



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

Promoting Excellence in Licensing

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)

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for the Year Ended 31 March 2022

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The Institute of Licensing
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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
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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.

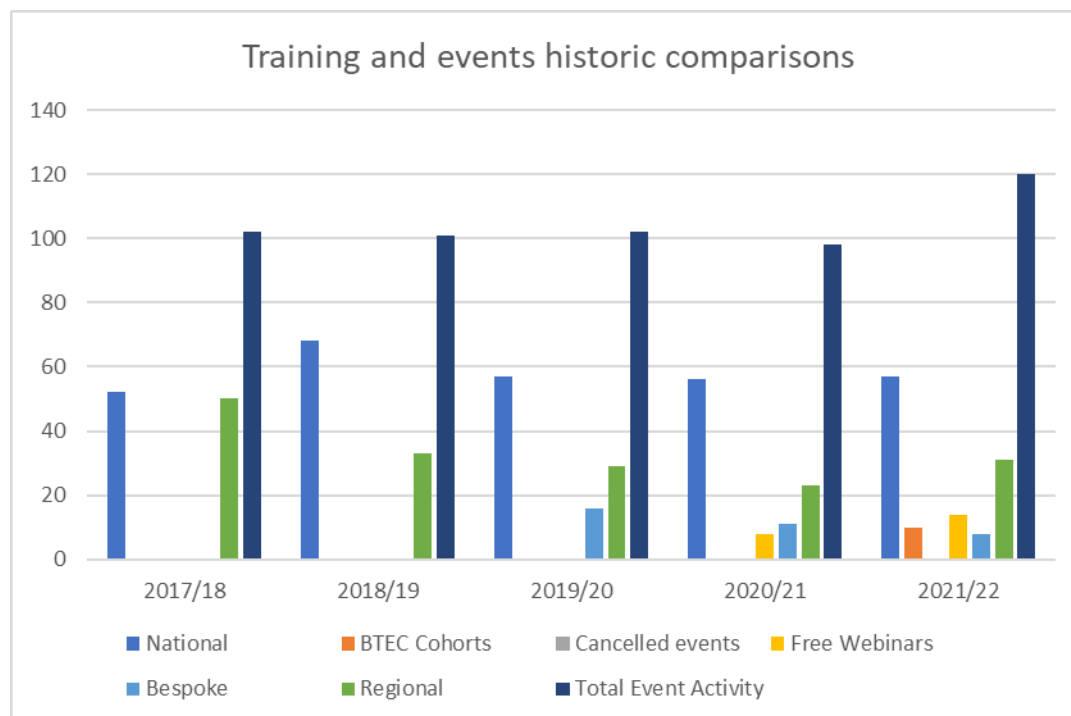


Figure 1: Events Historic Comparison (financial years 1st April - 31st March)

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.

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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
		2937	4017	2766

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.

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

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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.

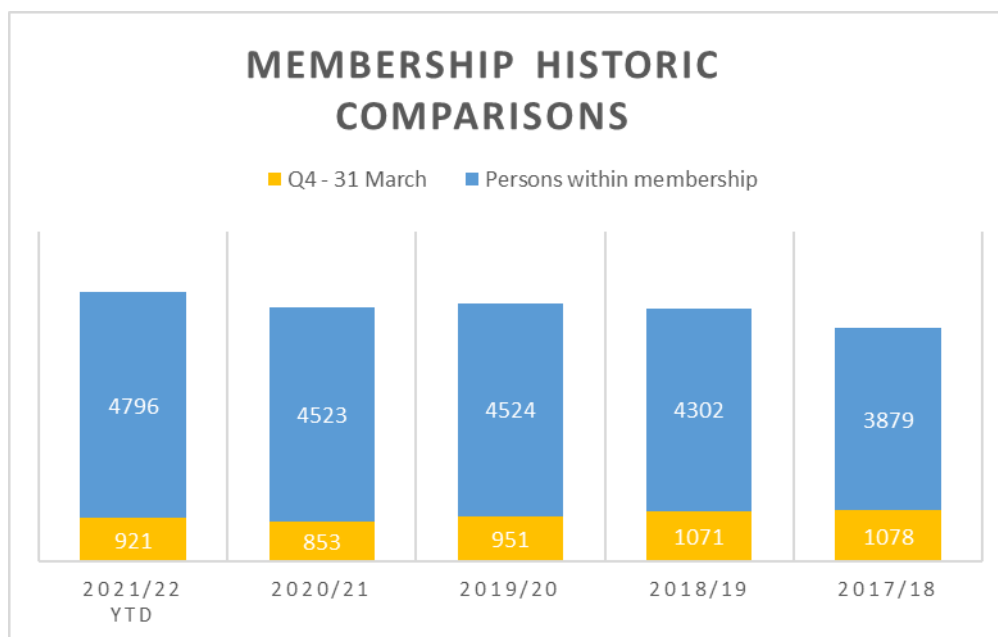
Resources

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.



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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 12th 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.

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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.

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

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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.

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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
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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 be 'D Davies', written in a cursive style.

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
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Statement of Financial Activities
for the Year Ended 31 March 2022

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

The notes form part of these financial statements

The Institute of Licensing
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Balance Sheet
31 March 2022

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

A handwritten signature in dark ink, appearing to read 'D Davies', with a stylized, flowing script.

D Davies - Trustee

A handwritten signature in dark ink, appearing to read 'P. J. Andrews', with a clear, legible script.

P J Andrews - Trustee

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

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

Trustees' expenses

	31.3.22	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:

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

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

5. FIXED ASSET INVESTMENTS

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

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

The Institute of Licensing
(Limited by Guarantee)

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

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

7. CURRENT ASSET INVESTMENTS

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

9. MOVEMENT IN FUNDS

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

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

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

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 £
Unrestricted funds			
General fund	582,150	182,140	764,290
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	390,230	(248,879)	40,789	182,140
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	582,150	263,839	845,989
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	740,419	(517,043)	40,463	263,839
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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

	At 1.4.21 £	Incoming resources £	Resources expended £	Transfer from central funds £	At 31.3.22 £
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
	<u>97,982</u>	<u>1,078</u>	<u>(17,353)</u>	<u>16,057</u>	<u>97,764</u>

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	187,573	231,012
Subscriptions	<u>161,404</u>	<u>154,436</u>
	348,977	385,448
Investment income		
Deposit account interest	134	439
Charitable activities		
Regional events	1,078	524
Other income		
Government grants	<u>-</u>	<u>3,819</u>
Total incoming resources	350,189	390,230
EXPENDITURE		
Charitable activities		
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>
	263,586	242,989
Support costs		
Governance costs		
Trustees' expenses	395	-
Accountancy	2,694	4,500
Payroll	<u>1,489</u>	<u>1,390</u>
	4,578	5,890
Total resources expended	268,164	248,879
Net income	<u>82,025</u>	<u>141,351</u>

This page does not form part of the statutory financial statements



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