

Social Security Scotland 2024-25 Financial Position as at 30 June 2024

1. Financial Summary Overview – Operating Expenditure, Depreciation Charges and Capital Expenditure

2024-25 Spend to Date and Year End Forecast Position as at 30 June 2024						
	Year to Date - June 2024			Full Year Position - 2024-25		
	Actual	Budget	Over/ (Under) plan	Revised budget (including proposed ABR Adjustments)		Over/ (Under) plan against Revised Budget
				Forecast		
	£m	£m	£m	£m	£m	£m
Staff Costs	53.0				238.3	
Other Operating Expenditure	14.2				54.5	
DWP Formal Agreements	4.1				16.4	
Services transferring from Programme	2.0				9.2	
TOTAL OPERATING EXPENDITURE	73.3				318.4	
Capital Expenditure	0.2				5.0	
TOTAL CASH ITEMS	73.5				323.4	
Depreciation Charges	1.8				7.4	
TOTAL SOCIAL SECURITY SCOTLAND	75.3				330.8	

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[REDACTED]	[REDACTED]
[REDACTED]	
[REDACTED]	
[REDACTED]	[REDACTED]

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[REDACTED]

2. Financial Summary Overview – Benefits Expenditure

Summary of Benefit Expenditure								
	Year To Date June 24			Full Year Forecast 24-25				
Form of Assistance	Actual	Original Budget	(Under) / Over plan	Original Budget	Full year forecast	(Under) / Over plan	Forecast Range (Low estimate)	Forecast Range (High estimate)
	£m	£m	£m	£m	£m	£m	£ m	£ m
Disability Benefits	1,167.6			4,943.2				
Low Income and Carer Benefits	248.2			1,190.2				
Total	1,415.8			6,133.4				

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[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

	Year To Date June 24			Full Year Forecast 24-25					
Disability Benefits	Actual	2024-25 Original Budget	(Under) / Over plan	2024-25 Original Budget	Forecast RAG	Forecast Range (Low estimate)**	Full year forecast	Forecast Range (High estimate)**	Forecast movement
	£ m	£ m	£ m	£ m	m	£ m	£ m	£ m	£ m
Attendance Allowance	179.9			754.9					
Disability Living Allowance	106.5			420.0					
Child Disability Payment	122.4			450.1					
Personal Independence Payment	283.0			641.0					
Adult Disability Payment	453.4			2,585.4					
Severe Disablement Allowance	1.4			5.1					
Industrial Injuries Disablement Benefit	21.0			86.6					
Sub Total	1,167.6			4,943.2					
Low Income and Carer Benefits	Actual	2024-25 Original Budget	(Under) / Over plan	2024-25 Original Budget	Forecast RAG	Forecast Range (Low estimate)**	Full year forecast	Forecast Range (High estimate)**	Forecast movement
	£ m	£ m	£ m	£ m	m	£ m	£ m	£ m	£ m
Carer's Support Payment***	91.6			411.7					
Carer's Allowance Supplement	26.3			55.1					
Best Start Grant - Pregnancy & Baby	1.8			8.0					
Best Start Grant - Early Learning	1.5			6.4					
Best Start Grant - School Age	6.3			6.8					
Best Start Grant	9.6			21.3					
Best Start Foods	3.5			18.1					
Young Carer's Grant*	0.4			1.0					
Job Start Payment*	0.1			0.4					
Scottish Child Payment	113.4			457.3					
Child Winter Heating Payment	0.1			8.7					
Funeral Support Payment	3.2			12.2					
Winter Heating Payment	-			24.4					
Pension Age Winter Heating Payment	-			180.0					
Sub Total	248.2			1,190.2					
Total	1,415.8			6,133.4					

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