

Meeting	SPA Board Meeting Public Session
Date and Time	20 June 2016
Location	Stirling Court Hotel, Stirling
Title of Paper	Financial Report 2016/17
Item Number	6.2
Presented By	James Gray - Interim CFO, Police Scotland
Recommendation to Members	For Consultation
Appendix Attached:	No

PURPOSE

The purpose of this report is to advise Members of the current financial position of the Scottish Police Authority (SPA).

1. BACKGROUND

- 1.1 On 11 May 2016 the Finance and Investment Committee agreed a new approach to financial monitoring and a phased introduction of a suite of reports to improve transparency of the budget and enable a standard approach to budget support and challenge. The timing of this report is in advance of the closure and analysis of the period two ledger to the end of May. Therefore it is too early to provide budget monitoring information for this Board but this will be available for period three which will be report in August 2016. This report therefore provides an update on the current budget totals which are currently being used as a basis for future monitoring.

2. FURTHER DETAIL ON REPORT TOPIC

- 2.1 The SPA Board approved the revenue budget on 31 March 2016 which is to be funded by a combination of Government Grant, funding flexibility around Change Fund and Capital grant, and new but not yet confirmed funding options.
- 2.2 The main focus since the start of the financial year has been to disaggregate the budget to the various cost centres across Police Scotland and SPA and develop full implementation plans for delivery of savings. Whilst there is a degree of risk associated with budget savings, work is underway to ensure strong performance against savings targets and these will be reported in full detail at the next period report.

NOT PROTECTIVELY MARKED

2.3 The table below summarises the current budget allocation for revenue net expenditure and funding:

<i>£000's</i>	Police Scotland	SPA Corporate	Forensics	Total
Police Officer costs	753.036		0.021	753.057
Police Staff costs	169.033	2.612	22.440	194.085
Non Pay costs	152.967	2.558	5.389	160.914
Total expenditure	1,075.036	5.170	27.850	1,108.056
Income	(43.333)	(1.158)	(0.100)	(44.591)
Net expenditure	1,031.703	4.012	27.750	1,063.465
<i>Funded by:</i>				
Core revenue grant				1,003.400
Change Fund				38.759
Funding flexibility				16.206
New funding				5.100
Total Funding				1,063.465

3. FINANCIAL IMPLICATIONS

3.1 The financial implications are as outlined above.

4. PERSONNEL IMPLICATIONS

4.1 There are no personnel implications associated with this report.

5. LEGAL IMPLICATIONS

5.1 There are no direct legal implications associated with this report.

6. REPUTATIONAL IMPLICATIONS

6.1 There no reputational implications associated with this report.

7. SOCIAL IMPLICATIONS

7.1 There are no social implications directly associated with this report.

8. COMMUNITY IMPACT

8.1 There are no community impact implications directly associated with this report.

9. EQUALITIES IMPLICATIONS

9.1 There are no equalities implications directly associated with this report.

RECOMMENDATIONS

Members are requested to:

1. Note the current financial position of the SPA for 2016/17.