

Fife Council - Alcohol Statement

| | 2025/26 | 2024/25 | Variance from Previous Return | Variance % |
|-----------------------------|------------------|------------------|----------------------------------|---------------|
| | £ | £ | | |
| Income | | | | |
| Licensing Fees – (1) | (427,035) | (439,464) | 12,429 | -2.8% |
| | (427,035) | (439,464) | 12,429 | |
| Expenditure | | | | |
| Staff Costs – (2) | 463,711 | 419,325 | 44,386 | 10.6% |
| Transport – (3) | 1,246 | 5,026 | (3,779) | -75.2% |
| Supplies & Services – (3) | 9,591 | 10,243 | (652) | -6.4% |
| Central Support Costs – (4) | 47,077 | 46,175 | 902 | 2.0% |
| | 521,625 | 480,768 | 40,857 | |
| (Surplus)/Deficit | 94,590 | 41,304 | 53,286 | 129.0% |

1. Denotes income from applications and annual fees received in 25/26 under Licensing (Scotland) Act 2005
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 such as travel and transport costs, stationery, supplies and services etc.
4. Denotes the portion of centralised administrative costs such as ICT, business support, facilities management, property costs etc., that are allocated to the Licensing Board budget. These allocations are derived from the Councils Central Support Cost model and the inputs used to allocate central costs.