

Official: Sensitive Finance Report – January 2025

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

2024-25 Spend to Date and Year End								
	Year to Date - January 2025			Full Year Position - 2024-25			Change in Forecast	
	Actual	Budget	Over/ (Under) plan	Revised Budget inc Proposed SBR Forecast	Over/ (Under) plan against Revised Budget adjustments	Revised Budget	December Forecast	Movement increase/ (decrease)
	£m	£m	£m	£m	£m	£m	£m	£m
Staff Costs	179.2				217.2			
Other Operating Expenditure	35.3				47.2			
DWP Formal Agreements	13.7				16.4			
Services transferring from Programme	8.5				12.5			
TOTAL OPERATING EXPENDITURE	236.7				293.3			
Capital Expenditure	0.8				4.0			
TOTAL CASH ITEMS	237.5				297.3			
Depreciation Charges	6.2				7.0			
TOTAL SOCIAL SECURITY SCOTLAND	243.7				304.3			

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Key Highlights – January 2025	Key Risks	
[Redacted]	[Redacted]	[Redacted]
[Redacted]		[Redacted]

2. Financial Summary Overview – Benefit Expenditure

Summary of Benefit Expenditure								
Form of Assistance	Year To Date January 25			Full Year Forecast 24-25				
	Actual	Revised Budget	(Under) / Over plan	Revised Budget (Post SBR)	Forecast Range (Low estimate)	Full year forecast	Forecast Range (High estimate)	Variance to Revised Budget
	£m	£m	£m	£m	£ m	£ m	£ m	£m
Disability Benefits	4,098.9			4,952.0				
Low Income and Carer Benefits	843.9			1,033.8				
Total	4,942.8			5,985.8				

Key Highlights – January 2025	Key Risks
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Disability Benefits	Year To Date January 25			Full Year Forecast 24-25						
	Actual	Revised Budget (Post SBR)	(Under) / Over plan	Revised Budget (Post SBR)	Forecast RAG	Forecast Range (Low estimate)**	Full year forecast	Forecast Range (High estimate)**	Forecast movement	Forecast vs revised budget
	£ m	£ m	£ m	£ m	£ m	£ m	£ m	£ m	£ m	£ m
	Pension Age Disability Payment****	632.6		763.8						
	Disability Living Allowance	363.2		435.2						
	Child Disability Payment	424.5		518.0						
	Personal Independence Payment	644.9		659.4						
	Adult Disability Payment	1,941.1		2,486.7						
	Severe Disablement Allowance	4.4		5.2						
	Industrial Injuries Disablement Benefit	69.6		83.7						
Sub Total	4,080.3		4,952.0							
Low Income and Carer Benefits	Actual	Revised Budget (Post SBR)	(Under) / Over plan	Revised Budget (Post SBR)	Forecast RAG	Forecast Range (Low estimate)**	Full year forecast	Forecast Range (High estimate)**	Forecast movement	Forecast vs revised budget
		£ m	£ m	£ m		£ m	£ m	£ m	£ m	
Carer Support Payment***		331.3		401.8						
Carer's Allowance Supplement		53.8		53.9						
Best Start Grant - Pregnancy & Baby		6.5								
Best Start Grant - Early Learning		5.1								
Best Start Grant - School Age		6.7								
Best Start Grant		18.3		20.4						
Best Start Foods		13.5		15.8						
Young Carer's Grant*		1.3		1.6						
Job Start Payment*		0.2		0.3						
Scottish Child Payment		384.6		456.0						
Child Winter Heating Payment		9.8		10.2						
Funeral Support Payment		10.3		12.9						
Winter Heating Payment		28.8		28.8						
Pension Age Winter Heating Payment		32.3		32.3						
Sub Total		884.2		1,033.8						
Total		4,964.5		5,985.8		5,885.8	5,985.8	6,042.4	(0.0)	(0.0)

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