

**Licensing (Scotland) Act 2005
Dumfries and Galloway Licensing Boards Financial Report
Financial Year: 2021/22**

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 2022. 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	£5,900
Provisional Premises Licence	£800
Annual Fees	£177,578
Transfers	£2,100
Minor Variations	£3,017
Major Variations	£4,080
Extended Hours	£360
Occasional Licence	£16,280
Personal Licence	£10,000
Sundry Income [♦]	£680
Total	£220,795

[♦] including fees for replacement licences, applications subsequently withdrawn, miscodings etc

Direct Staff Costs²:

Licensing Standards Officers	£96,245
Licensing Board Members	£1,362
Management	£31,456
Legal Services	£29,445

Administrative Support	£88,894 (£34,614 funding received from Covid monies)
Total	£212,788
Other Direct Costs³:	
Training and Development	£1,305
Stationery	£121
Supplies and Services	£14,882
Transport/Travel	£12
Total:	£16,320
Indirect Costs⁴:	
ICT	£7,512
Accommodation	£8,027
Financial Services	£2,728
Total:	£18,268
Total Expenditure	£247,376
Net Income	-£26,581

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.