commission's externally audited 2024-25 annual report and accounts was laid in the Scottish Parliament in September 2025. The Audit Scotland report recognised that the Commission was demonstrating value for money. We want to thank the auditors at Audit Scotland for their work in undertaking the external audit of the Commission since 2019.

5. Governance

The Social Security (Scotland) Act 2018 provides the legislative basis for the Commission. As an advisory Non-Departmental Public Body (NDPB), the SCoSS Framework Document sets out the broad framework within which the Commission operates and defines key roles and responsibilities which underpin the relationship between SCoSS and the Scottish Government. Our Standing Orders govern the operation of the Board and the Charter and Governance Sub-Committees. The minutes of all meetings of the Board, Charter and Governance Sub-Committees are published on the Commission's website.

SCoSS adheres to best practice principles and relevant guidance regarding corporate governance, primarily as set out in '[On Board: a guide for members of statutory boards](#)'. The Governance Sub-Committee undertakes oversight of SCoSS finances and governance. This includes considering the Commission's budgetary position and risk register on a quarterly basis.

The Commission is supported by a Secretariat who are all Scottish Government civil servants. Currently, the Secretariat consists of five members of staff. The Scottish Government's Senior Sponsor for the Commission is Douglas McLaren, Deputy Director, Head of Social Security Policy, Scottish Government.



The Commission Chair meeting with the Icelandic Welfare Appeals Committee, 24 October 2025.

6. Finance

The Commission was allocated a budget of £550,000 by the Scottish Government for 2025-26. The Commission's budget is held by the Scottish Government and the Commission is now not required to produce externally audited accounts. Our total expenditure in 2025-26 was £497K. This underspend was primarily due to a post within the Secretariat being vacant for a proportion of 2025-26. Accordingly, the Commission reported a budget underspend in 2025-26. The underspend was returned to the Scottish Government. The table below provides a summary of the money that was spent on behalf of the Commission between 1 April 2025 and 31 March 2026.

Budget	£
Staff costs	393,353
Commissioner fees	41,787
Audit Scotland fees	5,753
External research	38,450
Stakeholder engagement	1,792
IT related costs and website maintenance	14,358
Travel, subsistence, board training and development	1,794
Miscellaneous	112
Total	497,399

7. Our work in 2026-27

In the first half of 2026-27, we expect fewer draft regulations to be referred to us for scrutiny due to the Scottish Parliament election. Accordingly, we intend to use this period to strengthen our engagement with stakeholders and review the impact of our scrutiny work over the course of the parliamentary session. We look forward to working with the new Scottish Government and Parliament as the devolved social security system moves beyond the 'safe and secure transfer' of benefits.

We will publish two external research reports in 2026, undertaken by Between the Lines, which are shaping the future direction of our Charter scrutiny work in the new financial year. We intend to engage with stakeholders in developing that future scrutiny work.

In order to augment the knowledge and expertise which can be brought to bear in our scrutiny of draft regulations, we intend to establish an external expert panel of advisers. The panel will provide advice principally on the issues of human rights and welfare rights in relation to our scrutiny.

In January 2027, Judith Paterson and Mark Simpson will come to the end of their second term as Commissioners and will leave the Commission. Judith and Mark have been members of the Commission since the establishment of SCoSS in 2019 and have made an enormous contribution to embedding the Commission as a key part of the devolved social security landscape. We will be looking to recruit two new Board members in 2026-27.

