

ABERDEEN CITY LICENSING BOARD

LICENSING BOARD DATE: 1 July 2025

CLERK TO THE LICENSING BOARD: Jenni Wilson

TITLE OF REPORT: Aberdeen Licensing Board Financial Report 2024/25

1. PURPOSE OF REPORT

To invite the Board to approve the Annual Financial Report set out in Appendix One to this Report.

2. RECOMMENDATION(S)

That the Board

- (a) approve the annual financial report set out in Appendix One and;
- (b) authorise the Clerk to the Board to proceed with the publication of the annual financial report.

3. BACKGROUND

3.1 Licensing Boards must produce and publish annual functions reports and annual financial reports. The Boards annual financial report must normally be prepared and published not later than 3 months after the end of each financial year. Amendments made by the Coronavirus (Scotland) Act 2020 extended the 3-month time limit to 9 months.

3.2 The 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.

3.3 In this context, "relevant income" means income received by the Board in connection with the exercise of the Board's functions under or by virtue

of the 2005 Act. This involves totaling all the fee income generated by 2005 Act licence applications received during the financial year.

3.4 “Relevant expenditure” means any expenditure-

- (a) which is attributable to the exercise of the Board’s functions under or by virtue of the 2005 Act, and;
- (b) which is incurred by the Board, the Council or the Licensing Standards Officers for the Board’s area.

3.5 Calculation of relevant expenditure is more complicated to determine and requires the figures to be calculated upon estimates of the direct time spent by Legal Service staff as well as all costs in connection with the Licensing function to include central support costs and outlays. It is also worth noting that the Licensing Board income is not guaranteed to remain the same in any financial year and can vary significantly depending on the number and type of applications received. Also, in the event of any appeal against a Board decision, the cost of any appeal would require to be met from the Licensing Board income.

3.6 This year’s accounts show a slight decrease in applications resulting in marginally smaller income than the previous year. Expenses have increased overall.

3.7 There is a deficit this year but the main cause of that is a voluntary severance payment allocated to the LSO figures. Had that not arisen there would have been a small surplus and accordingly it is suggested that the Board retain the discounted figures for annual fee payments per the previous few years.

4. APPENDICES

4.1 Appendix One: Licensing Board Annual Accounts 2024/25

5. REPORT AUTHOR DETAILS

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