

Renfrewshire Council

To: Renfrewshire Licensing Board

On: 19th June 2023

Report by Clerk to the Licensing Board

Statement of Income and Expenditure 2022-2023

1. Summary

- 1.1. The purpose of this report is to seek the Board's approval of the draft Statement of Income and Expenditure (hereinafter "Statement") attached at Appendix 1 for publication. The requirement to publish an annual Statement was introduced in 2017.

2. Background

- 2.1 Section 9B of the Licensing (Scotland) Act 2005 ("the Act") requires that the Licensing Board, on an annual basis, publish an annual report detailing the Licensing Board's relevant income and expenditure in the previous financial year. "Relevant income" includes income received in connection with the Board's liquor licensing function and "relevant expenditure" includes expenditure incurred by the Board, the Council and the Licensing Standards Officers. The Statement also requires to contain an explanation of how the amounts set out in it have been calculated.
- 2.2 The annual Statement setting out the Board's income and expenditure for the financial year to 31st March 2023 requires to be published by 30th June this year.
- 2.3 The Board's approval of the Statement at Appendix 1 is now sought to enable the above requirement to be met. The Statement provides explanation regarding the figures reported, including those costs which have been necessarily estimated at this time.

3. Recommendations

It is recommended that the Board –

- 3.1 Agree publication of the report attached at Appendix 1.



Mark Conaghan
Clerk to the Licensing Board

Renfrewshire Licensing Board

INCOME AND EXPENDITURE REPORT (2022-2023)

Licensing (Scotland) Act 2005, Section 9B

Income

Income (liquor licensing fees)	£204,877
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Expenditure

Staff costs- LSO	£26,081*
Staff costs- Other	£167,833**

Other Expenditure	£16,897
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Total Expenditure	£210,811
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Difference- income and expenditure (deficit)	£5,934
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Note

The income shown above is referable to the financial year 2022-2023. Within that year, Renfrewshire Licensing Board received 1 application for a premises licence, 6 applications for provisional licences, 39 for extended hours, 17 for major variation, 82 for minor variation, 11 for transfer, 0 for major variation with transfer, 141 for personal licences and 928 for occasional licences.

The staff costs shown reflect the proportion of staffing costs attributable to the liquor licensing function based on the time spent by those staff involved in liquor licensing.

In this regard, the following points may be noted:

*Following an internal restructure, Licensing Standards Officers are now based in a wider enforcement team within Renfrewshire Council, with more officers appointed as Licensing

Standards Officers while having other enforcement functions. In light of these changes, which took place during 2022-23, the staffing costs of Licensing Standards Officers attributable to the liquor licensing function have been necessarily estimated for 2022-23, using methodology similar to the previous year.

**Within "Staff costs- Other", an element of management staffing costs referable to liquor licensing enforcement has been included.

The income reported for 2022-23 is greater than that reported for the previous year. It should be noted that a number of annual fees for licensed premises which were due to be paid prior to 2022-23, and during the pandemic, were only paid in the outgoing financial year. This has had the effect of increasing the income received during 2022-23 and of reducing the deficit now reported in the same period, rather than featuring in the reports for previous periods (for which a deficit was also reported).

The "Other Expenditure" includes supplies and services and other overheads, including the central administrative support, e.g., accountancy and payroll services (the central administrative support costs have required to be estimated based on actual costs from the previous year, at this stage), attributable to the liquor licensing function. It also includes costs of statutory training provided externally, particularly for newly appointed Licensing Standards Officers.