

Licensing (Scotland) Act 2005
Dumfries and Galloway Licensing Boards Financial Report
Financial Year: 2022/23

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. The 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 2023. 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	£6,100
Provisional Premises Licence	£1,800
Annual Fees	£188,662
Transfers	£2,580
Minor Variations	£4,124
Major Variations	£8,330
Extended Hours	£660
Occasional Licence	£19,210
Personal Licence	£9,600
Sundry Income [♦]	£5,465
Total	£246,531

[♦] including fees for replacement licences, applications subsequently withdrawn, miscodings etc

Direct Staff Costs²:

Licensing Standards Officers	£106,563
Licensing Board Members	£946
Management	£31,371
Legal Services	£26,625
Administrative Support	£52,876
Total	£218,381

** (total cost of administrative support was £92,265 but £39,389 was allocated to Licensing from Covid monies and the use of reserves)

Other Direct Costs³:

Training and Development	£424
Stationery	£368
Supplies and Services	£15,837
Transport/Travel	£151
Total:	£16,780

Indirect Costs⁴:

ICT	£7,887
Accommodation	£8,402
Financial Services	£2,863
Total:	£19,152

Total Expenditure	£254,313
--------------------------	-----------------

Net Income	-£7,782
-------------------	----------------

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.