



Scottish Pubs Code Adjudicator

Statement of Expenditure – FY2024-2025

1. The Scottish Pubs Code Adjudicator (SPCA) was established following the enactment of the *Tied Pubs (Scotland) Act 2021*. The appointed date for the full commencement of the Act, so far as not already in force, is **24 June 2024**. The SPCA was formally constituted on this date and entered a start-up phase, culminating in full operational implementation on **01 April 2025**.
2. The Financial year 2024-2025 was a year of implementation, during which no levy was collected. All costs of setting up and implementing the functions of the Office of the Adjudicator were met directly by the Scottish Government.
3. Subject to ministerial agreement, levy collection will commence in the financial year 2025–26. A full set of accounts will be produced for that year, once the levy arrangements are in place and operational.
4. This Statement of Expenditure has been prepared in accordance with UK adopted international accounting standards and the Accounts Direction issued by Scottish Ministers, as set out in the annex

A	Balance brought forward ¹	£0
B	Income received	
	Scottish Government ²	£159,598
C	Expenditure	
	Administrative Costs	£73,270
	Communications	£15,866
	Legal	£4,907
	Staffing	£65,555
	Total Expenditure	£159,598
D	Balance carried forward	£0

¹ The Scottish Pubs Code Adjudicator (SPCA) was not operational prior to the 2024-25 financial year. During 2024–25, all costs were met by the Scottish Government.

² The income reported reflects the total funding provided by the Scottish Government to cover start-up costs.

ANNEX



Scottish Pubs Code Adjudicator

DIRECTION BY THE SCOTTISH MINISTERS

1. In accordance with Schedule 2, para 17(2) of the Tied Pubs (Scotland) Act 2021, the statement of accounts for the financial year ended 31 March 2025 shall comprise:
 - a statement of the expenditure incurred by or on behalf of the Scottish Pubs Adjudicator in the period, separately reporting employee costs and other costs in such detail as would be helpful to a reader of the accounts;
 - together with an explanation of how this expenditure was funded; and
 - additional explanation of the circumstances as would be helpful to a reader to understand the circumstances applying in the period.
2. This direction shall be reproduced as an appendix to the statement of accounts.

A handwritten signature in black ink, appearing to read 'Ashley Cook', with a stylized, flowing script.

On behalf of the Scottish Ministers
11 December 2025