

**Template for EL Non-Cash Budget Estimates**

<b>Portfolio / NMD</b>	<b>Scottish Police Authority</b>
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<b>2021-22 Baseline: (£000)</b>	<b>50,000</b>
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<b>2022-23 Estimate: (£000)</b>	<b>53,000</b>
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<b>2023-24 Estimate: (£000)</b>	<b>54,000</b>
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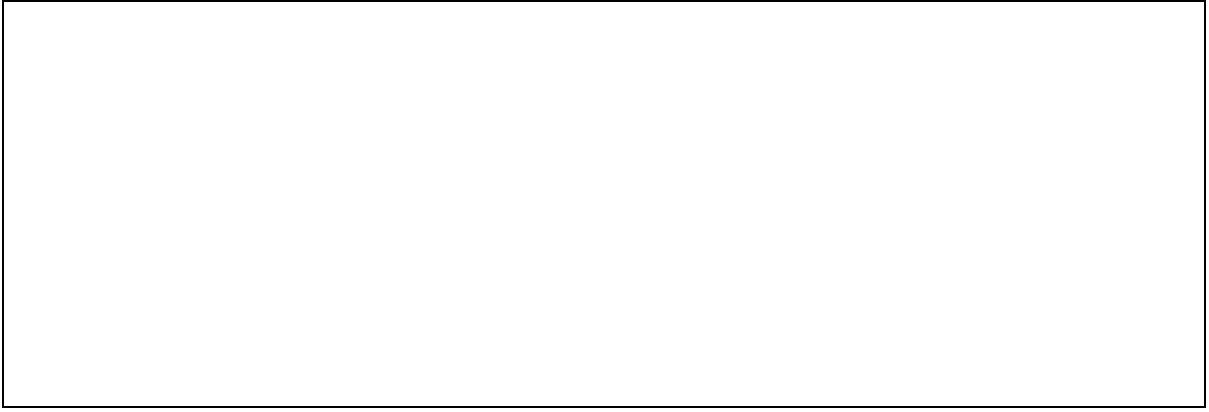
<b>2024-25 Estimate: (£000)</b>	<b>60,000</b>
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<b>2025-26 Estimate: (£000)</b>	<b>64,000</b>
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**NOTES FOR F-C INFORMATION**

- **Increases in 2022-23; and 2023-24 are mainly due to best estimates of an expected increase in depreciation resulting from an increase in non-current (right of use) assets, as a consequence of the introduction of IFRS16 from 2022-23 onwards.**
- **Increases in 2024-25; and 2025-26 are mainly due to current estimates of depreciation increase as a result of possible material capital investment in the Emergency Services Mobile Communication Programme (ESMCP). The timing and extent of this is dependent on ongoing Business Case progression and capital funding availability. Estimates will be reviewed year to year.**

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