

INCOME AND EXPENDITURE REPORT

Western Isles Licensing Board Expanded Financial Report

Licensing (Scotland) Act 2005

Financial Year: **2019/20**

The Western Isles 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 financial data used to prepare this report has not yet been audited. Consequently, figures provided are indicative only and cannot be relied upon as an accurate reflection of income and expenditure relative to the exercise of the Licensing Board's functions under the Licensing (Scotland) Act 2005.

Scottish Ministers' intention is that Boards produce their annual reports in respect of the financial year 2019-20 and publish them by the end of June 2019. The 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 2020, 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 Western Isles Licensing Board's functions under the Licensing (Scotland) Act 2005 for the financial year 2018-19.

The financial statement is as follows:

Income¹:

Premises Licence	£ 1,220
Provisional Premises Licence	£ 0
Confirmation	£ 0
Annual Fees	£ 27,421
Transfers	£ 217
Minor Variations	£ 136
Major Variations	£ 50
Extended Hours	£ 2,616
Occasional Licence	£ 1,543
Personal Licence	£ 2,090
Total	£ 35,293

Direct Staff Costs²:

Licensing Standards Officers	£ 38,150
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Legal Services	£ 0
Administrative Support	£ 0
Total	£ 38,150

Other Direct Costs³:

Training and Development	£ 554
Stationery	£ 100
Supplies and Services	£ 83
Catering	£ 0
Transport	£ 0
Travel	£ 259
Total:	£ 996

Indirect Costs⁴:

ICT	£ 2,010
Accommodation	£ 2,325
Departmental Support	£ 35,195
Financial Services	£ 11,547
Procurement	£ 263
Total:	£ 51,340

Net Income – Expenditure **£ (55,193)**

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 Licensing Standards Officer 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.