

Licensing (Scotland) Act 2005

Dumfries and Galloway Licensing Boards Financial Report

Financial Year: 2024/25

Section 9B of the Licensing (Scotland) Act 2005 requires Dumfries and Galloway Licensing Boards to publish an annual financial report within 3 months of the end of the relevant financial year. The report must detail income received and expenditure incurred in connection with the exercise of the Board's functions under the 2005 Act.

This report has been prepared using financial data taken for year ending 31 March 2025. Dumfries and Galloway Council's accounting system for licensing 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 the legislation.

In order to provide a figure for total expenditure, the figures in this report also include a number of allocations and estimates. 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 Board's functions under the Licensing (Scotland) Act 2005.

The financial statement is as follows:

Income¹	
Premises Licence	£16,200
Provisional Premises Licence	£1000
Annual Fees	£205,226
Transfers	£1,440
Minor Variations	£4,552
Major Variations	£7,090
Extended Hours	£790
Occasional Licence	£20,080
Personal Licence	£10,850
Sundry Income *	
Total	£267,228

* including fees for replacement licences, applications subsequently withdrawn, miscodings etc

Direct Staff Costs²	
Licensing Standards Officers	£109,468
Licensing Board Members	£3,444
Management	£39,092
Legal Services	£16,488
Administrative Support	£63,960
Total	£232,452

Other Direct Costs³	
Training and Development	£0
Stationery	£397
Supplies and Services	£15,560
Transport / Travel	£243
Total	£16,200

Indirect Costs⁴	
ICT	£9,566
Accommodation	£11,874
Financial Services	£3,200
Total	£24,640

Total Expenditure	£273,292
Net Income	-£6,064

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 Clerk and other Legal Services staff, Licensing Standards Officers and other staff responsible for administrative support under paragraph 8 of Schedule 1 to the Licensing (Scotland) Act 2005, together with an estimate of costs associated with Board Members' time dedicated to Board work.
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.