

Licensing (Scotland) Act 2005

Highland Licensing Board Financial Report

Financial Year: 2016-17

From 15 May 2017, the Highland Licensing Board is required under section 9B of the Licensing (Scotland) Act 2005 (the “2005 Act”) to publish an annual financial report within 3 months of the end of the relevant financial year. The report must set out the income received and expenditure incurred in connection with the exercise of the Board’s functions under the 2005 Act.

Scottish Ministers’ intention that Boards produce their first annual reports in respect of the financial year 2016-17, and publish them by end June 2017, became clear only in early 2017 and the requirement came into effect only on 15 May 2017, giving an extremely short notice period for preparation of this report. Moreover, the Highland Council’s internal accounting system for licensing expenditure (particularly indirect 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 other legislation.

Consequently, while this report has been prepared using financial data taken for the year ended 31st March 2017, in order to provide a figure for total expenditure the figures in this report also include a number of allocations and estimations. **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 Highland Licensing Board’s functions under the Licensing (Scotland) Act 2005 for the financial year 2016-17.**

The financial statement is as follows:

Income¹:

Premises Licence	£34,637
Provisional Premises Licence	£2,472
Annual Fees	£353,153
Transfers	£18,696
Minor Variations	£1,260
Major Variations	£12,120
Extended Hours & Occasional Licence	£12,810
Personal Licence	£17,213
Other ²	£16,285
Total	£468,646

Direct Staff Costs³:

Licensing Standards Officers	£79,517
Legal Services	£41,323
Administrative Support Management	£118,079
Councillors	£1,603
	£4,793
Total	£245,316

Other Direct Costs⁴:

Training and Development	£1,073
Online application improvements	£8,638
Stationery	£1,048
Supplies and Services	£4,262
Catering	£300
Travel Costs	£5,244
Total:	£20,565

Indirect Costs⁵:

ICT	£61,677
Accommodation	£53,425
Financial Services	£4,961
Media	£6,467
Service Points	£18,450
Total:	£144,980

Total Expenditure	£410,861
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Net Income	£57,785
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Notes:

1. Denotes income from the categories detailed for applications and annual fees received under the Licensing (Scotland) Act 2005.
2. Denotes fee income known to relate to applications under the Licensing (Scotland) Act, but not coded to specific types of application.
3. 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 management, committee and 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.
4. Denotes the identified direct budgetary costs associated with the exercise of the Licensing Board function under each category provided.
5. Denotes the portion of central administrative costs allocated to the Licensing Board budget for each category provided.