Item 3

5th December 2023

City of Glasgow Licensing Board

Report by Clerk to the Licensing Board

Contact: Gillian McNaught Ext: 74546

Licensing (Scotland) Act 2005

Publication of Annual Financial Report under Section 9B

Purpose of Report:

To allow Members of the Local Licensing Forum to note the terms of the Licensing Board's Annual Financial Report for the period 2022/23.

1. Background

1.1 The Air Weapons and Licensing (Scotland) Act 2015 amended the Licensing (Scotland) Act 2005 ("the 2005 Act") to introduce a new section 9B requiring Licensing Boards to prepare and publish an annual financial report

1.2 The annual financial 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.

1.3 "Relevant income" is defined as income received by the Board in connection with the exercise of its functions under, or by virtue of, the 2005 Act. "Relevant income" will also include income derived from the social responsibility levy applied to holders of premises licences and occasional licences under the Alcohol etc. (Scotland) Act 2010 in the event that the relevant provisions are commenced.

1.4 "Relevant expenditure" is defined as any expenditure which is incurred by the Board, the Council or Licensing Standards Offices attributable to the exercise of the Board's functions under, or by virtue of, the 2005 Act. "Relevant expenditure" will also include expenditure incurred in relation to the social responsibility levy in the event that the relevant provisions are commenced.

1.5 The Council is under a statutory obligation to provide the Licensing Board with such information as it may reasonably require for the purposes of preparing the annual financial report.

2. Publication of the Annual Financial Report

2.1 The annual financial report for the financial year 2022/23 has been prepared and is provided in appendix one for noting.

3. Recommendation

3.1 Members of the Local Licensing Forum are asked to note the terms of this report.

APPENDIX 1:

LICENSING (SCOTLAND) ACT 2005
CITY OF GLASGOW LICENSING BOARD FINANCIAL REPORT
FINANCIAL YEAR: 2022/23

The City of Glasgow 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 currently held by the Council.

The financial statement is as follows:

	2022/23	2021/22	2020/21
Relevant Income:			
Income[1]:	941,359	701,628	518,405
Relevant Expenditure:			
Direct Staff Costs[2]:	538,099	491,978	388,763
Other Direct Costs[3]:	51,397	55,408	11,577
Indirect Costs[4]:	422,263	573,483	620,728
	1,011,759	1,120,869	1,021,068
Balance:			
Net Expenditure/Income	70,400	419,241	502,663

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 staff responsible for administrative support under paragraph 8 of Schedule 1 to the Licensing (Scotland) Act 2005.
3. Denotes direct costs associated with the exercise of the Licensing Board function such as travel and transport costs, stationery, supplies and services etc.
4. Denotes the portion of central administrative costs such as accommodation, ICT, facility management etc. that are allocated to the Licensing Board.