

**ANGUS LICENSING BOARD – 25 NOVEMBER 2021**

**ANNUAL FINANCIAL REPORT**

**REPORT BY CLERK TO THE BOARD**

**ABSTRACT**

The purpose of this report is to present the Annual Financial Report of the Angus Licensing Board to Board members.

**1. RECOMMENDATION**

It is recommended that the Board: -

- (i) note and approve the Annual Financial Report of the Angus Licensing Board for the period 1 April 2020 to 31 March 2021 found at **APPENDIX 1** to this Report.

**2. BACKGROUND**

2.1 Under section 9B (1) of the Licensing (Scotland) Act 2005 (“the Act”) the Angus Licensing Board is required to prepare and publish 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 Under section 9B (7) of the Act the financial year is defined as a yearly period ending on 31 March 2021.

2.3 Under section 9B (3) of the Act:

- (a) “relevant income” means income received by the Board in connection with the exercise of the Board’s functions under the Act, or section 14(1) of the Alcohol etc. (Scotland) Act 2010 (social responsibility levy) in so far as relating to holders of premises licences or occasional licences, and .
- (b) “relevant expenditure” means any expenditure which is attributable to the exercise of the Board’s functions under the Act, or section 14(1) of the Alcohol etc. (Scotland) Act 2010, (social responsibility levy) in so far as relating to holders of premises licences or occasional licences, and which is incurred by the Board, the relevant council, or the Licensing Standards Officer (or Officers) for the Board’s area.

2.4 The Annual Financial Report of Angus Licensing Board for the period 1 April 2020 to 31 March 2021 is attached as **Appendix 1**. The Board will see that expenditure exceeded income by £17,009. 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).

2.5 It should be noted that, whilst expenditure exceeded income in the financial year 2020/21, the Board did not suffer financial detriment. Additional grant funding provided by the Scottish Government to address financial challenges presented by the Pandemic were applied to offset the deficits between income and expenditure in this financial year.

**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: 2020/2021

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 licensing and financial data taken on 31 March 2021. 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:

<b>Income<sup>1</sup>:</b>	
Premises Licence	£ 3500
Provisional Premises Licence	£ 800
Confirmation	£ 900
Annual Fees	£ 82,880
Transfers	£ 368
Minor Variations	£ 1,516
Major Variations	£ 4,822
Extended Hours	£ 10
Occasional Licence	£ 3,180
Personal Licence	£ 3,400
<b>Total</b>	<b>(£ 101,376)</b>
<b>Direct Staff Costs<sup>2</sup>:</b>	
Licensing Standards Officers	£ 12,545
Legal Services	£ 29,451
Administrative Support	£ 17,836
Elected Members	£ 877
<b>Total</b>	<b>£ 60,709</b>
<b>Other Direct Costs<sup>3</sup>:</b>	
Training and Development	£ 0
Supplies and Services	£ 8,648
Transport	£ 53
<b>Total:</b>	<b>£ 8,701</b>
<b>Indirect Costs<sup>4</sup>:</b>	
	£ 48,975
<b>Total:</b>	<b>£ 48,975</b>
	<b>£ 118,385</b>
<b>Total Net Expenditure</b>	<b>£ 17,009</b>

**Notes:**

1. Denotes income from the categories detailed for applications and annual fees received under the Licensing (Scotland) Act 2005
2. Denotes salary, 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.