

Regulatory Committee

10.00am, Monday, 6 February 2023

Licence Income from Fees 2019/20, 2020/21, 2021/22

Executive/routine Wards Council Commitments	All
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1. Recommendations

1.1 Committee is asked to note the contents of this report.

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Executive Director of Place

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Report

Licence Income from Fees 2019/20, 2020/21, 2021/22

2. Executive Summary

- 2.1 This report provides Committee with high level information on the income collected from licensing fees during the last three full financial years. The report gives detail on income from the three main licence categories and provides a breakdown of the main expenditure.

3. Background

- 3.1 The Council's activities as a Licensing Authority are funded directly by income raised from licence application fees. The fees currently charged are approved by the City of Edinburgh Council as part of the annual budget process and are attached as Appendix 1. A small number of fees are fixed or capped by legislation and are thus not set by the Council. Notwithstanding that, this Committee has the power to amend the fee structure and most recently did so by amending the Houses in Multiple Occupation (HMO) licence fee structure.
- 3.2 The provision of licensing services is not directly funded from the Council's general revenue fund. Fees are designed to fully recover the costs of the service. Income in relation to Taxi and Private Hire Car Licences and HMOs is ringfenced, and any surplus is maintained separately. Income from all other types of licence is not ringfenced, and any surplus which exists at the end of the financial year is included within the Council's end of year accounts.
- 3.3 The [Air Weapons Act \(Scotland\) 2015](#) introduced a requirement for Licensing Boards to report income and expenditure. A similar report was submitted to the Regulatory Committee to increase transparency, however, due to the impact of the pandemic the report was last submitted in [January 2020](#), and therefore this report provides the information for the three subsequent financial years.

4. Main report

- 4.1 Income is collected from licence applications and is coded against three main licence types:
- 4.1.1 Taxis and Private Hire Cars (PHCs) etc;
 - 4.1.2 HMOs; and
 - 4.1.3 Civic (which includes any other licence types dealt with by the Council not in 4.1.1 and 4.1.2 above).

Taxi and PHC licence income

- 4.2 In relation to 4.1.1, the Council does not further break down income to show, for example, income for taxis as opposed to PHCs, and for vehicles as opposed to drivers. The staff resource necessary to deal with these is the same and there is no operational need for the service to create a breakdown which does not reflect how the service is structured.
- 4.3 The Council's income from licence fees is attached at Appendix 2. The structure of both civic and taxi/PHC fees was last reviewed in 2015 with minor changes thereafter. As part of its budget process, the Council considers whether any annual increase of fees is required. This report therefore does not deal with any fee increase, as this will be done as part of the annual budget process by Council (for 2023/24, this will be considered later this month).

HMO Licence income

- 4.4 The fee structure for HMOs was last reviewed in 2022, and on [29 September 2022](#), Regulatory Committee agreed to the reintroduction of a one year licence – at a reduced fee rate.
- 4.5 Details of income generated and the main items of expenditure are attached at Appendix 2.
- 4.6 As indicated above, income from taxis/PHC and HMOs is ringfenced, and if there is a surplus of income this is held in reserve accounts. These accounts are monitored regularly to ensure that they remain proportionate, and are reported to the Finance and Resources Committee within much more comprehensive financial reporting.

Civic Licence income

- 4.7 In terms of civic licence fees, these are not subject to the same ring-fencing as taxi/PHC and HMO. No estimate is included in Appendix 2 as to the direct or indirect costs of related enforcement. Where costs are in excess of the surplus this is indicated in Appendix 3, but it is important to note that wider services in Place Directorate, for example Roads, Planning and/or Parks, do not receive any reimbursement for undertaking licensing activity. This also applies to Corporate Services.
- 4.8 The income for years 2020/21 and 2021/22 was severely affected by the COVID-19 public health restrictions, particularly those affecting events. The Council received

grant funding from Scottish Government to fund the majority of that lost income, and this has to be borne in mind for the overall civic licence income.

Reserves

- 4.9 The current cash reserves are set out in Appendix 3. In relation to the HMO reserve, members may recall that, at the time the new HMO fee structure was implemented (as noted at paragraph 4.4 above), the long-term plan was to allow this reserve to reduce as the effect of three-year licences became apparent. The setting of the revised HMO licence fees took the level of the reserve into account. This will be monitored, and adjustments recommended, if necessary, in the report in the next cycle. In the budget for 2023/24, it is proposed that the HMO fees are not increased, in order to allow the recent adjustment to take effect. It should be noted that, whilst the reserve remains healthy, much of this income will be carried over from 2022/23 to the next two years, as this was the first year in the three-year licence cycle and income for 2023/24 and 2024/25 will be much lower.
- 4.10 The taxi and PHC reserves are required to provide capital, should infrastructure or work on the Taxi Examination Centre (TEC) be required. For example, the cost of procuring a new inspection ramp was approximately £60,000. The reserves are maintained at a prudent level to ensure that further capital is available should it be required, as other capital funding in the Council is not available for these costs. The need to ensure capital for the replacement of the TEC is now being quantified. A new facility has been secured and work is underway to procure the fit out. Given the current inflationary pressures within construction, the current prudent assumption is that approximately £1m may be required to secure the facility.
- 4.11 Staffing in the Licensing Service has had an impact on costs, and the outturn for the reported periods. Within the service there were up to 18 FTE posts which were vacant at various points during the period due to retirement, staff moving to other roles or internal promotion. Members will recall from previous discussions about the operational pressures on the service, that recruitment has proved challenging in terms of:
- 4.11.1 Availability of suitable applications when recruitment has taken place;
 - 4.11.2 Challenges in recruiting new staff into the service during the period staff were working from home; and
 - 4.11.3 Private Rented Services (PRS) Inspector posts which were not recruited to in the period during which inspections were suspended during the public health restrictions.
- 4.12 Taken together, these factors have meant that the staffing expenditure (in particular HMO) was lower than planned.

5. Next Steps

- 5.1 It is recommended that Committee notes this report. Annual updates will be prepared for Committee in due course.

6. Financial impact

- 6.1 The information contained within this report summarises the financial arrangements for the Licensing service and is presented for information only. The Council's scale of fees for licensing applications was approved by full Council with effect from 1 April in each year.

7. Stakeholder/Community Impact

- 7.1 The report provides members with information. No direct policy implications arise from the report. Decisions on fees and expenditure are made as part of the Council's budget process.

8. Background reading/external references

- 8.1 [Licence Income for Fees 2018-2019](#) report to Regulatory Committee on 9 January 2020.

9. Appendices

- 9.1 Appendix 1 – Current fees.
- 9.2 Appendix 2a – Income and expenditure for 2019/20.
- 9.3 Appendix 2b - Income and expenditure for 2020/21.
- 9.4 Appendix 2c - Income and expenditure for 2021/22.
- 9.5 Appendix 3 – HMO and taxi/PHC reserve accounts.

Appendix 1 – Current fees

Valid – 2022/23



LICENCE APPLICATION FEES & CHARGES

Please note that a 20% surcharge is payable for all temporary licence applications submitted within 28 days of the date the licence is due to start.

TYPE	SUB TYPE	FEE £ & DURATION
CIVIC		
BOAT HIRE		
	new/renewal	£665 – 1 year
	temporary	£222 – up to 28 days
	temporary – inc late application surcharge	£268 – up to 28 days
INDOOR SPORTS		
	new/renewal	£1110 – 1 year
	temporary	£775 – up to 28 days
	temporary- inc late application surcharge	£929 – up to 28 days
	community or charitable events (reduced fee is not available when the event involves any commercial activity)	£135 – up to 6 weeks
KNIFE DEALERS		
	new	£249 – 1 year
	renewal	£186 – 1 year
LATE HOURS CATERING		
	new	£698 – 1 year
	renewal	£500 – 1 year
	exemption	£126 – up to 2 months max
MARKET OPERATORS - Including car boot sales within Ward 11 (City Centre)		
The annual fee is only available to markets that operate with a frequency of at least once per calendar month	annual indoor markets	£63 - per stall – 1 year new/renewal
	annual outdoor markets	£94 - per stall – 1 year new/renewal
temporary outdoor markets who operate less than once per calendar month	temporary outdoor markets - subject to a max fee of £5,000	£94 – fee per stall for up to 28 days

	temporary outdoor markets - subject to a max fee of £5,000 inc late application surcharge	£112 – fee per stall for up to 28 days
temporary indoor markets who operate less than once per calendar month	temporary indoor markets - subject to a max fee of £1,000	£63 – fee per stall for up to 28 days
	temporary indoor markets - subject to a max fee of £1,000 inc late application surcharge	£75 – fee per stall for up to 28 days
<i>Note an indoor market is considered to be wholly or substantially contained within a building or other permanent structure. This does not apply to the exterior grounds of a building, any area temporary fenced off or restricted area or any temporary structure i.e. marquee</i>		
MARKET OPERATORS - Including car boot sales out with the City Centre (Ward 11)		
temporary markets are those who operate less than once per calendar month	temporary indoor or outdoor market	£6 – fee per stall for up to 28 days
	temporary indoor or outdoor market - inc late application surcharge	£7 – fee per stall for up to 28 days
The annual fee is only available to markets that operate with a frequency of at least once per calendar month		£15 – fee per stall new / renewal for 1 year
COMMUNITY MARKETS OR REGISTERED CHARITIES - See Note 1		
provided there is no commercial element, i.e. where 100% of the profits is given over to the charity or community group		
	City wide - 20 stalls maximum (thereafter normal fees will apply)	£135 – per week or part of a week (<i>up to a max 7 days per application</i>)
	City wide - 20 stalls maximum (thereafter normal fees will apply) - inc late application surcharge	£161 – per week or part of a week (<i>up to a max 7 days per application</i>)
METAL DEALERS – Includes Itinerant Metal Dealers		
	new / renewal	£713 – 1 year
	renewal	£1874 – 3 years
PUBLIC CHARITABLE COLLECTION PERMIT (see note 1) – NO FEE		
A maximum of 6 days street and/or 6 days house to house collections in any calendar year, with only one Saturday permitted for a street collection and/or house to house collection		
PUBLIC ENTERTAINMENT		
	Capacity 1 – 200	£1188 – 1 year new or temporary up to 28 days
	Capacity 1 – 200 - inc late application surcharge	£1421 – temporary up to 28 days
	Capacity 1 – 200	£961 – 1 year renewal
	Capacity 201 - 1000	£1776 – 1 year new or temporary up to 28 days
	Capacity 201 – 1000 - inc late application surcharge	£2131 – temporary up to 28 days
	Capacity 201 - 1000	£1188 – 1 year renewal

	Capacity 1001 - 5000	£3562 – 1 year new or temporary up to 28 days
	Capacity 1001 – 5000 - inc late application surcharge	£4275 – temporary up to 28 days
	Capacity 1001 - 5000	£2371 – 1 year renewal
	Capacity 5,001 - 10,000	£7123 - 1 year new or temporary up to 28 days
	Capacity 5,001 - 10,000 - inc late application surcharge	£8533 – temporary up to 28 days
	Capacity 5,001 - 10,000	£4742 – 1 year renewal
	Capacity 10001 - 15,000	£11570 – 1 year new or temporary up to 28 days
	Capacity 10001 - 15,000 - inc late application surcharge	£13878 – temporary up to 28 days
	Capacity 10001 - 15,000	£8675 – 1 year renewal
	Capacity > 15000	£14964 – 1 year new or temporary up to 28 days
	Capacity > 15000 - inc late application surcharge	£17961 – temporary up to 28 days
	Capacity > 15000	£11222 – 1 year renewal
	Sun Tan Centres – sun beds	£286 – per bed for 1 year new or renewal
PUBLIC ENTERTAINMENT - Community/Charitable/Religious or Political Group Events		
Free to enter events		
	capacity up to 500 - see note 5	No Fee
	capacity 501 - 2500	£173 – temporary up to 28 days
	capacity 2501 - 5000	£344 – temporary up to 28 days
	capacity greater than 5000	temporary up to 28 days - 25% discount of normal fee
	capacity 501 - 2500	£459 – 1 year
	capacity 2501 - 5000	£918 – 1 year
	capacity greater than 5000	25% discount of normal fee - 1 year
Pay to enter events		
	capacity of up to 250- see note 6	No Fee
	capacity 251 - 2500	£173 – temporary up to 28 days
	capacity 2501 - 5000	£344 – temporary up to 28 days
	capacity greater than 5000	temporary up to 28 days - 25% discount of normal fee
	capacity 251 - 2500	£459 – 1 year
	capacity 2501 - 5000	£918 – 1 year
	capacity greater than 5000	25% discount of normal fee - 1 year

PUBLIC ENTERTAINMENT - Amusement Devices linked to a public entertainment event or a stand alone structure – see note 2		
	Amusement devices 1	£236 – 1 year new or temporary up to 28 days
	Amusement devices 1 - inc late application surcharge	£281 – temporary up to 28 days
	Amusement devices 2 - 5	£1082 – 1 year new or temporary up to 28 days
	Amusement devices 2 - 5 - inc late application surcharge	£1297 – temporary up to 28 days
	Amusement devices 6 - 20	£2665 – 1 year new or temporary up to 28 days
	Amusement devices 6 – 20 - inc late application surcharge	£3197 – temporary up to 28 days
	Amusement devices > 20	£5278 – 1 year new or temporary up to 28 days
	Amusement devices > 20 - inc late application surcharge	£6333 – temporary up to 28 days
PUBLIC ENTERTAINMENT – Variation to an existing licence – see note 3		
	Change to capacity > 15,000	£14989
	Change to capacity > 15,000 - inc late application surcharge	£17985
	Change to capacity > 10,001 to 15000	£11585
	Change to capacity > 10,001 to 15000 - inc late application surcharge	£13901
	Change to capacity 5,001 - 10,000	£7123
	Change to capacity 5,001 - 10,000 - inc late application surcharge	£8549
	Change to capacity 1,001 - 5,000	£3563
	Change to capacity 1,001 - 5,000 - inc late application surcharge	£4275
	Change to capacity 201 - 1,000	£1792
	Change to capacity 201 - 1,000 - inc late application surcharge	£2152
	Change to capacity 1 - 200	£1188
	Change to capacity 1 – 200 - inc late application surcharge	£1423
	Variation other than a capacity increase	£63
	Live animal supplement *	£249 – per event
	*any application that involves a vet inspection will be charged the full cost of that inspection <u>in addition</u> to the licence application fee	
	Hypnotism supplement	£249 –per event
SECOND-HAND DEALER		
	new	£249 – 1 year
	renewal	£186 – 1 year
	renewal	£452 – 3 years

	exemption – disposal of stock in trade	£113 – per application
	temporary	£126 – up to 28 days
	temporary - inc late application surcharge	£150 – up to 28 days
	antique fairs dealers	£73 – 1 year
	stamp & book fairs dealers	£73 – 1 year
	record/transaction books	£9 – per book
SEX SHOP		
	new/renewal	£1752 – 1 year
SKIN PIERCING/TATTOOING		
Where activity carried out from premises		
	Principal Operator with employees - New	£312 – 1 year
	Renewal	£312 – 1 year
	Renewal	£624 – 3 years
	Each additional employee	£94
	Self Employed Operator - New	£312 – 1 year
	Renewal	£312 – 1 year
	Renewal	£624 – 3 years
One Off Events		
	Principal Operator/Organiser	£299 – per application
	Attending an exhibition or Arts event – where event licence is already in place	£94 – max 7 days
STREET TRADERS – a valid food hygiene certificate must be submitted with an application to sell food		
	Food	£352 – 1 year
	Non food	£240 – 1 year
	Food - temporary	£249 – per application - up to 7 days max
	Food - temporary - inc late application surcharge	£299 – per application - up to 7 days max
	Non food - temporary	£186 – per application - up to 7 days max
	Non food - temporary - inc late application surcharge	£225 – per application - up to 7 days max
	Food - change of vehicle	£186 – per application
	Food Hygiene Inspection for vehicles	£186 – per vehicle when not part of a licence application
	Food - change of vehicle - inc late application surcharge	£225 – per application
	Employees – per applicant	£63 – for the duration of employer's licence
	Employees – per applicant - inc late application surcharge	£74 – for the duration of employers licence

Charitable Organisations		
Provided there is no commercial element, i.e. where 100% of the profits is given over to the charity or community group. Qualifying criteria must be submitted with an application and after expiry of licence		
	See note 1	£83 – 6 months max
WINDOW CLEANERS		
	New/ Renewal	£126 – 1 year
	Renewal	£312 – 3 years
OTHER LICENCE TYPES		
ANIMAL BOARDING		
	Commercial Kennels*	£372 – 1 year
	Home Boarding or Dog Day Care (1–10 animals) *	£173 – 1 year
	Home Boarding or Dog Day Care (>10 animals) *	£372 – 1 year
*any application that involves a vet inspection will be charged the full cost of that inspection in addition to the licence application fee		
CINEMAS		
	multi-screen	£618 – 1 year
	single screen	£309 – 1 year
	temp	£206 – 1 month
	transfer	£123
	up to 4 screens	£618 – 1 year
	variation	No fee
	Change of manager	£95
DANGEROUS WILD ANIMALS		
*any application that involves a vet inspection will be charged the full cost of that inspection in addition to the licence application fee		£372 – 1 year new or renewal
DOG BREEDING*		
*any application that involves a vet inspection will be charged the full cost of that inspection in addition to the licence application fee		£372 – 1 year new or renewal
FIREWORK SALES		
	all year sale	£599 – 1 year
FIREWORK DISPENSATION		
You need a dispensation from the Council to operate a firework display between the hours of 23.00 and 07.00. Dispensations are not needed for a display between 23.00 and 01.00 at New Year, Chinese New Year and Diwali or between 23.00 and 24.00 on November 5th.		
		Free – per event

HYPNOTISM		
	permission	£249 – per event
PERFORMING ANIMALS*		
*any application that involves a vet inspection will be charged the full cost of that inspection <u>in addition to</u> the licence application fee		£663 – 1 year
PET SHOPS*		
*any application that involves a vet inspection will be charged the full cost of that inspection <u>in addition to</u> the licence application fee		£436 – 1 year new or renewal
RIDING ESTABLISHMENTS*		
*any application that involves a vet inspection will be charged the full cost of that inspection <u>in addition to</u> the licence application fee		£711 – 1 year new or renewal
VENISON DEALER		
		£192 – 3 year
ZOO - *any application that involves a vet inspection will be charged the full cost of that inspection <u>in addition to</u> the licence application fee		
		£1119 – 6 year new or renewal
MISCELLANEOUS FEES		
CERTIFIED COPY LICENCE		£63 – per copy
DUPLICATE ID BADGE		£63 – per badge
CHANGE OF MANAGER		£117 – per application
VARIATION OF ANY CIVIC LICENCE – other than a capacity increase for a Public Entertainment		£63 – per application

NOTES:

Note 1: Charitable Organisations	
when applying for a temporary licence as a charitable, religious, youth, sporting, community, political or similar organisations qualifying material must be submitted at the time of application and again after the event	
Qualifying material to be submitted with an application for a licence includes, but is not restricted to the following;	
<ul style="list-style-type: none"> the organisations charity number (if a registered charity), a copy of the organisation's constitution/ or a list of the organisations aims and objectives if no constitution exists a copy of the organisations last annual audited accounts or a copy of the recent statement of accounts 	
after the expiry of a licence organisations must provide the following returns;	
<ul style="list-style-type: none"> statement of account showing monies raised and any expenses incurred 	
Note 2: Public Entertainment - Amusement Devices	
Amusement Devices – this includes carousels, bouncy castles, bungee jump or bungee running equipment, stalls, tents, booths or structures. They will all have either been installed or erected and therefore require safety checking ahead of members of the public having access to them. They are operated in connection with the amusement or entertainment of the public	
Note 3: Public Entertainment Variation - Capacity Increase	
The fee due for an application to increase the capacity of an existing public entertainment licence will comprise of the difference between (a) the fee due for a licence with the new increased capacity and (b) the fee already paid for a licence with the original occupant capacity as per the following;	
<u>example</u>	<u>£</u>
(a) fee due for a licence with a capacity of 350	1776
(b) less the fee paid for a licence with a capacity of 200	1188
total fee payable for application to increase capacity	<u>£588</u>
Note 4: Public Entertainment – Free to enter events	
no public entertainment licence is required for the following 'free to enter' events	
<ul style="list-style-type: none"> Events held by a charitable, religious, youth, sporting, community, political or similar organisation (see note 1) providing the capacity does not exceed 500 people premises used for exhibitions of art work premises in which live music is being provided incidentally to the main purpose or use of the premises where that main purpose or use is not as a place of public entertainment. 	
Note 5: Public Entertainment – Pay to enter events with a maximum capacity of 250 people	
no public entertainment licence is required for premises used for functions or events by;	
<ul style="list-style-type: none"> any charity, religious, community or political group or any similar non-commercial organisation 	
where the public pay to enter or use the any facilities for their entertainment provided the capacity does not exceed 250 people	

Valid – 2022/23

TAXI & PHC LICENCE APPLICATION FEES & CHARGES

TYPE	SUB TYPE	FEE £ & DURATION
TAXI		
	New Licence	£714 – 1 year
	Renewal Licence (existing vehicle)	£387 – 1 year
	Renewal Licence (with variation for new vehicle)	£450 – 1 year
	New Driver (Includes one 'topographical' test)	£206 – 1 year
	Renewal driver	£126 – 1 year
	Renewal driver	£193 – 3 years
PARTNERSHIP/INCORPORATION		£728
TAXI TOPOGRAPHICAL TEST		£75 – per application
WHEELCHAIR EXEMPTION CERTIFICATE		£13 – for duration of licence or temporary period as determined
PRIVATE HIRE		
	New Licence	£714 – 1 year
	Renewal Licence (existing vehicle)	£387 – 1 year
	Renewal Licence (with variation for new vehicle)	£450 – 1 year
	New driver	£169 – 1 year
	Renewal driver	£126 – 1 year
	Renewal driver	£193 – 3 years
PARTNERSHIP/INCORPORATION		£728
REPLACEMENT PRE-BOOKED DOOR SIGN		£14 – per sticker
BOOKING OFFICE		
	New	£1249 – 1 year
	Renewal	£874 – 1 year

MISCELLANEOUS FEES	
BRACKETS	£31 – per application
CANCELLATION OF INSPECTION	£117 – per cancellation
VEHICLE RETEST	£61 – per retest
6 MONTH ADDITIONAL COMPLIANCE CHECK	£61 – per check
CHANGE OF MANAGER	£117 – per application
CHANGE OF VEHICLE - Other than at annual inspection	£186
DUPLICATE CERTIFICATE OF COMPLIANCE	No fee
DUPLICATE ID BADGE	£63 – per badge
DUPLICATE LICENCE	£63 – per licence
MEDICAL EXEMPTION CERTIFICATE - DOGS	£13 – for duration of licence or temporary period as determined
MEDICAL EXAMINATION NOT ATTENDED (without notice)	£117
MEDICAL EXAMINATION - FURTHER ASSESSMENT NOT ATTENDED (without notice)	£232
REPLACEMENT PLATE	£98
VARIATION OF LICENCE TO ALLOW FITTING OF WIFI EQUIPMENT	£64 – per application
VARIATION OF LICENCE TO ALLOW INSTALLATION OF FORWARD FACING CAMERAS	£64 – per application
VARIATION OF LICENCE TO ALLOW INSTALLATION OF SAFETY CAMERAS	£64 – per application
VARIATION OF LICENCE TO ALLOW INSTALLATION OF ROOFTOP ADVERTISING – TAXI VEHICLES ONLY	£64 – per application
GENERAL VARIATION OF LICENCE – other than any of the above	£63 – per application
DSDP– FOUNDATION TRAINING COURSE	£89 – per course

Appendix 2a – Income and expenditure for 2019/20

City of Edinburgh Licensing Services Financial Report

Year Ending: 31 March 2020

This report has been prepared using unaudited financial data taken for year ending 31 March 2020. It should be noted that not all expenditure is directly attributable to certain licensing categories. Where general costs have been incurred, these have been allocated to the Licensing category based on a best estimate of the expenditure incurred. The report accordingly should not be relied upon as a precise reflection of income and expenditure.

The financial statement is as follows:

	2019/20 Cab Licensing	2019/20 Civic Licensing	2019/20 HMO Licensing	2018/19 Cab Licensing	2018/19 Civic Licensing	2018/19 HMO Licensing
<u>Income</u>¹						
Licensing Income	-1,829,954	-1,037,766	-1,632,963	-2,001,585	-959,768	-1,318,966
Other Income	-148,692	-3,205	-0	-136,089	-2,568	-1,500
Total	-1,978,646	-1,040,971	-1,632,963	-2,137,674	-962,336	-1,320,466

<u>Staff Costs</u>²						
Regulatory Services Staff	324,957	264,205	847,779	532,775	165,720	876,833
Legal Services	57,906	28,953	48,255	53,812	26,906	44,844
Administrative Support	24,262	12,131	140,159	28,295	14,148	146,269
Total	407,125	305,289	1,036,193	614,883	206,774	1,067,945

<u>Other Direct Costs</u>³						
ICT Equipment	5,739	3,794	3,042	4,027	569	137

Training	525	525	525	0	743	0
Postage	11,629	1,557	4,428	6,248	2,159	6,395
Printing/Stationery/Photocopying	3,065	3,192	1,268	4,232	5,145	4,092
Capital funded through revenue	0	0	0	0	0	0
Consultant Fees	8,333	0	0	7,280	0	7,000
Medical Fees	121,173	0	0	152,959	0	0
Operational Materials	94,051	0	0	93,854	0	0
Recharges to other public bodies	0	0	0	0	0	48,026
Property Charges	42,504	82	0	40,464	0	0
Legal Fees	28,780	16,175	81,671	24,173	8,590	16,813
Transport	13,623	430	2,126	8,340	585	5,720
Other expenses	782,291	10,519	-20,360	647,977	7,928	10,252
Internal Charges	0	231,468	23,824	24,441	188,882	40,733
Total	1,111,714	267,742	96,524	1,013,994	214,600	139,169
 <u>Indirect Costs</u> ⁴						
ICT/Telecommunications	21,669	10,835	18,058	22,027	11,013	18,356
Business Support	18,913	9,457	15,761	19,346	9,673	16,122
Property	84,376	42,188	70,313	75,653	37,826	63,044
Corporate & Democratic Core	36,337	18,169	30,281	33,792	16,896	28,160

Other ⁵	61,208	30,604	157,455	41,544	21,284	192,698
Total	222,504	111,252	291,868	192,362	96,693	318,650
Net (Surplus)/Deficit⁶	-237,304	-356,689	-208,377	-316,435	-444,268	205,297

Notes:

1. Denotes income from applications and annual fees received in 2019/20.
2. Denotes salary, superannuation, national insurance and pension costs associated with Legal Services/Depute Clerk, Licensing Officers, Licensing Standards Officers and other Council staff responsible for administrative support. HMO staffing costs include a share of Private Rental Sector enforcement officers. Where costs are not directly attributable to the Licensing Categories, costs have been allocated based on the proportional share of licensing applications.
3. Denotes direct budgetary costs associated with the exercise of the Licensing functions, such as travel and transport costs, stationery, supplies and services etc.
4. Denotes the portion of centralised administrative costs such as ICT, training, property costs etc. that are allocated to Licensing and PRS Enforcement. These allocations are derived from the Council's Central Support Cost model.
5. This represents a share of services such as Legal & Risk, HR, Finance, Strategy & Insight and Communications.
6. To note that surplus income from ringfenced accounts after covering expenses is transferred to reserves. If costs in ringfenced accounts exceed income recovery for the year i.e., a deficit, the equivalent shortfall will be drawn from reserves.

Appendix 2b – Income and expenditure for 2020/21

City of Edinburgh Licensing Services Financial Report

Year Ending: 31 March 2021

This report has been prepared using unaudited financial data taken for year ending 31 March 2021. It should be noted that not all expenditure is directly attributable to certain licensing categories. Where general costs have been incurred, these have been allocated to the Licensing category based on a best estimate of the expenditure incurred. The report accordingly should not be relied upon as a precise reflection of income and expenditure.

The financial statement is as follows:

	2020/21 Cab Licensing	2020/21 Civic Licensing	2020/21 HMO Licensing	2019/20 Cab Licensing	2019/20 Civic Licensing	2019/20 HMO Licensing
<u>Income</u>¹						
Licensing Income	-1,868,311	-646,963	-2,202,707	-1,829,954	-1,037,766	-1,632,963
Other Income	-78,773	-0	-0	-148,692	-3,205	-0
Total	-1,947,084	-646,963	-2,202,707	-1,978,646	-1,040,971	-1,632,963

<u>Staff Costs</u>²						
Regulatory Services Staff	379,478	273,665	878,340	324,957	264,205	847,779
Legal Services	43,592	18,666	92,445	57,906	28,953	48,255
Administrative Support	21,710	9,296	169,673	24,262	12,131	140,159
Total	444,779	301,627	1,140,458	407,125	305,289	1,036,193

<u>Other Direct Costs</u>³						
ICT Equipment	35,247	13,545	22,617	5,739	3,794	3,042

Training	0	0	0	525	525	525
Postage	7,488	175	789	11,629	1,557	4,428
Printing/Stationery/Photocopying	1,764	3,277	123	3,065	3,192	1,268
Capital funded through revenue	0	0	0	0	0	0
Consultant Fees	13,468	-67	34	8,333	0	0
Medical Fees	0	0	0	121,173	0	0
Operational Materials	103,536	563	913	94,051	0	0
Recharges to other public bodies	0	0	0	0	0	0
Property Charges	48,685	1,227	162	42,504	82	0
Legal Fees	79,756	6,621	86,000	28,780	16,175	81,671
Transport	9,916	0	4	13,623	430	2,126
Other expenses	586,925	22,599	5,938	782,291	10,519	-20,360
Internal Charges	0	141,170	0	0	231,468	23,824
Total	886,786	189,110	116,580	1,111,714	267,742	96,524
 <u>Indirect Costs</u> ⁴						
ICT/Telecommunications	16,414	7,028	34,809	21,669	10,835	18,058
Business Support	12,140	5,198	25,745	18,913	9,457	15,761
Property	59,033	25,277	125,190	84,376	42,188	70,313
Corporate & Democratic Core	34,703	12,889	63,834	36,337	18,169	30,281

Other ⁵	44,133	18,898	222,824	61,208	30,604	157,455
Total	161,820	69,290	472,402	222,504	111,252	291,868
Net (Surplus)/Deficit⁶	-453,698	-86,936	-473,266	-237,304	-356,689	-208,377

Notes:

1. Denotes income from applications and annual fees received in 2020/21.
2. Denotes salary, superannuation, national insurance and pension costs associated with Legal Services/Depute Clerk, Licensing Officers, Licensing Standards Officers and other Council staff responsible for administrative support. HMO staffing costs include a share of Private Rental Sector enforcement officers. Where costs are not directly attributable to the Licensing Categories, costs have been allocated based on the proportional share of licensing applications.
3. Denotes direct budgetary costs associated with the exercise of the Licensing functions, such as travel and transport costs, stationery, supplies and services etc.
4. Denotes the portion of centralised administrative costs such as ICT, training, property costs etc. that are allocated to Licensing and PRS Enforcement. These allocations are derived from the Council's Central Support Cost model.
5. This represents a share of services such as Legal & Risk, HR, Finance, Strategy & Insight and Communications.
6. To note that surplus income from ringfenced accounts after covering expenses is transferred to reserves. If costs in ringfenced accounts exceed income recovery for the year i.e., a deficit, the equivalent shortfall will be drawn from reserves.

Appendix 2c – Income and expenditure for 2021/22

City of Edinburgh Licensing Services Financial Report

Year Ending: 31 March 2022

This report has been prepared using unaudited financial data taken for year ending 31 March 2022. It should be noted that not all expenditure is directly attributable to certain licensing categories. Where general costs have been incurred, these have been allocated to the Licensing category based on a best estimate of the expenditure incurred. The report accordingly should not be relied upon as a precise reflection of income and expenditure.

The financial statement is as follows:

	2021/22 Cab Licensing	2021/22 Civic Licensing	2021/22 HMO Licensing	2020/21 Cab Licensing	2020/21 Civic Licensing	2020/21 HMO Licensing
<u>Income</u>¹						
Licensing Income	-1,678,546	-524,080	-3,436,143	-1,868,311	-646,963	-2,202,707
Other Income	-158,698	-0	-0	-78,773	-0	-0
Total	-1,837,244	-524,080	-3,436,143	-1,947,084	-646,963	-2,202,707

<u>Staff Costs</u>²						
Regulatory Services Staff	458,631	111,810	1,039,646	379,478	273,665	878,340
Legal Services	58,073	19,937	80,646	43,592	18,666	92,445
Administrative Support	28,242	9,696	151,977	21,710	9,296	169,673
Total	544,946	141,444	1,272,269	444,779	301,627	1,140,458

<u>Other Direct Costs</u>³						
ICT Equipment	6,273	4,385	192,145	35,247	13,545	22,617

Training	11,900	0	0	0	0	0
Postage	6,890	52	256	7,488	175	789
Printing/Stationery/Photocopying	13,139	101	99	1,764	3,277	123
Capital funded through revenue	0	0	0	0	0	0
Consultant Fees	38,593	0	0	13,468	-67	34
Medical Fees	0	0	0	0	0	0
Operational Materials	43,776	0	0	103,536	563	913
Recharges to other public bodies	0	0	0	0	0	0
Property Charges	57,537	0	0	48,685	1,227	162
Legal Fees	13,233	7,450	6,696	79,756	6,621	86,000
Transport	3,754	82	120	9,916	0	4
Other expenses	590,741	9,990	3,373	586,925	22,599	5,938
Internal Charges	0	160,876	933	0	141,170	0
Total	785,836	182,936	203,623	886,786	189,110	116,580
 <u>Indirect Costs</u> ⁴						
ICT/Telecommunications	21,080	7,237	29,274	16,414	7,028	34,809
Business Support	16,635	5,711	23,101	12,140	5,198	25,745
Property	86,158	29,580	119,648	59,033	25,277	125,190
Corporate & Democratic Core	38,135	13,092	52,958	34,703	12,889	63,834

Other ⁵	153,132	52,573	360,308	44,133	18,898	222,824
Total	315,140	108,194	585,288	161,820	69,290	472,402
Net (Surplus)/Deficit⁶	-191,323	-91,507	-1,374,963	-453,698	-86,936	-473,266

Notes:

1. Denotes income from applications and annual fees received in 2021/22.
2. Denotes salary, superannuation, national insurance and pension costs associated with Legal Services/Depute Clerk, Licensing Officers, Licensing Standards Officers and other Council staff responsible for administrative support. HMO staffing costs include a share of Private Rental Sector enforcement officers. Where costs are not directly attributable to the Licensing Categories, costs have been allocated based on the proportional share of licensing applications.
3. Denotes direct budgetary costs associated with the exercise of the Licensing functions, such as travel and transport costs, stationery, supplies and services etc.
4. Denotes the portion of centralised administrative costs such as ICT, training, property costs etc. that are allocated to Licensing and PRS Enforcement. These allocations are derived from the Council's Central Support Cost model.
5. This represents a share of services such as Legal & Risk, HR, Finance, Strategy & Insight and Communications.
6. To note that surplus income from ringfenced accounts after covering expenses is transferred to reserves. If costs in ringfenced accounts exceed income recovery for the year i.e., a deficit, the equivalent shortfall will be drawn from reserves.

Appendix 3

Ringfenced Licencing - Reserves movement & balances

	Type	2019/20	Movement	2020/21	Movement	2021/22
HMO		-1,409,648	-473,266	-1,882,914	-1,376,648	-3,259,562
Cab		-1,100,786	-453,698	-1,554,484	-192,714	-1,747,198