



Social Security Scotland
Tèarainteachd Shòisealta Alba

Finance Report September 2024

Report review and authorisation: Approved By		Date
[REDACTED] Head of Finance		N/A
Stephanie Glavin, Deputy Director; Finance & Corporate Services		28/10/2024
David Wallace, Chief Executive		28/10/2024
Executive Advisory Body		N/A
Audit and Assurance Committee		19/11/24

Dignity,
fairness,
respect.

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

2024-25 Spend to Date and Year End Forecast								
	Year to Date - September 2024			Full Year Position - 2024-25			Change in Forecast	
	Actual	Budget	Over/ (Under) plan	Forecast	Revised Budget post ABR	Over/ (Under) plan against Revised Budget	August Forecast	Movement increase/ (decrease)
	£m	£m	£m	£m	£m	£m	£m	£m
Staff Costs	107.5				222.6			
Other Operating Expenditure	23.6				58.2			
DWP Formal Agreements	8.2				16.4			
Services transferring from Programme	4.2				9.2			
TOTAL OPERATING EXPENDITURE	143.5				306.4			
Capital Expenditure	0.2				4.0			
TOTAL CASH ITEMS	143.7				310.4			
Depreciation Charges	3.7				7.4			
TOTAL SOCIAL SECURITY SCOTLAND	147.4				317.8			

[REDACTED]

Key Highlights – September 2024	Key Risks
[REDACTED]	[REDACTED]

[REDACTED]

[REDACTED Table]

2. Financial Summary Overview – Benefit Expenditure

Summary of Benefit Expenditure								
Form of Assistance	Year To Date September 24			Full Year Forecast 24-25				
	Actual	Original Budget	(Under) / Over plan	Revised Budget (Inc Autumn Budget Revision transfers)	Forecast Range (Low estimate)	Full year forecast	Forecast Range (High estimate)	Forecast Movement
	£m	£m	£m	£m	£ m	£ m	£ m	£ m
Disability Benefits	2,403.7			4,943.2				
Low Income and Carer Benefits	474.4			1,042.2				
Total	2,878.1			5,985.4				
Key Highlights – September 2024				Key Risks				
[REDACTED]				[REDACTED]				

[REDACTED]

[REDACTED]

[REDACTED]

3. 2024-25 Financial results – Operating Expenditure

Operating expenditure year to date, at 30 September 2024, is £143.5 million. [REDACTED]

[REDACTED]

[REDACTED]

3.1 Staff costs

As at 30 September 2024, £107.5 million has been spent on Staff costs [REDACTED]

3.2 Other Operating Costs (excluding Department for Work and Pensions Formal Agreements)

Expenditure year to date, at 30 September 2024, is £23.9 million [REDACTED]

3.3 Other Operating Costs – Department for Work and Pensions Formal Agreements

As at 30 September 2024, our expenditure to date is £8.4 million [REDACTED]

3.4 Services Transferring from Programme

[REDACTED]

Table 1 – Services Transferring from Programme

[REDACTED]

4. 2024-25 Financial results – Capital Expenditure and Depreciation Charges

4.1 Capital Expenditure

[REDACTED] Expenditure year to date is £0.2 million [REDACTED]

Table 2 – 2024-25 Capital Expenditure

	Year to Date - September 2024			Full Year Position - 2024-25		
	Actual	Budget	Over/ (Under) plan	Forecast	Revised Budget	Over/ (Under) plan
	£m	£m	£m	£m	£m	£m
Estates Implementation						
220 High Street Mail Room and Security Works	0.0				0.9	
	0.0				0.9	
IT Capital Expenditure						
Laptops and Macbooks	0.2				2.8	
	0.2				2.8	
Held for Prioritised Investment	0.0				0.3	
TOTAL CAPITAL EXPENDITURE	0.2				4.0	

4.2 Depreciation Charges

Depreciation costs of £3.7 million have been charged to date [REDACTED]

5.0 Future Year Forecasts

[REDACTED]

[REDACTED]

[REDACTED]

6. Financial results – Benefit Expenditure

Table 3 - Forecast Comparison (Scottish Fiscal Commission December 2023 revised)

Disability Benefits	Year To Date September 24			Revised Budget Inc Autumn Budget Revision transfers	Full Year Forecast 24-25				
	Actual	2024-25 Original Budget	(Under) / Over plan		Forecast RAG	Forecast Range (Low estimate)**	Full year forecast	Forecast Range (High estimate)**	Forecast movement
	£ m	£ m	£ m	£ m		£ m	£ m	£ m	£ m
Attendance Allowance	369.2			754.9					
Disability Living Allowance	218.9			420.0					
Child Disability Payment	249.8			450.1					
Personal Independence Payment	495.7			641.0					
Adult Disability Payment	1,025.4			2,585.4					
Severe Disablement Allowance	2.7			5.1					
Industrial Injuries Disablement Benefit	42.0			86.6					
Sub Total	2,403.7			4,943.2					
Low Income and Carer Benefits	Actual	2024-25 Original Budget	(Under) / Over plan	Revised Budget Inc Autumn Budget Revision transfers	Forecast RAG	Forecast Range (Low estimate)**	Full year forecast	Forecast Range (High estimate)**	Forecast movement
	£ m	£ m	£ m	£ m		£ m	£ m	£ m	£ m
Carer Support Payment***	191.5			411.7					
Carer's Allowance Supplement	26.0			55.1					
Best Start Grant - Pregnancy & Baby	3.8			8.0					
Best Start Grant - Early Learning	3.1			6.4					
Best Start Grant - School Age	6.6			6.8					
Best Start Grant	13.5			21.3					
Best Start Foods	7.1			18.1					
Young Carer's Grant*	0.9			1.0					
Job Start Payment*	0.1			0.4					
Scottish Child Payment	228.6			457.3					
Child Winter Heating Payment	0.7			8.7					
Funeral Support Payment	6.2			12.2					
Winter Heating Payment	0.2			24.4					
Pension Age Winter Heating Payment	-			32.0					
Sub Total	474.4			1,042.2					
Total	2,878.1			5,985.4					

[REDACTED]

6.1 Key Highlights

Benefit expenditure year to date, at 30 September 2024 is **£2,878.1 million** [REDACTED]

6.2 Main Movements

Personal Independence Payment and Adult Disability Payment

Expenditure to 30 September 2024 is **£1,521.1 million** [REDACTED]

Child Disability Payment

Expenditure to 30 September 2024 is **£249.8 million** [REDACTED]

Attendance Allowance

Expenditure to 30 September 2024 is **£369.2 million** [REDACTED]

Carer Support Payment (including Carers Allowance)

Expenditure to 30 September 2024 is **£191.5 million** [REDACTED]

Disability Living Allowance

Expenditure to 30 September 2024 is **£218.9 million** [REDACTED]

Scottish Child Payment

Expenditure to 30 September 2024 is **£228.6 million** [REDACTED]

7. Forecast Risks

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Official: Sensitive
Finance Report – September 2024

Annex A

Social Security Scotland Expenditure Position at 30 September 2024

	Year to Date - September 2024			Financial Year 2024-25			Change in Forecast		
	Actual	Budget	Over/ (Under) plan	Forecast	Revised Budget	Over/ (Under) plan	Current Forecast	Previous Forecast	Movement increase/ (decrease)
	£m	£m	£m	£m	£m	£m	£m	£m	£m
OPERATING EXPENDITURE									
Staff costs (Permanent, Temporary and Contract Staff)	107.2				222.2				
Other staff related costs	0.3				0.4				
Administration costs									
Accommodation	2.7				4.5				
Travel & subsistence	0.4				0.7				
Office Costs	5.6				13.1				
Supplies & services	0.4				10.3				
Training	0.1				0.6				
IT Systems	9.6				18.2				
Auditor's remuneration	0.4				0.8				
Scottish Government Shared Service recharges	4.4				10.0				
	23.9				58.6				
DWP Formal Agreements	8.2				16.4				
Items transferring from Programme	4.2				9.2				
TOTAL OPERATING EXPENDITURE	143.5				306.4				
NON-CASH ITEMS - Depreciation Costs	3.7				7.4				
CAPITAL EXPENDITURE	0.2				4.0				
TOTAL EXPENDITURE	147.4				317.8				

Annex B

Social Security Scotland 2024-25 Operating Expenditure position across divisions

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Annex C

Social Security Scotland 2024-25 Benefit Expenditure Detail and Graphs

[REDACTED]

[REDACTED]

[REDACTED]

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Annex C

Social Security Scotland 2024-25 Benefit Expenditure Detail and Graphs

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Finance Report – September 2024

Annex C (continued)

Social Security Scotland 2024-25 Benefit Expenditure Detail and Graphs

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Finance Report – September 2024

Annex C (continued)

Social Security Scotland 2024-25 Benefit Expenditure Detail and Graphs

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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Annex C (continued)

Social Security Scotland 2024-25 Benefit Expenditure Detail and Graphs

[REDACTED]

[REDACTED]