Audit Report

1. The level of resource funding provided by the Scottish Government was £50.225 million, with the remaining income (£50.071 million) from qualifications and other operating income. SQA reported an actual "drawdown" of £50.390 million for its resource DEL, an overspend of £0.165 million. Total expenditure during the year was £110.879 million.

ARA's

Expenditure (2025 £112.147m, 2024 £107.541m)

Operational costs were £112.147m, being staff costs £78.238m (2023–24: £73.911m); other expenditure £28.523m (2023–24: £29.843m); and depreciation £5.36m (2023–24: £3.787m). Expenditure exceeding our annual income is funded through our Resource DEL.

C: Accounts 2024–25

Statement of comprehensive net expenditure

for the year ended 31 March 2025

	Note	2024–25 £'000	2023–24 £'000 (Restated)*
Expenditure			
Staff costs	3	78,238	73,911
Depreciation and amortisation charges	8(ii)	5,386	3,787
Other expenditures	4	28,565	29,381
Tax	4	(42)	462
		112,147	107,541

Update – The Auditors report (AAR) included the figure of £110,879 from the unaudited accounts. This figure in the AAR was not updated when it was revised to £112,147 following the audit process. The correct figure is the audited figure of £112,147 quoted in the ARA's, and this has been subsequently checked with the Auditors.