

# THE INSTITUTE OF LICENSING

England & Wales · Charity number 1117942

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">04884548</a>
Registered	2007-02-13
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Ridgeway Upper Milton Wells BA5 3AH
Phone	07738353800
Email	<a href="mailto:info@instituteoflicensing.org">info@instituteoflicensing.org</a>
Website	<a href="http://www.instituteoflicensing.org">www.instituteoflicensing.org</a>

## Activities

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**Objects:** A) TO ADVANCE THE DEVELOPMENT, EVALUATION AND RECOGNITION OF PROFESSIONAL SKILL, TECHNICAL COMPETENCY, ETHICAL CONDUCT AND PRACTICAL ACHIEVEMENT IN THE FIELD OF LICENSING AND REGULATORY ACTIVITY; INCLUDING THEIR APPLICATION IN THE PUBLIC AND PRIVATE SECTORS AND IN THE FRAMING AND ENFORCEMENT OF LAWS REGULATIONS IN PURSUIT OF PREVENTION OF CRIME DISORDER AND NUISANCE, THE PROMOTION OF HEALTH AND SAFETY, THE PROTECTION OF CHILDREN AND VULNERABLE PEOPLE, THE PROTECTION OF THE ENVIRONMENT AND OTHER LICENSING AND REGULATORY OBJECTIVES. B) THE FOSTERING OF MUTUAL UNDERSTANDING AND RESPECT BETWEEN PRACTITIONERS AND THE COMMUNITIES AND SECTORS THEY SERVE; C) THE DEVELOPMENT, ENCOURAGEMENT AND CERTIFICATION OF RELATED STANDARDS, EDUCATION, TRAINING, STUDY, SCHOLARSHIP, COMMUNICATION, CONSULTATION, KNOWLEDGE CREATION AND INFORMATION DISSEMINATION; AND D) OTHER ACTIVITY CONSISTENT WITH THE PUBLIC GOOD IN THE FIELD.

**Activities:** To promote and increase awareness of licensing related issues for its members and the public, to increase the professionalism within licensing and to promote mutual understanding between interested parties - This is achieved through regular communication with members via the website, email, letter and publications and the organisation of regional and national meetings and training.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Other Defined Groups

## Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE NATIONAL
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£556,349	£477,742	£1,108,710	10
2024-03-31	£446,096	£429,356	-	-
2023-03-31	£463,724	£357,573	-	-
2022-03-31	£350,189	£268,164	-	-
2021-03-31	£390,230	£248,879	-	-

## Trustees

Name	Role	Appointed
DAVID LUCAS		
GARY STEVEN GRANT		2012-05-26
JON COLLINS		
Katherine Nicholls OBE		2024-04-01
PHILIP JOHN ANDREWS		
Tracy McGlone		2023-09-13

**THE INSTITUTE OF LICENSING**

England & Wales - Charity number 1117942

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# Accounts

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# Institute of Licensing

*Incorporating the National Association of Licensing and Enforcement Officers*

The Institute of Licensing is a charitable company limited by guarantee,  
constituted as a not for profit organisation.

Company Reg. No. 4884548

Charity Reg. No. 1117942

## Annual Trustee Report 2024/25

REGISTERED COMPANY NUMBER: 04884548 (England and Wales)  
REGISTERED CHARITY NUMBER: 1117942

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2025**  
**for**  
**The Institute of Licensing**  
**(Limited by Guarantee)**

Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
Richmond House  
Lawnswood Business Park  
Redvers Close  
Leeds  
West Yorkshire  
LS16 6QY

**The Institute of Licensing**  
**(Limited by Guarantee)**

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**for the Year Ended 31 March 2025**

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**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04884548 (England and Wales)

**Registered Charity number**

1117942

**Registered office**

Ridgeway  
Upper Milton  
Wells  
Somerset  
BA5 3AH

**Trustees**

S P Fitzgerald (resigned 5.5.2025)  
P J Andrews  
D I Lucas  
J S Collins  
S Clover  
G S Grant  
J Cunningham  
T Shield  
T McGlone  
M Phillips (resigned 12.2.2025)  
D Davies (resigned 1.4.2024)  
S J McGowan  
G Hughes  
L J Cannon  
S A Broome  
L Driscoll  
M V Bignell  
K Nicholls OBE (appointed 1.4.2024)  
G M Potter (appointed 12.2.2025)  
J T Miley (appointed 5.3.2025)

**Company Secretary**

S Nelson

**Independent Examiner**

Richard Smedley  
Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
Richmond House  
Lawnswood Business Park  
Redvers Close  
Leeds  
West Yorkshire  
LS16 6QY

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**OBJECTIVES AND ACTIVITIES**

The Institute of Licensing (IoL) is the professional body for licensing practitioners across the UK, with memberships derived from regulators (local authorities and police), industry (all licensed industry) and private practice (legal, consultancy and training). The IoL's areas of interest concern public regulatory licensing and associated matters.

Public regulatory licensing covers many areas including alcohol and entertainment, gambling, taxi and private hire, animal activities (dog and cat boarding, dog breeding, horse riding, keeping or training animals for exhibition, primate keeping and zoos), caravan sites, scrap metal, special treatments (beauty and aesthetics), charity collections and more.

The charitable objectives of the IoL are for the benefit of the public and are concerned with education in licensing and regulatory fields, and the application / development of licensing laws to promote the prevention of crime, disorder and nuisance together with the promotion of health and safety, protection of vulnerable people / children and promotion of wider objectives.

In shaping our objectives and planning activities, the Trustees have had regard to the Charity Commission's guidance on public benefits and fee charging. IoL regional meetings are normally provided free of charge to IoL members, and all other event and course fees are set with a view to making training accessible to members and competitive for non-members. In comparison with many commercially run training events, the IoL training fees are significantly more affordable due to the training fees set.

The IoL is committed to licensing as a profession, and the various licensing regimes and related infrastructure. Partnership working and professional communications are key in all areas, particularly in relation to the effective and proactive management of the evening, night and daytime economies. The IoL aims to positively influence conversations and promote partnerships directly and indirectly related to licensing, as well as engaging with appropriate government departments to influence legislative drafting and reviewing to achieve licensing frameworks which work well and deliver positive outcomes while minimising the burdens on regulators and regulated businesses and individuals.

**ACHIEVEMENTS AND PERFORMANCE**

**Training and events**

**2024/25 activity overview**

IoL event activity comprises:

- Training courses – normally with one or two trainers, focusing on a specific topic. Duration of courses ranges from a few hours (1/2 a day) to full or multiple day courses.
- Conferences – can be multi-topic or focused on a single area of licensing law and practice. Involves multiple speakers covering different elements / subjects.
- Webinars – online (normally free of charge) sessions on a specific topic – these are maximum access events, mostly restricted to IoL members and held occasionally throughout the year.
- Regional meetings – typically held 3 times per year, either online or face-to-face within the host region. Accessible free of charge for IoL members but paying non-members are also welcome.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

Overall training and event activity during 2024/25 shows a strong performance compared with previous years as illustrated in the table and chart below.

Type	2024/25	2023/24	2022/23	2021/22	2020/21
National (conferences and courses)	72	68	62	57	56
BTEC Cohorts	3	3	3	10	
Cancelled events	4	4	24	11	44
Free Webinars	0	1	0	14	8
Bespoke	5	13	16	8	11
Regional	38	32	30	31	23
<b>Total Event Activity</b>	<b>123</b>	<b>121</b>	<b>111</b>	<b>120</b>	<b>98</b>

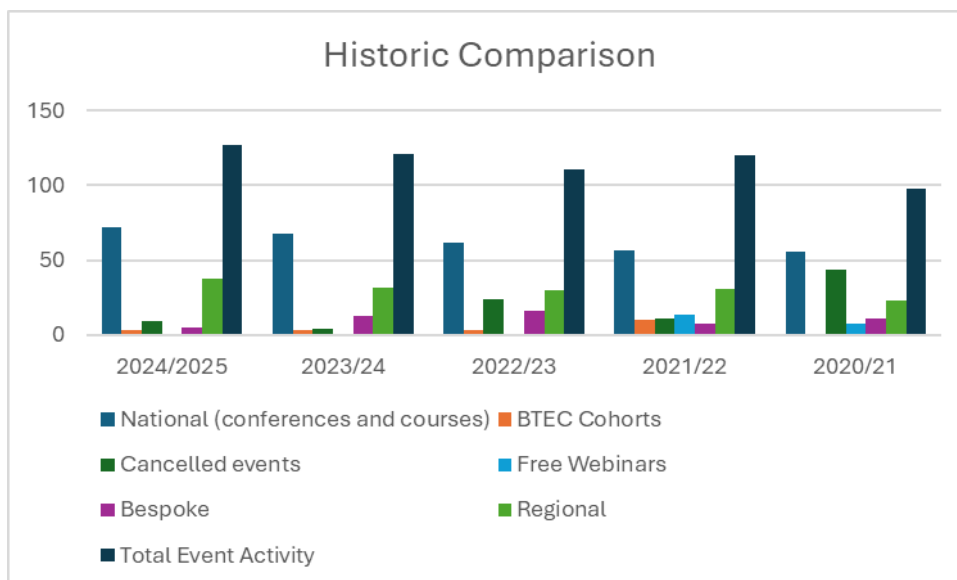


Figure 1: Events Historic Comparison (financial years 1<sup>st</sup> April - 31<sup>st</sup> March)

Conferences in 2024/25 included three Taxi Licensing Conferences, one online in October 2024, followed by a Scottish Taxi Licensing Conference online in February 2025 and a face-to-face conference in York in March 2025. A Large Events Conference took place in Coventry at the Coventry Building Society Arena in March 2025.

In June 2024, the Summer Training Conference took place in London, hosted by the London Region and with key speakers drawn from local practitioners and local best practice schemes, and in November the IoL's signature National Training Conference returned to Stratford upon Avon for the 10th year.

All IoL training and events are evaluated through delegate surveys and team debriefing, with a view to delivering continuous improvements to the training and events offer, content and training outcomes. Although at the present time CPD is not mandated for IoL members, the IoL accredits most courses for CPD, in recognition that CPD is important to both individuals and employers and will likely be a mandatory element for some levels of membership in the future.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**Membership**

The table below illustrates the membership performance over the last 5 years.



**Engagement**

The IoL continues to support key stakeholder groups, recognising their value in enabling and promoting dialogue in all areas. Groups include the National Licensing Forum (NLF), the Local Alcohol Partnerships Group (LAPG) and the National Taxi and Private Hire Working Group (NTPHLWG).

These groups bring together stakeholders from industry, national and local government, police and other relevant bodies to discuss current and emerging issues together with practical solutions where possible. Overall, these groups play a vital role in communication, fostering mutual understanding and supporting partnership approaches.

**Government engagement**

In addition to the engagement through the stakeholder groups referred to above, the IoL engages with all relevant government departments and other stakeholders on arising issues and current discussions on key licensing and related issues. Further engagement with DHSC, the SIA and the Home Office are being developed due to incoming changes through the Terrorism (Protection of Premises) Act 2025, the Tobacco and Vapes Bill and the government’s plans for local government reorganisation and devolution which will have a significant impact on local government across England over the next few years.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**Future plans**

**Training, Professional Standards and Qualifications**

A key part of the Strategic Plan will focus on the development of professional standards and qualifications will be a critical part of that. It remains the case that there is a lot of scope for qualification development within licensing, and while there is no mandate from the government on professional standards, this is likely to come under scrutiny in the future. In the meantime, there are several areas which are on the table for potential future development of events, courses and qualifications, including:

- Monthly short online meetings, hosted by each of the regions in turn.
- Bitesize licensing courses (introductory). Some are already in place, but there is scope for more short courses / masterclasses linked to full courses where appropriate.
- Development of Scottish and Northern Ireland training courses aimed at practitioners generally and councillors / licensing board members.
- Potential qualification development to meet requirements of incoming licensing legislation relating to primate licensing and other developments.
- Review of the training previously provided by NALEO (Highfields courses), linked to the development of Level 3 and above qualifications in all areas of licensing.
- Practical training in relation to licensing inspections and compliance work.
- Specialist Licensing Apprenticeship – this has been put on hold for the time being due to the view from the Institute of Apprenticeships that the focus should be the existing Regulatory Officers' Apprenticeship.
- Higher level licensing qualification (all areas) accredited by an Awarding Body (level 4 and higher)

Police Licensing Training – In addition to the Level 4 course for Police Alcohol Licensing Officers (provided through Police CPI), the IoL has developed an introductory course aimed at neighbourhood police officers tasked with policing towns and cities who have no formal licensing training. This project aims to empower police officers with a basic understanding of the licensing regime under the Licensing Act 2003. This will enable police officers entering licensed premises to have the confidence to know what to look for, and what information to provide to their licensing colleagues.

The IoL's Police Licensing course will be piloted and launched in 2025/26.

The IoL has long been fully committed to the development of a suite of nationally recognised licensing qualifications and professional standards, developed and delivered by the IoL as the professional body for licensing.

The Level 3 Animal Inspectors Certificate remains a blueprint for future qualification development where qualifications are accredited by an Awarding Body (such as Pearsons), but where the qualification remains within IoL ownership and control.

**Chartered Status**

The IoL has undertaken preparatory work with a view to applying for Chartered Status. The Trustees see this as an important development for the IoL which will assist in raising the profile of licensing professionals. The attainment of Chartered Status will be a key focus for the Chief Executive and for the forthcoming Strategic Plan.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**The Regions**

Since inception, the IoL has cultivated its regional network, initially across England and Wales, and then expanding into Northern Ireland and then Scotland.



The IoL regions continue to be a major benefit to the IoL and its members, providing regular meeting and networking opportunities including updates on current issues and other licensing topics. Regional meetings are regular, accessible, and mostly provided at no or very low cost (cost recovery).

Throughout 2024/25, the regions have continued to provide regular meetings. Many continue to make use of online video conferencing as online meetings are accessible to all without need for travel etc. That said, most regions have reverted to face-to-face meetings for at least some of their meetings with some regions opting to return exclusively to in-person meetings.

**Regional Volunteers**

In all, across the 12 regions the IoL is supported by over 75 volunteer regional officers working to support the regions in addition to their normal work role. Their commitment and dedication enable the regional meetings which are so valuable to IoL members across the country, providing a critical membership benefit and maintaining the sustainability of the organisation.

A ‘Regional Officer Training Day’ held annually in June provides an opportunity to ensure that regional officers understand the structure, aims and objectives of the charity and the role of the regions. It is a well-attended event, allowing regional officers to discuss experiences and regional activities and to share ideas and information about how each of the regions operate, what has worked well and ideas for future development. In June 2024, the ROTD took place in London the day before the Summer Training Conference. An excellent and very interactive day with some key feedback as a result.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

In April 2024, Kate Nicholls OBE was elected as the IoL’s National Chair, replacing Daniel Davies who served as National Chair for 9 years.

Following Kate’s election, in January 2025, the IoL appointed Paul Adams as Chief Executive Officer, tasked with taking the organisation forward following the growth review commenced in July 2023. Paul will ensure that the organisation is efficient, effective and properly resourced to enable continued growth and development of the organisation and achievement of its objectives.

As a result of the growth review work commissioned by the (then) Board of Trustees, the governance structure was reviewed in March 2024. Trustees agreed to the formation of a small Executive Board, tasked with taking business decisions, monitoring performance and finances and working closely with the Chief Executive.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

Alongside the Executive Board, all Trustees will remain an integral part of the governance structure as members of the Advisory Council (previously the Board of Directors). The Advisory Council will be responsible for the policy development and direction of the organisation and is responsible for preparing this annual report to accompany the financial statements in accordance with applicable law and regulations.

Twelve of the Trustees are locally elected regional Directors. These Trustees are known to members as a result of their work and practice within licensing, and are elected to represent the regional members nationally, in addition to assuming the responsibility as Trustees and Directors of the IoL, charged with ensuring the good governance of the organisation.

On appointment and annually thereafter, each trustee is required to sign a 'statement of directors' where they undertake to take all reasonable steps to meet their obligations to the Board and to the company. In particular, the following undertakings are included in the statement:

- uphold the values and objectives of the Institute of Licensing
- contribute to and share responsibility for the Board's decisions
- attend meetings, training sessions and other relevant events
- declare relevant interests; and
- be aware of and comply with obligations under the general law

The Advisory Council nominates and elects one of its members to chair the organisation, together with 2 vice chairs. The three positions are each elected for a 3-year term with one post reviewed each year on a rolling basis.

**Resources**

Work continues on the CRM (Customer Relationship Management software) and website project. The website is now fully implemented, while ongoing work is required for the CRM to meet the needs of the organisation and its customers. The objective is to ensure that the CRM provides more functionality for users, and more efficiency for the team.

**Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud or error. The Trustees meet regularly throughout the year in order to scrutinise management reports, monitor activities and progress and plan ahead.

A policy review is ongoing which will include a comprehensive risk register, the purpose of which is to underpin policies and procedures and to ensure that all risks are considered and appropriate mitigation measures taken / in place.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**FINANCIAL REVIEW**

**Overview of the financial position**

Key points to note include:

- Membership subscriptions of £172,650 (compared with 2023/24: 170,403 2022/23: £168,650, and 2021/22: £161,404).
- The donation from the Institute of Licensing Events Ltd was £376,539, a strong performance which compares well against previous years (2023/24: £268,291, 2022/23: 292,352 and 2021/22: £187,573).
- Income for the charity totaled £556,349 (compared with 2023/24: £446,096, 2022/23: 463,724 and 2021/22: £350,189).
- Expenditure for the charity totaled £477,742 (compared with 2023/24: £429,356 2022/23: 357,573 and 2021/22: £268,164 in 2021/22).

	2024/25	2023/24	2022/23	2021/22	2020/21
Total incoming resources	556,349	446,096	463,724	350,189	390,230
Total resources expended	477,742	429,356	357,573	268,164	248,879
<b>Surplus / (Deficit)</b>	<b>78,607</b>	<b>16,740</b>	<b>106,151</b>	<b>82,025</b>	<b>141,351</b>

**Financial Commitments**

The financial commitments of the charity in 2024/25 were primarily human resources as the costs associated with the development and delivery of training and publications, systems and website were covered by the Institute of Licensing Events Ltd.

Contracting a Chief Executive in January 2025 represents a significant step forward giving the organisation a clear lead with a view to progressing development and strategic direction.

**Investments**

The IoL's investment portfolio was established in July 2014 and is managed on the Institute's behalf by St James' Place.

In 2021/22, the Board of Trustees took the decision to increase investment with a further £250,000 added to the fund in August 2021 bringing the total investment fund input to £445,000.

The fund took a downturn at the end of 2019/20 as a result of the initial impact of COVID-19 but has made a steady recovery since with an overall 26.08% return on investment at the end of March 2025 with the encashment value reaching £553,176 (compared with 2023/24: 19.41% return with a fund value of 531,364).

Quarterly performance reports are provided by St James' Place allowing the Executive Board to monitor performance of the investment, and a more detailed analysis is provided to the delegated committee annually by St James' Place. The Institute's investment policy sets out monitoring arrangements.

The intention of the investment is to generate a higher rate of earnings from existing reserves, but Trustees remain cautious in the level of risk taken. The income derived from the investment will supplement existing reserves and will ultimately be used to develop the organisation with a view to achieving the longer-term goals as set out in the IoL's Strategic Plan.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**Reserves**

The charity's reserves at the end of 2024/25 were £ 1,108,709.

The IoL 's Reserves Policy is subject to regular review in line with budget setting. The policy sets out the contingency position and likely costs of winding up the company.

The reserves policy does not set out a growth reserves position but acknowledges that the growth aspirations of the organisation will require investment and that the position will be reviewed annually.

**Subsidiaries**

The Institute has a subsidiary trading company (the Institute of Licensing Events Ltd) which is VAT registered, and most national events are run by this company on behalf of the charity. Course fees are set with a view to ensuring that the event is cost effective while remaining affordable, particularly in the current financial climate.

The charity's direct income is obtained through the payment of membership subscriptions with a percentage of the funds being paid back to the relevant regions in order to fund their activities. The working balance, despite membership income increasing year on year is insufficient to cover the operational costs of the charity. The subsidiary Events Company donates its net profits to the charity annually and this additional income is crucial to allow the charity to sustain itself and to enable growth and development for the benefit of the members. The Institute of Licensing Ltd is a director of the Events Company.

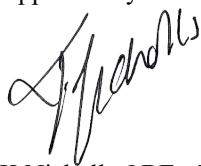
The activities of the Events Company are targeted toward ensuring that the events and training are necessary and desirable to promote the charity's objectives generate a level of profit to enable investment in the promotion of the objectives and the longer-term sustainability of the organisation.

**Going Concern**

The Board of Trustees has reviewed the financial position of the Institute of Licensing Limited and its subsidiary the Institute of Licensing Events Ltd, including the financial projections for 2024/25 and is satisfied that there are sufficient funds at the date of signature of the financial statements to manage any foreseeable downturn in the UK and global economy.

The Board considers there is a reasonable expectation that IoL has adequate resources to continue in operational existence for the foreseeable future and the Board therefore continues to adopt the 'going concern' basis in preparing the financial statements.

Approved by order of the board of trustees on 3 October 2025 and signed on its behalf by:



K Nicholls OBE - Trustee

**Independent Examiner's Report to the Trustees of  
The Institute of Licensing  
(Limited by Guarantee)**

**Independent examiner's report to the trustees of The Institute of Licensing (Limited by Guarantee) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Richard Smedley*

Richard Smedley  
The Institute of Chartered Accountants in England and Wales

Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
Richmond House  
Lawnswood Business Park  
Redvers Close  
Leeds  
West Yorkshire  
LS16 6QY

3 October 2025

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	376,539	268,291
<b>Charitable activities</b>	4		
Membership activities		174,639	173,143
Investment income	3	<u>5,171</u>	<u>4,662</u>
<b>Total</b>		<u>556,349</u>	<u>446,096</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	5		
Membership activities		<u>477,742</u>	<u>429,356</u>
Net gains on investments		<u>29,686</u>	<u>57,895</u>
<b>NET INCOME</b>		<b>108,293</b>	74,635
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>1,000,416</u>	<u>925,781</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>1,108,709</b></u>	<u>1,000,416</u>

The notes form part of these financial statements

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Balance Sheet**  
**31 March 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>FIXED ASSETS</b>			
Investments	9	1	1
<b>CURRENT ASSETS</b>			
Debtors	10	849	3,731
Investments	11	553,176	531,364
Cash at bank		<u>561,286</u>	<u>472,110</u>
		<b>1,115,311</b>	1,007,205
<b>CREDITORS</b>			
Amounts falling due within one year	12	<b>(6,603)</b>	(6,790)
		<u>1,108,708</u>	<u>1,000,415</u>
<b>NET CURRENT ASSETS</b>			
		<b>1,108,709</b>	1,000,416
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>1,108,709</u>	<u>1,000,416</u>
<b>NET ASSETS</b>			
		<u>1,108,709</u>	<u>1,000,416</u>
<b>FUNDS</b>	13		
Unrestricted funds		<u>1,108,709</u>	<u>1,000,416</u>
<b>TOTAL FUNDS</b>		<u>1,108,709</u>	<u>1,000,416</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

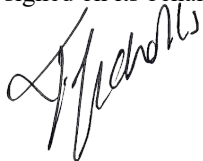
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Balance Sheet - continued**  
**31 March 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 3 October 2025 and were signed on its behalf by:



K Nicholls OBE - Trustee



P J Andrews - Trustee

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Cash Flow Statement**  
**for the Year Ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>76,131</u>	<u>14,791</u>
Net cash provided by operating activities		<u>76,131</u>	<u>14,791</u>
<b>Cash flows from investing activities</b>			
Interest received		5,171	4,662
Investment withdrawal		<u>7,874</u>	<u>-</u>
Net cash provided by investing activities		<u>13,045</u>	<u>4,662</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>89,176</u>	<u>19,453</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>472,110</u>	<u>452,657</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>561,286</u></u>	<u><u>472,110</u></u>

The notes form part of these financial statements

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Cash Flow Statement**  
**for the Year Ended 31 March 2025**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>31.3.25</b>	31.3.24
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>108,293</b>	74,635
<b>Adjustments for:</b>		
Gain on investments	(29,686)	(57,895)
Interest received	(5,171)	(4,662)
Decrease in debtors	2,882	3,908
Decrease in creditors	<u>(187)</u>	<u>(1,195)</u>
<b>Net cash provided by operations</b>	<b><u>76,131</u></b>	<b><u>14,791</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
<b>Net cash</b>			
Cash at bank	<u>472,110</u>	<u>89,176</u>	<u>561,286</u>
	<u>472,110</u>	<u>89,176</u>	<u>561,286</u>
<b>Liquid resources</b>			
Deposits included in cash	-	-	-
Current asset investments	<u>531,364</u>	<u>21,812</u>	<u>553,176</u>
	<u>531,364</u>	<u>21,812</u>	<u>553,176</u>
<b>Total</b>	<b><u>1,003,474</u></b>	<b><u>110,988</u></b>	<b><u>1,114,462</u></b>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There have been no restricted funds to date.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Government grants**

Government grants are accounted for under the performance model.

**2. DONATIONS AND LEGACIES**

	<b>31.3.25</b>	31.3.24
	<b>£</b>	£
Donations	<b><u>376,539</u></b>	<b><u>268,291</u></b>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**3. INVESTMENT INCOME**

	<b>31.3.25</b>	31.3.24
	£	£
Deposit account interest	<u><b>5,171</b></u>	<u><b>4,662</b></u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>31.3.25</b>	31.3.24
	£	£
Activity		
Membership activities		
Regional events	<b>1,989</b>	2,740
Membership activities		
Members' subscriptions	<u><b>172,650</b></u>	<u><b>170,403</b></u>
	<u><b>174,639</b></u>	<u><b>173,143</b></u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct	Support	
	Costs	costs (see	
	£	note 6)	Totals
		£	£
Membership activities	<u><b>467,782</b></u>	<u><b>9,960</b></u>	<u><b>477,742</b></u>

**6. SUPPORT COSTS**

		Governance
		costs
		£
Membership activities		<u><b>9,960</b></u>

Support costs, included in the above, are as follows:

	<b>31.3.25</b>	31.3.24
	Membership	Total
	activities	activities
	£	£
Trustees' remuneration etc	<b>3,489</b>	<b>2,899</b>
Accountancy	<b>3,594</b>	<b>3,594</b>
Legal fees	<b>1,210</b>	-
Payroll	<u><b>1,667</b></u>	<u><b>1,657</b></u>
	<u><b>9,960</b></u>	<u><b>8,150</b></u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

	<b>31.3.25</b>	31.3.24
	£	£
Trustees' expenses	<u>3,489</u>	<u>2,899</u>

**8. STAFF COSTS**

	<b>31.3.25</b>	31.3.24
	£	£
Wages and salaries	<b>326,058</b>	315,506
Other pension costs	<u>7,952</u>	<u>7,964</u>
	<u><b>334,010</b></u>	<u>323,470</u>

The average monthly number of employees during the year was as follows:

	<b>31.3.25</b>	31.3.24
Staff	<u>10</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

**9. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2024 and 31 March 2025	<u>1</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>1</u>
At 31 March 2024	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Institute of Licensing Events Ltd**

Registered office: Ridgeway, Upper Milton, Wells, Somerset, BA5 3AH

Nature of business: Training company

	%		
Class of share:	holding		
£1 Ordinary Shares	<b>100</b>		
		<b>31.3.25</b>	31.3.24
		£	£
Aggregate capital and reserves		<b>303,629</b>	375,165
Profit for the year		<u><b>305,003</b></u>	<u>376,539</u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.25</b>	31.3.24
	£	£
Trade debtors	<b>701</b>	3,513
Prepayments	<b>148</b>	218
	<b><u>849</u></b>	<u>3,731</u>

**11. CURRENT ASSET INVESTMENTS**

	<b>31.3.25</b>	31.3.24
	£	£
Listed investments	<b><u>553,176</u></b>	<u>531,364</u>

Cost of listed investments at 31 March 2025 - £437,126.

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.25</b>	31.3.24
	£	£
Trade creditors	<b>1,748</b>	655
Other creditors	<b>763</b>	537
Accrued expenses	<b><u>4,092</u></b>	<u>5,598</u>
	<b><u>6,603</u></b>	<u>6,790</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	<b>1,000,416</b>	<b>108,293</b>	<b>1,108,709</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>1,000,416</u></b>	<b><u>108,293</u></b>	<b><u>1,108,709</u></b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	<b>556,349</b>	<b>(477,742)</b>	<b>29,686</b>	<b>108,293</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>556,349</u></b>	<b><u>(477,742)</u></b>	<b><u>29,686</u></b>	<b><u>108,293</u></b>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	925,781	74,635	1,000,416
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>925,781</u>	<u>74,635</u>	<u>1,000,416</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	446,096	(429,356)	57,895	74,635
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>446,096</u>	<u>(429,356)</u>	<u>57,895</u>	<u>74,635</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	925,781	182,928	1,108,709
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>925,781</u>	<u>182,928</u>	<u>1,108,709</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,002,445	(907,098)	87,581	182,928
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,002,445</u>	<u>(907,098)</u>	<u>87,581</u>	<u>182,928</u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**15. MEMBERS' LIABILITY**

The company is limited by guarantee and in the event of the winding up of the company, the liability of each member is limited to a contribution of £1.

**16. REGIONAL ACCOUNTS**

	At 1.4.24 £	Incoming resources £	Resources expended £	Transfer (to)/from central funds £	At 31.3.25 £
East Midlands	8,067	292	(12,850)	4,491	-
Eastern	7,986	-	(6,129)	(1,857)	-
Home Counties	7,583	250	(4,873)	(2,960)	-
London	11,738	-	(7,325)	(4,413)	-
North East	8,061	250	(5,311)	(3,000)	-
North West	10,030	-	(9,873)	(157)	-
Northern Ireland	3,883	-	-	-	3,883
South East	8,018	-	(193)	(7,825)	-
South West	7,816	250	(7,540)	(526)	-
Wales	9,078	-	(7,288)	(1,790)	-
West Midlands	8,897	125	(6,261)	(2,761)	-
Scotland	3,396	822	(1,132)	(3,086)	-
	<u>94,553</u>	<u>1,989</u>	<u>(68,775)</u>	<u>(23,884)</u>	<u>3,883</u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	376,539	268,291
<b>Investment income</b>		
Deposit account interest	5,171	4,662
<b>Charitable activities</b>		
Regional events	1,989	2,740
Members' subscriptions	<u>172,650</u>	<u>170,403</u>
	<u>174,639</u>	<u>173,143</u>
<b>Total incoming resources</b>	<b>556,349</b>	<b>446,096</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Salaries & national insurance	326,058	315,506
Pensions	7,952	7,964
Insurance	662	1,174
Telephone	5,486	5,530
Postage and stationery	14	28
Sundries	2,089	1,513
Meeting expenses	3,103	3,627
Subscriptions	8,340	4,680
Consultancy	35,085	11,441
Staff training	1,608	-
Regional events	68,775	65,944
Publication contract	8,590	3,245
Bad debts	<u>20</u>	<u>554</u>
	<b>467,782</b>	<b>421,206</b>
<b>Support costs</b>		
<b>Governance costs</b>		
Trustees' expenses	3,489	2,899
Accountancy	3,594	3,594
Legal fees	1,210	-
Payroll	<u>1,667</u>	<u>1,657</u>
	<u>9,960</u>	<u>8,150</u>
Total resources expended	<u>477,742</u>	<u>429,356</u>
<b>Net income</b>	<u><b>78,607</b></u>	<u><b>16,740</b></u>

This page does not form part of the statutory financial statements



**THE INSTITUTE OF LICENSING**

England & Wales - Charity number 1117942

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# Accounts

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# Institute of Licensing

The Institute of Licensing is a charitable company limited by guarantee,  
constituted as a not for profit organisation.

Company Reg. No. 4884548

Charity Reg. No. 1117942

## Annual Trustee Report 2023/24

[www.instituteoflicensing.org](http://www.instituteoflicensing.org)

*Promoting Excellence in Licensing*

REGISTERED COMPANY NUMBER: 04884548 (England and Wales)  
REGISTERED CHARITY NUMBER: 1117942

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2024**  
**for**  
**The Institute of Licensing**  
**(Limited by Guarantee)**

Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
Richmond House  
Lawnswood Business Park  
Redvers Close  
Leeds  
West Yorkshire  
LS16 6QY

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2024**

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<b>Statement of Financial Activities</b>	11
<b>Balance Sheet</b>	12 to 13
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**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04884548 (England and Wales)

**Registered Charity number**

1117942

**Registered office**

Ridgeway  
Upper Milton  
Wells  
Somerset  
BA5 3AH

**Trustees**

S P Fitzgerald  
P J Andrews  
D I Lucas  
J S Collins  
S Clover  
G S Grant  
J Cunningham  
T Shield  
T Brzozowski (appointed 13.9.2023)  
M Phillips  
D Davies (resigned 1.4.2024)  
J Garforth (resigned 6.7.2023)  
S J McGowan  
G Hughes  
L J Cannon  
F Wenzel (resigned 17.4.2023)  
S A Broome  
L Driscoll  
M V Bignell (appointed 17.4.2023)  
K Nicholls OBE (appointed 1.4.2024)

**Company Secretary**

S Nelson

**Independent Examiner**

Richard Smedley  
Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
Richmond House  
Lawnswood Business Park  
Redvers Close  
Leeds  
West Yorkshire  
LS16 6QY

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**OBJECTIVES AND ACTIVITIES**

The Institute of Licensing (IoL) is the professional body for licensing practitioners across the UK, with memberships derived from local authorities, police, industry and private practice. The IoL's areas of interest concern public regulatory licensing and associated matters.

The charitable objectives of the IoL are for the benefit of the public and are concerned with education in licensing and regulatory fields, and the application / development of licensing laws to promote the prevention of crime, disorder and nuisance together with the promotion of health and safety, protection of vulnerable people / children and promotion of wider objectives.

In shaping our objectives and planning activities, the Trustees have had regard to the Charity Commission's guidance on public benefits and fee charging. IoL regional meetings are normally provided free of charge to IoL members, and all other event and course fees are set with a view to making training accessible to members and competitive for non-members. In comparison with many commercially run training events, the IoL training fees are significantly more affordable due to the training fees set.

The IoL is committed to licensing as a profession, and the various licensing regimes and related infrastructure. Partnership working and professional communications are key in all areas, particularly in relation to the effective and proactive management of the evening, night and daytime economies. The IoL seeks to positively influence conversations and promote partnerships directly and indirectly related to licensing.

**ACHIEVEMENTS AND PERFORMANCE**

**Training and events**

**2023/24 activity overview**

Training activity overall during 2023/24 continues to show a strong performance compared with previous years.

The IoL regions are now meeting at regular intervals, with most aiming for 3 meetings annually, with a mix of online and face to face formats. The East Midlands and West Midlands regions have opted to return fully to face to face meetings.

The comparative training figures for the last 5 years are shown in the table and chart below:

Type	2023/24	2022/23	2021/22	2020/21	2019/20
National	68	62	57	56	57
BTEC Cohorts	3	3	10		
Cancelled events	4	24	11	44	11
Free Webinars	1	0	14	8	
Bespoke	13	16	8	11	16
Regional	32	30	31	23	29
<b>Total Event Activity</b>	<b>121</b>	<b>111</b>	<b>120</b>	<b>98</b>	<b>102</b>

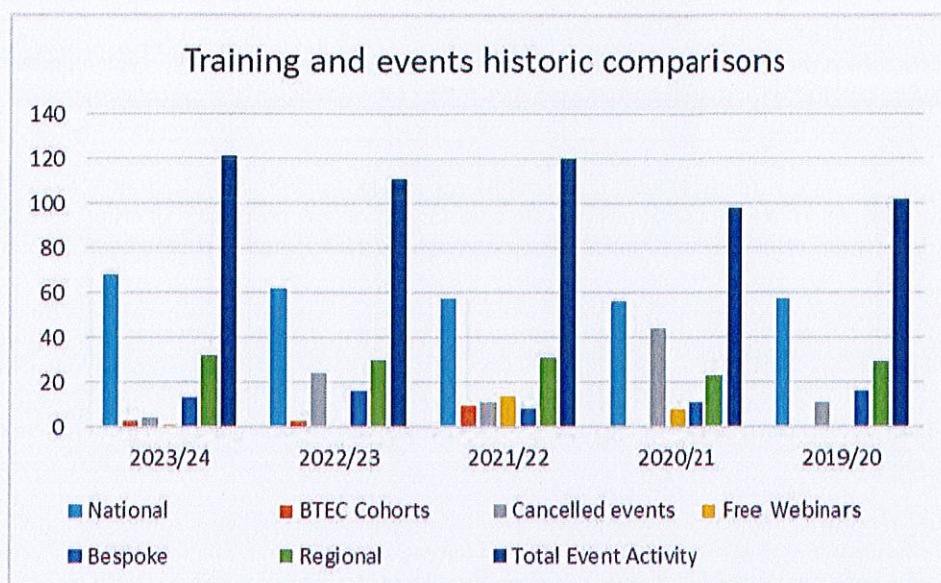


Figure 1: Events Historic Comparison (financial years 1<sup>st</sup> April - 31<sup>st</sup> March)

The majority of courses continue to be held online post pandemic in recognition that customer expectations have changed with many preferring online training, due to the savings in time and cost with no need to consider travel or accommodation.

The IoL hosted a number of significant training conferences in 2023/24, including the Large Events Conference which took place at the AO Arena in Manchester on 23rd May 2023. This was a particularly impactful training event, with speakers including Martin Hett's mother Figen Murray and Counsel to the Manchester Arena Inquiry, Paul Greaney KC.

In June 2023, the Summer Training Conference took place in Cardiff, hosted by the Welsh Region and with key speakers drawn from local practitioners and local best practice schemes.

The long awaiting Gambling Conference took place at the Hippodrome Casino in London in September 2023, following the publication of the Gambling White Paper, and in November we returned to Stratford upon Avon for the IoL's signature National Training Conference.

In March 2024 a collaborative webinar featured the BBFC, providing an opportunity for attendees to hear from BBFC colleagues about the review of film classifications and gaining insights into the factors which are considered when determining appropriate age ratings, and how this is influenced by public opinion over the years.

Finally, the IoL hosted its Taxi Licensing Conference in Leicester in March 2024, hearing from a fantastic range of speakers on all matters related to taxi licensing, including a review of the Best Practice Guidance issued by the DfT in November 2023.

### Resources

In September 2022, the IoL Board agreed to start work to formulate a 5-year Strategic Plan in order to establish the vision, aims and objectives of the organisation and to set out its aspirations, and ensure sufficient resources to deliver targets. Subsequently in July 2023, the IoL Board commissioned a 'Growth Review' to ensure a root and branch review of the IoL structures, processes and resources. The review will ensure that the IoL is efficient, effective and resourced to enable continued growth and development of the organisation and achievement of its objectives.

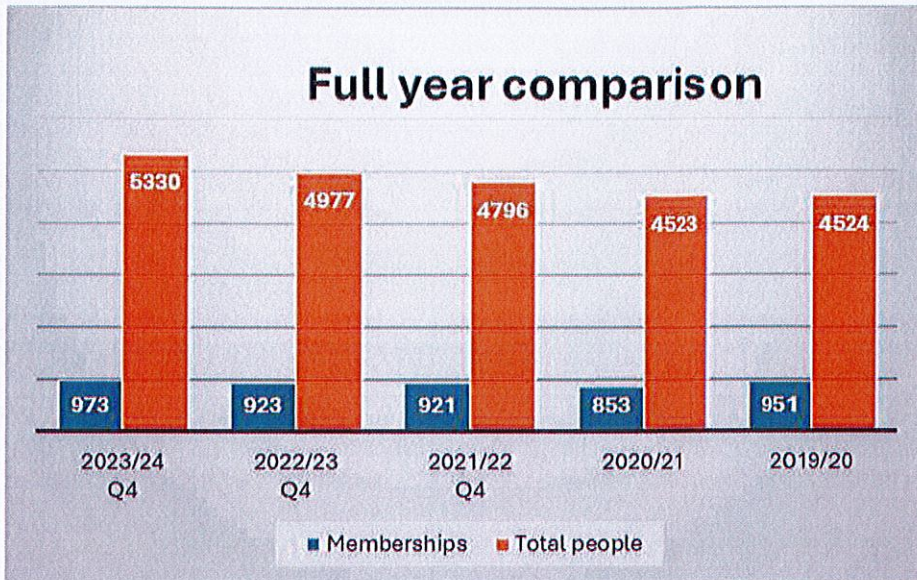
Work continues on the CRM and website project. The project will see the replacement of the existing CRM, integrated with a new website and the existing online learning system (Moodle). There have been delays in the implementation of the project due to the need to ensure that the data transfer is accurate, and that historical membership and training records are preserved for IoL members and customers. The new system is expected to provide more functionality for users, and more efficiency for the team.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**Membership**

The table below illustrates the membership performance over the last 5 years.



The implementation of the new CRM meant that 2023/24 membership renewals were processed offline with no ability for members to renew via the website. The IoL team worked hard with communications and subsequently invoices, and the work paid off with increases in the membership levels compare with previous years, along with the total number of people included within the membership (personal members and those listed under organisation memberships).

**Engagement**

Continued engagement with stakeholders through key stakeholder groups serves the IoL well in enabling and promoting dialogue in all areas, including the National Licensing Forum (NLF), the Local Alcohol Partnerships Group (LAPG) and the National Taxi and Private Hire Licensing Working Group (NTPHLWG).

The groups continue to meet regularly, mainly through virtual meeting arrangements, and in doing so bring together stakeholders from industry, national and local government, police and other relevant bodies to discuss current and emerging issues together with practical solutions where possible. Overall, these groups play a vital role in communication, fostering mutual understanding and supporting partnership approaches.

**Government engagement**

In addition to the engagement through the stakeholder groups referred to above, the IoL engages with all relevant government departments and other stakeholders on arising issues and current discussions on key licensing and related issues.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**Future plans**

**Training, Professional Standards and Qualifications**

In addition to the training courses already offered by the IoL, there is potential for much more course and qualification development. This will be a key topic to be addressed through the Growth Review and subsequent Strategic Plan due to the need to plan, prioritise and resource course and qualification development.

- Under discussion / planning:
  - Bitesize licensing courses (introductory).
  - Development of a Scottish PLPQ equivalent subject to demand and resources.
  - Potential qualification development to meet requirements of incoming licensing legislation relating to primate licensing and other developments.
  - Practical training in relation to licensing inspections and compliance work.
  - Specialist Licensing Apprenticeship
  - Level 3 and above qualifications in all areas of licensing.
  - Higher level licensing qualification (all areas) accredited by Awarding Body (level 4 and higher)

The development of police licensing training to address the recommendations of the House of Lords Select Committee following its review of the Licensing Act 2003, saw a change of direction, with a Level 4 course developed through the Police Crime Prevention Initiative. This is a police owned organisation. The course launched in July 2023.

The IoL has refocused its own work in this area with further development planned for 2024/25.

There is no mandate or minimum standard currently for Councillor Training, despite the scrutiny by the House of Lord Liaison Committee with the following noted in the report (paragraphs 59-61):

*Training is essential to support those working in licensing and create consistent and accurate decision making. We welcome the work of the Institute of Licensing, Local Government Association and Government to develop councillor training since the publication of the April 2017 report. However, this momentum needs to resume as there is no clear sense that training has resulted in improvements in the licensing system.*

*The Committee reiterates the original inquiry's recommendations for the Home Office to work with stakeholders to establish a minimum training standard for councillors, including a refresher training standard. This agreed minimum standard should be set out in the section 182 Guidance and councillors who are members of a licensing committee should be prohibited from taking part in licensing committee or sub-committee proceedings until this minimum standard has been met.*

*Once the mandatory minimum training standard has been established it should be regularly reviewed to ensure that it remains effective and responds to changes and issues that occur in alcohol licensing*

Alongside the full day Councillor Training course which continues to be well attended, the IoL and LGA jointly published recommended training standards in December 2023 .

The IoL has long been fully committed to the development of a suite of nationally recognised licensing qualifications, accredited by the IoL as the professional body for licensing.

The Level 3 Animal Inspectors Certificate provides a blueprint for future qualification development where qualifications are accredited by an Awarding Body (such as Pearsons), but where the qualification remains within IoL ownership and control.

**Chartered Status**

The IoL has undertaken preparatory work with a view to applying for Chartered Status. The Trustees see this as an important development for the IoL which will assist in raising the profile of licensing professionals. The attainment of Chartered Status will be a key topic for review under the Growth Review and the subsequent Strategic Plan.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**The Regions**

The IoL was originally established in 1996, known at that time as the Local Government Licensing Forum, subsequently becoming the Institute of Licensing in 2003 in recognition of the desire to be a broad-church organisation for all licensing practitioners.

Since inception, the organisation has cultivated its regional network, initially across England and Wales, and then expanding into Northern Ireland and then Scotland.



IoL members are allocated a region based on where they live or work, and each region is served by a committee of officers elected locally within the region. In all cases, the regional committee will include the positions of regional chair and director which can be held by the same or separate individuals.

The regions are a major benefit to the IoL and its members, providing regular meeting and networking opportunities including updates on current issues and other licensing topics. Regional meetings are regular, accessible, and mostly provided at no or very low cost (cost recovery).

Throughout 2023/24, the regions have continued to provide regular meetings. Many continue to make use of online video conferencing (necessary during 2020 due to pandemic restrictions) as online meetings are accessible to all without need for travel etc. That said, most regions have reverted to face-to-face meetings for at least some of their meetings with at least 2 regions opting exclusively to venue-based meetings.

**Regional Volunteers**

In all, across the 12 regions the IoL is supported by over 75 volunteer regional officers working to support the regions in addition to their normal work role. Their commitment and dedication enable the regional meetings which are so valuable to IoL members across the country, providing a critical membership benefit and maintaining the sustainability of the organisation.

A 'Regional Officer Training Day' held annually in June provides an opportunity to ensure that regional officers understand the structure, aims and objectives of the charity and the role of the regions. It is an excellent opportunity to discuss experiences and regional activities and to share ideas and information about how each of the regions operates. In June 2023, the ROTD took place in Cardiff the day before the Summer Training Conference. An excellent and very interactive day with some key feedback as a result.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Board of Trustees is the governing body for IoL, responsible for the overall governance, direction and development of the organisation. The Trustees are responsible for monitoring performance and for preparing this annual report and the financial statements in accordance with applicable law and regulations.

Twelve of the Trustees are locally selected regional Directors. These Trustees are known to members as a result of their work and practice within licensing, and are elected to represent the regional members nationally, in addition to assuming the responsibility as Trustees and Directors of the IoL, charged with ensuring the good governance of the organisation.

In addition to the democratically elected regional directors, additional Trustees (up to 9) can be co-opted to the Board.

On appointment and annually thereafter, each trustee is required to sign a 'statement of directors' where they undertake to take all reasonable steps to meet their obligations to the Board and to the company. In particular, the following undertakings are included in the statement:

- uphold the values and objectives of the Institute of Licensing
- contribute to and share responsibility for the Board's decisions
- attend meetings, training sessions and other relevant events
- declare relevant interests; and
- be aware of and comply with obligations under the general law

The Board nominates and elects one of its members to chair the organisation, together with 2 vice chairs. The three positions are each elected for a 3-year term with one post reviewed each year on a rolling basis.

In November 2023, Daniel Davies announced his intention to resign after 9 years as IoL National Chair. Following the Board meeting on 29th February 2024, Kate Nicholls OBE accepted the Board's invitation to take up the position of National Chair effective from 1st April 2024.

**Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud or error. The Trustees meet regularly throughout the year in order to scrutinise management reports, monitor activities and progress and plan ahead.

A policy review is ongoing which will include a comprehensive risk register, the purpose of which is to underpin policies and procedures and to ensure that all risks are considered and appropriate mitigation measures taken / in place.

**FINANCIAL REVIEW**

**Overview of the financial position**

Key points to note include:

- Membership subscriptions of £ 170,403 (compared with 2022/23: £168,650, and 2021/22: £161,404).
- The donation from the Institute of Licensing Events Ltd was £268,291, a strong performance which compares well against previous years (2022/23: 292,352 and 2021/22: £187,573).
- Income for the charity totaled £446,096 (compared with 2022/23: 463,724 and 2021/22: £350,189).
- Expenditure for the charity totaled £429,356 (compared with 2022/23: 357,573 and 2021/22: £268,164 in 2021/22).

	2023/24	2022/23	2021/22	2020/21	2019/20
Total incoming resources	446,096	463,724	350,189	390,230	371,487
Total outgoing resources	429,356	357,573	268,164	248,879	309,787

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**Financial Commitments**

The financial commitments of the charity in 2023/24 were primarily human resources as the costs associated with the development and delivery of training and publications, systems and website were covered by the Institute of Licensing Events Ltd. Recruitment of an additional staff member in November 2023 was a huge step forward with the position intended to increase support to the regions and membership recruitment / retention. Sadly, the position was vacated on 1st April due to personal circumstances.

**Investments**

The IoL's investment portfolio was established in July 2014 and is managed on the Institute's behalf by St James's Place.

In 2021/22, the Board of Trustees took the decision to increase investment with a further £250,000 added to the fund in August 2021 bringing the total investment fund input to £445,000.00

The fund took a downturn at the end of 2019/20 as a result of the initial impact of COVID-19 but has shown a steady recovery since the fund showing a 19.41% return on investment at the end of March 2024 with the encashment value reaching £531,364.00.

Quarterly performance reports are provided by St James' Place allowing the delegated committee and Board to monitor performance of the investment, and a more detailed analysis is provided to the delegated committee annually by St James' Place. The Institute's investment policy sets out monitoring arrangements.

The intention of the investment is to generate a higher rate of earnings from existing reserves, but Trustees remain cautious in the level of risk taken. The income derived from the investment will supplement existing reserves and will ultimately be used to develop the organisation with a view to achieving the longer-term goals as set out in the IoL's Strategic Plan.

**Reserves**

The charity's reserves at the end of 2023/24 were £ 1,000,416

The IoL 's Reserves Policy is subject to regular review in line with budget setting. The policy sets out the contingency position and likely costs of winding up the company.

The reserves policy does not set out a growth reserves position but acknowledges that the growth aspirations of the organisation will require investment and that the position will be reviewed annually.

**Subsidiaries**

The Institute has a subsidiary trading company (the Institute of Licensing Events Ltd) which is VAT registered, and most national events are run by this company on behalf of the charity. Course fees are set with a view to ensuring that the event is cost effective while remaining affordable, particularly in the current financial climate.

The charity's direct income is obtained through the payment of membership subscriptions with up to 50% of the funds being paid back to the relevant regions in order to fund their activities. The working balance, despite membership income increasing year on year is insufficient to cover the operational costs of the charity. The subsidiary Events Company donates its net profits to the charity annually and this additional income is crucial to allow the charity to sustain itself and to enable growth and development for the benefit of the members. The Institute of Licensing Ltd is a director of the Events Company.

The activities of the Events Company are targeted toward ensuring that the events and training are necessary and desirable to promote the charity's objectives generate a level of profit to enable investment in the promotion of the objectives and the longer-term sustainability of the organisation.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**Going Concern**

The Board of Trustees has reviewed the financial position of the Institute of Licensing Limited and its subsidiary the Institute of Licensing Events Ltd, including the financial projections for 2024/25 and is satisfied that there are sufficient funds at the date of signature of the financial statements to manage any foreseeable downturn in the UK and global economy.

The Board considers there is a reasonable expectation that IoL has adequate resources to continue in operational existence for the foreseeable future and the Board therefore continues to adopt the 'going concern' basis in preparing the financial statements.

Approved by order of the board of trustees on 7 November 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'K Nicholls', written in a cursive style.

K Nicholls OBE - Trustee

**Independent Examiner's Report to the Trustees of  
The Institute of Licensing  
(Limited by Guarantee)**

**Independent examiner's report to the trustees of The Institute of Licensing (Limited by Guarantee) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

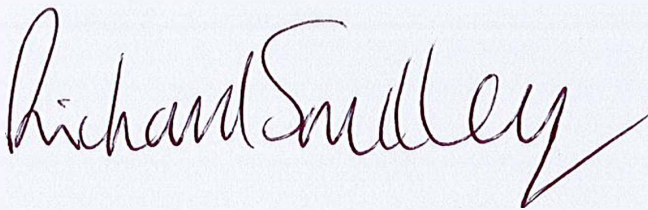
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Richard Smedley  
The Institute of Chartered Accountants in England and Wales

Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
Richmond House  
Lawnswood Business Park  
Redvers Close  
Leeds  
West Yorkshire  
LS16 6QY

7 November 2024

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		438,694	461,002
<b>Charitable activities</b>			
Membership activities		2,740	1,076
Investment income	2	<u>4,662</u>	<u>1,646</u>
<b>Total</b>		<u>446,096</u>	<u>463,724</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Membership activities		<u>429,356</u>	<u>357,573</u>
Net gains/(losses) on investments		<u>57,895</u>	<u>(26,359)</u>
<b>NET INCOME</b>		74,635	79,792
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>925,781</u>	<u>845,989</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,000,416</u>	<u>925,781</u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Balance Sheet**  
**31 March 2024**

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
<b>FIXED ASSETS</b>			
Investments	5	1	1
<b>CURRENT ASSETS</b>			
Debtors	6	3,731	7,639
Investments	7	531,364	473,469
Cash at bank		<u>472,110</u>	<u>452,657</u>
		1,007,205	933,765
<b>CREDITORS</b>			
Amounts falling due within one year	8	(6,790)	(7,985)
<b>NET CURRENT ASSETS</b>		<u>1,000,415</u>	<u>925,780</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,000,416</u>	<u>925,781</u>
<b>NET ASSETS</b>		<u>1,000,416</u>	<u>925,781</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>1,000,416</u>	<u>925,781</u>
<b>TOTAL FUNDS</b>		<u>1,000,416</u>	<u>925,781</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The Institute of Licensing  
(Limited by Guarantee)

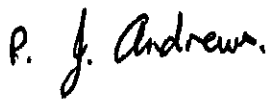
Balance Sheet - continued  
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 7 November 2024 and were signed on its behalf by:



K Nicholls OBE - Trustee



P J Andrews - Trustee

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There have been no restricted funds to date.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Government grants**

Government grants are accounted for under the performance model.

**2. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>4,662</u>	<u>1,646</u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

<b>Trustees' expenses</b>	<b>31.3.24</b>	<b>31.3.23</b>
	<b>£</b>	<b>£</b>
Trustees' expenses	<u><b>2,899</b></u>	<u><b>1,344</b></u>

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

<b>Staff</b>	<b>31.3.24</b>	<b>31.3.23</b>
	<b>10</b>	<b>9</b>
	<u><b>10</b></u>	<u><b>9</b></u>

No employees received emoluments in excess of £60,000.

**5. FIXED ASSET INVESTMENTS**

		Shares in group undertakings £
<b>MARKET VALUE</b>		
At 1 April 2023 and 31 March 2024		<u><b>1</b></u>
<b>NET BOOK VALUE</b>		
At 31 March 2024		<u><b>1</b></u>
At 31 March 2023		<u><b>1</b></u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Institute of Licensing Events Ltd**

Registered office: Ridgeway, Upper Milton, Wells, Somerset, BA5 3AH

Nature of business: Training company

	%		
Class of share:	holding		
£1 Ordinary Shares	<b>100</b>		
		<b>31.3.24</b>	<b>31.3.23</b>
		<b>£</b>	<b>£</b>
Aggregate capital and reserves		<b>375,165</b>	<b>265,917</b>
Profit for the year		<u><b>376,539</b></u>	<u><b>267,291</b></u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

<b>6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Trade debtors	3,513	7,119
Prepayments	<u>218</u>	<u>520</u>
	<b><u>3,731</u></b>	<b><u>7,639</u></b>

<b>7. CURRENT ASSET INVESTMENTS</b>	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Listed investments	<u>531,364</u>	<u>473,469</u>

<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Trade creditors	655	1,820
Other creditors	537	465
Accrued expenses	<u>5,598</u>	<u>5,700</u>
	<b><u>6,790</u></b>	<b><u>7,985</u></b>

<b>9. MOVEMENT IN FUNDS</b>		Net movement in funds	At 31.3.24
	At 1.4.23	£	£
	£		
<b>Unrestricted funds</b>			
General fund	925,781	74,635	1,000,416
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b><u>925,781</u></b>	<b><u>74,635</u></b>	<b><u>1,000,416</u></b>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	446,096	(429,356)	57,895	74,635
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b><u>446,096</u></b>	<b><u>(429,356)</u></b>	<b><u>57,895</u></b>	<b><u>74,635</u></b>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 14.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	845,989	79,792	925,781
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>845,989</u>	<u>79,792</u>	<u>925,781</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	463,724	(357,573)	(26,359)	79,792
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>463,724</u>	<u>(357,573)</u>	<u>(26,359)</u>	<u>79,792</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 14.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	845,989	154,427	1,000,416
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>845,989</u>	<u>154,427</u>	<u>1,000,416</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	909,820	(786,929)	31,536	154,427
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>909,820</u>	<u>(786,929)</u>	<u>31,536</u>	<u>154,427</u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**11. MEMBERS' LIABILITY**

The company is limited by guarantee and in the event of the winding up of the company, the liability of each member is limited to a contribution of £1.

**12. REGIONAL ACCOUNTS**

	<b>At 1.4.23 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfer from central funds £</b>	<b>At 31.3.24 £</b>
East Midlands	10,089	414	(8,336)	5,900	8,067
Eastern	10,082	-	(4,996)	2,900	7,986
Home Counties	9,850	82	(3,749)	1,400	7,583
London	9,936	82	(7,580)	9,300	11,738
North East	9,705	350	(5,694)	3,700	8,061
North West	8,158	-	(7,028)	8,900	10,030
Northern Ireland	3,696	-	(280)	467	3,883
South East	9,732	370	(9,184)	7,100	8,018
South West	9,948	1,360	(5,392)	1,900	7,816
Wales	9,667	-	(5,389)	4,800	9,078
West Midlands	9,553	82	(7,238)	6,500	8,897
Scotland	3,485	-	(1,078)	989	3,396
	<u>103,901</u>	<u>2,740</u>	<u>(65,944)</u>	<u>53,856</u>	<u>94,553</u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	268,291	292,352
Subscriptions	<u>170,403</u>	<u>168,650</u>
	438,694	461,002
<b>Investment income</b>		
Deposit account interest	4,662	1,646
<b>Charitable activities</b>		
Regional events	<u>2,740</u>	<u>1,076</u>
<b>Total incoming resources</b>	<b>446,096</b>	<b>463,724</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Salaries & national insurance	315,506	285,445
Pensions	7,964	7,057
Insurance	1,174	2,080
Telephone	5,530	4,605
Postage and stationery	28	119
Sundries	1,513	2,029
Meeting expenses	3,627	1,867
Subscriptions	4,680	4,003
Consultancy	11,441	-
Regional events	65,944	40,329
Publication contract	3,245	3,540
Bad debts	<u>554</u>	<u>-</u>
	421,206	351,074
<b>Support costs</b>		
<b>Governance costs</b>		
Trustees' expenses	2,899	1,344
Accountancy	3,594	3,594
Payroll	<u>1,657</u>	<u>1,561</u>
	<u>8,150</u>	<u>6,499</u>
Total resources expended	<u>429,356</u>	<u>357,573</u>
<b>Net income</b>	<b><u>16,740</u></b>	<b><u>106,151</u></b>



**THE INSTITUTE OF LICENSING**

England & Wales - Charity number 1117942

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# Accounts

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The Institute of Licensing is a charitable company limited by guarantee,  
constituted as a not for profit organisation.

Company Reg. No. 4884548

Charity Reg. No. 1117942

A large, faint, semi-transparent watermark of the Institute of Licensing logo is centered on the page, behind the main text.

## Annual Accounts & Trustee Report 2022/23

[www.instituteoflicensing.org](http://www.instituteoflicensing.org)

*Promoting Excellence in Licensing*

**REGISTERED COMPANY NUMBER: 04884548 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1117942**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2023**  
**for**  
**The Institute of Licensing**  
**(Limited by Guarantee)**

Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
Richmond House  
Lawnswood Business Park  
Redvers Close  
Leeds  
West Yorkshire  
LS16 6QY

**The Institute of Licensing**  
**(Limited by Guarantee)**

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**for the Year Ended 31 March 2023**

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**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04884548 (England and Wales)

**Registered Charity number**

1117942

**Registered office**

Ridgeway  
Upper Milton  
Wells  
Somerset  
BA5 3AH

**Trustees**

M A Bebbington (resigned 20.2.2023)

S P Fitzgerald

P J Andrews

D I Lucas

J S Collins

S Clover

G S Grant

J Cunningham

T Shield

M Phillips

D Davies

J Garforth (resigned 6.7.2023)

S J McGowan

G Hughes

L J Cannon

F Wenzel (resigned 17.4.2023)

S A Broom

L Driscoll

M V Bignell (appointed 17.4.2023)

**Company Secretary**

S Nelson

**Independent Examiner**

Richard Smedley

Richard Smedley Limited

Chartered Accountants & Registered Auditors

Richmond House

Lawnswood Business Park

Redvers Close

Leeds

West Yorkshire

LS16 6QY

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**OBJECTIVES AND ACTIVITIES**

The Institute of Licensing (IoL) is the professional body for licensing practitioners across the United Kingdom. It is a broad-church organisation embracing membership from licensing practitioners in all disciplines with interests in public regulatory licensing and associated areas.

The objectives of the Charity are for the benefit of the public and are principally concerned with education in the field of licensing and regulatory activity, and the application / development of licensing laws to promote the prevention of crime, disorder and nuisance together with the promotion of health and safety, protection of vulnerable people / children and promotion of wider objectives.

In shaping our objectives and planning activities, the Trustees have had regard to the Charity Commission’s guidance on public benefit and fee charging. The majority of regional meetings are provided free of charge to IoL members, and fees charged in relation to national training events are set with a view to making courses accessible to members. In comparison with many commercially run training events, the IoL training fees are significantly more affordable due to the training fees set.

The IoL is committed to licensing as a profession, and the various licensing regimes and related infrastructure. Effective partnerships across all stakeholders and honest communications are key in all areas, particularly in relation to the effective and proactive management of the night-time and daytime economies. The IoL seeks to position itself to positively influence conversations and partnerships directly and indirectly related to licensing.

**ACHIEVEMENTS AND PERFORMANCE**

**Training and events**

**2022/23 activity overview**

Training activity overall during 2022/23 continues to show a strong performance compared with previous years.

The IoL regions are now meeting at regular intervals, with most aiming for 3 meetings annually, with a mix of online and face to face formats. The East Midlands and West Midlands regions have opted to return fully to face to face meetings.

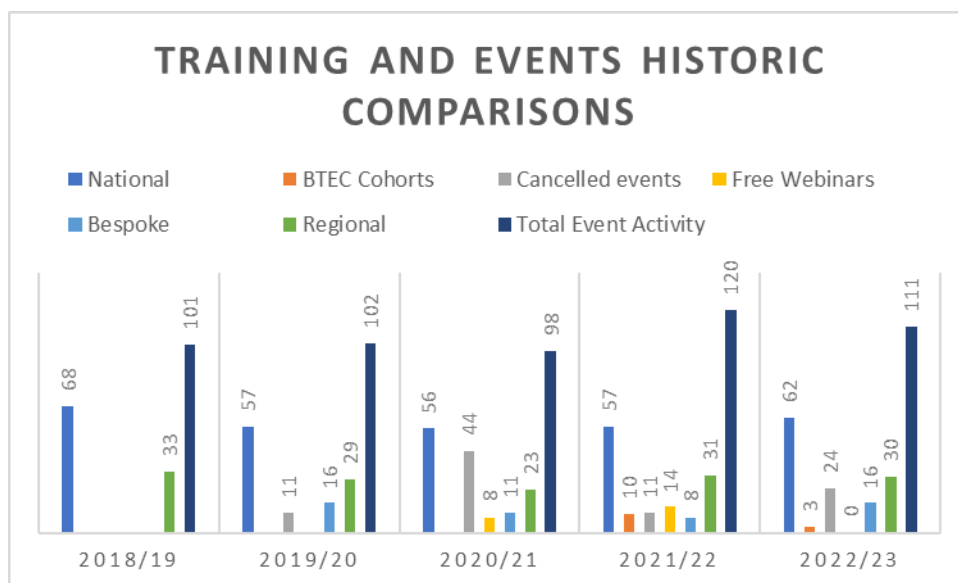


Figure 1: Events Historic Comparison (financial years 1st April - 31st March)

Bespoke courses have been shown separately for the last 4 years where previously they were included with national events.

In total, 24 events were cancelled, most of which were re-arranged. 8 cancellations were a result of the national mourning period in September following the death of Her Majesty Queen Elizabeth II.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

The majority of courses continue to be held online post pandemic in recognition that customer expectations have changed with many employers preferring online training, due to the savings in time and cost with no need to consider travel or accommodation.

In June 2022, the Summer Training Conference made a welcome return to a face-to-face format in Nottingham. It is intended that this event will now move from region to region each year, hosted by the regions and with key speakers drawn from local practitioners and local best practice schemes.

2022 also marked the return of courses not practical for online delivery including 'Zoo Licensing', 'Public Safety at Events' and 'Working in Safety Advisory Groups'. A new 'Licensing Act Enforcement' course was developed for IoL and delivered in Manchester in May 2022.

**Training Development**

The IoL launched its BTEC Level 3 Certificate for Animal Inspectors (SRF) in April 2021, with 13 cohorts active in 2022/23. DEFRA's current proposals will require local authority animal licensing inspectors to be fully qualified after 1st October 2023.

**Resources**

The IoL initially established office facilities at Egerton House in Birkenhead in 2017, but this was reviewed in 2021 following an extended period of home working as a result of the COVID-19 pandemic. The Trustees agreed that home working is a model which works well for the IoL team, and the office facilities were released in July 2022, with a shared VOIP phone system established to ensure the continuation of a central phone system for customers.

In 2022 following an initial scoping project, the Board of Trustees approved plans to replace the existing website and IT platform (for membership and events). This is a significant project, necessary due to incompatibility with the core systems provided by Access Training (previously CPL Online) who host and support the existing system.

Very Connect were contracted to provide the new system and to develop the website interface which will provide an improved service to members while delivering better functionality for IoL staff. The new system is intended to deliver efficiency savings to the IoL team, and a capable online resource library which will need effective resourcing to ensure it is kept updated with relevant case law and other reference material.

In addition to the website and platform, the IoL moved to a hosted Moodle platform. Moodle is an online learning management platform which was initially set up for the BTEC Animal Inspectors course. It allows learners to access course information and reference material, and essentially to submit their completed assignments for assessment and verification. The capacity of the original platform had grown to the extent that a hosted site was vital for continued use by IoL learners.

All systems will be integrated going forward to enable a one site access point for IoL members, learners and customers.

In August 2022, the IoL appointed a Senior Administrator and Executive Assistant, a role intended to assist the Executive Officer and other team members. This will be a critical role in supporting the various stakeholder groups which the IoL organises, as well as assisting team members with other key areas of work.

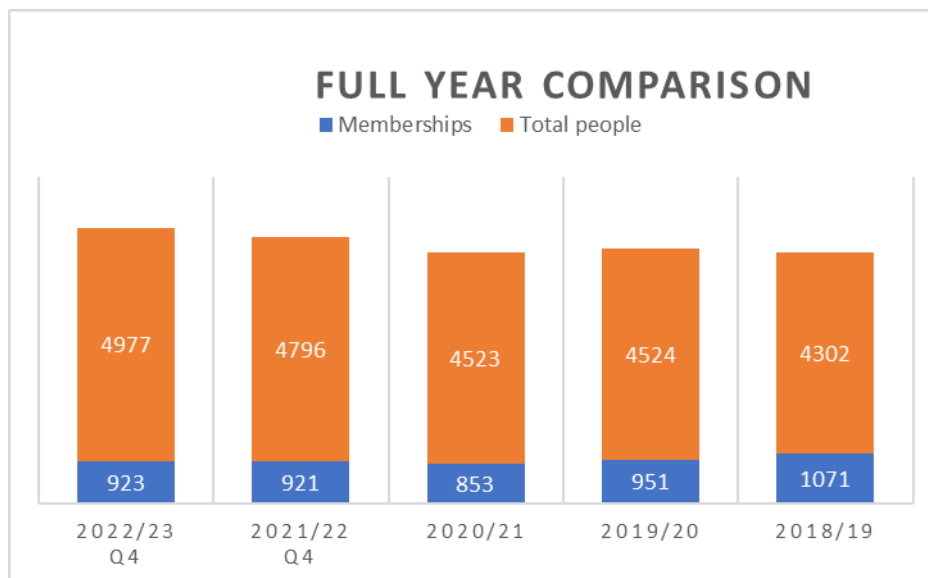
In September 2022, the IoL Board agreed to start work to formulate a 5-year Strategic Plan in order to establish the vision, aims and objectives of the organisation and to set out its aspirations, and ensure sufficient resources to deliver targets.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**Membership**

2022/23 membership levels increased on the previous year, along with the total number of people involved within the membership overall. Membership levels remained lower than 2019/20, but overall numbers are at the highest point to date.



**Engagement**

The IoL continues to chair and organise key stakeholder groups to enable and promote dialogue in all areas, including the National Licensing Forum (NLF), the Local Alcohol Partnerships Group (LAPG) and the National Taxi and Private Hire Licensing Working Group (NTPHLWG).

The groups all meet regularly, mainly through virtual meeting arrangements, and in doing so bring together stakeholders from industry, national and local government, police and other relevant bodies to discuss current and emerging issues together with practical solutions where possible. Overall, these groups play a vital role in communication, fostering mutual understanding and supporting partnership approaches.

**Government engagement**

In addition to the engagement through the stakeholder groups referred to above, the IoL engages with all relevant government departments and other stakeholders on arising issues and current discussions on key licensing and related issues.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**Future plans**

**Training and Qualifications**

There is currently a great deal of course development in progress and proposed including:

- Completed (maintenance review will be ongoing):
  - Basic and advanced courses on taxi licensing
  - Councillor training – launched August 2020
  - Responsible Authority training – launched September 2020
  - Animal Inspectors Level 3 – with Pearsons (previously with City & Guilds) – launched April 2021
  - Licensing Act Enforcement – launched May 2022
- In progress
  - Police training – in liaison with NPCC and Home Office
- Planned:
  - Bitesize licensing courses (introductory).
  - Development of a Scottish PLPQ equivalent subject to demand and resources.
  - Potential qualification development to meet requirements of incoming licensing legislation relating to primate licensing and other developments.
  - Practical training in relation to licensing inspections and compliance work.
  - Specialist Licensing Apprenticeship
  - Level 3 and above qualifications on all areas of licensing.
  - Higher level licensing qualification (all areas) accredited by Awarding Body (level 4 and higher)

The development of police licensing training remains a key focus, strengthened by the report from the House of Lords Liaison Committee, published in July 2022. The Liaison Committee report states in paragraphs 68 and 69:

*The Committee welcomes the developments in training for new police officers on licensing and the policing of the night-time economy.*

*We commend the National Police Chiefs' Council, the Institute of Licensing, the College of Policing and other interested parties who worked on the training package developed for police licensing officers. The training package should be implemented as a matter of urgency. The Government must ensure that this training is kept under review to ensure it reflects changes in legislation and guidance and remains effective in tackling concerns about inconsistency.*

Progress on the development of police training was significantly impacted by the pandemic and there have been additional pressures on the police since reopening with the rise in alcohol related issues, spiking concerns, and significant national events including the Queen's platinum Jubilee in February 2022 and shortly after in September 2022 the Queen's death followed by the period of national mourning and state funeral.

The IoL will continue to do everything possible to continue to work with the NPCC to progress the development of police training.

The position in relation to Councillor Training, remains that there is no mandate for councillors to undertake training, and no statutory minimum training requirements. This was also subject to scrutiny by the House of Lord Liaison Committee who said (paragraphs 59-61):

*Training is essential to support those working in licensing and create consistent and accurate decision making. We welcome the work of the Institute of Licensing, Local Government Association and Government to develop councillor training since the publication of the April 2017 report. However, this momentum needs to resume as there is no clear sense that training has resulted in improvements in the licensing system.*

*The Committee reiterates the original inquiry's recommendations for the Home Office to work with stakeholders to establish a minimum training standard for councillors, including a refresher training standard. This agreed minimum standard should be set out in the section 182 Guidance and councillors who are members of a licensing committee should be prohibited from taking part in licensing committee or sub-committee proceedings until this minimum standard has been met*

*Once the mandatory minimum training standard has been established it should be regularly reviewed to ensure that it remains effective and responds to changes and issues that occur in alcohol licensing*

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

The IoL will continue to develop and deliver its councillor training programme and will work with other organisations to strengthen the training offer and provide new opportunities, guidance or other resources necessary to meet any future mandate or recommendation from the government.

**Professional Qualifications and standards**

The IoL has long been fully committed to the development of a suite of nationally recognised licensing qualifications, accredited by the IoL as the professional body for licensing.

The Level 3 Animal Inspectors Certificate provides a blueprint for future qualification development where qualifications are accredited by an Awarding Body (such as Pearsons), but where the qualification remains within IoL ownership and control.

The area of work will be a key focus in the development of the IoL's Strategic Plan, as we consider all options with a view to serving the licensing profession and paving the

**Chartered Status**

The IoL has undertaken preparatory work with a view to applying for Chartered Status. The Trustees see this as an important development for the IoL which will assist in raising the profile of licensing professionals.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Board of Trustees is the governing body for IoL, responsible for the overall governance, direction and development of the organisation. The Trustees are responsible for monitoring performance and for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Twelve of the Trustees are locally selected by regional members through their annual election of officers. These Trustees are known to members as a result of their work and practice within licensing, and are elected to represent the regional members nationally, in addition to assuming the responsibility as Trustees and Directors of the IoL, charged with ensuring the good governance of the organisation.



**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**The Board of Trustees**

In addition to the democratically elected regional directors, additional Trustees (up to 9) can be co-opted to the Board.

On appointment, each trustee is required to sign a 'statement of directors' where they undertake to take all reasonable steps to meet their obligations to the Board and to the company. In particular, the following undertakings are included in the statement:

- uphold the values and objectives of the Institute of Licensing
- contribute to and share responsibility for the Board's decisions
- attend meetings, training sessions and other relevant events
- declare relevant interests; and
- be aware of and comply with obligations under the general law

The Board nominates and elects one of its members to chair the organisation, together with 2 vice chairs. The three positions are each elected for a 3-year term with one post reviewed each year on a rolling basis.

**The Regions**

IoL members are allocated a geographic region based on the former boundaries of the English regional government offices and the Countries of Wales, Scotland and Northern Ireland. Regions are allocated in line with business or residential locations.

Each of the regions are served by committees of regional officers elected by each region's members, this will include a regional chair and director.

The regions are a major benefit to the IoL and its members, providing regular meeting and networking opportunities including updates on current issues and other licensing topics. Speakers at regional meetings are selected on the basis of their particular role and expertise, and as a result, provide excellent opportunities to increase knowledge and understanding of licensing law and practice, to consider case studies, good practice or to discuss areas of particular interest.

Crucially, the regional meetings are regular, accessible, and mostly provided at no or very low cost (cost recovery). Throughout 2020 - 2022, the regions have continued to provide regular meetings using online video conferencing during pandemic restrictions and since. As a result, most regions have taken the decision to continue to hold some meetings virtually, with other key meetings returning to a face-to-face format.

**Regional Volunteers**

The IoL is indebted to the regional committee officers. Their commitment and dedication to supporting the IoL regions on a voluntary basis in addition to their normal work enables the regions to operate, providing a critical membership benefit and maintaining the sustainability of the organisation.

A 'Regional Officer Training Day' held annually in June provides an opportunity to ensure that regional officers understand the structure, aims and objectives of the charity and the role of the regions. It is an excellent opportunity to discuss experiences and regional activities and sharing ideas and information about how each of the regions operates. In June 2022, the ROTD made a welcome return to face-to-face, taking place in Nottingham on the day before the Summer Training Conference. An excellent and very interactive day with some key feedback as a result.

**Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud or error. The Trustees meet regularly throughout the year in order to scrutinise management reports, monitor activities and progress and plan ahead through its Strategic Plan.

A comprehensive Risk Register remains under review, the purpose of which is to underpin policies and procedures and to ensure that all risks are considered and appropriate mitigation measures taken / in place. This register is under review, alongside a review of all IoL policies to ensure all areas are covered, and all policies updated and relevant to the IoL now and moving forward.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**FINANCIAL REVIEW**

**Overview of the financial position**

Key points to note include:

- Membership subscriptions of £ 168,650, an increase on 2021/22 (£161,404).
- The donation from the Institute of Licensing Events Ltd was £292,352. This significantly exceeds the previous year's donation of £187,573 and reflects an excellent recovery following the Covid-19 pandemic.
- Income for the charity totalled £463,724 compared with £350,189 in the previous year.
- Expenditure for the charity totalled £357,573 compared with £268,164 in 2021/22.

	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18
Total incoming resources	463,724	350,189	390,230	371,487	325,894	281,409
Total outgoing resources	357,573	268,164	248,879	309,787	302,143	275,793

**Financial Commitments**

The financial commitments of the charity in 2022/23 were primarily human resources as the costs associated with the development and delivery of training and publications, systems and website were covered by the Institute of Licensing Events Ltd.

**Investments**

The IoL's investment portfolio was established in July 2014 and is managed on the Institute's behalf by St James's Place.

The fund took a downturn at the end of 2019/20 as a result of the initial impact of COVID-19. A rapid recovery followed, with the fund showing a 14.5% return on investment at the end of June 2020 and 24.57% return on 31st March 2020 with the encashment value reaching £250,154.

In 2021/22, the Board of Trustees took the decision to increase investment with a further £250,000 added to the fund in August 2021 bringing the total investment fund input to £445,000.00. Political upheaval both internationally as a result of the Russian invasion of Ukraine, and within the UK have had significant impacts and the investment market remains volatile with fluctuations across the last 2 years.

The investment fund value on 31st March 2023 was £473,469.00 giving an overall increase of £28,469.00 (equating to a 6.4% return). This is a lower return compared with the value of the fund in March 2022, which stood at £499,828.00 in March 2022, an overall increase of £54,828.00 (12%).

Quarterly performance reports are provided by St James' Place allowing the delegated committee and Board to monitor performance of the investment, and a more detailed analysis is provided to the delegated committee annually by St James' Place. The Institute's investment policy sets out monitoring arrangements.

The intention of the investment is to generate a higher rate of earnings from existing reserves, but Trustees remain cautious in the level of risk taken with the funds and have decided against any further investment at this time. The income derived from the investment will supplement existing reserves, and will ultimately be used to develop the organisation with a view to achieving the longer-term goals including the continued development of professional qualifications.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**Reserves**

The charity's reserves at the end of 2022/23 were £ 925,781.

The IoL 's Reserves Policy was reviewed in May 2018 and will be subject to regular review in line with budget setting. The policy sets out the contingency position and likely costs of winding up the company.

The reserves policy does not set out a growth reserves position but acknowledges that the growth aspirations of the organisation will require investment and that the position will be reviewed annually through this policy.

**Subsidiaries**

The Institute has a subsidiary trading company (the Institute of Licensing Events Ltd) which is VAT registered, and most national events are run by this company on behalf of the charity. Course fees are set with a view to ensuring that the event is cost effective while remaining affordable, particularly in the current financial climate.

The charity direct income is obtained through the payment of membership subscriptions with up to 50% of the funds being paid back to the relevant regions in order to fund their activities. The working balance, despite membership income increasing year on year is insufficient to cover the operational costs of the charity. The subsidiary Events Company donates its net profits to the charity annually and this additional income is crucial to allow the charity to sustain itself and to enable growth and development for the benefit of the members. The Institute of Licensing Ltd is a director of the Events Company.

The activities of the Events Company are targeted toward ensuring that the events and training necessary and desirable to promote the charity's objectives generate a level of profit to enable investment in the promotion of the objectives and the longer-term sustainability of the organisation.

**Going Concern**

The Board of Trustees has reviewed the financial position of the Institute of Licensing Limited and its subsidiary the Institute of Licensing Events Ltd, including the financial projections for 2023/24 and is satisfied that there are sufficient funds at the date of signature of the financial statements to manage any foreseeable downturn in the UK and global economy.

The Board considers there is a reasonable expectation that IoL has adequate resources to continue in operational existence for the foreseeable future and the Board therefore continues to adopt the 'going concern' basis in preparing the financial statements.

Approved by order of the board of trustees on 2 November 2023 and signed on its behalf by:



D Davies - Trustee

**Independent Examiner's Report to the Trustees of  
The Institute of Licensing  
(Limited by Guarantee)**

**Independent examiner's report to the trustees of The Institute of Licensing (Limited by Guarantee) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Richard Smedley  
The Institute of Chartered Accountants in England and Wales

Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
Richmond House  
Lawnswood Business Park  
Redvers Close  
Leeds  
West Yorkshire  
LS16 6QY

2 November 2023

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	Notes	<b>31.3.23</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>461,002</b>	348,977
<b>Charitable activities</b>			
Membership activities		<b>1,076</b>	1,078
Investment income	2	<u><b>1,646</b></u>	<u>134</u>
<b>Total</b>		<u><b>463,724</b></u>	<u>350,189</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Membership activities		<u><b>357,573</b></u>	<u>268,164</u>
Net gains/(losses) on investments		<u><b>(26,359)</b></u>	<u>(326)</u>
<b>NET INCOME</b>		<b>79,792</b>	81,699
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u><b>845,989</b></u>	<u>764,290</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>925,781</b></u>	<u>845,989</u>

The notes form part of these financial statements

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Balance Sheet**  
**31 March 2023**

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>FIXED ASSETS</b>			
Investments	5	1	1
<b>CURRENT ASSETS</b>			
Debtors	6	7,639	2,794
Investments	7	473,469	499,828
Cash at bank		<u>452,657</u>	<u>352,459</u>
		<b>933,765</b>	855,081
<b>CREDITORS</b>			
Amounts falling due within one year	8	<u>(7,985)</u>	<u>(9,093)</u>
<b>NET CURRENT ASSETS</b>		<b><u>925,780</u></b>	<u>845,988</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>925,781</u></b>	<u>845,989</u>
<b>NET ASSETS</b>		<b><u>925,781</u></b>	<u>845,989</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>925,781</u>	<u>845,989</u>
<b>TOTAL FUNDS</b>		<b><u>925,781</u></b>	<u>845,989</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Balance Sheet - continued**  
**31 March 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 November 2023 and were signed on its behalf by:



D Davies - Trustee



P J Andrews - Trustee

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There have been no restricted funds to date.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Government grants**

Government grants are accounted for under the performance model.

**2. INVESTMENT INCOME**

	<b>31.3.23</b>	31.3.22
	£	£
Deposit account interest	<u><b>1,646</b></u>	<u>134</u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

<b>Trustees' expenses</b>	<b>31.3.23</b>	31.3.22
	£	£
Trustees' expenses	<u>1,344</u>	<u>395</u>

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

Staff	<b>31.3.23</b>	31.3.22
	<u>9</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

**5. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2022 and 31 March 2023	<u>1</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>1</u>
At 31 March 2022	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Institute of Licensing Events Ltd**

Registered office: Ridgeway, Upper Milton, Wells, Somerset, BA5 3AH

Nature of business: Training company

Class of share:	%		
£1 Ordinary Shares	holding		
	<b>100</b>		
		<b>31.3.23</b>	31.3.22
		£	£
Aggregate capital and reserves		<u>265,917</u>	290,978
Profit for the year		<u>267,291</u>	<u>292,352</u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

<b>6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.23</b>	31.3.22
	£	£
Trade debtors	<b>7,119</b>	2,274
Prepayments	<b>520</b>	520
	<b><u>7,639</u></b>	<u>2,794</u>

<b>7. CURRENT ASSET INVESTMENTS</b>	<b>31.3.23</b>	31.3.22
	£	£
Listed investments	<b><u>473,469</u></b>	<u>499,828</u>

<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31.3.23</b>	31.3.22
	£	£
Trade creditors	<b>1,820</b>	941
Other creditors	<b>465</b>	1,400
Accrued expenses	<b><u>5,700</u></b>	<u>6,752</u>
	<b><u>7,985</u></b>	<u>9,093</u>

<b>9. MOVEMENT IN FUNDS</b>		Net	
	At 1.4.22	movement	At
	£	in funds	31.3.23
		£	£
<b>Unrestricted funds</b>			
General fund	<b>845,989</b>	<b>79,792</b>	<b>925,781</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>845,989</u></b>	<b><u>79,792</u></b>	<b><u>925,781</u></b>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<b>463,724</b>	<b>(357,573)</b>	<b>(26,359)</b>	<b>79,792</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>463,724</u></b>	<b><u>(357,573)</u></b>	<b><u>(26,359)</u></b>	<b><u>79,792</u></b>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	764,290	81,699	845,989
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>764,290</u>	<u>81,699</u>	<u>845,989</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	350,189	(268,164)	(326)	81,699
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>350,189</u>	<u>(268,164)</u>	<u>(326)</u>	<u>81,699</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	764,290	161,491	925,781
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>764,290</u>	<u>161,491</u>	<u>925,781</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	813,913	(625,737)	(26,685)	161,491
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>813,913</u>	<u>(625,737)</u>	<u>(26,685)</u>	<u>161,491</u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**11. MEMBERS' LIABILITY**

The company is limited by guarantee and in the event of the winding up of the company, the liability of each member is limited to a contribution of £1.

**12. REGIONAL ACCOUNTS**

	<b>At 1.4.22</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfer from central funds</b>	<b>At 31.3.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
East Midlands	9,022	-	(5,933)	7,000	10,089
Eastern	9,970	-	(888)	1,000	10,082
Home Counties	10,129	182	(3,961)	3,500	9,850
London	9,903	-	(967)	1,000	9,936
North East	9,283	82	(660)	1,000	9,705
North West	7,773	-	(4,115)	4,500	8,158
Northern Ireland	3,198	-	(237)	735	3,696
South East	9,022	100	(6,390)	7,000	9,732
South West	8,628	112	(5,292)	6,500	9,948
Wales	10,034	-	(3,867)	3,500	9,667
West Midlands	8,174	600	(7,959)	8,738	9,553
Scotland	2,628	-	(60)	917	3,485
	<b><u>97,764</u></b>	<b><u>1,076</u></b>	<b><u>(40,329)</u></b>	<b><u>45,390</u></b>	<b><u>103,901</u></b>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	292,352	187,573
Subscriptions	<u>168,650</u>	<u>161,404</u>
	461,002	348,977
<b>Investment income</b>		
Deposit account interest	1,646	134
<b>Charitable activities</b>		
Regional events	<u>1,076</u>	<u>1,078</u>
<b>Total incoming resources</b>	<b>463,724</b>	<b>350,189</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Salaries & national insurance	285,445	225,365
Pensions	7,057	5,936
Insurance	2,080	2,422
Telephone	4,605	3,419
Postage and stationery	119	130
Sundries	2,029	1,456
Meeting expenses	1,867	1,117
Subscriptions	4,003	2,642
Regional events	40,329	17,353
Publication contract	3,540	3,510
Bad debts	<u>-</u>	<u>236</u>
	351,074	263,586
<b>Support costs</b>		
<b>Governance costs</b>		
Trustees' expenses	1,344	395
Accountancy	3,594	2,694
Payroll	<u>1,561</u>	<u>1,489</u>
	<u>6,499</u>	<u>4,578</u>
Total resources expended	<u>357,573</u>	<u>268,164</u>
<b>Net income</b>	<b><u>106,151</u></b>	<b><u>82,025</u></b>

This page does not form part of the statutory financial statements



# *Promoting Excellence in Licensing*



*[www.instituteoflicensing.org](http://www.instituteoflicensing.org)*

**THE INSTITUTE OF LICENSING**

England & Wales - Charity number 1117942

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# Accounts

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# Institute of Licensing

The Institute of Licensing is a charitable company limited by guarantee, constituted as a not for profit organisation.

Company Reg. No. 4884548

Charity Reg. No. 1117942



## Annual Trustee Report 2021/22

[www.instituteoflicensing.org](http://www.instituteoflicensing.org)

*Promoting Excellence in Licensing*

**REGISTERED COMPANY NUMBER: 04884548 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1117942**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2022**  
**for**  
**The Institute of Licensing**  
**(Limited by Guarantee)**

Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
Richmond House  
Lawnswood Business Park  
Redvers Close  
Leeds  
West Yorkshire  
LS16 6QY

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2022**

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**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04884548 (England and Wales)

**Registered Charity number**

1117942

**Registered office**

Ridgeway  
Upper Milton  
Wells  
Somerset  
BA5 3AH

**Trustees**

M A Bebbington  
S P Fitzgerald  
P J Andrews  
D I Lucas  
J S Collins  
S Clover  
G S Grant  
J Cunningham  
T Shield  
M Phillips  
D Davies  
J Garforth  
S J McGowan  
G Hughes  
S C Bradley (resigned 8.12.2021)  
L J Cannon  
F Wenzel  
S A Broom (appointed 31.3.2022)  
L Driscoll (appointed 8.12.2021)

**Company Secretary**

S Nelson

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Richard Smedley  
FCA  
Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
Richmond House  
Lawnswood Business Park  
Redvers Close  
Leeds  
West Yorkshire  
LS16 6QY

**OBJECTIVES AND ACTIVITIES**

The Institute of Licensing (IoL) is the professional body for licensing practitioners across the United Kingdom. It is a broad-church organisation embracing membership from licensing practitioners in all disciplines.

The objectives of the Charity are for the benefit of the public and are principally concerned with education in the field of licensing and regulatory activity, and the application / development of licensing laws to promote the prevention of crime, disorder and nuisance together with the promotion of health and safety, protection of vulnerable people / children and promotion of wider objectives.

In shaping our objectives and planning activities, the Trustees have had regard to the Charity Commission's guidance on public benefit and fee charging. The majority of regional meetings are provided free of charge to IoL members, and fees charged in relation to national training events are set with a view to making courses accessible to members. In comparison with many commercially run training events, the IoL training fees are significantly more affordable due to the training fees set. Additional free webinar events were held in 2021 as a result of the COVID-19 pandemic with a view to supporting licensing practitioners in preparing for regulatory changes.

In pursuing its objectives, the Institute is fully committed to considering not only the licensing regime but also the wider picture in relation to the effective and proactive management of the night-time and daytime economies, including effective partnership working with all stakeholders and use of the wide variety of tools available to the various partners involved.

**ACHIEVEMENTS AND PERFORMANCE**

**Training and events**

**2021/22 activity overview**

Training activity overall during 2021/22 shows a strong recovery compared with the previous year which suffered significant disruption due to the pandemic.

Regional activity shows a good level of recovery, with regional committees adopting a mix of face-to-face and online meetings, with many keeping at least half of their meetings online.

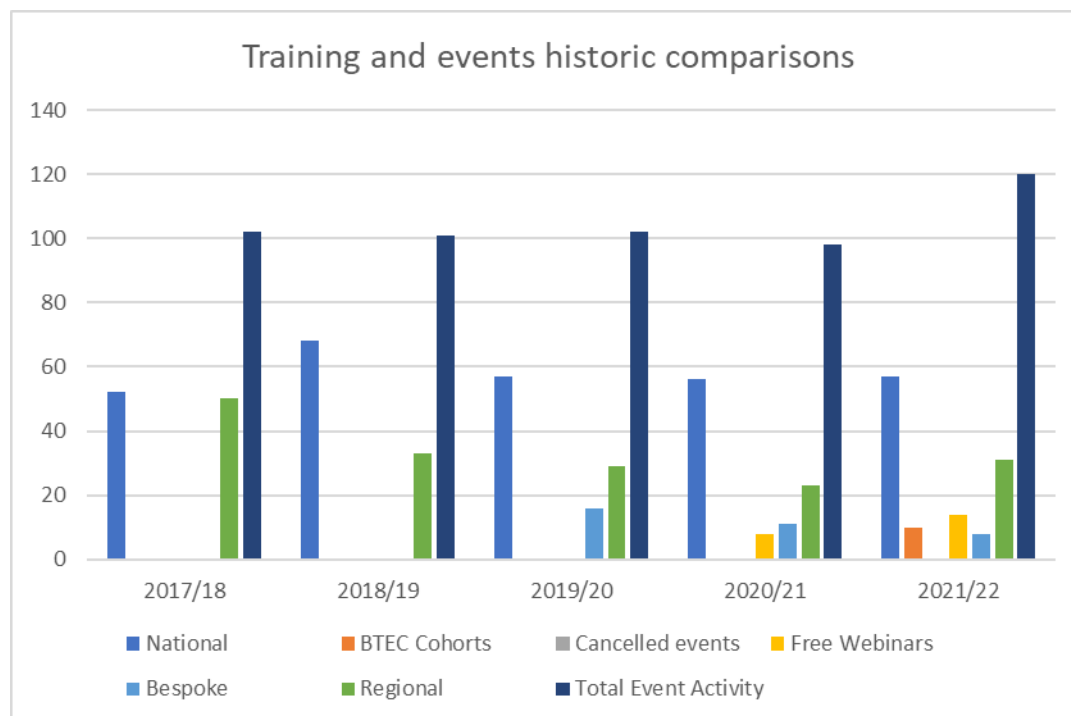


Figure 1: Events Historic Comparison (financial years 1st April - 31st March)

Bespoke courses are shown separately for the last 3 years where previously they were included with national events.

Online delivery of IoL training courses and events was initiated in April 2020 as a result of the COVID-19 pandemic and the lockdown restrictions implemented. At that point, 16 training events were cancelled, but all other courses were successfully delivered via video conferencing. Those courses which were initially cancelled, were reconfigured to allow remote delivery where possible with some notable exceptions.

Courses requiring on-site delivery or heavily dependent on workshop style discussions were postponed during the restrictions and were finally rearranged in venue locations in 2022.

The Summer Training Conference, which is a one-day event was delivered as an online webinar for the 2nd year running in June 2021, with lower booking numbers than in 2020. This may be a result of the amount of online training on offer and was also likely impacted by the free 'Reopening and Recovery' webinars which the IoL organised in collaboration with Best Bar None and other organisations (detailed below).

The first IoL event to return to face-to-face was a regional meeting for the Eastern Region which was held at Newmarket Racecourse on 24th September 2021. This was followed by a Gambling Conference in Manchester on 6th October 2021 and a Taxi Conference in Birmingham on 21st October 2021.

In November 2021, the IoL's signature National Training Conference (NTC) returned to its normal format as a 3-day residential training conference held in Stratford-upon-Avon. This was the first large training event, with approximately 230 attendees overall, a notably smaller event than the pre-pandemic NTC's but a very welcome return for all those who attended and an extremely successful conference overall.

Covid safety measures were in place with all face-to-face events in 2021, including guidance to attendees to test before arrival, signage, face masks (optional), spacing, hand sanitizer and other measures.

All other training events remained online in 2021, with a similar pattern for 2022 with some exceptions. The West Midlands region held a face-to-face meeting in Birmingham on 17th March, followed by the East Midlands and Home Counties regions in April.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**Webinars**

In March 2021, the IoL delivered the first of the ‘Reopening and Recovery’ webinars. This was the start of a very collaborative series of events working in partnership with Best Bar None, ATCM, UKH, BBPA, National Pubwatch and many other excellent organisations and speakers bringing their insights and experiences to the table on an array of topics. Overall, the aim of the series was to assist industry and regulatory practitioners to prepare for reopening, and also to discuss the regulatory position on various matters.

The sessions proved very successful with over 2500 viewers overall. The Reopening and Recovery series concluded in September with the Global Night-time Recovery Plan session, and subsequently a further webinar was organised in collaboration with HMRC together with the taxi and private hire and scrap metal associations to discuss the incoming requirements of tax conditionality which started in April 2022. The session was intended to raise awareness of the changes and signpost regulators and industry practitioners for further assistance.

The benefit of these collaborative events is significant to all parties, extending the potential audience base and enabling consistent messages to be conveyed. Similar formats will be considered in future where the opportunity arises.

Date	Topic	Unique Viewers	Total Users	Max Concurrent Views
22-Mar-21	The impact of COVID and forecasting the future	266	359	256
23-Mar-21	Risk Assessment, COVID, health & safety, food and fire safety support for licensed premises	317	377	296
24-Mar-21	Noise vs Vibrancy - managing expectations through partnership	272	367	260
25-Mar-21	Pavement Licensing, Off-Sales and Deliveries (England)	407	570	392
26-Mar-21	Step 2 - Compliance and Enforcement	413	584	396
29-Mar-21	Premises licence conditions and restrictions	223	290	210
30-Mar-21	Customer service and managing behaviour refresher training for staff	39	54	39
31-Mar-21	Business support, Marketing and pivoting	26	47	24
01-Apr-21	Responsible alcohol retailing refresher training for staff	46	53	40
20-Apr-21	Supporting recovery of the licensed sector	90	129	85
23-Apr-21	Reopening and relaxations in Wales	38	65	38
26-Apr-21	Supporting your team now & in the future	17	24	17
29-Apr-21	Regulations vs Guidance	195	279	189
05-May-21	What's next for leisure and ENTE in towns and city centres?	90	123	86
11-May-21	Reopening of Outdoor events, festivals and nightclubs	160	217	148
13-May-21	Risk Assessment, COVID, health & safety, food and fire safety support for licensed premises	56	66	51
24-May-21	Reopening and Recovery: Business Interruption Insurance - update and guidance	16	19	16
18-Jun-21	Reopening and Recovery: Reviewing the reopening and relaxations in Wales	29	73	11
06-Jul-21	Data Protection	71	84	69
27-Sep-21	Action planning for Global Nighttime Recovery	166	237	143
		<b>2937</b>	<b>4017</b>	<b>2766</b>

**E-Learning**

All existing eLearning courses have been maintained and the eLearning function has been used to facilitate online knowledge tests for the IoL’s Professional Licensing Practitioner course

**National Licensing Week**

National Licensing Week (NLW) since June 2020 has been inevitably impacted by COVID-19. Most licensing practitioners whether industry or regulatory have been necessarily focused on the pandemic and latterly the post pandemic challenges and the need for recovery.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**Training Development**

The IoL launched its BTEC Level 3 Certificate for Animal Inspectors (SRF) in April 2021, enrolling the first 5 cohort groups. The course is accredited by Pearsons and meets the requirements for the updated animal welfare legislation published in 2018. The IoL course is the culmination of many months of work and the first course for the IoL working with an Awarding Body and will provide the blueprint for future qualification development work.

The initial verification of the course highlighted the need for verifier involvement at development stage and resulted in the review of the open questions for all 6 units. As a result, the IoL offered an extension to the course time limits to all affected learners as well as offering additional support and guidance to learners.

In February 2022, DEFRA revised the animal activities statutory guidance for licensing authorities which comprises 9 sets of statutory guidance:

- Animal activity licensing process: statutory guidance for local authorities
- Dog day care licensing: statutory guidance for local authorities
- Dog breeding licensing: statutory guidance for local authorities
- Home boarding for dogs licensing: statutory guidance for local authorities
- Dog kennel boarding licensing: statutory guidance for local authorities
- Selling animals as pets licensing: statutory guidance for local authorities
- Keeping or training animals for exhibition licensing: statutory guidance for local authorities
- Cat boarding licensing: statutory guidance for local authorities
- Hiring out horses licensing: statutory guidance for local authorities

The revised statutory guidance introduced a requirement that the qualification undertaken by local authority inspectors 'must cover the application of the licensing conditions for all licensable activities and must contain a practical element'. The original and revised guidance extracts are detailed below:

Original guidance (2018):

Suitably qualified inspectors

This is defined as:

- a) Any person holding a Level 3 certificate granted by a body, recognised and regulated by the Office of Qualifications and Examinations Regulation which oversees the training and assessment of persons in inspecting and licensing animal activities business, confirming the passing of an independent examination. A person is only considered to be qualified to inspect a particular type of activity if their certificate applies to that activity. Or;
- b) Any person holding a formal veterinary qualification, as recognised by the Royal College of Veterinary Surgeons ("RCVS"), together with a relevant RCVS continuing professional development record;
- c) Until October 2021, any person than can show evidence of at least one year of experience in licensing and inspecting animal activities businesses.

Revised guidance (2020):

Appoint an inspector

Once a local authority receives an application to grant or renew a licence, it must appoint a suitably qualified inspector to visit the site of the licensable activity. All inspectors must be suitably qualified.

A suitably qualified person can be any of the following - it is a person that:

- has a Level 3 certificate (or equivalent) granted by a body recognised and regulated by the Office of Qualifications and Examinations Regulation (Ofqual). Their certificate must apply to that particular type of activity to count as qualified. The training must cover the application of the licensing conditions for all licensable activities and must contain a practical element
- has a formal veterinary qualification recognised by the Royal College of Veterinary Surgeons (RCVS), together with a relevant RCVS continuing professional development record
- can show evidence of at least one year of experience in licensing and inspecting animal activities businesses - this person needs to be enrolled on a course leading to a Level 3 certificate qualification or equivalent to be completed by 1 October 2022 and granted by a body recognised and regulated by Ofqual

**The Institute of Licensing**  
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**Report of the Trustees**  
**for the Year Ended 31 March 2022**

The IoL BTEC level 3 course is comprised of 6 units and requires learners to undertake 6 practical inspection assignments. The assignments require the learners to inspect licensed premises or new premises where an application has been made and to demonstrate their pre-inspection preparation, inspection procedures and the results of the inspection including the decision on star rating etc. In addition, the open questions for each unit require learners to demonstrate their understanding of the general and specific conditions for each of the different types of licensed premises.

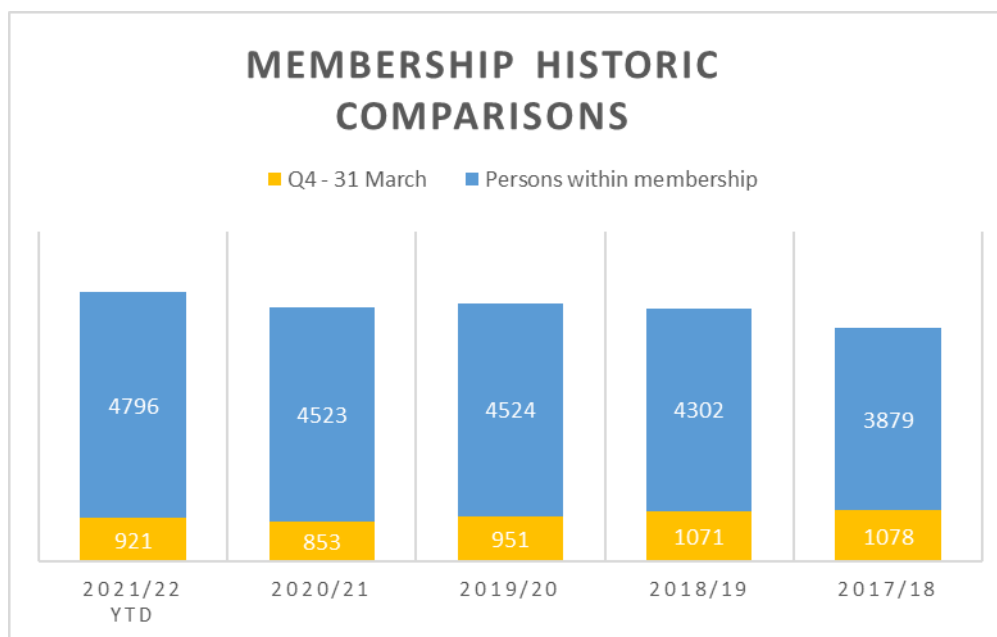
**Resources**

The IoL initially established office facilities at Egerton House in Birkenhead in 2017, but this was reviewed in 2021 following an extended period of home working as a result of the COVID-19 pandemic. The Trustees agreed that home working is a model which works well for the IoL team, and the office facilities were released in July 2021, with a shared VOIP phone system established to ensure the continuation of a central phone system for customers.

Training & Qualifications Manager Jenna Parker returned to the office in September 2021 following a 12-month sabbatical, and Events Coordinator Hannah Musson (nee Roberts), returned from maternity leave December based on a 3-day week working alongside the Training & Qualifications Manager.

**Membership**

2021/22 membership levels increased on the previous year, along with the total number of people involved within the membership overall. Membership levels remained lower than 2019/20, but overall numbers are at the highest point to date.



**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**Engagement**

**NeXstart**

The IoL continued its involvement in NeXstart, a coalition of experts working together on a comprehensive national strategy for our industries safely and successfully to exit lockdown and restart their businesses. NeXstart have published many advice notes and FAQs to assist all parties with the rapid regulatory changes and policies concerning COVID-19 since the start of the pandemic.

**National Licensing Forum**

The National Licensing Forum (NLF) continues to meet more frequently than pre-pandemic with 4 meetings per annum. NLF membership includes all the major hospitality representative groups including UK Hospitality, British Institute of Innkeeping, British Beer and Pub Association Retail of Alcohol Standards Group, Association of Convenience Stores and others alongside government departments and professional bodies including the LGA, IoL and NALEO.

Discussions are focused on recovery challenges, including increased alcohol related violence and anti-social behaviour, safety of women at night (SWAN) and violence against women and girls (VAWG), along with arising issues which include spiking, and sexual harassment in the ENTE. The NLF group works well in providing a link and regular dialogue between government departments, police, industry and professional bodies.

**Local Alcohol Partnerships Group**

The IoL continues to support the Local Alcohol Partnership Group (LAPG) members. This is an excellent group, bringing together partnerships offering local schemes and resources to address issues and to support practitioners within the ENTE.

**National Taxi and Private Hire Licensing Working Group**

In March 2022, the IoL convened an initial scoping meeting to discuss the merits of a national group similar to the National Licensing Forum but focusing on the hackney carriage and private hire industry.

The concept was strongly supported and as a result the National Taxi and Private Hire Licensing Working Group was established.

The role of the NTPHLWG will include:

- To improve networking and information sharing between group members.
- To discuss and identify potential solutions to current issues ‘on the ground’. Including:
  - Practical application of licensing legislation
  - Unintended consequences of legislative change
- To update members about relevant discussions arising from other stakeholder groups.
- To take a 12-18 month look ahead to identify significant issues/events with licensing implications.

**Manchester Arena Inquiry**

The Institute of Licensing was invited to give evidence on a particular aspect at the Manchester Arena Inquiry. James Button appeared before the Inquiry on 12<sup>th</sup> January 2022 in his capacity as President of the IoL.

**Government engagement**

In addition to the engagement through the stakeholder groups referred to above, the IoL engages with all relevant government departments and other stakeholders on arising issues and current discussions.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**Future plans**

**Training and Qualifications**

There is currently a great deal of course development in progress and proposed including:

- Completed (maintenance review will be ongoing):
  - Basic and advanced courses on taxi licensing
  - Councillor training – launched August 2020
  - Responsible Authority training – launched September 2020
  - Animal Inspectors Level 3 – with Pearsons (previously with City & Guilds) – launched April 2021
- In progress
  - Police training – in liaison with NPCC and Home Office
- Planned:
  - Bitesize licensing courses (introductory).
  - Review of the IoL's Professional Licensing Practitioner Qualification (PLPQ), alongside and potentially incorporating in part the development of basic and advanced courses on the Gambling Act 2005 and the Licensing Act 2003.
  - Development of a Scottish PLPQ equivalent subject to demand and resources.
  - Potential qualification development to meet requirements of incoming licensing legislation through the Kept Animals Bill and other developments.
  - Practical training in relation to licensing inspections and compliance work.
  - Level 3 qualifications on all areas of licensing.
  - Higher level licensing qualification (all areas) accredited by Awarding Body (level 4 and higher)

Progress on the development of police training was significantly impacted by the pandemic and there have been additional pressures on the police since reopening with the rise in alcohol related issues, spiking concerns and increased reporting of violence against women and girls (VAWG). Addressing VAWG is a key Government priority following the death of Sarah Everard in March 2021 and other similarly tragic events.

It is understood that the College of Policing (CoP) are key to the successful development of police training, and the IoL will do everything possible to work with the CoP as well as the NPCC to progress this.

The position in relation to Councillor Training, remains that there is no mandate for councillors to undertake training, and no statutory minimum training requirements.

The IoL will continue to develop and deliver its councillor training programme and will work with other organisations to meet any future mandate or recommendation from the government.

**Awarding Body Status**

The IoL's position on Awarding Body Status remains unchanged in recognizing that the achievement and maintenance of Awarding Body status may unnecessarily detract from training delivery and development, as well as requiring major investment in relation to set up costs, structural redevelopment and ongoing resources.

The IoL has long been fully committed to the development of a suite of nationally recognised licensing qualifications, accredited by IoL as the professional body for licensing. The Level 3 Animal Inspectors Certificate provides a blueprint for future qualification development where qualifications are accredited by an Awarding Body (such as Pearsons), but where the qualification remains within IoL ownership and control.

**Chartered Status**

The IoL has undertaken preparatory work with a view to applying for Chartered Status. The Trustees see this as an important development for the IoL which will assist in raising the profile of licensing professionals.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Board of Trustees is the governing body for IoL, responsible for the overall governance, direction and development of the organisation. The Trustees are responsible for monitoring performance and for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Twelve of the Trustees are locally selected by regional members through their annual election of officers. These Trustees are known to members as a result of their work and practice within licensing, and are elected to represent the regional members nationally, in addition to assuming the responsibility as Trustees and Directors of the IoL, charged with ensuring the good governance of the organisation.



IoL members are allocated a geographic region based on the former boundaries of the English regional government offices and the Countries of Wales, Scotland and Northern Ireland. Regions are allocated in line with business or residential locations.

Each of the regions are served by committees of regional officers elected by each region's members, this will include a regional chair and director.

The regions are a major benefit to the IoL and its members, providing regular meeting and networking opportunities including updates on current issues and other licensing topics. Speakers at regional meetings are selected on the basis of their particular role and expertise, and as a result, provide excellent opportunities to increase knowledge and understanding of licensing law and practice, to consider case studies, good practice or to discuss areas of particular interest.

Crucially, the regional meetings, are regular, accessible, and mostly provided at no or very low cost (cost recovery). Throughout 2020 - 2022, the regions have continued to provide regular meetings using online video conferencing during pandemic restrictions and since. As a result, most regions have taken the decision to continue to hold some meetings virtually, with other key meetings returning to a face-to-face format.

**The Board of Trustees**

In addition to the democratically elected regional directors, additional Trustees (up to 9) can be co-opted to the Board.

On appointment, each trustee is required to sign a 'statement of directors' where they undertake to take all reasonable steps to meet their obligations to the Board and to the company. In particular, the following undertakings are included in the statement:

- uphold the values and objectives of the Institute of Licensing
- contribute to and share responsibility for the Board's decisions
- attend meetings, training sessions and other relevant events
- declare relevant interests; and
- be aware of and comply with obligations under the general law

**The Institute of Licensing**  
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**Report of the Trustees**  
**for the Year Ended 31 March 2022**

The Board nominates and elects one of its members to chair the organisation, together with 2 vice chairs. The three positions are each elected for a 3-year term with one post reviewed each year on a rolling basis

**Regional Volunteers**

The IoL is indebted to the regional committee officers. Their commitment and dedication to supporting the IoL regions on a voluntary basis in addition to their normal work enables the regions to operate, providing a critical membership benefit and maintaining the sustainability of the organisation.

A ‘Regional Officer Training Day’ held annually in June provides an opportunity to ensure that regional officers understand the structure, aims and objectives of the charity and the role of the regions. It is an excellent opportunity to discuss experiences and regional activities and sharing ideas and information about how each of the regions operates. The Regional Officer Training Day (ROTD) was cancelled in 2020 but returned in June 2021 via video conferencing.

**Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud or error. The Trustees meet regularly throughout the year in order to scrutinise management reports, monitor activities and progress and plan ahead through its Strategic Plan.

A comprehensive Risk Register remains under review, the purpose of which is to underpin policies and procedures and to ensure that all risks are considered and appropriate mitigation measures taken / in place). This register is under review, alongside a review of all IoL policies to ensure all areas are covered, and all policies updated and relevant to the IoL now and moving forward.

**FINANCIAL REVIEW**

**Overview of the financial position**

Key points to note include:

- Membership subscriptions of £161,404, an increase on 2020/21 (£154,436) and previous years (2019/20: £ 150,870; 2018/19: £152,503), and significantly over the budget target set at £155,000
- The donation from the Institute of Licensing Events Ltd was £187,573 donated against a budget target of £170,000. This is substantially lower than the prior year donation of £231,012 and is reflective of the impact of the pandemic on training and event activity in 2020/21. The performance overall is excellent given the challenges faced during 2020/21.
- Income overall shows a slight surplus on the budget target with a total income of £350,189 against a budget target of £325,200.
- Expenditure for the charity totaled £268,164.
- Excluding regional events, expenditure overall was £250,811 against a budget target of £264,144 reflecting the impact of COVID-19 on activities including trustee meetings.

	2021/22	2020/21	2019/20	2018/19	2017/18
Total incoming resources	350,189	390,230	371,487	325,894	281,409
Total outgoing resources	268,164	248,879	309,787	302,143	275,793

**Financial Commitments**

The financial commitments of the charity in 2021/22 were primarily human resources as the costs associated with the development and delivery of training and publications, systems and website were covered by the Institute of Licensing Events Ltd.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**Investments**

The IoL's investment portfolio was established in July 2014 and is managed on the Institute's behalf by St James' Place.

The fund took a downturn at the end of 2019/20 as a result of the initial impact of COVID-19. A rapid recovery followed, with the fund showing a 14.5% return on investment at the end of June 2020 and 24.57% return on 31st March 2020 with the encashment value reaching £250,154.

In 2021/22, the Board of Trustees took the decision to increase investment with a further £250,000 added to the fund in August 2021. Political upheaval both internationally as a result of the Russian invasion of Ukraine, and within the UK have had significant impacts and the investment market has been volatile with fluctuations across the last 12 months. The investment fund value on 31st March 2022 was £499,828.00 an overall increase of £54,828.00 on the core investment funds (£445,000.00) equating to a 12.32% return.

Quarterly performance reports are provided by St James's Place allowing the delegated committee and Board to monitor performance of the investment, and a more detailed analysis is provided to the delegated committee annually by St James' Place. The Institute's investment policy sets out monitoring arrangements.

The intention of the investment is to generate a higher rate of earnings from existing reserves, but Trustees remain cautious in the level of risk taken with the funds and have decided against any further investment at this time. The income derived from the investment, will supplement existing reserves, and will ultimately be used to develop the organisation with a view to achieving the longer-term goals including the continued development of professional qualifications.

**Reserves**

The charity's reserves at the end of 2021/22 were £845,989.

The IoL's Reserves Policy was reviewed in May 2018 and will be subject to regular review in line with budget setting. The policy sets out the contingency position and likely costs of winding up the company.

The reserves policy does not set out a growth reserves position but acknowledges that the growth aspirations of the organisation will require investment and that the position will be reviewed annually through this policy.

**Subsidiaries**

The Institute has a subsidiary trading company (the Institute of Licensing Events Ltd) which is VAT registered, and most national events are run by this company on behalf of the charity. Course fees are set with a view to ensuring that the event is cost effective while remaining affordable, particularly in the current financial climate.

The charity direct income is obtained through the payment of membership subs with up to 50% of the funds being paid back to the relevant regions in order to fund their activities. The working balance, despite membership income increasing year on year is insufficient to cover the operational costs of the charity. The subsidiary Events Company donates its net profits to the charity annually and this additional income is crucial to allow the charity to sustain itself and to enable growth and development for the benefit of the members. The Institute of Licensing Ltd is a director of the Events Company.

The activities of the Events Company are targeted toward ensuring that the events and training necessary and desirable to promote the charity's objectives generate a level of profit to enable investment in the promotion of the objectives and the longer-term sustainability of the organisation.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**Going Concern**

The Board of Trustees has reviewed the financial position of the Institute of Licensing Limited and its subsidiary the Institute of Licensing Events Ltd, including the financial projections for 2022/23 and is satisfied that there are sufficient funds at the date of signature of the financial statements to manage any foreseeable downturn in the UK and global economy.

The Board considers there is a reasonable expectation that IoL has adequate resources to continue in operational existence for the foreseeable future and the Board therefore continues to adopt the 'going concern' basis in preparing the financial statements.

Approved by order of the board of trustees on 2 November 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D Davies', with a long horizontal flourish extending to the right.

D Davies - Trustee

**Independent Examiner's Report to the Trustees of  
The Institute of Licensing  
(Limited by Guarantee)**

**Independent examiner's report to the trustees of The Institute of Licensing (Limited by Guarantee) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Richard Smedley  
FCA  
Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
Richmond House  
Lawnswood Business Park  
Redvers Close  
Leeds  
West Yorkshire  
LS16 6QY

2 November 2022

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	Notes	<b>31.3.22</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>348,977</b>	385,448
<b>Charitable activities</b>			
Membership activities		<b>1,078</b>	524
Investment income	2	<b>134</b>	439
Other income		<u>-</u>	<u>3,819</u>
<b>Total</b>		<b><u>350,189</u></b>	<b><u>390,230</u></b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Membership activities		<b>268,164</b>	248,879
Net gains/(losses) on investments		<u>(326)</u>	<u>40,789</u>
<b>NET INCOME</b>		<b>81,699</b>	182,140
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>764,290</b>	582,150
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>845,989</u></b>	<b><u>764,290</u></b>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Balance Sheet**  
**31 March 2022**

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
<b>FIXED ASSETS</b>			
Investments	5	1	1
<b>CURRENT ASSETS</b>			
Debtors	6	2,794	5,141
Investments	7	499,828	250,154
Cash at bank		<u>352,459</u>	<u>522,702</u>
		<b>855,081</b>	777,997
<b>CREDITORS</b>			
Amounts falling due within one year	8	<u>(9,093)</u>	(13,708)
<b>NET CURRENT ASSETS</b>		<u><b>845,988</b></u>	<u>764,289</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>845,989</b></u>	<u>764,290</u>
<b>NET ASSETS</b>		<u><b>845,989</b></u>	<u>764,290</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u><b>845,989</b></u>	<u>764,290</u>
<b>TOTAL FUNDS</b>		<u><b>845,989</b></u>	<u>764,290</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Balance Sheet - continued**  
**31 March 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 November 2022 and were signed on its behalf by:



D Davies - Trustee



P J Andrews - Trustee

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There have been no restricted funds to date.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Government grants**

Government grants are accounted for under the performance model.

**2. INVESTMENT INCOME**

	<b>31.3.22</b>	31.3.21
	£	£
Deposit account interest	<u><u>134</u></u>	<u><u>439</u></u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

<b>Trustees' expenses</b>	<b>31.3.22</b>	31.3.21
	£	£
Trustees' expenses	<u>395</u>	<u>-</u>

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

Staff	<b>31.3.22</b>	31.3.21
	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

**5. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2021 and 31 March 2022	<u>1</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>1</u>
At 31 March 2021	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Institute of Licensing Events Ltd**

Registered office: Ridgeway, Upper Milton, Wells, Somerset, BA5 3AH

Nature of business: Training company

Class of share:	%		
£1 Ordinary Shares	holding		
	<b>100</b>		
		<b>31.3.22</b>	31.3.21
		£	£
Aggregate capital and reserves		<b>290,978</b>	186,199
Profit for the year		<u>292,352</u>	<u>187,573</u>

**The Institute of Licensing**  
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**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.22</b>	31.3.21
	£	£
Trade debtors	<b>2,274</b>	1,294
Other debtors	-	3,266
Prepayments	<u><b>520</b></u>	<u>581</u>
	<u><b>2,794</b></u>	<u>5,141</u>

**7. CURRENT ASSET INVESTMENTS**

	<b>31.3.22</b>	31.3.21
	£	£
Listed investments	<u><b>499,828</b></u>	<u>250,154</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.22</b>	31.3.21
	£	£
Trade creditors	<b>941</b>	980
Other creditors	<b>1,400</b>	4,033
Accrued expenses	<u><b>6,752</b></u>	<u>8,695</u>
	<u><b>9,093</b></u>	<u>13,708</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>764,290</b>	<b>81,699</b>	<b>845,989</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u><b>764,290</b></u>	<u><b>81,699</b></u>	<u><b>845,989</b></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<b>350,189</b>	<b>(268,164)</b>	<b>(326)</b>	<b>81,699</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u><b>350,189</b></u>	<u><b>(268,164)</b></u>	<u><b>(326)</b></u>	<u><b>81,699</b></u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	582,150	182,140	764,290
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>582,150</u>	<u>182,140</u>	<u>764,290</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	390,230	(248,879)	40,789	182,140
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>390,230</u>	<u>(248,879)</u>	<u>40,789</u>	<u>182,140</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	582,150	263,839	845,989
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>582,150</u>	<u>263,839</u>	<u>845,989</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	740,419	(517,043)	40,463	263,839
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>740,419</u>	<u>(517,043)</u>	<u>40,463</u>	<u>263,839</u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**11. MEMBERS' LIABILITY**

The company is limited by guarantee and in the event of the winding up of the company, the liability of each member is limited to a contribution of £1.

**12. REGIONAL ACCOUNTS**

	<b>At 1.4.21</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfer from central funds</b>	<b>At 31.3.22</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
East Midlands	8,886	582	(2,446)	2,000	9,022
Eastern	9,022	164	(2,216)	3,000	9,970
Home Counties	9,300	-	(2,171)	3,000	10,129
London	10,093	-	(190)	-	9,903
North East	9,471	-	(188)	-	9,283
North West	8,105	82	(714)	300	7,773
Northern Ireland	3,405	-	(403)	196	3,198
South East	8,357	-	(1,935)	2,600	9,022
South West	9,997	-	(1,369)	-	8,628
Wales	9,970	-	(336)	400	10,034
West Midlands	9,905	250	(5,281)	3,300	8,174
Scotland	1,471	-	(104)	1,261	2,628
	<b><u>97,982</u></b>	<b><u>1,078</u></b>	<b><u>(17,353)</u></b>	<b><u>16,057</u></b>	<b><u>97,764</u></b>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	187,573	231,012
Subscriptions	<u>161,404</u>	<u>154,436</u>
	<b>348,977</b>	385,448
<b>Investment income</b>		
Deposit account interest	134	439
<b>Charitable activities</b>		
Regional events	1,078	524
<b>Other income</b>		
Government grants	<u>-</u>	<u>3,819</u>
<b>Total incoming resources</b>	<b>350,189</b>	390,230
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Salaries & national insurance	225,365	213,003
Pensions	5,936	5,464
Insurance	2,422	1,744
Telephone	3,419	3,219
Postage and stationery	130	49
Sundries	1,456	1,559
Meeting expenses	1,117	442
Subscriptions	2,642	1,645
Regional events	17,353	13,083
Publication contract	3,510	3,360
Bad debts	<u>236</u>	<u>(579)</u>
	<b>263,586</b>	242,989
<b>Support costs</b>		
<b>Governance costs</b>		
Trustees' expenses	395	-
Accountancy	2,694	4,500
Payroll	<u>1,489</u>	<u>1,390</u>
	<b>4,578</b>	5,890
Total resources expended	<u>268,164</u>	<u>248,879</u>
<b>Net income</b>	<u><b>82,025</b></u>	<u><b>141,351</b></u>

This page does not form part of the statutory financial statements



[www.instituteoflicensing.org](http://www.instituteoflicensing.org)  
*Promoting Excellence in Licensing*

**THE INSTITUTE OF LICENSING**

England & Wales - Charity number 1117942

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# Accounts

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**REGISTERED COMPANY NUMBER: 04884548 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1117942**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2021**  
**for**  
**The Institute of Licensing**  
**(Limited by Guarantee)**

Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
2nd Floor, Woodside House  
261 Low Lane  
Horsforth  
Leeds  
West Yorkshire  
LS18 5NY

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2021**

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**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04884548 (England and Wales)

**Registered Charity number**

1117942

**Registered office**

Ridgeway

Upper Milton

Wells

Somerset

BA5 3AH

**Trustees**

M A Bebbington

S P Fitzgerald

P J Andrews

D I Lucas

J S Collins

S Clover

G S Grant

J Cunningham

T Shield

M Phillips

D Davies

J Garforth

S J McGowan

G Hughes

S C Bradley

L J Cannon

F Wenzel

**Company Secretary**

S Nelson

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Richard Smedley  
FCA  
Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
2nd Floor, Woodside House  
261 Low Lane  
Horsforth  
Leeds  
West Yorkshire  
LS18 5NY

**OBJECTIVES AND ACTIVITIES**

The Institute of Licensing (IoL) is the professional body for licensing practitioners across the United Kingdom. It is a broad-church organisation embracing membership from licensing practitioners in all disciplines.

The objectives of the Charity are for the benefit of the public and are principally concerned with education in the field of licensing and regulatory activity, and the application / development of licensing laws to promote the prevention of crime, disorder and nuisance together with the promotion of health & safety, protection of vulnerable people / children and promotion of wider objectives.

In shaping our objectives and planning activities, the Trustees have had regard to the Charity Commission's guidance on public benefit and fee charging. The majority of regional meetings are provided free of charge to IoL members, and fees charged in relation to national training events are set with a view to making courses accessible to members. In comparison with many commercially run training events, the IoL training fees are significantly more affordable due to the training fees set. Additional free webinar events were held in 2021 as a result of the COVID-19 pandemic with a view to supporting licensing practitioners in preparing for regulatory changes.

In pursuing its objectives, the Institute is fully committed to considering not only the licensing regime but also the wider picture in relation to the effective and proactive management of the night-time and day time economies, including effective partnership working with all stakeholders and use of the wide variety of tools available to the various partners involved.

**ACHIEVEMENTS AND PERFORMANCE**

**COVID-19**

The COVID-19 pandemic affected all areas of activity throughout 2020 and 2021. Following the initial lockdown in March 2020, the IoL recognised the need for immediate and timely information, updates and advice for members throughout the COVID-19 lockdown. As a result, 610 articles including news updates and authored articles were published on the IoL website between March 2020 and April 2021 with over 180 licensing flashes (eNewsletters) sent in the same period to more than 5000 subscribers.

The IoL published its 'Protocol for Licence Applications & Hearings under the Licensing Act 2003 during the Covid-19 Pandemic' on 1 April, and this was subsequently updated several times to add additional information including an Annex on the 'Mechanics and Procedures at Remote Hearings' which was added to update 3, published on 20 April 2020.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

The updates and the Protocol were critical to IoL members, including local authorities faced with office closures, and in many cases, having to conduct a licensing function remotely where previously reliant on face-to-face communication with applicants, paper application processes (or part paper and part electronic) and physical hearings to determine applications where needed. Councils had to swiftly move to online applications and remote communications, including crucially licensing hearings.

From the outset there was significant concern that some local authorities would seek to ‘close the licensing system’ which would be severely detrimental to licensed businesses and individuals, and an abrogation of statutory duties. This did not happen, although some licensing authorities initially chose not to accept new licensing applications (in most cases for hackney carriage and private hire licensing) during the lockdown period. The IoL continues to encourage all licensing authorities to ensure that contingency plans are in place to set out alternative means of delivering the licensing function where government restrictions (or other matters) disrupt normal business processes.

The regular updates, authored articles and the protocol were possible as a result of the generosity of Trustees and other key licensing experts within the IoL membership. There has been significant anecdotal feedback from IoL members about the value of the IoL updates and articles during the pandemic, and the provision of these updates has served to prove and promote the value of IoL membership. The Board of Trustees and the IoL team are extremely grateful to everyone who has contributed to the updates, articles and the IoL protocol.

In addition to the updates, articles and the protocol, the IoL has joined its voice to those from other national organisations and Government Ministers, encouraging partnership, collaboration and understanding between all parties as the country starts to emerge from many months of varying business restrictions which have had devastating impacts in some sectors, particularly hospitality and licensed transport.

**NeXstart**

The IoL continued its involvement in NeXstart, a coalition of experts working together on a comprehensive national strategy for our industries safely and successfully to exit lockdown and restart their businesses. NeXstart have published many advice notes and FAQs to assist all parties with the rapid regulatory changes and policies concerning COVID-19 since the start of the pandemic.

**Training and events**

The impending crisis had been apparent at that stage since the end of February 2020 and all IoL training and events were immediately placed under review and carefully considered with clear communications to delegates about appropriate precautions and measures put in place. The final face to face course to go ahead as planned was the Professional Licensing Practitioners course which ran in Nottingham from 17 – 20 March 2020 (starting the day after Government advice to avoid unnecessary travel). Delegates attending the course were given the opportunity to swap to a later course, but the majority chose to attend and the course ran smoothly.

All subsequent courses and events were immediately put on hold and in total 16 planned training events were cancelled. Arrangements were quickly made to enable online delivery of training using Skype, Microsoft Teams and Zoom, and as a result, the first online delivery of an IoL training course took place on 2 April, just one week after the start of the lockdown.

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**2020/21 activity overview**

Training activity overall during 2020/21 suffered significant disruption due to the pandemic. System data shows 27 events were cancelled overall and 17 were rearranged to be held online:

- National:
  - 16 Cancelled
  - 16 Rearranged / pivoted (held online)
- Regional:
  - 11 cancelled
  - Rearranged

However, as illustrated below, overall performance was similar to the previous year, a tribute to the considerable efforts of the IoL team and trainers who enabled events to be held online.

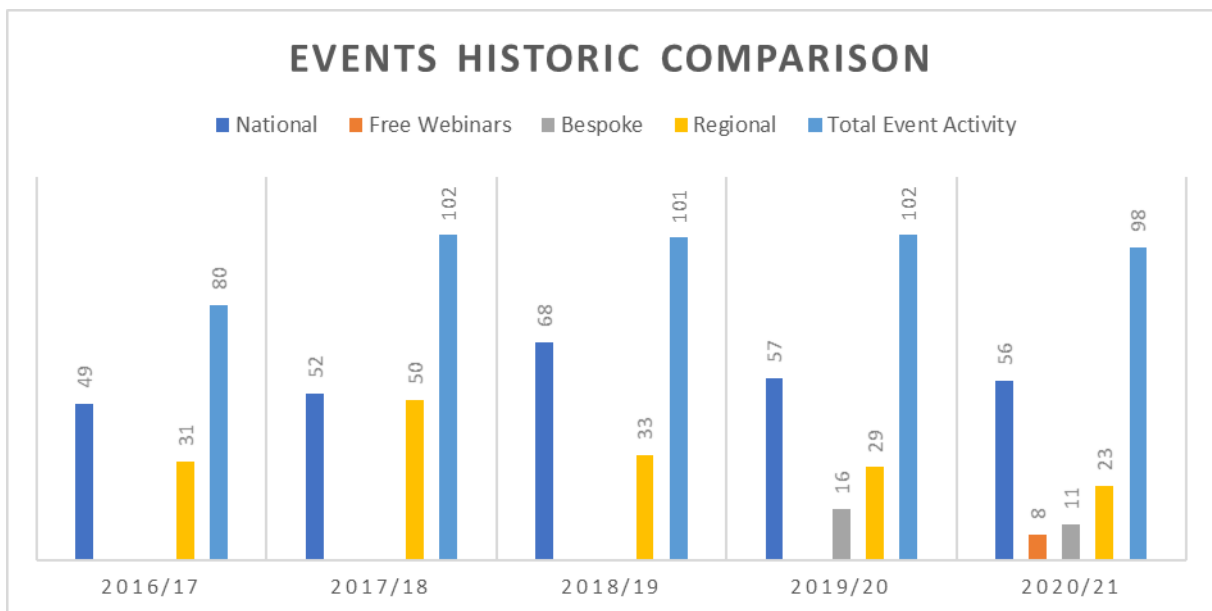


Figure 1: Events Historic Comparison (financial years 1st April - 31st March)

Bespoke courses are shown separately for the last 2 years where previously they were included with national events. Regional activity reasonably consistent with previous years, and our sincere thanks to our volunteer regional officers who enabled regional meetings to be held online at a time when the pandemic was causing a huge amount of disruption and additional work in all areas.

The pandemic accelerated the move to online activities in practically all areas of life. For the IoL, the major impact was on training delivery, and all training courses and events were reviewed taking into account the viability and practicality of delivering courses online. In most cases, training was delivered online and very successfully. In fact, in some cases it was clear that online delivery was more successful than face to face.

Other courses were less straightforward. For example, the PLPQ course which was previously 4 consecutive days of training, based in hotel venues, and with daily exams at the conclusion of each day. The first of the online PLPQ courses was delivered in September, with the exam taken online (with invigilation measures in place). The training days were spread over a 2-week period rather than running on consecutive days.

**The Institute of Licensing**  
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**Report of the Trustees**  
**for the Year Ended 31 March 2021**

There remain some courses which trainers and IoL have agreed will not work online. Examples include the Zoo Licensing course, which is delivered on location at a working Zoo, along with the ‘Working in Safety Advisory Groups’ and ‘Public Safety at Events’ courses which are heavily workshop based. These courses are now under review given the Government’s decision that all restrictions be removed from July.

The Summer Training Conference, which is a one-day event was delivered as an online webinar and worked particularly well in 2020 with higher attendance numbers than for previous years on location. In 2021, the event saw fewer bookings. This may be a result of the amount of online training on offer and was also likely impacted by the free ‘Reopening and Recovery’ webinars which the IoL organised in collaboration with Best Bar None and other organisations (detailed below).

The IoL’s signature National Training Conference (normally a 3-day residential training conference) was replaced with a 5-day webinar in 2020 due to the pandemic. The nature of the programme and use of syndicate sessions at the residential event enables delivery of over 70 sessions in normal circumstances. The 5-day webinar included 25 sessions and was attended by just over 200 delegates. A fantastic result, although this event in particular is more suited to the face-to-face format.

2021/22 training activity continues to be impacted by the COVID-19 pandemic for regional, bespoke and national training courses and events. A cautious return to face-to-face training is likely subject to the national picture on infection rates and likely customer confidence in attending training in person.

**Webinars**

In March 2021, the IoL delivered the first of the ‘Reopening and Recovery’ webinars. This was the start of a very collaborative series of events working in partnership with Best Bar None, ATCM, UKH, BBPA, National Pubwatch and many other excellent organisations and speakers bringing their insights and experiences to the table on an array of topics. Overall, the aim of the series was to assist industry and regulatory practitioners to prepare for reopening, and also to discuss the regulatory position on various matters.

The sessions proved very successful with over 2500 viewers overall. It is likely that similar sessions will be considered in future.

Date	Topic	Unique Viewers	Total Users	Max Concurrent Views
22-Mar-21	The impact of COVID and forecasting the future	266	359	256
23-Mar-21	Risk Assessment, COVID, health & safety, food and fire safety support for licensed premises	317	377	296
24-Mar-21	Noise vs Vibrancy - managing expectations through partnership	272	367	260
25-Mar-21	Pavement Licensing, Off-Sales and Deliveries (England)	407	570	392
26-Mar-21	Step 2 - Compliance and Enforcement	413	584	396
29-Mar-21	Premises licence conditions and restrictions	223	290	210
30-Mar-21	Customer service and managing behaviour refresher training for staff	39	54	39
31-Mar-21	Business support, Marketing and pivoting	26	47	24
01-Apr-21	Responsible alcohol retailing refresher training for staff	46	53	40
20-Apr-21	Supporting recovery of the licensed sector	90	129	85
23-Apr-21	Reopening and relaxations in Wales	38	65	38
26-Apr-21	Supporting your team now & in the future	17	24	17
29-Apr-21	Regulations vs Guidance	195	279	189
05-May-21	What's next for leisure and ENTE in towns and city centres?	90	123	86
11-May-21	Reopening of Outdoor events, festivals and nightclubs	160	217	148
13-May-21	Risk Assessment, COVID, health & safety, food and fire safety support for licensed premises	56	66	51
24-May-21	Reopening and Recovery: Business Interruption Insurance - update and guidance	16	19	16
18-Jun-21	Reopening and Recovery: Reviewing the reopening and relaxations in Wales	29	73	11
06-Jul-21	Data Protection	71	84	69
27-Sep-21	Action planning for Global Nighttime Recovery	pending	pending	pending
		2771	3780	2623

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**E-Learning**

A 6th eLearning module relating to 'Pubs and the Gambling Act 2005' was launched in 2020, by the IoL and Gambling Commission in partnership.

**National Licensing Week**

National Licensing Week (NLW) in June 2020 and again in June 2021 were inevitably impacted by COVID-19. Most licensing practitioners whether industry or regulatory have been necessarily focused on the pandemic, the impact of lockdown and planning / exit strategies.

**Training Development**

The IoL relaunched its Councillor Training programme in August 2020, with 6 courses held between August 2020 and March 2021. In addition, there were 4 bespoke Councillor Training courses held on request from customers in the same period. The Councillor Training courses continue to run regularly in 2021, and have seen excellent attendance levels, particularly following the local council elections in May 2021.

The IoL Responsible Authority Training was launched in September 2020, and 6 courses have been run to date. Feedback has been excellent, and the courses will form a regular part of the IoL training programme going forward.

The IoL launched its BTEC Level 3 Certificate for Animal Inspectors (SRF) in April 2021, enrolling the first 5 cohort groups. The course is accredited by Pearsons and meets the requirements for the updated animal welfare legislation published in 2018. The IoL course is the culmination of many months of work and the first course for the IoL working with an Awarding Body. This will provide the blueprint for future qualification development work which will be a priority area for 2021/22.

**Resources**

The IoL maintained its office facilities at Egerton House in Birkenhead during the initial stages of the pandemic, although the 2 office-based staff were asked to work from home in March 2020. The office facility was originally instigated to provide a 9-5 customer service center and to undertake most of the daily administration in relation to membership and event bookings.

The position with the office was subsequently reviewed in May 2021. The Trustees accepted that home working arrangements were working satisfactorily, and also that there would be significant benefit in reverting to one location for storage of filing and equipment, the majority of which are currently stored in Somerset. The Trustees also considered the ongoing position with the pandemic (advice at the time was to continue home working) and the difficulties of ensuring COVID security in communal areas within Egerton House where other businesses work.

On balance the Trustees agreed that the office should be released. Alternative arrangements will be made for a central phone line, using VOIP facilities.

The Training & Qualifications Manager was granted a 12-month sabbatical from September 2020. Initial plans for cover alongside an additional administrator (office based), were initially put on hold, and subsequently, in July 2020 a temporary position for Events Coordinator was recruited. The Admin Officer position was not filled.

**The Institute of Licensing**  
**(Limited by Guarantee)**

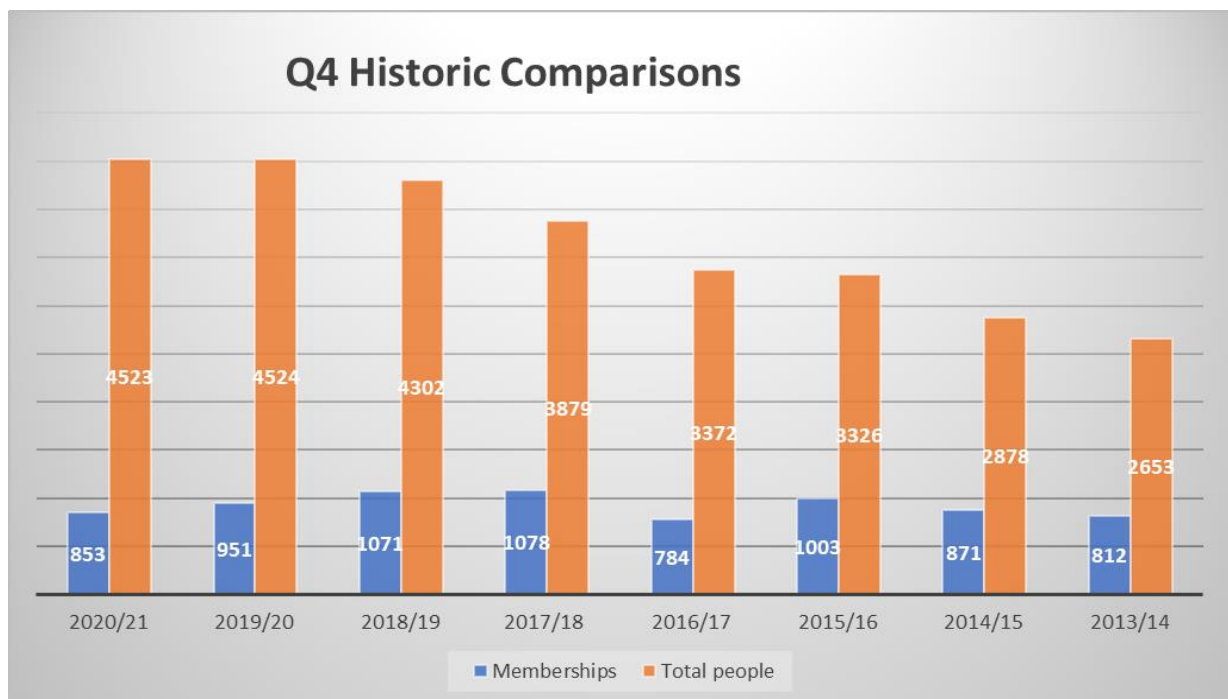
**Report of the Trustees**  
**for the Year Ended 31 March 2021**

Hannah Roberts, the new Events Coordinator joined the team in August 2020, with an initial working pattern of 3 days per week. In September, this was increased to 5 days due to the demand for online course hosting in addition to event organisation. In April 2021, the Events Coordinator started maternity leave and the Trustees agreed that the post (and staff member) had been extremely beneficial to the team and should continue with initial full time cover until September 2021, and subsequently based on a 3-day week alongside the Training & Qualifications Manager, providing a full week cover of event organisation and coordination.

An initial attempt at providing maternity cover for the coordinator role suffered a false start, and as a result, the existing team members have covered the work since April 2021. This has proven to be extremely challenging and unsustainable in the long term. The Training & Qualifications Manager is expected to return to work in September and the Events Coordinator later in the year which will bring the team back to a more sustainable level of staffing.

**Membership**

2020/21 membership levels dropped for the second year running, while the total number of people involved within the membership remained at the 2019/20 levels. Some of this was due to local government re-organisation, and there was a notable drop in complimentary memberships compared with the previous year.



Examination of lapsed memberships show that a majority were complimentary memberships issued to non-members following training bookings. It is normal practice for non-members booking IoL training to be offered complimentary membership (they will have paid a higher rate for the training) and the turnover on complimentary memberships is usually relatively high. There was also an undeniable impact from COVID-19. Of the 8 organisation memberships which were lapse last year, 4 were industry organisations who cited COVID as a direct factor in lapsing.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**FUTURE PLANS**

**Training and Qualifications**

There is currently a great deal of course development in progress and proposed including:

- Completed (maintenance review will be ongoing):
  - Basic and advanced courses on taxi licensing
  - Councillor training – launched August 2020
  - Responsible Authority training – launched September 2020
  - Animal Inspectors Level 3 – with Pearsons (previously with City & Guilds) – launched April 2021
- In progress
  - Police training – in liaison with NPCC and Home Office
- Planned:
  - Basic and advanced courses re Gambling Act 2003
  - Basic and advanced courses re Licensing Act 2003
  - Higher level licensing qualification (all areas) accredited by Awarding Body (level 4 and higher)

**Awarding Body Status**

The IoL's position on Awarding Body Status remains substantially unchanged.

The Trustees recognise that attainment of Awarding Body status will require major investment in terms of structural development and financial sustainability and the organisation does not have sufficient reserves at present or the necessary infrastructure in place. The Trustees had previously agreed that IoL must grow as an organisation and establish strong reserves together with a sustainable annual turnover before considering Awarding Body status and that alternatives should be considered as well.

The IoL has long been fully committed to the development of a suite of nationally recognised licensing qualifications, accredited by IoL as the professional body for licensing. The Animal Inspectors Certificate provides a blueprint for future qualification development where qualifications are accredited by an Awarding Body (such as Pearsons), but where the qualification remains within IoL ownership.

**Chartered Status**

The IoL has started the process of applying for Chartered Status. The Trustees see this as an important development for the IoL which will assist in raising the profile of licensing professionals.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Board of Trustees is the governing body for IoL, responsible for the overall direction and development of the organisation. The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

IoL members are allocated a geographic region based on the former boundaries of the English regional government offices and the Countries of Wales, Scotland and Northern Ireland. Regions are allocated in line with business or residential locations.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**



The twelve regions are served by committees of regional officers elected by each region's members, this will include a regional chair and director. Regional directors may also hold the position of regional chair, and are Trustees of the charity, and members of the governing board.

The regions provide regular meetings, and updates on the range of licensing topics, bringing speakers to the regional members to provide local opportunities to increase knowledge and understanding of licensing law and practice, to consider case studies, good practice or to discuss areas of particular interest. Crucially, the regions provide networking opportunities through the regional meetings, which are regular, accessible, and mostly provided at no or very low cost (cost recovery). In 2020 and 2021, the regions have continued to provide regular meetings via online video conferencing. These have proven to be very successful, although most regions will return to holding some of their meetings on a face-to-face basis in due course to facilitate networking which is much less attainable in a video conference setting.

**The Board of Trustees**

In addition to the democratically elected regional directors, additional Trustees (up to 9) can be co-opted to the Board.

On appointment, each trustee is required to sign a 'statement of directors' where they undertake to take all reasonable steps to meet their obligations to the Board and to the company. In particular the following undertakings are included in the statement:

- uphold the values and objectives of the Institute of Licensing
- contribute to and share responsibility for the Board's decisions
- attend meetings, training sessions and other relevant events
- declare relevant interests; and
- be aware of and comply with obligations under the general law

The Board nominates and elects one of its members to chair the organisation, together with 2 vice chairs. The three positions are each elected for a 3-year term with one post reviewed each year on a rolling basis. In February 2021, Myles Bebbington stepped down as Vice Chairman and John Garforth JP was elected to serve as Vice Chairman alongside Gary Grant. Myles Bebbington had served in that capacity for many years and the Board recorded grateful thanks to him for his long-standing commitment to the Board. Myles remains with the Board as Regional Chair for the Eastern Region in 2021.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**Regional Volunteers**

The IoL would not operate as effectively without the commitment and dedication of the regional officers serving the 12 regions across the UK. Regional committees are elected annually by the regional members at the local AGM meeting, and each regional committee works to organise regional meetings and events, and in doing so provide a local networking opportunity which is invaluable to IoL members.

A ‘Regional Officer Training Day’ held annually in June provides an opportunity to ensure that regional officers understand the structure, aims and objectives of the charity and the role of the regions. It is an excellent opportunity to discuss experiences and regional activities and sharing ideas and information about how each of the regions operates. It is an excellent networking opportunity and allows a general discussion about the work of the IoL and plans for the future. The Regional Officer Training Day was cancelled in 2020 but returned in June 2021 via video conferencing with good feedback from the regional officers in attendance.

**Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud or error. The Trustees meet regularly throughout the year in order to scrutinise management reports, monitor activities and progress and plan ahead through its Strategic Plan.

A comprehensive Risk Register remains under review, the purpose of which is to underpin policies and procedures and to ensure that all risks are considered and appropriate mitigation measures taken / in place). This register is under review, alongside a review of all IoL policies to ensure all areas are covered, and all policies updated and relevant to the IoL now and moving forward.

**FINANCIAL REVIEW**

**Overview of the financial position**

Key points to note include:

- Membership subscriptions of £154,436 is a slight increase compared with the previous years (2019/20: £ 150,870; 2018/19: £152,503), and marginally short of the budget target set at £155,000
- The donation from the Institute of Licensing Events Ltd was £231,012 donated against a budget target of £228,000, which substantially exceeded the prior year donation of £ 212,733.
- Income overall shows a slight surplus on the budget target with a total income of £390,230 against a budget target of £383,900.
- Expenditure for the charity totaled £248,879.
- Excluding regional events, expenditure overall was £235,796 against a budget target of £283,420 reflecting the impact of COVID-19 on activities including trustee meetings.

	2020/21	2019/20	2018/19	2017/18	2016/17
Total incoming resources	390,230	371,487	325,894	281,409	224,717
Total outgoing resources	248,879	309,787	302,143	275,793	234,297

**Financial Commitments**

The financial commitments of the charity in 2020/21 were primarily human resources as the costs associated with the provision and maintenance of office facilities and course development contracts were covered by the Institute of Licensing Events Ltd.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**Investments**

The IoL's investment portfolio was established in July 2014 and is managed on the Institute's behalf by St James' Place.

The fund took a downturn at the end of 2019/20 as a result of the initial impact of COVID-19. A rapid recovery followed, with the fund showing a 14.5% return on investment at the end of June 2020 and 24.57% return at 31st March (Encashment value £250,154).

Quarterly performance reports are provided by St James' Place allowing the delegated committee and Board to monitor performance of the investment, and a more detailed analysis is provided to the delegated committee annually by St James' Place. The Institute's investment policy sets out monitoring arrangements.

The intention of the investment is to generate a higher rate of earnings from existing reserves, but Trustees remain cautious in the level of risk taken with the funds and have decided against any further investment at this time. The income derived from the investment, will supplement existing reserves, and will ultimately be used to develop the organisation with a view to achieving the longer-term goals including the continued development of professional qualifications.

**Reserves**

The charity's reserves at the end of 2020/21 were £ 764,290.

The IoL 's Reserves Policy was reviewed in May 2018 and will be subject to regular review in line with budget setting. The policy sets out the contingency position and likely costs of winding up the company.

The reserves policy does not set out a growth reserves position but acknowledges that the growth aspirations of the organisation will require investment and that the position will be reviewed annually through this policy.

**Subsidiaries**

The Institute has a subsidiary trading company (the Institute of Licensing Events Ltd) which is VAT registered, and most national events are run by this company on behalf of the charity. Course fees are set with a view to ensuring that the event is cost effective while remaining affordable, particularly in the current financial climate.

The charity direct income is obtained through the payment of membership subs with up to 50% of the funds being paid back to the relevant regions in order to fund their activities. The working balance, despite membership income increasing year on year is insufficient to cover the operational costs of the charity. The subsidiary Events Company donates its net profits to the charity annually and this additional income is crucial to allow the charity to sustain itself and to enable growth and development for the benefit of the members. The Institute of Licensing Ltd is a director of the Events Company.

The activities of the Events Company are targeted toward ensuring that the events and training necessary and desirable to promote the charity's objectives generate a level of profit to enable investment in the promotion of the objectives and the longer-term sustainability of the organisation.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**Going Concern**

The Board of Trustees has reviewed the financial position of the Institute of Licensing Limited and its subsidiary the Institute of Licensing Events Ltd, including the financial projections for 2021/22 and is satisfied that there are sufficient funds at the date of signature of the financial statements to manage any foreseeable downturn in the UK and global economy.

The COVID-19 pandemic had a significant impact on all areas of the charity's activities and the activities of the subsidiary company, but the financial impact was minimised as a result of the hard work and dedication of the IoL staff, Directors, volunteers and trainers. As a result, the charity's reserves were not adversely affected.

The Board considers there is a reasonable expectation that IoL has adequate resources to continue in operational existence for the foreseeable future and the Board therefore continues to adopt the 'going concern' basis in preparing the financial statements.

Approved by order of the board of trustees on 3 November 2021 and signed on its behalf by:



D Davies - Trustee

**Independent Examiner's Report to the Trustees of  
The Institute of Licensing  
(Limited by Guarantee)**

**Independent examiner's report to the trustees of The Institute of Licensing (Limited by Guarantee) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Richard Smedley  
FCA  
Richard Smedley Limited  
Chartered Accountants & Registered Auditors  
2nd Floor, Woodside House  
261 Low Lane  
Horsforth  
Leeds  
West Yorkshire  
LS18 5NY

3 November 2021

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	Notes	<b>31.3.21</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>385,448</b>	363,603
<b>Charitable activities</b>			
Membership activities		<b>524</b>	6,628
Investment income	2	<b>439</b>	1,256
Other income		<b>3,819</b>	-
<b>Total</b>		<b>390,230</b>	371,487
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Membership activities		<b>248,879</b>	309,787
Net gains/(losses) on investments		<b>40,789</b>	(17,764)
<b>NET INCOME</b>		<b>182,140</b>	43,936
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>582,150</b>	538,214
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>764,290</b>	582,150

The notes form part of these financial statements

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Balance Sheet**  
**31 March 2021**

	Notes	<b>31.3.21</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	31.3.20 Total funds £
<b>FIXED ASSETS</b>			
Investments	5	1	1
<b>CURRENT ASSETS</b>			
Debtors	6	5,141	5,441
Investments	7	250,154	209,365
Cash at bank		<u>522,702</u>	<u>378,264</u>
		<b>777,997</b>	593,070
<b>CREDITORS</b>			
Amounts falling due within one year	8	<b>(13,708)</b>	(10,921)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<b><u>764,289</u></b>	<u>582,149</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<b>764,290</b>	582,150
		<hr/>	<hr/>
<b>NET ASSETS</b>		<b><u>764,290</u></b>	<u>582,150</u>
<b>FUNDS</b>			
Unrestricted funds	9	<b><u>764,290</u></b>	<u>582,150</u>
<b>TOTAL FUNDS</b>		<b><u>764,290</u></b>	<u>582,150</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**The Institute of Licensing**  
**(Limited by Guarantee)**


**Balance Sheet - continued**  
**31 March 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 3 November 2021 and were signed on its behalf by:



D Davies - Trustee



P J Andrews - Trustee

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

As with most charities we have been impacted by the Coronavirus (Covid 19). This has had an impact on our operations and staff. We have (where appropriate) utilised the grants and benefits available from the Government and are taking all the steps we can to protect the future of our charity. Although the total impact is still uncertain the trustees believe that it is appropriate to prepare the accounts on a going concern basis.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There have been no restricted funds to date.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Government grants**

Government grants are accounted for under the performance model.

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**2. INVESTMENT INCOME**

	<b>31.3.21</b>	31.3.20
	£	£
Deposit account interest	<u>439</u>	<u>1,256</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

	<b>31.3.21</b>	31.3.20
	£	£
Trustees' expenses	<u>-</u>	<u>7,323</u>

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>31.3.21</b>	31.3.20
Staff	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

**5. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b> At 1 April 2020 and 31 March 2021	<u>1</u>
<b>NET BOOK VALUE</b> At 31 March 2021	<u>1</u>
At 31 March 2020	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**5. FIXED ASSET INVESTMENTS - continued**

**Institute of Licensing Events Ltd**

Registered office: Ridgeway, Upper Milton, Wells, Somerset, BA5 3AH

Nature of business: Training company

Class of share: %  
£1 Ordinary Shares holding  
**100**

	<b>31.3.21</b>	31.3.20
	£	£
Aggregate capital and reserves	<b>186,199</b>	229,638
Profit for the year	<b><u>187,573</u></b>	<b><u>231,012</u></b>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21</b>	31.3.20
	£	£
Trade debtors	<b>1,294</b>	5,410
Other debtors	<b>3,266</b>	-
Prepayments	<b><u>581</u></b>	<u>31</u>
	<b><u>5,141</u></b>	<b><u>5,441</u></b>

**7. CURRENT ASSET INVESTMENTS**

	<b>31.3.21</b>	31.3.20
	£	£
Listed investments	<b><u>250,154</u></b>	<b><u>209,365</u></b>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21</b>	31.3.20
	<b>£</b>	£
Trade creditors	<b>980</b>	3,235
Other creditors	<b>4,033</b>	1,001
Accrued expenses	<b>8,695</b>	6,685
	<b><u>13,708</u></b>	<u>10,921</u>

**9. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>582,150</b>	<b>182,140</b>	<b>764,290</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b><u>582,150</u></b>	<b><u>182,140</u></b>	<b><u>764,290</u></b>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<b>390,230</b>	<b>(248,879)</b>	<b>40,789</b>	<b>182,140</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b><u>390,230</u></b>	<b><u>(248,879)</u></b>	<b><u>40,789</u></b>	<b><u>182,140</u></b>

**Comparatives for movement in funds**

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	538,214	43,936	582,150
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b><u>538,214</u></b>	<b><u>43,936</u></b>	<b><u>582,150</u></b>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	371,487	(309,787)	(17,764)	43,936
	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>371,487</u>	<u>(309,787)</u>	<u>(17,764)</u>	<u>43,936</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	538,214	226,076	764,290
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>538,214</u>	<u>226,076</u>	<u>764,290</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	761,717	(558,666)	23,025	226,076
	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>761,717</u>	<u>(558,666)</u>	<u>23,025</u>	<u>226,076</u>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**11. MEMBERS' LIABILITY**

The company is limited by guarantee and in the event of the winding up of the company, the liability of each member is limited to a contribution of £1.

**12. REGIONAL ACCOUNTS**

	<b>At 1.4.20</b>	<b>Incoming resources</b>	<b>Resource s expended</b>	<b>Transfer from central funds</b>	<b>At 31.3.21</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
East Midlands	8,946	-	(1,660)	1,600	8,886
Eastern	8,168	4	(300)	1,150	9,022
Home Counties	8,440	-	(1,740)	2,600	9,300
London	8,379	214	(300)	1,800	10,093
North East	8,931	-	(1,960)	2,500	9,471
North West	8,199	246	(2,340)	2,000	8,105
Northern Ireland	3,683	-	(934)	656	3,405
South East	7,887	-	(1,030)	1,500	8,357
South West	7,999	60	(1,362)	3,300	9,997
Wales	8,370	-	(300)	1,900	9,970
West Midlands	9,062	-	(1,157)	2,000	9,905
Scotland	221	-	-	1,250	1,471
	<b><u>88,285</u></b>	<b><u>524</u></b>	<b><u>(13,083)</u></b>	<b><u>22,256</u></b>	<b><u>97,982</u></b>

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	231,012	212,733
Subscriptions	<u>154,436</u>	<u>150,870</u>
	<b>385,448</b>	363,603
<b>Investment income</b>		
Deposit account interest	439	1,256
<b>Charitable activities</b>		
Regional events	524	6,628
<b>Other income</b>		
Government grants	<u>3,819</u>	-
<b>Total incoming resources</b>	<b>390,230</b>	371,487
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Salaries & national insurance	213,003	222,282
Pensions	5,464	5,570
Insurance	1,744	1,414
Telephone	3,219	3,823
Postage and stationery	49	775
Sundries	1,559	1,711
Meeting expenses	442	11,324
Subscriptions	1,645	1,499
Regional events	13,083	43,242
Publication contract	3,360	3,330
Bad debts	<u>(579)</u>	<u>1,399</u>
	<b>242,989</b>	296,369
<b>Support costs</b>		
<b>Governance costs</b>		
Trustees' expenses	-	7,323
Carried forward	-	7,323

This page does not form part of the statutory financial statements

**The Institute of Licensing**  
**(Limited by Guarantee)**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>Governance costs</b>		
Brought forward	-	7,323
Accountancy	<b>4,500</b>	4,500
Payroll	<b>1,390</b>	1,595
	<b><u>5,890</u></b>	<u>13,418</u>
Total resources expended	<b><u>248,879</u></b>	<u>309,787</u>
<b>Net income</b>	<b><u>141,351</u></b>	<u>61,700</u>

This page does not form part of the statutory financial statements