



Our vision is a Perth and Kinross where everyone can live life well,

1. free from poverty and inequalities

Committee or Board:	Licensing Board
Date of Meeting:	13 August 2025
Report Title:	Annual Financial Report
Report Number:	[TBA]
Report Author:	Sarah Rodger, Legal Manager
Organisational Lead:	Lisa Simpson, Legal and Governance Services

2. Purpose

2.1. The purpose of this Report is to provide the Licensing Board with an annual financial report that is required under Section 9B of the Licensing (Scotland) Act 2005.

2.2. Sections

- 1. Purpose
- 2. Recommendations
- 3. Background/Main Issues
- 4. Impact Value Assessment
- 5. Appendices

3. Recommendations

3.1. It is recommended that the Board:

3.1.1. Note the contents within the Financial Statement as shown as Appendix 1.

3.1.2. Publish the report.

4. Background/Main Issues

4.1. The Perth and Kinross 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.

4.2. The information included within this report is for financial year 2024/25 and covers the period 1 April 2024 to 31 March 2025.

4.3. The audit of Perth & Kinross Council's annual financial statements is currently underway and therefore the information contained within this report is unaudited.

4.4. *Historic Information/Context*

4.4.1. On 14 August 2024, the Annual Financial Report for financial year 2023/2024 was discussed and the terms noted. It was agreed that the Report be published.

4.5. *Options Available to Elected Members/Board members*

4.5.1. As the report is a statutory requirement, the Board is required to agree a report. The Board could make amendments if required, subject to those complying with the requirements in the Act.

4.6. *Conclusion/Rationale for Recommendations made in Section 2*

4.6.1. The Perth and Kinross Licensing Board is required under Section 9B of the Licensing (Scotland) Act 2005 to publish an annual financial report within three months of the end of the relevant financial year.

5. Impact Value Assessment

5.1. The terms of this Report have been considered internally with the Finance and Business Department. An Impact Value Assessment is not required as this Report is only for provision of information to the Licensing Board.

6. Appendices

6.1. Appendix 1 - Financial Report – Financial Year 2024/2025

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Appendix 1

Financial Report – Financial Year 2024/2025

Licensing (Scotland) Act 2005
Perth and Kinross Council Board Financial Report
Financial Year: 2024/2025

The Perth and Kinross Licensing Board is required under Section 9B of the Licensing (Scotland) Act 2005 to publish an Annual Financial Report.

The information set out below covers the period 1 April 2024 to 31 March 2025 and is currently unaudited pending completion of the audit of Perth & Kinross Council's annual financial statements.

The Financial Report is as follows:

INCOME	
Premises/Provisional/Confirmation Licences	£14,923
Annual Fees	£210,728
Transfers	£2,312
Major/Minor Variations	£10,080
Extended Hours	£110
Occasional Licences	£12,020
Personal Licences	£13,491
TOTAL INCOME	£263,664
DIRECT STAFF COSTS	
Licensing Standards Officers	£49,572
Administrative Support	£67,535
Legal Services	£59,085
Total	£176,192
OTHER DIRECT COSTS	
Board Members	£13,193
Northgate Licensing Management System	£4,047
Training and Development	£72
Supplies and Services	£6,893
Travel	£430
Total	£24,635
INDIRECT COSTS	
Financial	n/a*
Services/Procurement/Accommodation/Some Overheads	
*The Accommodation and Some Overheads costs for 2 High Street are a single figure incurred by the Council. Therefore, an accurate figure for accommodation in respect of the Licensing Board cannot be determined at the present time. However, if these costs were factored in, it is likely the costs would increase and this would result in a greater deficit rather than that identified below.	
Total	£65,516
TOTAL COSTS	£266,343
NET DEFICIT	£2,679

