

**Licensing (Scotland) Act 2005
Dumfries and Galloway Licensing Boards Financial Report
Financial Year: 2019/20**

Section 9B of the Licensing (Scotland) Act 2005 requires Dumfries and Galloway Licensing Boards to publish an annual financial report within 3 months of the end of the relevant financial year. This means that the Board's report for financial year 2019/20 would normally be published no later than 30 June 2020. However, Schedule 5 of the Coronavirus (Scotland) Act 2020 inserted an additional clause into the 2005 Act, providing the Board with a further 6 months if they were unable to publish their annual report by the end of June, due to reasons relating to Coronavirus.

The financial report must detail income received and expenditure incurred in connection with the exercise of the Board's functions under the 2005 Act.

This report has been prepared using financial data taken for year ending 31 March 2020. Dumfries and Galloway Council's accounting system for licensing expenditure is not set up to separately record expenditure in connection with the Board's functions under the 2005 Act so as to distinguish it from all other direct or indirect expenditure in connection with the Board's and the Council's licensing functions under the legislation.

In order to provide a figure for total expenditure, the figures in this report also include a number of allocations and estimates. The report accordingly relies on best estimates and should not be read as a precise statement of income and expenditure relative to the exercise of the Board's functions under the Licensing (Scotland) Act 2005.

The financial statement is as follows:

Income¹:

Premises Licence	£9,500
Provisional Premises Licence	£200
Annual Fees	£186,151
Transfers	£2,640
Minor Variations	£4,865
Major Variations	£14,830
Extended Hours	£2,010
Occasional Licence	£12,680
Personal Licence	£22,200
Sundry Income [♦]	£769
Total	£255,845

[♦] including fees for replacement licences, applications subsequently withdrawn, miscodings etc

Direct Staff Costs²:

Licensing Standards Officers	£85,566
Licensing Board Members	£1,770
Management	£32,578
Legal Services	£28,083

Administrative Support	£74,360
Total	£222,357
Other Direct Costs³:	
Training and Development	£398
Stationery	£353
Supplies and Services	£10,030
Catering	£0
Transport/Travel	£3604
Total:	£14,385
Indirect Costs⁴:	
ICT	£6,966
Accommodation	£7,444
Financial Services	£2,530
Total:	£16,939
Total Expenditure	£253,681
Net Income	£2,164

Notes:

1. Denotes income from the categories detailed for applications and annual fees received under the Licensing (Scotland) Act 2005
2. Denotes salary, superannuation, national insurance and pension costs associated with the Clerk and other Legal Services staff, Licensing Standards Officers and other staff responsible for administrative support under paragraph 8 of Schedule 1 to the Licensing (Scotland) Act 2005, together with an estimate of costs associated with Board Members' time dedicated to Board work.
3. Denotes the identified direct budgetary costs associated with the exercise of the Licensing Board function under each category provided.
4. Denotes the portion of central administrative costs allocated to the Licensing Board budget for each category provided.