



The Scottish Parliament
Pàrlamaid na h-Alba

The Presiding Officer

Kenneth Gibson MSP
Convener
Finance & Public Administration Committee
By email

12 December 2024

Dear Convener

SPCB BUDGET SUBMISSION FOR 2025-26

This budget bid is the fourth and final of our medium-term financial plan for session 6 and is aligned with the commitments made in the 2022-23 submission which focussed on setting up SPS for the challenges of session 6. In the context of tightening public sector finance our focus in this submission has been on ensuring strong financial governance and driving value for money whilst continuing to drive our strategic priorities and protect services in this busy final year of session 6.

A total proposed budget for 2025-26, excluding capital charges and non-cash items, of £136.2m represents a net £9.7m (7.6%) increase on the current financial year's budget and £2.8m (2.1%) on the 2025-26 indicative budget advised to the Finance and Public Administration Committee last year. Our ambition was to submit a 2025-26 Budget bid which was below the 2025-26 Indicative. This has been achieved for the "controllable" elements of the Budget which are £0.6m lower than Indicative, however changes to Employers' National Insurance costing £1.9m; and unforeseen additional costs from the Electoral Commission of £2.1m, partially offset by the delayed Patient Safety Commissioner, mean our headline Budget bid is above Indicative by £2.8m. The review of services/contracts and operational practices to ensure we are operating efficiently has driven cost savings which are reflected in the Budget 25-26 bid.

Headline figures

The SPCB has identified a total budget requirement, including capital charges and non-cash items, of £153.1m for 2025-26 as shown on the attached schedule 1, compared to the current year budget of £143.1m, an uplift of £10.0m (+7.0%). Schedule 1 also sets out indicative estimates for the 2026-27 financial year.

I attach an analysis of our budget (schedule 2) together with a briefing paper (schedule 3) and further schedules to assist the Finance and Public Administration Committee in its scrutiny of our 2025-26 budget submission.

Approach to setting the budget

Our staff pay budget of £42.9m shows a £2.7m (6.8%) increase compared to the current year's approved budget and a £0.9m (2.2%) increase compared to the indicative forecast for 2025-26. There are two main drivers of the increase to staff pay: changes to Employers' National Insurance (ERNIC) introduced in the UK Government Budget costing £0.9m; and we have included the cost of living award of 3.8% as agreed with the TUS as part of the two -year pay deal. We remain committed to stewarding our resources to live within the staffing baseline, leveraging the contingency fund to cover any demands for temporary flexibility over the remainder of this session.

Members' pay is increasing in line with the Average Weekly Earnings (AWE) index of 3.2%. In the 2023-24 Budget the SPCB chose AWE to uplift MSP Pay in a move away from the Annual Survey of Hours and Earnings (ASHE Mean) which had become misaligned with other wage inflation indices in recent years. Latest publications report ASHE Mean is 6.7% further evidencing the misalignment. The application of AWE at 3.2% equates to a salary of £74,506. Changes to ERNIC are also reflected in Members' pay increasing costs by £0.2m.

In both Budget 2023-24 and 2024-25, the SPCB chose AWE to uplift the Staff Cost Provision. This was a move away from the basket approach of indexing Staff Cost Provision annually using a mix of AWE and the ASHE index which had been adopted since Budget 2021-22.

In selecting the 2025-26 uprating index, the SPCB expressed a preference to continue with AWE for the remainder of this session. AWE is 3.2%. This would mean a rate of £162,000 per Member. The budget submission includes this assumption.

For budgeting purposes an assumed uptake of the Staff Cost Provision is applied to determine the overall budgeted cost of SCP. Historically this has been assumed at 95% however a review of recent trends shows that the average uptake rate between 2016-17 and 2021-22 (excluding election years) is 93%. This rate was applied for the 2023-24 and 2024-25 Budgets and has been retained for the 2025-26 Budget bid.

The changes to ERNIC are reflected in the Budget bid and are an additional cost of £0.7m in Staff Cost Provision costs.

The total amount incorporated in the 2025-26 budget for revenue and capital projects is £6.3m, which is a £1m increase on the 2024-25 budget and is exactly in line with the indicative 2025-26 budget. The increase is driven by inflation and the forecast Election project spend in 2025-26 of £0.7m.

The project expenditure budget funds both the planned replacement of existing infrastructure (e.g. IT, Broadcasting and security systems and equipment) and investment to make improvements to the Parliament's services and facilities (e.g. the development of better digital services and changes to make better use of the building). Schedule 3 provides further details of the planned expenditure for 2025-26 and includes the major projects in the plan.

Commissioners and Ombudsman

The Officeholders' 2025-26 budget submissions total £21.4m which is £3.1m (17%) higher than the current year and £1.7m (8.6%) higher than the indicative. The main changes in these budgets from 2024-25 reflect additional costs in the Electoral Commission (EC) of £2.1m, inflation and the impact of the changes in Employers National Insurance of £0.2m. The additional £2m Electoral Commission costs relate to election activities in advance of the May 2026 election and should have been included in last year's indicative budget.

The Officeholders' share of the total SPCB Budget continues to grow, increasing from 14.5% in 2024-25 to 15.7% in 2025-26.

An analysis of the officeholders' budget bids is provided in schedules 4a and 4b.

Indicative Forecast for 2026-27

Schedule 1 provides an indicative forecast for 2026-27.

This forecast for 2026-27 is heavily caveated with continued uncertainties in the economy and around potential additional new Commissioners with associated costs.

We have retained the more sophisticated approach introduced for the 2025-26 indicative in the 2026-27 indicative budget. Applying a blended inflationary rate which reflects forecasts for wage inflation as well as price inflation plus any known significant additional requirements instead of the historic approach of applying a standard rate of inflation for the entire cost base plus any known anticipated cyclical additional requirements.

The known additional requirements for 2026-27 are anticipated costs of £5m for Election Contingency; £0.7m for Election Project; and in Officeholders, an additional £1.3m for the Electoral Commission and a £0.7m in connection with the Patient Safety Commissioner.

In future years, further Officeholder costs may arise if legislation is passed for a Victims and Witnesses Commissioner, a Wellbeing and Sustainable Development Commissioner, a Disability Commissioner and an Older Person's Commissioner, a Future Generations Commissioner, a Learning Disability, Autism and Neurodiversity Commissioner, and the Electoral Management Board for Scotland. Costs for these Officeholders or the extension of an existing Officeholder's remit, have not been included in our indicative costs.

We will be happy to expand on any aspects of our budget submission when we appear before the Committee on 14 January.

Yours sincerely

Rt Hon Alison Johnstone MSP
Presiding Officer

Total Budget Requirement

	Original Budget 2024-25 £'000	Budget Bid 2025-26 £'000	Indicative Forecast 2026-27 £'000
A) REVENUE			
Net Revenue Expenditure (Schedule 2)	124,971	135,181	146,581
B) CAPITAL			
Capital Expenditure (Schedule 2)	1,550	1,000	1,000
C) TOTAL EXPENDITURE EXCLUDING CAPITAL CHARGES AND NON CASH ITEMS (A+B)			
Net Revenue and Capital Expenditure	126,521	136,181	147,581
D) CAPITAL CHARGES AND NON CASH ITEMS			
Total Capital Charges and non cash items (Schedule 3)	16,584	16,900	17,000
E) TOTAL EXPENDITURE INCLUDING CAPITAL CHARGES AND NON CASH ITEMS (C+D)			
Total Net Expenditure	143,105	153,081	164,581

<u>Net Revenue and Capital Budget</u>	Budget 2024-25 £'000	Budget Bid 2025-26 £'000	Indicative Forecast 2026-27 £'000
Revenue Expenditure			
Recurring Annual Costs			
Staff Pay	40,192	42,906	44,322
Staff Related and General Costs	860	838	858
Property Costs	9,802	10,269	10,505
Running Costs	7,984	8,161	8,349
	<u>58,838</u>	<u>62,175</u>	<u>64,034</u>
Projects and One-Off Costs			
Revenue Projects	3,742	5,285	6,000
	<u>3,742</u>	<u>5,285</u>	<u>6,000</u>
Total Parliamentary Service Costs	<u>62,580</u>	<u>67,460</u>	<u>70,034</u>
MSPs' and Officeholders' Costs			
MSP Pay	14,632	15,277	15,780
MSP Office, Staff and Accom. Costs etc.	28,737	30,290	31,099
Commissioners & Ombudsman Costs	18,296	21,398	23,918
	<u>61,665</u>	<u>66,965</u>	<u>70,797</u>
Total MSPs' & Officeholders' Costs	<u>61,665</u>	<u>66,965</u>	<u>70,797</u>
General Contingency	1,000	1,000	1,000
Election Contingency	0	0	5,000
Total Revenue Expenditure	<u>125,245</u>	<u>135,425</u>	<u>146,831</u>
Less:- Income	(274)	(244)	(249)
Total Net Revenue Expenditure	<u>124,971</u>	<u>135,181</u>	<u>146,581</u>
Capital Expenditure			
Capital Expenditure	1,550	1,000	1,000
Total Capital Expenditure	<u>1,550</u>	<u>1,000</u>	<u>1,000</u>
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Finance Committee Briefing January 2025 - SPCB Net Revenue and Capital Budget

The net revenue and capital expenditure of the SPCB is forecast to increase from £126.56m in 2024-25 to £136.2m in 2025-26, an increase of £9.7m (7.6%) and £2.8m (2.1%) on the 2025-26 indicative budget included within the 2024-25 documentation.

The main elements of the 2025-26 budget compared to 2024-25 are:

Staff Pay	Budget 2024-25 £'000	Budget Bid 2025-26 £'000	Increase	
			£'000	%
Staff Pay	40,192	42,906	2,714	6.8%

Staff pay including use of contractors is budgeted at £42.9m, a net increase of £2.7m (6.8%) in cash terms from the 2024-25 budget and a £0.9m (2.2%) increase compared to the indicative for 2025-26.

The main components of the £2.7m increase in staff pay are:

Component	£'000
Staff pay uplift	1,378
Increase in Employer National Insurance	887
Progression	292

The main driver of the increase to staff pay is inflation. A two year pay deal was agreed with the TUS for 2024-25 and 2025-26. SPS staff budgets reflect this agreed award of 3.8%. The increase in staff costs includes staff progression through pay scales.

In 2022-23, the staff baseline was increased by a net 33 FTE as part of the staffing baseline review. We remain committed to this baseline through Session 6. Since 2022-23 we have added 2 G3 posts in Security to deliver a new service to monitor social media activity referencing MSP's. This increases have largely been offset by other reductions across the permanent staff complement.

Staff Pay includes the recent changes in Employers' National Insurance announced at the recent UK budget. This takes effect from 1st April 2025.

We know from experience that staff turnover reduces the actual cost of staff employed. The vacancy gap assumption was changed to 5% in 2023-24 and has been applied to the staff 2025-26 budget. The 2025-26 staff budget has been reduced by £2.2 million as a result of this 5% assumption.

The Modern Apprentice programme was paused in 2024-25 and has been reinstated in 2025-26.

The contractor budget for Broadcasting and Parliament Communications Office of £76k remains unchanged.

Staff Related Costs	Budget 2024-25 £'000	Budget Bid 2025-26 £'000	(Decrease)	
			£'000	%
	860	838	(22)	(2.5)%
<p>Staff related costs are budgeted at £838k, a decrease of £22k (2.5%) from the current year's budget.</p> <p>Travel and Expenses budgets have decreased by 2.5% or £10k.</p> <p>Job Related Staff Training and Corporate Training has decreased by £30k, 7.8%. A new managed learning service was introduced in 2024-25 and efficiencies are expected from centralising the sourcing and provision of training.</p> <p>The Corporate Training element within this budget includes a provision for the delivery of a centralised training programme to Members' staff, as agreed as part of the review of Staff Cost Provision at the start of the Session.</p> <p>The provision for Childcare vouchers has reduced by £11k in line with the phasing out of the scheme.</p> <p>The staff related costs budget also includes provision for Committee travel and associated costs to support deliberative democracy.</p>				

Property Costs	Budget 2024-25 £'000	Budget Bid 2025-26 £'000	Increase	
			£'000	%
	9,802	10,269	467	4.8%

Property Costs of £10.3m shows a net increase of £467k (4.8%) on the 2024-25 budget.

Property Costs comprise: -		£'000
Rates		4,304
Maintenance		3,059
Utilities		1,880
Cleaning		860
Other		166
		10,269

Rates, at £4.3m, accounts for 42% of total property costs and is projected to be £268k (6.6%) higher than the 2024-25 original budget bid.

The 2024-25 budget assumed a rate increase in the £ of 2p for non-domestic rates. It was actually 6.68p, creating a 2024-25 budget shortfall of £112k. We have assumed an increase of 2.1p for 2025-26. This represents £156k (3.76%) increase on the actual 24-25 cost.

Maintenance costs are projected to increase by £165k (5.7%) from £2,894k in 2024-25 to £3,059k in 2025-26. This includes annual contract price increases and the double running of the maintenance of the outgoing and incoming BEMS (Building environment management system). There is a 3 year project to replace the original BEMS installation which will conclude in 2025-26.

The cleaning budget will increase by £56k (7%) from £804k in 2024-25 to £860k in 2025-26. The contract has been relet and the core staff costs re-baselined.

Utility costs remain flat for 2025-26 based on the pricing guidance for advance purchasing of gas and electricity. The Scottish Government provide a Scottish public sector centralised purchasing service for gas and electricity to which the Scottish Parliament subscribes.

Running Costs	Budget 2024-25 £'000	Budget Bid 2025-26 £'000	Increase	
			£'000	%
	7,984	8,161	177	2.2%
Running Costs comprise: -				
		<u>£k</u>		
• IT & Telephony		1,308		
• Software Support & Licences		2,827		
• Restaurant Services		685		
• Printing & Digital Publications		428		
• Postage & Stationery		209		
• Research Services & Materials		627		
• Service Contracts		805		
• Public Engagement		435		
• Other		837		
		<u>8,161</u>		
Running costs of £8.16m mainly consist of the SPCB's outsourced contracts for the provision of goods and services and are an increase of £177k (2.2%) on the 2024-25 budget. Overall running costs are £166k lower than the 2025-26 indicative budget.				
The net £177k increase is due mainly to:				
• An increase in costs of IT software and licenses (£225k). This includes a new software service to detect cyber threats.				
• A decrease of £160k in Public Engagement. This is because of the one-off 25 th anniversary event included in the 2024-25 budget.				
• There have been savings of up to £70k on specific renewals such as the online calling system and IT network related systems.				

Projects	Budget 2024-25 £'000	Budget Bid 2025-26 £'000	Increase / (Decrease) £'000 %	
Revenue	3,742	5,285	1,543	41.2%
Capital	1,550	1,000	(550)	(35.5%)
Total	5,292	6,285	993	18.8%

The total amount incorporated in the 2025-26 budget for revenue and capital projects is £6.3m, which is a £1m increase on the 2024-25 budget and exactly in line with the Indicative 2025-26 budget. The increase is driven by inflation and the forecast Election project spend in 2025-26 of £0.7m.

The project expenditure budget funds both the planned replacement of existing infrastructure (e.g. IT, Broadcasting and security systems and equipment) and investment to make improvements to the Parliament's services and facilities (e.g. the development of better digital services and changes to make better use of the building).

Projects to be funded in 2025-26 budget:

	Capital £000	Revenue £000	Description
Grouped Programmes			
Business IT/Digital	335	1,698	IT Operational Projects - £1,062k Includes projects to update or replace technology infrastructure and equipment to support Members and staff and run the business of the Parliament, as well as the tools required to manage these assets effectively. This includes investment to improve our cyber security. Also includes Windows 10 replacement – See details in major projects table Digital Business projects £971k Includes replacement of Business Bulletin and Official Report production systems as well as delivering replacement finance, payroll and HR systems. See details in major projects table
Facilities Management	0	1,620	Facilities Total £1,620k Building fabric maintenance - £450k Mechanical and Electrical systems maintenance - £660k Office moves and changes - £100k Workplace effectiveness and modernisation – £240k Service procurement and workplace consultancy £170k

Net Zero Ready	245	681	Net Zero Total £926k BEMS - £736k See details in major projects table Net zero consultancy - £190k
Broadcasting	150	200	Broadcasting total £350k Replacement of obsolete Broadcast equipment - £200k BSL captioning Service - £150k
Election 26	270	415	Election Total £685k See details in major projects table.
Other	0	671	Others – total – £671k Security systems - £134k Embedding sustainability - £12k Conveners group session 6 priorities – £95k Officeholders enquiry - £235k FM Office Project Support - £30k Allowances temp staffing - £55k Lobbying temp staffing - £110k
Total	1,000	5,285	

Major Multi Year Projects	Programme	Start year	Project length	Costs to date £'000	25/26 Budget £'000	Forecast Total Cost £'000	Commentary
Building Energy Management System. The Building and Energy Management System (BEMS) is a business-critical tool which provides visibility and control of building services; principally the heating, ventilation, air conditioning and domestic hot water (HVAC) systems in all areas of the Holyrood site.	Net Zero Ready	2022-23	4 years	2,724	736	3,500	Full Business Case agreed Initial BC was £3.7m-£4.5m. Forecast has been adjusted to take into account results of tender exercise and savings made during installation
Corporate Systems Programme The programme will manage the migration of current financial systems supplied by the Scottish Government to the new offerings from the Scottish Government. In addition, the programme will manage the replacement of our HR and Payroll systems which are nearing contract end.	Digital	2023-24	3 years	1,600	70	1,670	Full Business Case Agreed - Procurement of HR/Payroll system ongoing. Total project estimate £1.6-£1.8m
Official Report Digital Transformation Replacement of the system used to produce the Official Report to address technical obsolescence, improve edit, production and publishing processes and deliver efficiencies in the operation and maintenance of the IT system.	Digital	2023-24	3 years	176	274	450	Outline Business Case Agreed - Range £300k-£500k.

Business Bulletin Replacement Changes to Business Bulletin authoring, authorisation and publishing processes and replacement of the compilation tool, to improve service performance, enhance user experience and address technical obsolescence	Digital	2023-24	3 years	237	141	378	Full Business Case agreed - current range £350 - 400k
Windows 10 Replacement Upgrade of the operating system used by the 1600 devices currently running Windows 10. Timing dictated by Windows 10 end of support timetable.	IT Operational	2023-24	3 years	229	27	256	Full Business Case agreed - current range £225-275k
NEW							
Lobbying Register Replacement The Lobbying Register website and functional database was developed in 2017 and went live on 12 March 2018. The five-year contract with the current contractor has been extended to its limit of four additional years, and finally ends on 2 October 2026.	Digital	24-25	3 Years	0	250	500	NEW - Outline Business Case agreed. Range £400-£500k.
2026 Scottish Parliament election Work involved in supporting returned, non-returning and new members in relation to the 2026 Scottish parliamentary election. Includes costs for IT hardware and close down/set up of members local offices	Election	25-26	2 Years	0	685	3,000	NEW - Total is derived from costs associated with previous election expenditure. Actual costs will vary dependant on confirmed plans and election results (Range £2.65m - £3.35m)

and supporting members around their office staffing. Also includes Session 7 Opening ceremony and Kirking-							
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MSP Pay	Budget 2024-25 £'000	Budget Bid 2025-26 £'000	Increase	
			£'000	%
	14,632	15,277	645	4.4%
<p>From 2015-16 to 2023-24 inclusive, the MSP pay budget has been calculated on the basis that pay will be uprated on 1 April by the Annual Survey of Hours and Earnings (ASHE) index published annually in the previous autumn. The only one exception being 2021-22 when the SPCB unanimously agreed that at a time of unprecedented economic crisis, and hardship for so many households, that it would be inappropriate for the ASHE index (5.1%) to be applied, agreeing instead to forgo a pay rise.</p> <p>The objective of a consistent index was to enable a high level of certainty around these salary costs. That certainty has been tested during recent years of high inflationary volatility, with ASHE being lower than the other wage inflation indicators in 2022-23, 2023-24 and 2024-25. In 2024-25 despite expectations of a “catch-up” ASHE remained below the other wage inflation indicators and as such the SPCB chose to adopt the Average Weekly Earnings index instead of ASHE. Prior to 2015-16 MSP salaries were linked to MP salaries.</p> <p>SPCB decided to continue with AWE for 2025-26. The budget has been prepared on that basis applying a 3.2% uplift to Members pay from 1 April 2025. This would equate to a salary of £74,506.</p> <p>Changes in the rate of Employers’ National Insurance (ERNIC) introduced in the UK Government Budget and applicable from April 2025 are reflected in the Budget bid for Members’ pay increasing costs by £0.2m.</p>				

MSP Staff and Office Costs	Budget 2024-25 £'000	Budget Bid 2025-26 £'000	Increase	
			£'000	%
	28,737	30,290	1,553	5.4%
<p>For both 2023-24 and 2024-25 Budgets the SPCB chose Average Weekly Earnings (AWE) to uplift the Staff Cost Provision (SCP) in a move away from the basket approach of indexing Staff Cost Provision annually using a mix of Average Weekly Earnings (AWE) and the ASHE index which had been adopted since Budget 2021-22.</p> <p>In selecting the 2025-26 uprating index, the SPCB has expressed a preference to continue with AWE for the remainder of Session 6. The AWE rate applied is 3.2%. This would mean a rate of £162,000 per Member. The budget submission includes this assumption.</p> <p>For budgeting purposes an assumed uptake of the SCP is applied to determine the overall budgeted cost of SCP. Historically this has been assumed at 95% however a review of recent trends shows that the average uptake rate between 2016-17 and 2021-22 (excluding election years) is 93%. This rate was applied for the 2023-24 and 2024-25 Budget and has been retained for the 2025-26 Budget bid.</p>				

It should be noted that Members as employers, within the overall pay ranges, can determine the cost of living award to their staff so long as it is affordable.

The budget is calculated on the following assumptions:

- The Members Expenses budget follows the Scheme introduced at the start of Session 6 including the revised Office Cost Provision and the new Engagement Provision.
- SCP which forms the significant element of the Scheme costs is in line with the recommendations of the SCP Review and is indexed at 3.2%.
- Changes in the rate of Employers' National Insurance (ERNIC) introduced in the UK Government Budget and applicable from April 2025 are reflected in the Budget bid for Members Expenses at a cost of £0.7m.
- The budget for Members' Expenses and the associated limits for provisions within the scheme (excluding SCP) will be uprated on 1 April 2025. We have used an estimated rate for budget purposes (RPI at Sep 2024 of 2.7%).

Commissioners & Ombudsman	Budget 2024-25 £'000	Budget Bid 2025-26 £'000	Increase	
			£'000	%
	18,296	21,398	3,102	17.0%

The Officeholders' 2025-26 budget submissions total £21.4m which is £3.1m (17.0%) higher than the current year and £1.7m (8.6%) higher than the indicative. The main changes relate to the Electoral Commission's bid increasing by £2.1m mainly as a result of the 2026 Scottish Parliament elections; increased ERNIC contributions for Officeholder bodies as a result of the change in rate; increased accommodation costs at Bridgeside House following a rent review; and increased utility and rates costs as well as pay award and progression costs.

An analysis of the officeholders' budget bids is provided in schedules 4a and 4b.

Contingency	Budget 2024-25 £'000	Budget Bid 2025-26 £'000	Increase	
			£'000	%
General	1,000	1,000	0	0.0%
<p>In line with indicative for 2025-26 the budget paper contains a general contingency bid to cover:</p> <ul style="list-style-type: none"> o a prudent contingency for emergencies. o Potential operational cost pressures, which are not yet confirmed or certain. 				

Income	Budget 2024-25 £'000	Budget Bid 2025-26 £'000	Decrease	
			£'000	%
	(274)	(244)	30	11.1%
<p>The projected income of £244k relates principally to the Parliament shop and is a decrease against the 2024-25 budget of £30k (11.1%). This is based on a normal year of opening to the public alongside the online shop offering. The shop has decreased cost of sales in line with decrease in expected sales.</p>				

Total Net Revenue & Capital Expenditure	Budget 2024-25 £'000	Budget Bid 2025-26 £'000	Increase	
			£'000	%
	126,521	136,181	9,660	7.6%

Capital Charges (Schedule 1)

Capital charges and non-cash items	Budget 2024-25 £'000	Budget Bid 2025-26 £'000	Increase	
			£'000	%
DEL				
Depreciation	14,500	14,813	313	2.2%
Audit fee	84	87	3	3.6%
Total DEL capital charges and non cash items	14,584	14,900	316	2.2%
AME				
Pension finance cost (net)	2,000	2,000	0	0%
Total AME capital charges and non cash items	2,000	2,000	0	0%
Total capital and non cash charges DEL + AME	16,584	16,900	316	1.9%
<p>Depreciation on the Holyrood Building and Fixed Plant is calculated based on the valuation figures and estimated useful lives as at 31 March 2024, uplifted for forecast indexation as at 31 March 2025.</p> <p>The pension finance Annually Managed Expenditure (AME) charge represents provision for the notional funding costs for the Members' Pension Fund arising from the movement of actuarial factors.</p>				

Commissioners and Ombudsman Budget Bid 2025-26

Office	Approved Budget 2024-25 £'000	Budget Bid 2025-26 £'000	2025-26 Increase vs 2024- 25 approved budget £,000	2024-25 Increase vs 2025-26 approved budget %
Scottish Public Services Ombudsman	6,834	7,187	353	5.2%
Co-location accommodation (Note 1)	561	706	145	25.8%
Sub total	<u>7,395</u>	<u>7,893</u>	<u>498</u>	<u>6.7%</u>
Scottish Information Commissioner	2,413	2,564	151	6.3%
Commissioner for Children and Young People in Scotland	1,687	1,763	76	4.5%
Scottish Commission for Human Rights	1,456	1,557	101	6.9%
Commissioner for Ethical Standards in Public Life in Scotland	1,818	1,913	95	5.2%
Standards Commission for Scotland	363	373	10	2.8%
Electoral Commission	2,165	4,306	2,141	98.9%
Biometrics Commissioner	499	529	30	6.0%
Sub total	<u>17,796</u>	<u>20,898</u>	<u>3,102</u>	<u>17.4%</u>
Central contingency for legal action, staffing etc	500	500	0	0.0%
Total	<u>18,296</u>	<u>21,398</u>	<u>3,102</u>	<u>17.0%</u>

Notes:

Note 1 - Co-location accommodation costs for SPSO, CYPSCS, SHRC and SBC are accounted for through the SPSO's budget and annual accounts.

Analysis of Officeholders 2025-26 budget bids

	SPSO			SIC			CYPICS	
	Approved Budget £'000	Bid £'000		Budget £'000	Bid £'000		Approved Budget £'000	Bid £'000
	2024-25	2025-26		2024-25	2025-26		2024-25	2025-26
Revenue								
Staff Costs	6,118	6,437		2,005	2,125		1,333	1,407
Staff Related/General Costs	45	33		17	23		64	51
Property Costs (Note 1)	561	706		136	136		0	0
Professional Fees	308	332		60	61		44	47
Running Costs	426	448		178	199		241	253
Income	(80)	(80)		0	0		0	0
Capital	17	17		17	20		5	5
Total	7,395	7,893		2,413	2,564		1,687	1,763

	SHR			ESC			SC	
	Approved Budget £'000	Bid £'000		Budget £'000	Bid £'000		Approved Budget £'000	Bid £'000
	2024-25	2025-26		2024-25	2025-26		2024-25	2025-26
Revenue								
Staff Costs	1,175	1,249		1,443	1,479		316	326
Staff Related/General Costs	62	62		23	26		16	17
Property Costs	3	3		106	110		3	2
Professional Fees	27	43		165	215		9	10
Running Costs	189	200		75	77		19	18
Income	0	0		0	0		0	0
Capital	0	0		6	6		0	0
Total	1,456	1,557		1,818	1,913		363	373

	EC			SBC	
	Approved Budget £'000	Bid £'000		Budget £'000	Bid £'000
	2024-25	2025-26		2024-25	2025-26
Revenue					
Staff Costs	1,229	1,529		392	422
Staff Related/General Costs	27	86		15	15
Property Costs	695	134		0	0
Professional Fees	0	38		20	20
Running Costs	67	2369		72	72
Depreciation	147	150		0	0
Capital	0	0		0	0
Total	2,165	4,306		499	529

Notes:

Note 1 - Co-location accommodation costs for SPSO, CYPICS, SHRC and SBC are accounted for through the SPSO's budget and annual accounts.

SPSO - Scottish Public Services Ombudsman

SIC - Scottish Information Commissioner

CYPICS - Commissioner for Children and Young People in Scotland

SHRC - Scottish Human Rights Commission

ESC - Commissioner for Ethical Standards in Public Life in Scotland

SC - Standards Commission for Scotland

EC - Electoral Commission

SBC - Biometrics Commissioner

SPCB Statement of Financial Position

	31 Mar 2024 Actual (£'000)	31 Mar 2025 Projected (£'000)	31 Mar 2026 Projected (£'000)
Non-current assets			
Holyrood land and buildings	388,217	401,718	407,504
Other fixed assets	3,783	4,085	3,335
Total non-current assets	392,000	405,803	410,839
Current assets			
Inventories	102	102	102
Trade and other receivables	2,249	2,249	2,249
Cash and cash equivalents	2,753	2,753	2,753
Total current assets	5,104	5,104	5,104
Total assets	397,104	410,907	415,943
Liabilities (including current and non-current)	(5,916)	(5,916)	(5,916)
Assets less liabilities	391,188	404,991	410,027
Taxpayers' equity			
General fund	183,991	183,991	183,991
Revaluation reserve	200,962	214,765	219,801
Pension reserve	6,235	6,235	6,235
Total taxpayers' equity	391,188	404,991	410,027

Shop Trading Accounts

	Actual 2020-21 £'000	Actual 2021-22 £'000	Actual 2022-23 £'000	Actual 2023-24 £'000	Budget 2024-25 (4) £'000	Budget 2025-26 (4) £'000
Sales	4	16	171	222	254	223
Cost of Sales (1)	15	13	82	127	127	102
Net Contribution	-11	3	88	95	127	121
Direct Salaries (2)	100	97	107	111	121	126
Other Direct Costs (3)	1	1	3	4	1	1
Total Direct Costs	101	98	110	115	122	127
Net Surplus/(Deficit) after direct costs	-112	-94	-22	-20	5	-6

Notes

(1) Cost of sales is the cost of items for sale in the shop less budgeted shop discount

(2) Direct Salaries have been updated to reflect retail function staffing (1 Manager, 1.33 G2 plus allowances and overtime)

(3) Other direct costs are expenditure incurred directly in the operation of the shop such as stationery and credit card and cash uplift charges

(4) Based on a normal trading year in line with previous pre-Covid budgets.

Actual trading in 2020-21 and 2021-22 was heavily impacted by Covid restrictions

This statement does not include general overhead costs, e.g. for a proportion of business rates, utility costs and other operational and support costs