

Licensing (Scotland) Act 2005

Scottish Borders Licensing Board Financial Report

Financial Year: 2022/23

The Scottish Borders Licensing Board is required under section 9B of the Licensing (Scotland) Act 2005 to publish an annual financial report within three months of the end of the relevant financial year.

As a result of the Covid-19 outbreak, Schedule 5 Paragraph 4 of the Coronavirus (Scotland) Act 2020 extended the timeframe for the preparation and publishing of annual functions reports and allowed Boards to prepare and publish their annual reports no later than 31 December 2023 due to the coronavirus pandemic. This report has been prepared using financial data taken for year ending 31 March 2023.

It should be noted that expenditure in the statement has been calculated based upon estimates of the direct time spent by legal and licensing service staff on licensing functions. The report excludes allocation of indirect central support costs properly incurred by Scottish Borders Council which would include a share of total costs associated with accommodation, ICT, financial services, catering, telephone calls, printing, stationery and equipment.

The report accordingly should not be relied on as an accurate statement of income and expenditure for the exercise of the Board's functions under the Licensing (Scotland) Act 2005.

The financial statement is as follows:

Income^{1:}	
Premises inc	
Annual Fees	£150,390
Extensions/Variations/Transfers/Personal	£9,800
Occasional Licences	£15,140
Total	£175,330
Direct Staff Costs^{2:}	
Licensing Standards Enforcement Officers	£26,052
Licensing Services	£45,688
Legal Services	£73,010
Total	£144,750
Other Direct Costs^{3:}	
Board Members	£3,718
Transport Costs, Members	£0
Transport Costs, Officers	£0
IT Software Licences	£2,981
Postages	£3,775
Committee Members	£744
Total	£11,218
Indirect Costs^{4:}	
Apportionment of central admin costs	£23,710
Net Income – Expenditure	- £4,348

Notes:

1. Denotes income from applications and annual fees received under the Licensing (Scotland) Act 2005
2. Denotes salary, superannuation, national insurance and pension costs associated with the Clerk, Licensing Standards Officers and other Council legal and licensing staff responsible for support to the Board under paragraph 8 of Schedule 1 to the Licensing (Scotland) Act 2005.
3. Denotes direct budgetary costs associated with the exercise of the Licensing Board function.
4. Figures exclude any apportionment of central costs such as accommodation, ICT, financial services, catering, telephone calls, printing, stationery and equipment, etc that are expended towards the Council's statutory duty to provide the Licensing Board function.