Appendix 2

**Licensing (Scotland) Act 2005**

**Falkirk Licensing Board**

**Statement of Income and Expenditure 2021/22**

The Falkirk 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 taken on 5 July 2021. The relevant budgets and other finance sources that the data has been extracted from have not yet been audited. Consequently, the figures provided in this report are indicative 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 only.

The financial statement is as follows:

|  |  |
| --- | --- |
| **Income1:** | **(£148,020)** |
| **Direct Staff Costs2:** | **£183,718** |
| **Other Direct Costs3:** | **£7,002** |
| **Indirect Costs4:** | **£0** |
|  |  |
| **Net Income – Expenditure** | **-£42,700** |

**Notes:**

1. Denotes income from applications and annual fees received under the Licensing (Scotland) Act 2005. There was a decrease in income of £7,217 from 2020/21.
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 budgetary costs associated with the exercise of the Licensing Board function in relation to supplies and services such as such as in-house printing costs, stationery, postage, maintenance of computer systems etc. These costs remained static from the previous year with the increases in costs associated with a return to more normal working practices, such as postage and in-house printing recharges, being offset by the reduction in the costs of purchasing of computer hardware and IT software licences.
4. Denotes the portion of central administrative costs such as accommodation, ICT, facility management etc. that are allocated to the Licensing Board budget. A change to the accounting procedures derived from amendments to the Chartered Institute of Public Finance and Accountancy (CIPFA) guidelines has been applied to the budget since 2018/19. This means that the Central Support Recharge, which has previously been paid by the Board to the Council to cover the costs of the support services it receives, is now no longer charged to the Board – these costs are now being met centrally by the Council. The budget for these costs has been removed from the Licensing Board budget for 2021/22.