



<b>Meeting</b>	<b>Authority Meeting</b>
<b>Date</b>	<b>21 March 2024</b>
<b>Location</b>	<b>COSLA, Edinburgh</b>
<b>Title of Paper</b>	<b>Scottish Police Authority Budget 2024-25</b>
<b>Presented By</b>	<b>James Gray, Chief Financial Officer</b>
<b>Recommendation to Members</b>	<b>For Approval</b>
<b>Appendix Attached</b>	<b>Appendix A – 2024-25 Draft Budget Appendix B – Schedule of Rates for Events and Other Services 2024-25</b>

**PURPOSE**

The Scottish Police Authority has a legal obligation, before the beginning of each financial year, to provide details of how it intends to allocate the financial resources it expects to have available.

The purpose of this paper is to present the proposed 2024-25 revenue, capital and reform budgets.

This paper is for approval.

## 1. BACKGROUND

- 1.1 The SPA has a statutory duty to agree its annual budget for the coming financial year (2024-25) before the end of the current financial year (31 March 2024).
- 1.2 The Scottish Government 2024-25 draft budget was announced on 19 December 2023 and the 2024-25 Scottish Budget Bill was passed by MSPs in February 2024.
- 1.3 Details of the 2024-25 budget requirement and agreed funding are included in the draft budget report at Appendix A.

## 2. FURTHER DETAIL ON THE REPORT TOPIC

- 2.1 The annual budget is a plan detailing how the organisation intends to allocate financial resources throughout the year to achieve operational and financial objectives. The budget is based on a number of assumptions which will be ratified with decisions being made through internal and external governance processes.
- 2.2 The Scottish Government's budget confirmed the funding allocation for policing for 2024-25. Funding uplifts were received in core revenue (£75.7m) and core capital (£13.1m), whilst reform remained at £20.0m with an additional £5.0m transferred from core revenue. Additional capital baseline adjustments for IFRS 16 lease transactions have also been made.
- 2.3 The revenue uplift will allow us to restart officer recruitment to raise numbers from their current level; fund the additional cost of the 2023-24 pay award for officers and staff; and make a credible pay offer in 2024-25.
- 2.4 The budget allocation includes a core budget for a maximum of 16,600 officers (plus externally funded additionality eg Local Authorities) and the police staff baseline post the current VR/VER exercise. There will be a focus on protecting frontline policing, whilst modernising police staff roles to ensure an efficient and effective workforce directed towards the areas of greatest threat, harm and risk.
- 2.5 The £66.1m capital budget and £25.0m reform budget will allow us to deliver our rolling capital replacement programme and key digital capability including Body Worn Video.

- 2.6 The full budget report is attached at Appendix A.
- 2.7 The Police and Fire Reform (Scotland) Act 2012 (sections 86 and 87), the Scottish Police Authority (Provision of Goods and Services) Order 2013 and other supporting legislation enables the Scottish Police Authority to both provide and charge for goods and services.
- 2.8 The charge out rates have been increased for 2024-25 in line with the budgeting assumptions outlined in Appendix A. Any changes to fees which are set by statute will be applied as they occur. The charges for other non-statutory services are proposed to be uplifted in line with the NPCC guidance and the Consumer Price Index (CPI).
- 2.9 Details of the proposed charges for events and other services are included at Appendix B.
- 2.10 This paper was presented to the SPA Resources Committee on 13 March 2024 where members made a recommendation to the Authority to approve its contents.

### **3. FINANCIAL IMPLICATIONS**

- 3.1 The financial implications are detailed throughout the body of the report and in Appendix A.

### **4. PERSONNEL IMPLICATIONS**

- 4.1 The resource implications are detailed throughout the body of the report and in Appendix A.

### **5. LEGAL IMPLICATIONS**

- 5.1 There are no direct legal implications associated with this paper.

### **6. REPUTATIONAL IMPLICATIONS**

- 6.1 There are no direct reputational implications associated with this paper.

### **7. SOCIAL IMPLICATIONS**

- 7.1 There are no direct social implications associated with this paper.

**8. COMMUNITY IMPACT**

8.1 There are no direct community implications associated with this paper.

**9. EQUALITIES IMPLICATIONS**

9.1 There are no direct equalities implications associated with this paper.

**10. ENVIRONMENT IMPLICATIONS**

10.1 There are no direct environmental implications associated with this paper.

**RECOMMENDATIONS**

Members are asked to approve the:

- Scottish Police Authority Draft Budget for 2024-25; and
- Schedule of Rates for Events and Other Services for 2024-25.



**POLICE  
SCOTLAND**  
POILEAS ALBA



**SCOTTISH POLICE  
AUTHORITY**  
ÙGH DARRAS POILIS NA H-ALBA

Finance

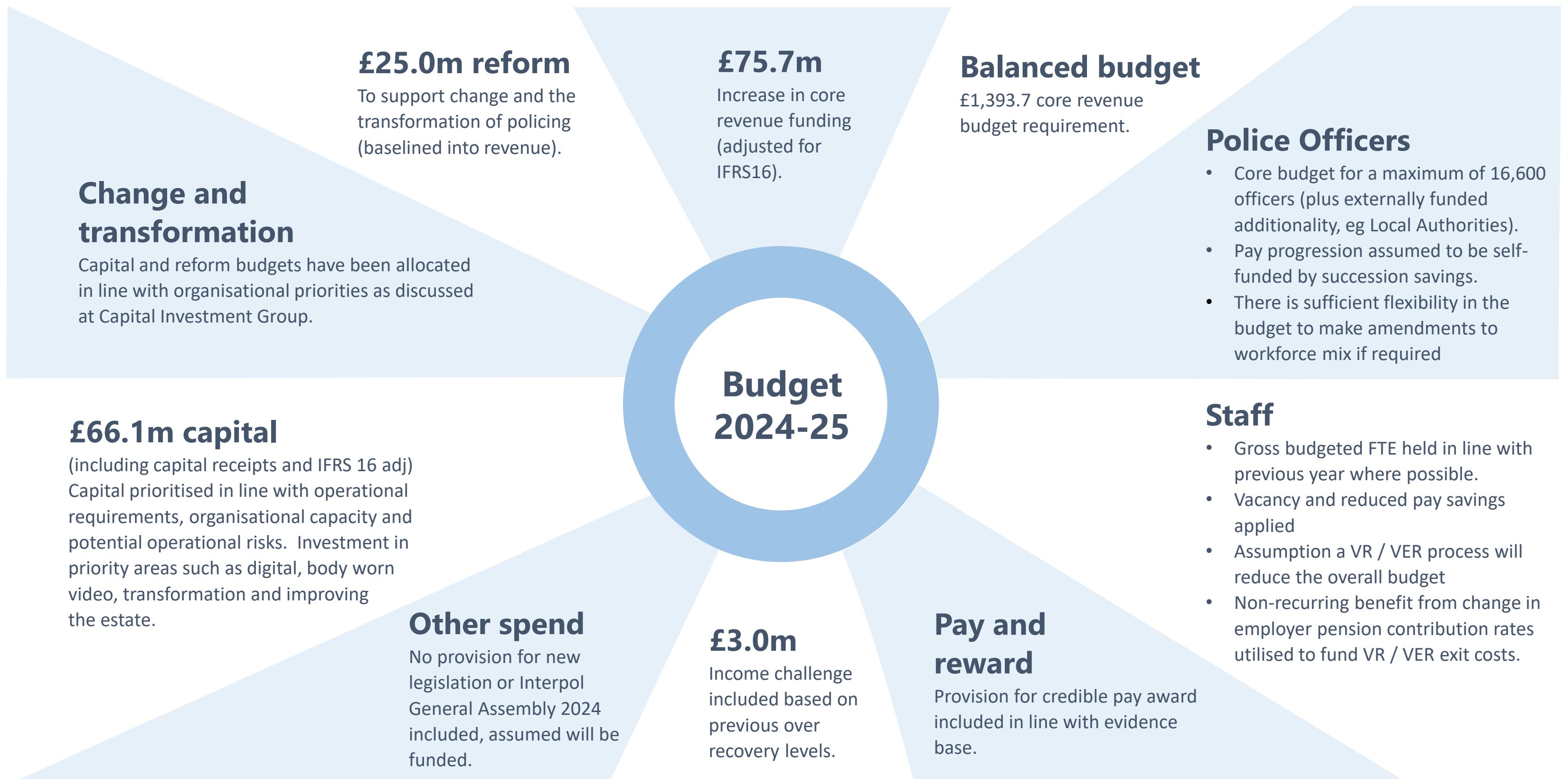
# 2024-25 Draft Budget

Appendix A  
March 2024



OFFICIAL

# 2024-25 budget highlights



# Summary

# Operational context

The 2024-25 investment in policing will enable us to re-shape and re-size the organisation and to re-invest the benefits in fulfilling the Chief Constable's commitment to strengthening the service

- The Scottish Government's 2024-25 funding commitment to the SPA and Police Scotland is a welcomed budget settlement.
- The revenue uplift will allow us to restart officer recruitment to raise numbers from their current level; fund the additional cost of the 2023-24 pay award for officers and staff; and make a credible pay offer in 2024-25. There will be a focus on protecting frontline policing, whilst modernising police staff roles to ensure an efficient and effective workforce directed towards the areas of greatest threat, harm and risk. This will be supported by a VR / VER Programme which will seek to reduce the size of the non-warranted workforce in the early part of 2024-25.
- The capital uplift is a welcomed improvement on flat cash that will allow us to deliver our rolling replacement programme and key digital capability such as Body Worn Video. However, with capital requirements significantly higher than the funding available, this still presents us with significant challenges to deliver a policing service fit for the 21st century.
- Overall, this additional investment will enable Police Scotland to continue our journey of transformation and service improvement and will allow us to re-shape and re-size the organisation to meet the challenges of the next 10 years.
- We are committed to developing a clear vision and target operating model for the future of our service which will enable us to develop a 3-year plan for the delivery and prioritisation of core services alongside our journey of service and organisational transformation.
- This plan will drive the change to a new operating model for Police Scotland which will enable the key priorities for the service:
  - The prioritisation of service delivery against areas of greatest threat, harm and risk;
  - The strengthening of our community policing model to enhance proactivity, problem solving and the prevention of crime and harm; and
  - Appropriate support for the wellbeing of our officers and staff.
- The plan will also maximise efficiency within the service to ensure ongoing sustainability and balanced budgets, and opportunities for the reinvestment into new areas of capability to keep Scotland safe.



# Executive summary

This report sets out the Scottish Police Authority (“the Authority”) budget for financial year 2024-25.

- The proposed revenue budget for 2024-25 is £1,393.7m. Approximately 96.3% of the annual spending is undertaken by Police Scotland, with the remainder incurred by Forensic Services (3.3%) and the SPA Corporate body (0.4%).
- The Scottish Government Budget announcement confirmed a £75.7m core revenue funding uplift for policing in 2024-25, an increase of 5.6% on the previous year.
- This uplift in funding is in line with the budget proposal submitted to Scottish Government last year and is required to fund pay and non-pay pressures, including £18.4m towards the impact of recurring pay award in 2023-24, leaving £57.3m for allocation in 2024-25.
- Expected cost pressures (premises costs, new technology, ill health retirements and injury pensions), along with inflation across most areas and expectations around the 2024-25 pay award have all been included within the budget build. While assumptions have been made as to how much this may be any variance to this could cause a pressure or opportunity. The overall financial position will be monitored throughout the year.
- A change in the employer pension contribution rates payable has resulted in a short-term benefit for the organisation. As this will be non-recurring and cannot be used to fund ongoing pressures this will instead be utilised to fund the ongoing VR / VER programme.
- The budget allocation for 2024-25 includes a core budget for a maximum of 16,600 officers (plus externally funded additionality eg Local Authorities) and police staff at 2023-24 budgeted levels. A 3.7% reduction was applied to the 2023-24 budget however, this was not achieved – this is intended to be delivered in 2024-25 through VR / VER programme. There is sufficient flexibility in the budget to make amendments to workforce mix if required.
- Capital funding of £66.1m (including capital receipts and IFRS 16 adjustments) has been confirmed for 2024-25, representing an uplift of £11.7m (22.1%). While the capital settlement is an improvement on the flat cash of the previous year, it is less than requested through the budget proposal submitted to Scottish Government and as such an element of prioritisation has had to take place. Capital receipts estimates will be updated when future disposal plans are confirmed following public consultation.
- Flat reform funding of £20.0m has been allocated, however similar to last year this has been increased by £5.0m of revenue funding.
- As mentioned, capital and reform demands and requirements are far in excess of the funding available. Allocations have been made in line with the Chief Constables priorities of service delivery against areas of greatest threat, risk and harm, strong investment in digital capabilities, focus on change that most benefit our communities and people and spend to save initiatives.

**Funding**

# Funding

The table below shows the confirmed funding settlement announced by Scottish Government on the 19<sup>th</sup> December 2023.  
The 2024-25 Scottish Budget Bill was passed by MSPs on 27 February 2024.

Funding	2023-24 funding allocation	2024-25 draft funding allocation	Movement	
	£m	£m	£m	%
Core revenue	1,318.0	1,393.7	75.7	5.7%
Reform	25.0	25.0	-	0.0%
<b>Total resource funding</b>	<b>1,343.0</b>	<b>1,418.7</b>	<b>75.7</b>	<b>5.6%</b>
Core capital	50.1	63.2	13.1	26.1%
Capital receipts	2.9	1.5	(1.4)	(48.3%)
IFRS 16 capital baseline adj	7.3	1.4	(5.9)	(80.8%)
<b>Total capital funding</b>	<b>60.3</b>	<b>66.1</b>	<b>5.8</b>	<b>9.6%</b>
<b>Total</b>	<b>1,403.3</b>	<b>1,484.8</b>	<b>81.5</b>	<b>5.8%</b>

Funding uplifts have been received in resource funding (£75.7m) and core capital (£13.1m). A reform top up of £5.0m from revenue funding has been built into the current revenue budget build.

Baseline adjustments have also been made for IFRS 16 lease transactions in both revenue and capital. Capital receipts included are based on current estimates which will provide additional funding for capital. Estimates will be updated when future disposal plans are confirmed following public consultation.

A non-recurring benefit is expected within staff pay costs for 2024-25 as local government pension schemes have reduced the required employer pension contributions over the next three years. This benefit has been utilised to support the cost of VR / VER exit packages and fund a potential slippage to VR / VER timescales.

\* 2023-24 and 2024-25 values have been restated to reflect IFRS 16 adjustments and reform adjustments

In addition to the above, in year funding has been requested for Recovery, Renewal and Transformation (RRT) Justice recovery, Digital Evidence sharing Capability (DESC) and other funded initiatives. For the purposes of this paper in-year funding has been excluded from the proposed revenue budget, on the assumption that these will be funded in year through the Spring budget revision. The financial impact of the Interpol General Assembly 2024 is outside the scope of this report and work to determine the financial impact and funding for this event is being separately considered.

**Revenue**

# Proposed 2024-25 revenue budget

The table below shows the proposed revenue budget. A balanced budget is presented for 2024-25.

Revenue budget		2023-24 budget	2024-25 budget	Movement	
		£m	£m	£m	%
Police Scotland	Police officer costs	883.6	929.8	46.2	5.2%
	Police staff costs	246.9	247.0	0.1	0.0%
	Non-pay costs	183.3	211.0	27.7	15.1%
	Income	(45.5)	(43.6)	1.9	(4.2%)
	<b>Police Scotland net expenditure</b>	<b>1,268.3</b>	<b>1,344.2</b>	<b>75.9</b>	<b>6.0%</b>
SPA	Forensic Services	44.5	44.0	(0.5)	-1.1%
	SPA Corporate	5.2	5.5	0.3	5.8%
	<b>SPA net expenditure</b>	<b>49.7</b>	<b>49.5</b>	<b>(0.2)</b>	<b>(0.4%)</b>
<b>Total revenue budget</b>		<b>1,318.0</b>	<b>1,393.7</b>	<b>75.7</b>	<b>5.7%</b>
<b>Funding</b>		<b>(1,318.0)</b>	<b>(1,393.7)</b>	<b>(75.7)</b>	<b>(5.7%)</b>
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Police Scotland budget has increased due to pay assumptions, non-pay pressures (including inflation, premises costs and impact of transformation) and the removal of one-off income.

Due to changes in required employer pensions contributions over the next few years, a non-recurring benefit is expected in year which will be utilised to fund the VR / VER programme.

Police Officer and staff costs also allow for an increase in overtime based on current spend analysis. Police Officer Injury pensions and ill health pensions have been increased based on inflation and spend analysis.

SPA Corporate and Forensic Services spend has increased due to pay assumptions and increased non-pay costs, specifically premises (SPA Corporate) and absorbing previously GIA funded criminal toxicology outsourcing costs (Forensic Services). These costs have been offset by the superannuation credit.

\* 2023-24 and 2024-25 values have been restated to reflect IFRS 16 adjustments and reform adjustments

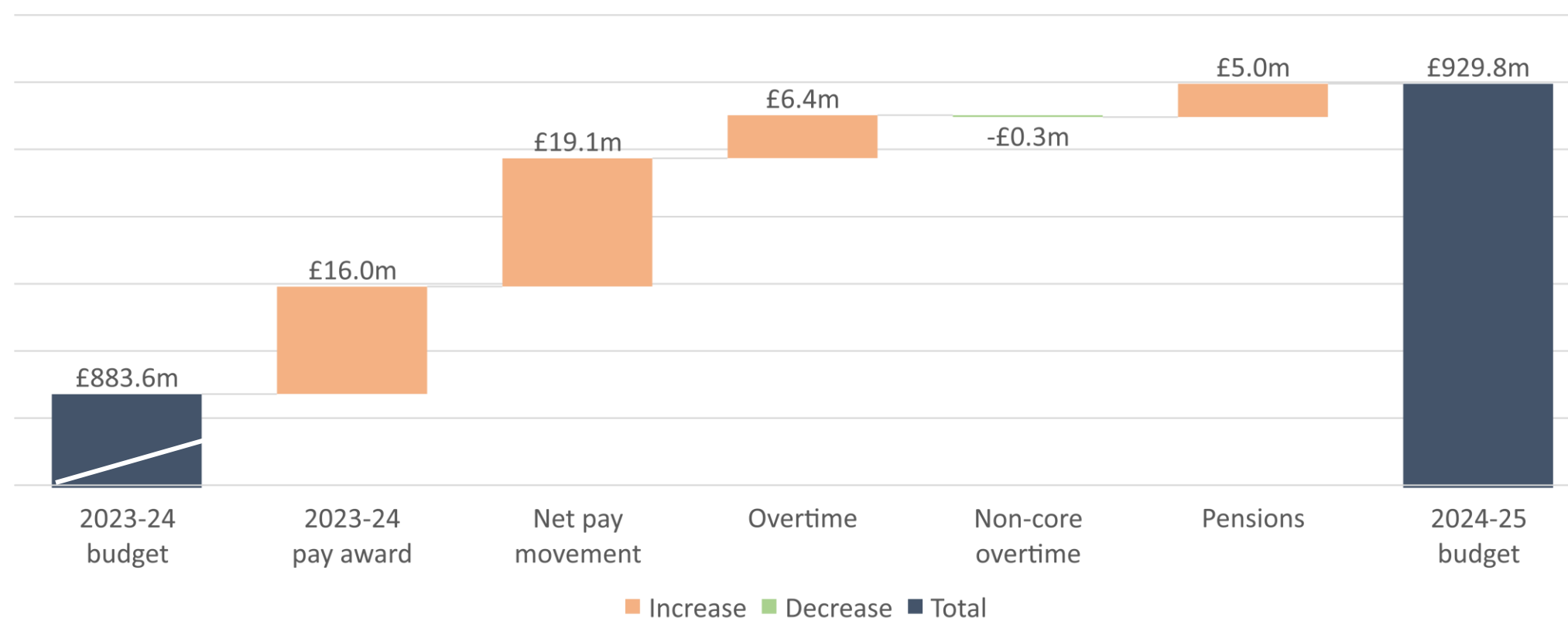
## Revenue detail

# Police officer costs

The table below shows the proposed police officer budget for 2024-25 compared to 2023-24.

Police officer budget	2023-24 budget	2024-25 budget	Movement	
	£m	£m	£m	%
Police officer pay	837.7	873.0	35.3	4.2%
Overtime - core	15.6	22.0	6.4	41.0%
Overtime - non-core (funded)	3.6	3.3	(0.3)	(8.3%)
Allowances	5.5	5.3	(0.2)	(3.6%)
Pensions (injury benefit and ill health)	21.2	26.2	5.0	23.6%
<b>Total</b>	<b>883.6</b>	<b>929.8</b>	<b>46.2</b>	<b>5.2%</b>

\* 2023-24 values have been restated to reflect overtime adjustment.



Police officer core budget for a maximum of 16,600 officers (plus externally funded additionality eg Local Authorities).

Police officer costs includes **provision for credible pay award in line with evidence base.**

The costs of **increments are payable but funded by officer succession savings.**

**Core overtime budget has been increased by £6.4m** to reflect the future overtime requirements. **Non-core overtime** has been updated and is **reflective of anticipated income.**

**Ill health and injury pension budgets** have been uplifted to reflect the **cost of inflation, ongoing costs and volume of outstanding cases.**

# Staff costs

The table below shows the proposed staff budget for 2024-25 compared to 2023-24.

Staff budget	2023-24 budget	2024-25 budget	Movement	
	£m	£m	£m	%
Salaries, allowances and on costs	287.3	285.3	(2.0)	(0.7%)
Overtime	2.1	3.6	1.5	71.4%
Special constables	0.3	0.3	0.0	0.0%
<b>Total</b>	<b>289.7</b>	<b>289.2</b>	<b>(0.5)</b>	<b>(0.2%)</b>
Comprised:				
Police Scotland	246.9	247.0	0.1	0.0%
Forensic Services	39.1	38.5	(0.6)	(1.5%)
SPA Corporate	3.7	3.7	0.0	0.0%
<b>Total</b>	<b>289.7</b>	<b>289.2</b>	<b>(0.5)</b>	<b>(0.2%)</b>

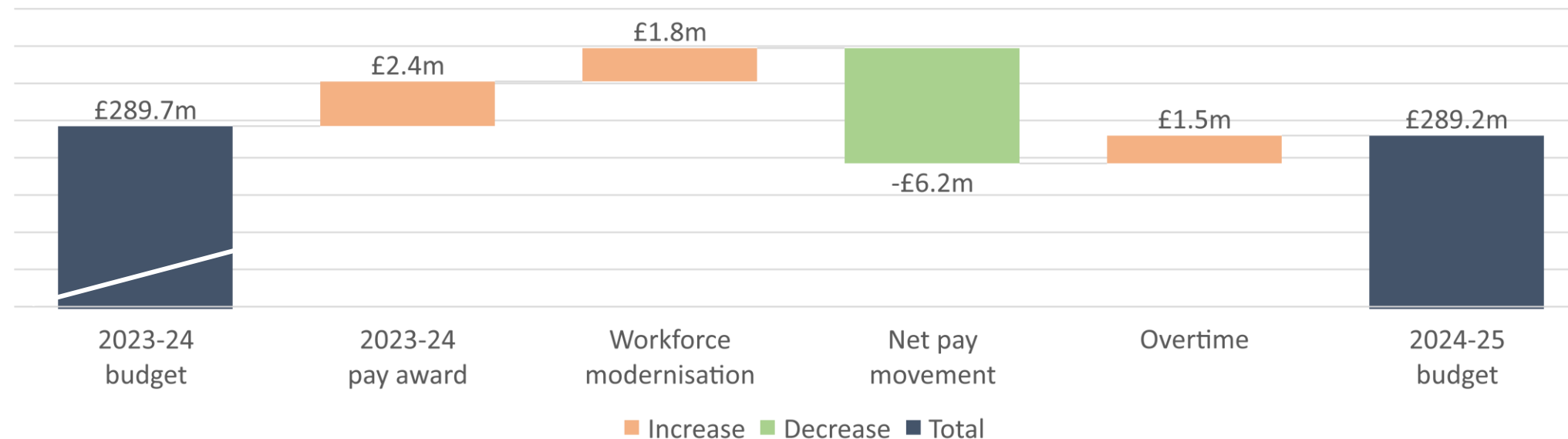
Gross budgeted FTE held in line with previous year where possible.

Staff costs includes **provision for credible pay award in line with evidence base.**

**Vacancy and reduced pay savings** (on average 6.6%) applied to a local budgets.

It has been assumed that the ongoing VR / VER process will **reduce the overall staff budget.**

Benefits due to changes in employer pension contribution rates will be used **to fund VR / VER** (transferred to non-pay) and slippage to assumed timescales.





# Non-pay costs

The table below shows the proposed non-pay budget for 2024-25 compared to 2023-24.

Non-pay budget	2023-24 budget	2024-25 budget	Movement	
	£m	£m	£m	%
Other employee costs	5.2	21.1	15.9	305.8%
Premises costs	64.3	72.7	8.4	13.1%
Transport costs	20.2	19.4	(0.8)	(4.0%)
Supplies and services	39.6	39.7	0.1	0.3%
ICT costs	33.8	37.2	3.4	10.1%
Administration costs	11.3	10.4	(0.9)	(8.0%)
Third party payments	14.5	15.6	1.1	7.6%
Capital financing	4.3	4.0	(0.3)	-7.0%
Other	(1.8)	(0.6)	1.2	(66.7%)
<b>Total</b>	<b>191.4</b>	<b>219.5</b>	<b>28.1</b>	<b>14.7%</b>
Comprised:				
Police Scotland	183.3	211.0	27.7	15.1%
Forensic Services	5.5	5.6	0.1	1.8%
SPA Corporate	2.6	2.9	0.3	11.5%
<b>Total</b>	<b>191.4</b>	<b>219.5</b>	<b>28.1</b>	<b>14.7%</b>

Non-pay budgets have been updated to reflect **significant inflationary pressures, new contract costs and transformation impact**, alongside **non-recurring pressures and benefits**.

The non-pay budget for 2024-25 has **increased by £28.1m** from the previous financial year. A significant increase in **VR / VER has been built into the budget (transferred from staff costs due to changes in employer pension contribution rates)**.

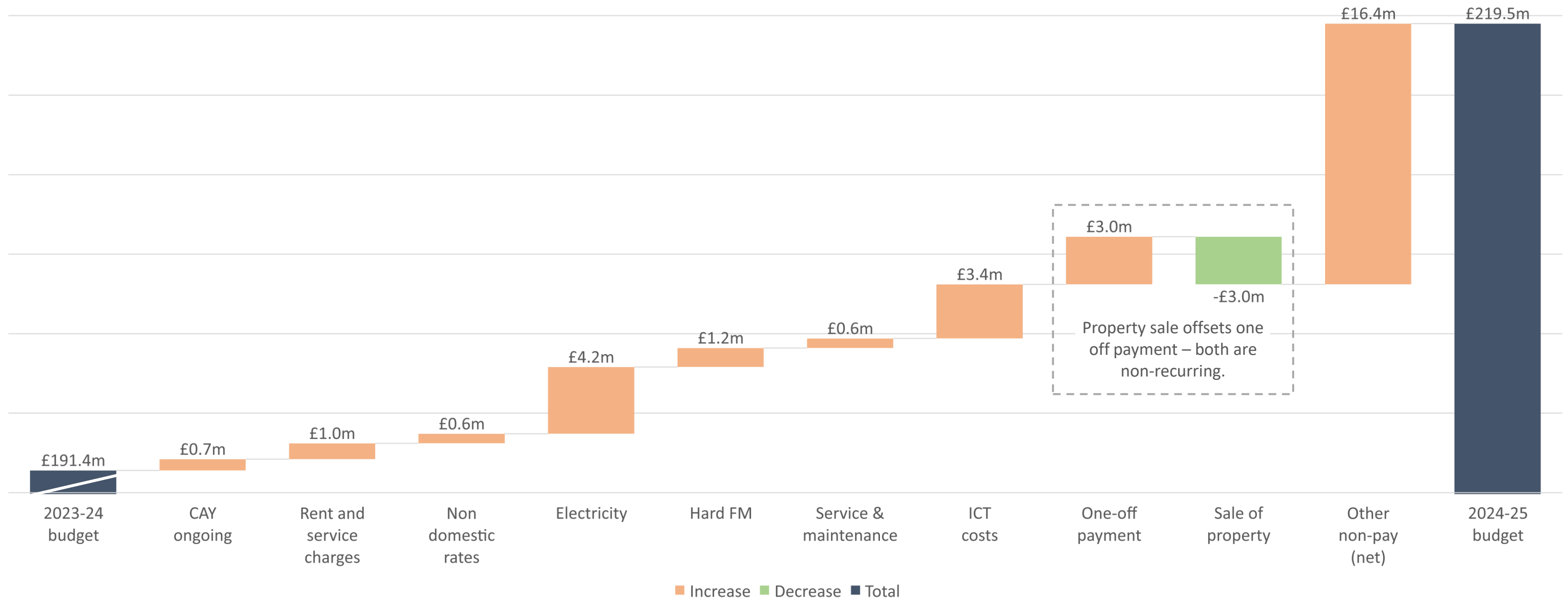
Other main factors for the increase in the non-pay budget includes premises costs and the impact of transformation within ICT costs are the biggest drivers for the uplift in budget.

Premises costs have increased mainly due to rent, non-domestic rates, electricity and hard FM, based on updated inflation and prices. Hard FM budget allows for P1 and P2 repairs and essential health and safety works only.

\* 2023-24 and 2024-25 values have been restated to reflect IFRS 16 adjustments and reform adjustments

# Non-pay costs (continued)

The chart below shows the key variances of the proposed non-pay budget for 2024-25 compared to 2023-24.



\* ICT costs include approx. £2.2m impact of investment.

# Income

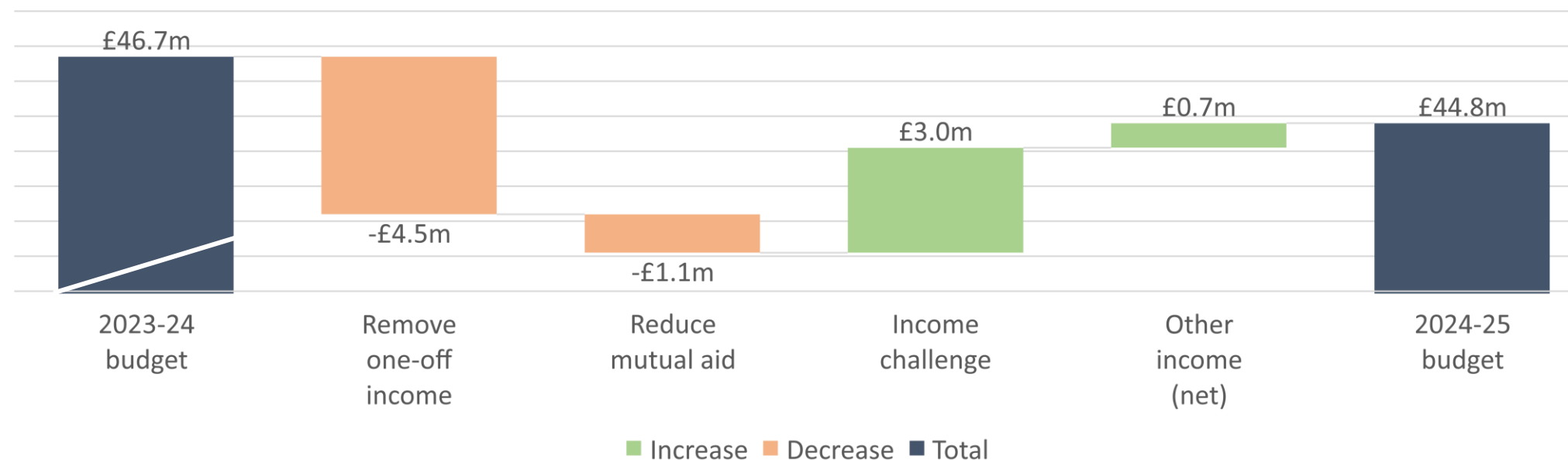
The table below shows the proposed income budget for 2024-25 compared to 2023-24.

Income budget	2023-24 budget	2024-25 budget	Movement	
	£m	£m	£m	%
Specific grant funding	(11.0)	(8.4)	2.6	23.6%
Funded officers & staff (incl local authority)	(4.6)	(5.4)	(0.8)	(17.4%)
Public fees	(4.1)	(4.7)	(0.6)	(14.6%)
Rental and hire	(7.2)	(7.4)	(0.2)	(2.8%)
Mutual aid	(1.6)	(0.5)	1.1	68.8%
Services of police	(12.4)	(12.8)	(0.4)	(3.2%)
Seconded officers	(1.3)	(1.1)	0.2	15.4%
Other income	(4.5)	(4.5)	(0.0)	(0.0%)
<b>Total</b>	<b>(46.7)</b>	<b>(44.8)</b>	<b>1.9</b>	<b>4.1%</b>

Income budgets have reduced from £46.7m to £44.8m as part of the budget setting process.

The reduction in income is mainly due to the removal of one-off income included in the budget for 2023-24 (additional NCA income and one-off events). In addition, mutual aid has also reduced.

In line with previous years, additional income of £3.0m has been built into the budget based on previous over recovery rates.



~£1.2m of the income detailed relates to SPA Corporate and Forensic Services.

A risk remains regarding the potential reduction in grant funding as other organisations set future year budgets.

# Forensic Services and SPA Corporate

Forensic Services and SPA Corporate followed the same budgeting process as Police Scotland with similar key pay assumptions applied. The table below shows the proposed Forensic Services and SPA Corporate budgets for 2024-25 compared to 2023-24.

Forensic Services and SPA Corporate	Forensic Services				SPA Corporate			
	2023-24 budget	2024-25 budget	Movement		2023-24 budget	2024-25 budget	Movement	
	£m	£m	£m	%	£m	£m	£m	%
Staff costs	39.1	38.5	(0.6)	(1.5%)	3.7	3.7	0.0	0.0%
Other employee costs	0.1	0.1	0.0	0.0%	0.1	0.1	0.0	0.0%
Premises costs	0.1	0.1	0.0	0.0%	1.0	1.4	0.4	40.0%
Transport costs	0.2	0.2	0.0	0.0%	0.0	0.0	0.0	-
Supplies and services	3.9	3.7	(0.2)	(5.1%)	0.1	0.1	0.0	0.0%
ICT costs	0.6	0.6	0.0	0.0%	0.0	0.0	0.0	-
Administration costs	0.1	0.1	0.0	0.0%	0.8	0.8	0.0	0.0%
Third party payments	0.5	0.8	0.3	60.0%	0.5	0.5	0.0	0.0%
Other costs	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Capital financing	0.0	0.0	0.0	-	0.1	0.0	(0.1)	(100.0%)
Income	(0.1)	(0.1)	0.0	0.0%	(1.1)	(1.1)	0.0	0.0%
<b>Total</b>	<b>44.5</b>	<b>44.0</b>	<b>(0.5)</b>	<b>(1.1%)</b>	<b>5.2</b>	<b>5.5</b>	<b>0.3</b>	<b>5.8%</b>

## Staff costs

- The budgeted FTE is broadly consistent year-on-year for both areas.
- There is a significant reduction in employers pension costs due to the reduced employer contributions rates set by pension funds for 2024/25. This savings has offset the cost of pay awards and increments.

## Non-pay costs

- The cost of criminal toxicology outsourcing has been baselined within the Forensics budget, within third party payments, funded largely from savings across supplies.
- The increased SPA corporate premises costs is mostly related to the accounting charge for Pacific Quay. There is no underlying increase to the cash rental payment.

# Capital and reform

# 2024-25 capital and reform funding principles

The priorities, principles and recommendations for investment expenditure are presented below to inform the 2024-25 capital and reform allocations.

Chief Constable priorities and commitments	Funding principles and recommendations	IFRS 16 (leases)
<p>Prioritisation of service delivery against areas of greatest threat, harm and risk.</p> <p>The strengthening of our community policing model to enhance proactivity, problem solving and the prevention of crime and harm.</p> <p>Appropriate support for the wellbeing of our officers and staff.</p> <p>Develop a strong case for greater capital investment, particularly in digital capabilities.</p> <p>Focus our change activity on projects that will have the greatest benefit to our communities and our people.</p> <p>Focus on 'spend to save' initiatives which can deliver sustainable efficiencies for re-investment in frontline policing.</p>	<p>CIG to agree 2024-25 budget allocations to maximise benefits for policing, taking account of: operational requirements; organisational capacity; and potential operational risks.</p> <p>Priority investment areas continue to be digital, transformation and improving the national estate.</p> <p>Protect operational requirements within specialist policing equipment, weaponry and forensic services.</p> <p>Progress change and transformation as per prioritisation activity.</p> <p>Minimum investment in fleet to maintain current service levels.</p> <p>Pause EV infrastructure at the end of Phase 1 to allow a deep dive into lessons learned to inform future plans.</p> <p>Support externally funded investment expenditure.</p> <p>Support new requirements which are in addition to the core rolling replacement, i.e. airwave replacement due to delays in ESMCP.</p> <p>In light of the significant airwave requirements over the next 2 years (£21m investment), agree that any additional slippage will be allocated to airwave replacement in-year, subject to other emerging requirements.</p>	<p>IFRS funding (£1.4m) to remain ring-fenced to fund current commitments.</p> <p>Any new lease requirements to be considered via the business case to determine the impact on capital.</p> <p>Additional funding will be sought in-year from Scottish Government to ensure no detriment to the policing budget, however, if additional funding is not forthcoming any new property leases will need to be managed as part of the Estates funding allocation. Non-property leases will also need to be considered.</p>
<p><b>2024-25 funding allocation</b></p> <p>£63.2m core capital allocation to fund rolling replacement, organisational priorities and new capabilities.</p> <p>£25m reform funding ring-fenced to support change and transformation.</p>		<p><b>Capital receipts</b></p> <p>£1.5m capital receipts included based on current estimates.</p> <p>Estimates to be updated when future disposal plans are confirmed following public consultation.</p> <p><b>Slippage management</b></p> <p>Consider operational impact of 2023-24 slippage and prioritise within the capital allocations as appropriate.</p> <p>10% slippage management allocation for capital in 2024-25.</p>

# 2024-25 capital and reform budget

The table below shows the draft capital and reform budget allocations for 2024-25.

Capital and reform budget	Capital	Reform	Change portfolio	Capital	Reform
	£m	£m		£m	£m
Estates	22.3	5.2	Transformation resource	0.0	7.2
Fleet	10.6	-	Digitally Enabled Policing (incl Body Worn Video)	9.7	0.9
Digital Division (rolling replacement)	10.4	-	Modernised Contact & Engagement	1.5	0.9
Digital Division (airwave replacement)	5.5	-	Rights and Justice Legislative programme	1.6	0.1
Specialist Policing Equipment	4.2	-	Digital Division programme	0.9	1.4
Weaponry & Officer Safety	1.8	-	Cyber security programme	0.7	1.5
Forensic Services	1.0	-	Technical Surveillance programme	0.3	0.0
Change portfolio <i>(detail on table to right)</i>	15.4	25.3	Forensic Services	0.3	1.2
IFRS 16 expenditure	1.4	-	Data Drives Digital	0.2	2.3
Slippage management	(6.5)	(5.5)	Policing in a Digital World	0.0	3.3
<b>Total budget</b>	<b>66.1</b>	<b>25.0</b>	Enabling Policing for the Future	0.0	0.9
Funding settlement	(63.2)	(20.0)	Local Policing programme	0.0	1.0
Capital receipts / revenue funding	(1.5)	(5.0)	People and Development programme	0.0	0.4
IFRS 16 funding	(1.4)	-	Other projects	0.2	4.2
<b>Total funding</b>	<b>(66.1)</b>	<b>(25.0)</b>	<b>Total change portfolio</b>	<b>15.4</b>	<b>25.3</b>
<b>Net Expenditure</b>	<b>-</b>	<b>-</b>	Estates Transformation (reform only)	-	5.2
			Slippage*	-	(5.5)
			<b>Total reform</b>	<b>15.4</b>	<b>25.0</b>

Overall £66.1m of capital and £25.0m of reform has been allocated for 2024-25. Slippage has been built into both budgets and must be managed to ensure spend remains within the funding allocated.

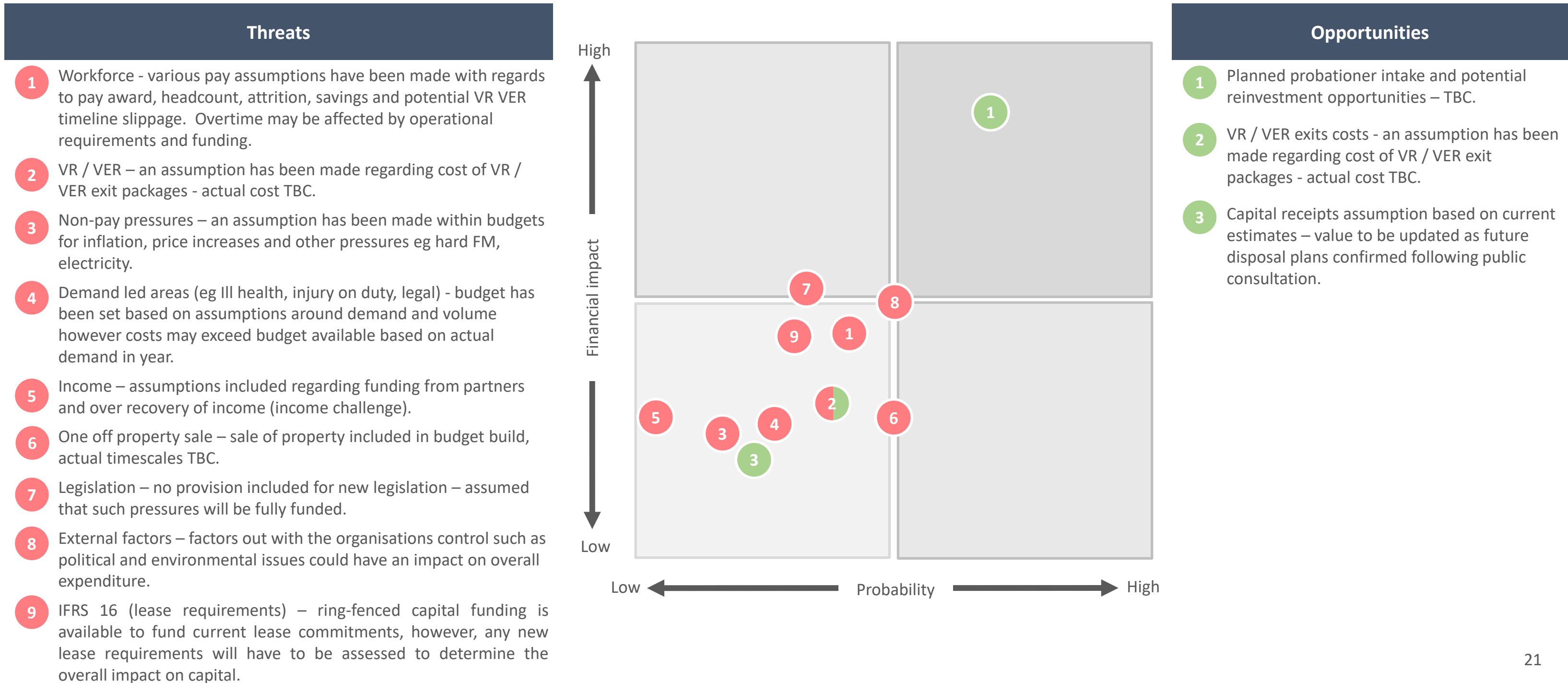
\* An element of slippage is expected within Change capital - values TBC throughout the year.

**Risk – threats and opportunities**



# Financial threats and opportunities

The below chart summarises the key financial threats and opportunities that could result in a material change to the proposed 2024-25 budget. The threats and opportunities listed will be monitored throughout the next financial year and reflected in the forecast outturn appropriately. Threats and opportunities have been independently reviewed by Risk.





**POLICE  
SCOTLAND**  
POILEAS ALBA



**SCOTTISH POLICE  
AUTHORITY**  
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Finance

# Schedule of Rates for Events and Other Services – 2024-25

Appendix B  
March 2024

OFFICIAL



# Schedule of Rates for Events and Other Services

The Police and Fire Reform (Scotland) Act 2012 (sections 86 and 87), the Scottish Police Authority (Provision of Goods and Services) Order 2013 and other supporting legislation enables the Scottish Police Authority to both provide and charge for goods and services.

At its meeting on 26 August 2013, the SPA Finance and Investment Committee approved a policy of full cost recovery in relation to charging for events and other services where the charges are not already set by statute. The policy is in line with the requirements of the SPFM. This slide and the next set out the outcome of the annual review of the schedule of rates in line with the budget setting cycle and to ensure that full cost recovery is maintained. The charge out rates have been calculated using the methodology set out in the NPCCs Guidelines on Charging for Police Services. As such, the basis of the SPA's charges is similar to other UK Forces and is also in line with the full cost recovery model as required in the Police and Fire Reform (Scotland) Act 2012.

Full economic rate per hour	Rate from 01-Apr-23	Rate from 01-Apr-24	Full economic rate per hour	Rate from 01-Apr-23	Rate from 01-Apr-24
Chief Superintendent	£119.00	£134.00	Grade 11	£88.00	£89.00
Superintendent	£106.00	£119.00	Grade 10	£79.50	£79.50
Chief Inspector	£84.50	£94.00	Grade 9	£68.50	£68.50
Inspector	£79.50	£88.00	Grade 8	£60.00	£59.50
Sergeant	£85.00	£93.00	Grade 7	£53.50	£53.00
Constable	£73.50	£79.50	Grade 6	£62.50	£62.50
Special Constables	£30.00	£32.00	Grade 5	£56.00	£55.50
			Grade 4	£48.50	£48.00
			Grade 3	£44.50	£44.00
			Grade 2	£41.50	£40.50
			Grade 1	£37.50	£36.50

The charge out rates have been increased for 2024-25 in line with the budgeting assumptions presented as part of this paper. The previous rate and proposed rates are summarised in the following tables and are rounded to the nearest £0.50. Note these rates are exclusive of VAT.

# Schedule of Rates: other non-statutory services

ITEM	Apr-23	Apr-24
Supply of Accident Reports	£120.00	£125.50
Search Fee (where the police have no information)	£120.00	£125.50
Interview (after copy of accident report has been applied)	£197.00	£206.00
<u>Supply of Photographs:</u>		
per Print	£9.00	£9.50
per Photocopy	£6.00	£6.50
CD – per disk	£27.00	£28.00
<u>Supply of Video / DVD:</u>		
½ hour video / DVD	£91.50	£95.50
1 hour video / DVD	£131.00	£137.00
3 hour Video / DVD	£284.00	£297.00
Supply of information about thefts, house breaking and occurrences	£120.00	£125.50
Crash Investigator Accident Report	£566.50	£592.50
Scale Plan (A3)	£157.00	£164.00
Scale Plan (A1)	£313.50	£328.00
3D Construction + preparation time	£782.50	£818.50
Alarm Registration (incl. VAT - £72.60)	£58.00	£60.50
Supply of Plans – Charges will depend on the type of service provided and equipment used.		

Any changes to fees which are set by statute will be applied as they occur. The charges for other non-statutory services are proposed to be uplifted in line with the NPCC guidance and the Consumer Price Index (CPI).

When calculating rates for 2024, the October 2023 CPI measure of 4.6% has been used, as published by the Office for National Statistics. These charges with the proposed uplift are shown below:

\* These revised charge out rates are effective from 1 April 2024.