

SPECIAL ANGUS LICENSING BOARD – 8 NOVEMBER 2017

ANNUAL FINANCIAL REPORT

REPORT BY SHEONA C HUNTER CLERK TO THE BOARD

ABSTRACT

The purpose of this report is to advise the Board of the new legal requirement to produce an Annual Financial Report and present the first Annual Financial Report to the Board.

1. RECOMMENDATION

It is recommended that the Board:-

- (i) note the new legal requirement on the Board to produce an Annual Financial Report.
- (ii) note the first Annual Financial Report of Angus Licensing Board for the period 1 April 2016 to 31 March 2017.

2. BACKGROUND

2.1 The Licensing (Scotland) Act 2005 was amended by the Air Weapons and Licensing (Scotland) Act 2015. The new Section 9B of the Licensing (Scotland) Act 2005 obliged all Licensing Boards to produce an Annual Financial Report. This report must include:-

- (a) a statement of—
 - (i) the amount of relevant income received by the Licensing Board during the financial year, and
 - (ii) the amount of relevant expenditure incurred in respect of the Board's area during the year, and
- (b) an explanation of how the amounts in the statement were calculated.

2.2 The first Annual Financial Report of Angus Licensing Board for the period 1 April 2016 to 31 March 2017 is attached as **Appendix 1**. The Board will see that expenditure exceeded income by £46,256. Most fees in respect of alcohol licensing are fixed by the Scottish Government and a copy of the Annual Financial Report will be forwarded to the Scottish Government to assist them in reviewing the fees fixed by them (and which have not been altered since they were fixed when the Licensing (Scotland) Act 2005 was enacted).

3. FINANCIAL IMPLICATIONS

3.1 The financial implications are contained within the body of this report and **APPENDIX 1**.

4. HUMAN RIGHTS IMPLICATIONS

4.1 There are no human rights implications arising from this report.

5. EQUALITIES IMPLICATIONS

5.1 The issues dealt with in this report have been the subject of consideration from an equalities perspective (as required by legislation). An equalities impact assessment is not required.

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Licensing (Scotland) Act 2005

**Angus Licensing Board Annual Financial Report
Financial Year: 2016/17**

Angus 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 on 31 March 2017. The relevant budgets and other finance sources that the data has been extracted from have not yet been audited. This is the first Annual Financial Report of the Licensing Board. Whilst it is believed that the figures are accurate, some information has had to be estimated (e.g. in relation to apportioned costs). Work is ongoing to ensure that, where possible, information will be retained in a format which permits the accurate reporting of income and expenditure in relation to Licensing Board functions.

The financial statement is as follows:

Income¹:

Premises Licence	£ 4,800
Provisional Premises Licence	£ 800
Confirmation	£ 1,500
Annual Fees	£ 102,397
Transfers	£ 1,107
Minor Variations	£ 1,316
Major Variations	£ 2,315
Extended Hours	£ 260
Occasional Licence	£ 5,980
Personal Licence	£ 4,250
Total	£ 124,545

Direct Staff Costs²:

Licensing Standards Officers	£ 14,066
Legal Services	£ 69,877
Administrative Support	£ 46,889
Elected Members	£ 1,748
Total	£ 132,580

Other Direct Costs³:

Training and Development	£ 550
Supplies and Services	£ 15,174
Transport	£ 536
Total:	£ 15,710

Indirect Costs⁴:

	£ 22,511
Total:	£ 22,511
Total Expenditure	£ 170,801
Net Income – Expenditure	£ (46,256)

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.
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.