

APPROVED BY BOARD 4 DECEMBER 2017

Licensing (Scotland) Act 2005

City of Edinburgh Licensing Board Financial Report

Year Ending: 31 March 2017

The City of Edinburgh Licensing Board is required under section 9B of the Licensing (Scotland) Act 2005 to publish an annual financial report within 3 months of the end of the relevant financial year.

This report has been prepared using financial data taken for year ending 31 March 2017. It should be noted that not all expenditure relating to the Licensing Board's functions are separated from general licensing activity. These general costs have therefore been allocated to the Licensing Board based on a best estimate of the expenditure incurred. The report accordingly should not be relied upon as a precise reflection of income and expenditure relative to the exercise of the Licensing Board's functions under the Licensing (Scotland) Act 2005.

The financial statement is as follows:

<u>Income</u> ¹	£
Occasional Licences	(26,134)
Personal Licences	(55,953)
Premises Licences	(952,809)
Total	(1,034,896)
<u>Staff Costs</u> ²	
Licensing Services	558,513
Legal Services	48,498
Administrative Support	26,825
Total	633,836
<u>Other Direct Costs</u> ³	
Room Hire & Meetings	4,581
Training	6,640
Postage	5,355
Printing/Stationery/Photocopying	5,275
Transport	11,755
Other expenses	6,786
Internal Charges	17,314
Total	57,706
<u>Indirect Costs</u> ⁴	
ICT/Telecommunications	33,659
Business Support	15,799
Property	88,701
Corporate & Democratic Core	35,619
Other	64,581
Total	238,359
Net (Surplus)/Deficit	(104,995)

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Notes:

1. Denotes income from applications and annual fees received under the Licensing (Scotland) Act 2005
2. Denotes salary, superannuation, national insurance and pension costs associated with Legal Services/Depute Clerk, Licensing Officers, Licensing Standards Officers and other Council staff responsible for administrative support under paragraph 8 of Schedule 1 to the Licensing (Scotland) Act 2005. Where costs are not directly attributable to the Licensing Board's functions, costs have been allocated based on the proportional share of licensing applications in-year.
3. Denotes direct budgetary costs associated with the exercise of the Licensing Board functions, such as travel and transport costs, stationery, supplies and services etc.
4. Denotes the portion of centralised administrative costs such as ICT, training, property costs etc. that are allocated to Licensing and Licensing Standards relating to the functions of the Licensing Board. These allocations to Licensing and Licensing Standards are derived from the Council's Central Support Cost model.

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LICENSING BOARD

4th DECEMBER 2017

PUBLICATION OF ANNUAL FINANCIAL REPORT – 2016/17

1. Purpose

- 1.1 To ask the Board to approve the terms of its first annual financial report.

2. Main Report

2.1. At its meeting on 26th June 2017 the Board was advised of a new duty introduced by an amendment to the Licensing (Scotland) Act 2005. Section 9B of the Act requires Boards to prepare, and publish no later than 3 months after the end of the financial year, an annual financial report. The report should include:-

- A statement of the amount of liquor licensing income received by the Board during the financial year
- A statement of the expenditure incurred by the Board during the same period
- An explanation of how the amounts in the statement were calculated

2.2. Section 9B provides some detail as to what is required of Boards to comply with this duty, but the Scottish Government has not issued guidance on the specifics at this stage. The report format has been left to individual Councils and Boards to decide. The Council's Place Directorate has prepared the annexed report on the basis of information obtained from the licensing applications database.

2.3. The annexed report sets out the income and expenditure details calculated for the 2016/17 financial year. Income details have been provided from an assessment of the Council's licensing applications database for all fees gathered between 1st April 2016 and 31st March 2017.

2.4. The annexed report explains the basis upon which the expenditure figure has been reached, with an explanation as to why this represents a best estimate figure of the total expenditure for the financial year.

2.5. Provided that the Board approves the annexed report, the details require to be published. This will be achieved by publishing the details on the Board's website.

3. Recommendation

3.1 The Board is asked:-

- (a) to approve the terms of the annual financial report as annexed; and
- (b) to delegate publication of the report to the clerk and his deputies.

4. Background

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4.1 [Licensing Scotland Act 2005 – Section 9B](#)

Depute Clerk of the Licensing Board