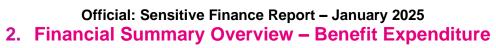
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1. Financial Summary Overview – Operating Expenditure, Depreciation Charges and Capital Expenditure

	Year to D	ate - January 2	.025	Ful	l Year Position - 2024	Change in Forecast		
			er/ (Under)		Revised Budget inc Proposed SBR			Movement increase/
	Actual £m	Budget £m	plan £m	Forecast	adjustments £m	Revised Budget £m	Forecast £m	(decrease £n
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			

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





Summary of Benefit Expenditure									
	Full Year Forecast 24-25								
Form of Assistance Actual		Revised Budget	(Under) / Over plan	I BUIGGET I POST	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
[Redacted]	[Redacted]
[Redacted]	
	[Redacted]
[Redacted]	

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	Year To Date January 25				Full Year Forecast 24-25					
Disability 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	£m	£m
Pension Age Disability Payment****	1	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)

[Redacted]

[Redacted]

