

**Licensing (Scotland) Act 2005**  
**Dumfries and Galloway Licensing Boards Financial Report**  
**Financial Year: 2020/21**

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 2021. 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:

**Income<sup>1</sup>:**

Premises Licence	£4,200
Provisional Premises Licence	£0
Annual Fees	£181,598
Transfers	£1,940
Minor Variations	£1,963
Major Variations	£14,020
Extended Hours	£30
Occasional Licence	£5,890
Personal Licence	£5,050
Sundry Income <sup>♦</sup>	£3,753
<b>Total</b>	<b>£218,444</b>

<sup>♦</sup> including fees for replacement licences, applications subsequently withdrawn, miscodings etc

**Direct Staff Costs<sup>2</sup>:**

Licensing Standards Officers	£91,609
Licensing Board Members	£1,708
Management	£31,329
Legal Services	£28,204

Administrative Support	£55,693
<b>Total</b>	<b>£208,543</b>
<b>Other Direct Costs<sup>3</sup>:</b>	
Training and Development	£1,079
Stationery	£115
Supplies and Services	£12,153
Transport/Travel	£632
<b>Total:</b>	<b>£13,979</b>
<b>Indirect Costs<sup>4</sup>:</b>	
ICT	£7,175
Accommodation	£7,667
Financial Services	£2,606
<b>Total:</b>	<b>£17,448</b>
<b>Total Expenditure</b>	<b>£239,970</b>
<b>Net Income</b>	<b>-£21,526</b>

**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.