



Social Security Scotland
Tèarainteachd Shòisealta Alba

Finance Report June 2022

Report review and authorisation: Approved By	Date
[REDACTED], Corporate Finance Lead	N/A
[REDACTED], Head of Finance	20.7.22
James Wallace, Deputy Director; Finance & Corporate Services	25.7.22
David Wallace, Chief Executive	27.7.22
Executive Advisory Body	23.8.22
Audit and Assurance Committee	N/A

Dignity,
fairness,
respect.

1. Overview

This report shows our results from 1 April 2022 to the end of June 2022, and provides a forecast to 31 March 2023.

[REDACTED]

1.1 Operating expenditure

Table 1 – [REDACTED]

	Year to Date - June 2022			Financial Year 2022-23				
	Actual	Budget	Over/ (Under) plan	Forecast	Budget	Proposed	Revised	Over/ (Under) plan
						Autumn		
	£m	£m	£m	£m	£m	£m	£m	£m
Staff Costs	33.4				188.2			
Other Operating Expenditure	7.0				40.6			
DWP Formal Agreements	18.3				72.8			
TOTAL OPERATING EXPENDITURE	58.7				301.6			

Operating expenditure year to date, at 30 June 2022, is **£58.7 million**. [REDACTED]

[REDACTED]

1.2 Capital expenditure

Table 2 – [REDACTED]

	Year to Date - June 2022			Financial Year 2022-23				
	Actual	Budget	Over/ (Under) plan	Forecast	Budget	Proposed	Revised	Over/ (Under) plan
						Autumn Budget Transfers		
£m	£m	£m	£m	£m	£m	£m	£m	£m
CAPITAL EXPENDITURE	4.0	---	---	---	0.0	---	---	---

[REDACTED]

Capital expenditure year to date, at 30 June 2022, is **£4.0 million**.

1.3 Benefit Expenditure

Table 3 – [REDACTED]

Summary of Benefit Expenditure						
Form of Assistance	Year To Date June 22			Full Year Forecast 22-23		
	Actual	Budget	(Under) / Over plan	Budget	Forecast	(Under) / Over plan
	£m	£m	£m	£m	£m	£m
Benefits delivered by Social Security Scotland	72.4	---	---	612.0	---	---
Benefits delivered by the Department for Work and Pensions	864.8	---	---	3,301.7	---	---
Total	937.2	---	---	3,913.7	---	---

Benefit expenditure year to date, at 30 June 2022 is **£937.2 million** [REDACTED]

[REDACTED]

3. Financial results – Operating Expenditure

[REDACTED]

Graph 1 - [REDACTED]

[REDACTED]

3.1 Staff costs

[REDACTED]

Graph 2 - [REDACTED]

As at 30 June 2022, **£33.4 million** has been spent on Staff Costs. [REDACTED]

3.2 Other Operating Costs (non-staff)

Expenditure year to date is **£26.0 million** [REDACTED]

[REDACTED]

4. Financial results – Capital Expenditure

4.1 Capital Expenditure

[REDACTED]

Table 6 – [REDACTED]

	Year to Date - June 2022			2022-23		
	Actual	Budget	Over/ (Under) plan	Forecast	Budget	Over/ (Under) plan
	£ms	£ms	£ms	£ms	£ms	£ms
Estates Implementation						
Agnes Husband House Ground Floor	0.2				0.0	
Enterprise House	0.1				0.0	
220 High Street	0.0				0.0	
	0.3				0.0	
IFRS 16 - Lease Agreements						
Agnes Husband House	1.0				0.0	
Dun dee House	0.0				0.0	
Enterprise House	0.3				0.0	
220 High Street	1.5				0.0	
	2.8				0.0	
IT Capital Expenditure	0.9				0.0	
TOTAL CAPITAL EXPENDITURE	4.0				0.0	

4.2 Depreciation Costs

Depreciation costs of £0.5 million have been charged to date. [REDACTED]

5. Financial results – Benefit Expenditure

5.1 Benefits Delivered by Social Security Scotland

[REDACTED]

Table 7 – [REDACTED]

Benefit Expenditure - Delivered by Social Security Scotland						
Form of Assistance	Year To Date June 22			Full Year Forecast 22-23		
	Actual	Budget	(Under) / Over plan	Budget	Forecast	(Under) / Over plan
	£m	£m	£m	£m	£m	£m
Best Start Grant - Pregnancy & Baby	1.4			7.3		
Best Start Grant - Early Learning	1.0			5.0		
Best Start Grant - School	0.2			5.5		
Best Start Grant - Subtotal	2.6			17.8		
Best Start Foods	2.9			13.1		
Carer's Allowance Supplement	22.4			41.8		
Funeral Support Payment	2.2			11.9		
Job Start Payment	0.1			1.1		
Young Carer's Grant	0.2			1.0		
Scottish Child Payment	26.4			197.4		
Child Disability Payment	15.3			178.5		
Child Winter Heating Assistance	0.0			4.0		
Low Income Winter Heating Assistance	-			21.1		
Adult Disability Payment	0.3			124.3		
Total	72.4			612.0		

Best Start Grant – Expenditure to the end of June is **£2.6 million** [REDACTED]

Graph 3 – [REDACTED]

[REDACTED]

Best Start Foods – Expenditure to the end of June is **£2.9 million** [REDACTED]

Graph 4 – [REDACTED]

[REDACTED]

Carer's Allowance Supplement – Expenditure to the end of June is **£22.4 million** [REDACTED]

Funeral Support Payment – Expenditure to the end of June is **£2.2 million** [REDACTED]

Graph 5 – [REDACTED]

[REDACTED]

Job Start Payment – Expenditure to the end of June is **£0.1 million** [REDACTED]

Graph 6– [REDACTED]

[REDACTED]

Young Carers Grant – Expenditure to the end of June is **£0.2 million** [REDACTED]

Graph 7 – [REDACTED]

[REDACTED]

Scottish Child Payment – Expenditure to the end of June is **£26.4 million** [REDACTED]

Graph 8 – [REDACTED]

[REDACTED]

Child Winter Heating Assistance – This is a seasonal benefit therefore there is no expenditure to date. [REDACTED]

Child Disability Payment – Expenditure to the end of June is **£15.3 million** [REDACTED]

Adult Disability Payment – Expenditure to the end of June is **£0.3 million** [REDACTED]

Graph 9 – [REDACTED]

[REDACTED]

5.2 Benefits delivered by the Department for Work and Pensions on behalf of Social Security Scotland

[REDACTED]

Table 8 – [REDACTED]

Benefit Expenditure - Delivered by DWP under agency agreements						
Form of Assistance	Year To Date June 22			Full Year Forecast 22-23		
	Actual	Budget	(Under) / Over plan	Budget	Forecast	(Under) / Over plan
	£m	£m	£m	£m	£m	£m
Carer's Allowance	76.6			314.9		
Disability Living Allowance	162.4			531.3		
Attendance Allowance	133.2			544.6		
Personal Independence Payment	471.3			1,824.1		
Severe Disablement Allowance	1.6			6.2		
Industrial Injuries Disablement Scheme	19.8			80.5		
Total	864.8			3,301.7		

Carer's Allowance – Expenditure to the end of June is **£76.6 million [REDACTED]**

Graph 10– [REDACTED]

[REDACTED]

Disability Living Allowance - Expenditure to the end of June is **£162.4 million [REDACTED]**

Graph 11 – [REDACTED]

[REDACTED]

Attendance Allowance – Expenditure to the end of June is **£133.2 million [REDACTED]**

Graph 12 – [REDACTED]

[REDACTED]

Personal Independence Payment – Expenditure to the end of June is **£471.3 million**

[REDACTED]

[REDACTED]

Graph 13 – [REDACTED]

[REDACTED]

Severe Disablement Allowance - Expenditure to end of June is **£1.6 million** [REDACTED]

Industrial Injuries Supplement - Expenditure to end of June is **£19.8 million** [REDACTED]

Annex A Social Security Scotland Expenditure Position at 30 June 2022

	Year to Date - June 2022			Financial Year 2022-23			Change in Forecast		
	Actual £m	Budget £m	Over/ (Under) plan £m	Forecast £m	Budget £m	Over/ (Under) plan £m	June Forecast £m	May Forecast £m	Movement increase/ (decrease)
OPERATING EXPENDITURE									
Staff costs (Permanent, Temporary and Contract Staff)	32.7				186.7				
Other staff related costs	0.7				1.5				
Administration costs									
Accommodation	0.3				9.6				
Travel & subsistence	0.1				1.7				
Office Costs	1.5				6.4				
Supplies & services	0.2				2.2				
Training	0.1				1.6				
IT Systems	2.8				6.3				
Unallocated	0.0				1.8				
	5.0				29.6				
Auditor's remuneration	0.2				0.7				
Scottish Government Shared Service recharges	1.8				10.3				
DWP Formal Agreements	18.3				72.8				
TOTAL OPERATING EXPENDITURE	58.7				301.6				
NON-CASH ITEMS - Depreciation Costs	0.5				9.3				
CAPITAL EXPENDITURE	4.0				0.0				
TOTAL EXPENDITURE	63.2				310.9				
BENEFITS EXPENDITURE									
Benefits delivered by Social Security Scotland	72.4				612.0				
Benefits delivered by the Department for Work and Pensions	864.8				3,301.7				
TOTAL BENEFITS EXPENDITURE	937.2				3,913.7				

Annex B
[REDACTED]

[REDACTED]

Annex B (continued)
[REDACTED]

[REDACTED]