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Council Building  
2 High Street  
Perth  
PH1 5PH

12 February 2020

A Meeting of the **Perth Common Good Fund Committee** will be held in **the Council Chamber, 2 High Street, Perth, PH1 5PH** on **Wednesday, 19 February 2020** at **09:00**.

If you have any queries please contact Committee Services on (01738) 475000 or email [Committee@pkc.gov.uk](mailto:Committee@pkc.gov.uk).

**KAREN REID**  
Chief Executive

***Those attending the meeting are requested to ensure that all electronic equipment is in silent mode.***

***Please note that the meeting will be recorded and will be publicly available on the Council's website following the meeting.***

**Members:**

Councillor Andrew Parrott (Convener)	Councillor John Rebbeck
Councillor Chris Ahern	Councillor Willie Wilson
Councillor Bob Band	
Councillor Peter Barrett	
Councillor Audrey Coates	
Councillor Harry Coates	
Councillor Dave Doogan	
Councillor Eric Drysdale	
Councillor John Duff	
Councillor Murray Lyle	
Councillor Sheila McCole	



**Perth Common Good Fund Committee**

**Wednesday, 19 February 2020**

**AGENDA**

***MEMBERS ARE REMINDED OF THEIR OBLIGATION TO DECLARE ANY FINANCIAL OR NON-FINANCIAL INTEREST WHICH THEY MAY HAVE IN ANY ITEM ON THIS AGENDA IN ACCORDANCE WITH THE COUNCILLORS' CODE OF CONDUCT.***

- 1 WELCOME AND APOLOGIES**
- 2 DECLARATIONS OF INTEREST**
- 3 MINUTE OF MEETING OF THE PERTH COMMON GOOD FUND COMMITTEE OF 19 DECEMBER 2019 FOR APPROVAL AND SIGNATURE** **5 - 8**  
(copy herewith)
- 4 MATTERS ARISING**
- 5 APPLICATIONS FOR FINANCIAL ASSISTANCE** **9 - 22**  
Report by Depute Chief Executive (Chief Operating Officer) (copy herewith 20/56)
- 6 2020/21 BUDGET & 2019/20 FINANCIAL STATEMENT** **23 - 34**  
Report by Head of Finance (copy herewith 20/45)

***IT IS RECOMMENDED THAT THE PUBLIC AND PRESS SHOULD BE EXCLUDED DURING CONSIDERATION OF THE FOLLOWING ITEM(S) IN ORDER TO AVOID THE DISCLOSURE OF INFORMATION WHICH IS EXEMPT IN TERMS OF SCHEDULE 7A TO THE LOCAL GOVERNMENT (SCOTLAND) ACT 1973***

**P1 NORTH INCH BOWLING AND PETANQUE CLUB, NORTH INCH PERTH LEASE VARIATION**

- Exempt Reason 9 - Any terms proposed or to be proposed by or to the authority in the course of negotiations for a contract for the acquisition or disposal of property or the supply of goods or services.

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PERTH AND KINROSS COUNCIL  
PERTH COMMON GOOD FUND  
18 DECEMBER 2019

## PERTH COMMON GOOD FUND COMMITTEE

Minute of meeting of the Perth Common Good Fund Committee held in the Council Chamber, Ground Floor, Council Building, 2 High Street, Perth on Wednesday 18 December 2019 at 9.00am.

Present: Councillors A Parrott, C Ahern, P Barrett, A Coates, H Coates, E Drysdale, J Duff, M Lyle, S McCole, J Rebbeck and W Wilson.

In Attendance: D Coyne, C Flynn, G Fogg, C Holgate, L Haxton, J, K Molley and J Salisbury (all Corporate and Democratic Services); A Clegg, D Littlejohn, N McGill and S Merone (all Housing and Environment).

Apologies: Councillors B Band and D Doogan.

Councillor A Parrott, Convener, Presiding.

### 618. WELCOME AND APOLOGIES

Councillor A Parrott welcomed all present and apologies were noted above.

### 619. DECLARATIONS OF INTEREST

In terms of the Councillors' Code of Conduct, Councillor C Ahern declared a non-financial interest in Art. 622(10).

### 620. MINUTE OF PREVIOUS MEETING

The minute of meeting of the Perth Common Good Fund Committee of 25 September 2019 (Arts.463-471) was submitted, approved as a correct record and authorised for signature.

### 621. MATTERS ARISING

There were no matters arising.

### 622. APPLICATIONS FOR FINANCIAL ASSISTANCE

There was submitted a report by the Depute Chief Executive, Chief Operating Officer (19/350) asking Perth Common Good Fund Committee to consider thirteen applications for financial assistance (eleven for small grants and two for capital grants).

#### Resolved:

#### (1) Goodlyburn Primary School

Goodlyburn Primary Parent Council be awarded a grant of £700 to take 270 pupils to the Pantomime at Perth Theatre on 18 December 2019.

PERTH AND KINROSS COUNCIL  
PERTH COMMON GOOD FUND  
18 DECEMBER 2019

- (2) **Wednesday Tea Dancers**  
Wednesday Tea Dancers be awarded a grant of £315 towards the cost of their Christmas party.
- (3) **Our Lady's Primary School Parent Council**  
Our Lady's Primary School Parent Council be awarded a grant of £700 to support the Christmas pantomime trip.
- (4) **Friendship Group**  
Friendship Club be awarded a grant of £210 towards the costs of a Christmas Lunch for the residents of Servite Sheltered Homes.
- (5) **People With A Mission Ministries**  
People with a Mission Ministries be awarded a grant of £1,650 towards the costs of a Perth Senior Citizens 2019 Christmas Appeal.
- (6) **Headway**  
Headway be awarded a grant of £330 to support their Christmas pantomime and meal excursion.
- (7) **Perth Academy Geography Department**  
Perth Academy's Geography Department be awarded a grant of £1,000 to support a trip to Iceland in April 2020 for 3 teachers and 37 pupils in S3 and S4.
- (8) **Music in Hospital and Care Scotland**

Motion (Councillors A Parrott and J Rebbeck)

Music in Hospital and Care Scotland be awarded a grant of £1,620 to help deliver their 'Enriching Lives Through Live Music' programme in Perth.

**Amendment (Councillors P Barrett and C Ahern)**

**Music in Hospital and Care Scotland be awarded a grant of £1,080 to help deliver their 'Enriching Lives Through Live Music' programme in Perth.**

In accordance with Standing Order 58, a roll call vote was taken.

5 members voted for the Motion as follows:

Councillors E Drysdale, M Lyle, S McCole, A Parrott and J Rebbeck.

6 members voted for the Amendment as follows:

Councillors C Ahern, P Barrett, A Coates, H Coates, J Duff and W Wilson.

**Resolved:**

In accordance with the Amendment.

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- (9) **Perth Creative Community Collaborative**  
Perth Creative Community Collaborative be awarded a grant of £2,000 to support the group in providing a therapeutic environment for people interested in the arts to improve overall health and wellbeing.
- (10) **ESOL Perth**  
ESOL Perth be awarded a grant of £1,200 to support their 'Leading into Work' programme.
- (11) **PKAVS Minorities Hub and Perth Chinese Community Association**  
PKAVS Minorities Hub and Perth Chinese Community Association be awarded a grant of £3,500 towards the costs of the 2020 Chinese New Year Celebrations.
- (12) **Masie Moo Magical Moments**  
Masie Moo Magical Moments be awarded a grant of £15,000 to support the installation of outdoor play equipment for children with additional and complex needs in the North Inch Playpark.
- (13) **St John's RC Academy**  
St John's RC Academy be awarded a grant of up to £11,000 towards an outdoor classroom for the North Inch Community Campus.

**623. 2019/20 FINANCIAL STATEMENT**

There was submitted a report by the Head of Finance (19/351) providing details of the Income and Expenditure to 31 October 2019 and the projected outturn to 31 March 2020 for the Perth Common Good Fund.

**Resolved:**

The Perth Common Good Fund Financial Statement to 31 October 2019 and the projected outturn to 31 March 2020 for Financial Year 2019/20 as set out in Appendix 1 to report 19/351, be noted.

**624. NORTH INCH GOLF COURSE STARTERS BOX**

There was submitted a report by the Executive Director (Housing and Environment) (19/371) seeking approval to proceed with the proposal to upgrade the Starters Box facility at the North Inch Golf Course which will provide a significantly improved building for the benefit of all members and visiting players through a greater sense of welcome, welfare facilities and a space for social interaction before and after play.

**Resolved:**

The replacement of the existing starter's box with installation of a new improved starter's facility at the North Inch Golf Course, be agreed.

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**625. DISPOSAL OF 1-5 HIGH STREET, PERTH**

There was submitted a report by the Depute Chief Executive, Chief Operating Officer (19/373) seeking approval to complete a marketing exercise and statutory consultation, then further consider the disposal (by way of sale or long lease) of 1-5 High Street, Perth to facilitate the private sector development of a new hotel.

**Resolved:**

A further report following completion of (a) the marketing exercise and (b) the statutory consultation be brought back to Committee in due course to consider the representations received and further consider the disposal (by sale or long lease) of 1-5 High Street, Perth.

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## PERTH COMMON GOOD FUND COMMITTEE

19 FEBRUARY 2020

### Applications for Financial Assistance

**Report by Depute Chief Executive (Chief Operating Officer)**  
**(Report No 20/56)**

The report asks Perth Common Good Fund Committee to consider five applications for financial assistance, four for small grants and one for a capital grant.

## 1. BACKGROUND

- 1.1 Perth & Kinross Council owns land and property which forms part of the Common Good of the former burghs in Perth and Kinross and has a statutory duty in terms of section 15 of the Local Government etc. (Scotland) Act 1994 to administer this land and property “having regard to the interests of the inhabitants” of those former burghs. This duty also applies to the administration of the associated Common Good Funds.
- 1.2 Local residents and organisations can apply to Common Good Funds for support to develop projects in the Common Good area. These grants allow individuals and local organisations to carry out a wide range of community based activities. Retrospective applications are not accepted. However, if an application is received before the project takes place and cannot be considered at the following meeting because papers have already been issued, the application will be considered at the next meeting even if the activities have taken place. Therefore, the Committee decision will only be known after the activities have taken place, and if the grant is not awarded, the applicant will have to fund the activities from its own funds.
- 1.3 Applications to Common Good Funds vary across the different former burghs of Perth and Kinross. The Perth Common Good Fund is larger, and receives a much higher number of applications than the other Funds. Therefore, additional criteria are applied to assist with assessing applications (see Appendix 1).
- 1.4 The 2019/20 Financial Assistance budget for Perth Common Good Fund was approved by this Committee at the meeting on 27 February 2019 ([Report 19/55](#) refers). The approved budget, the value of funding approved to date, together with the remaining budget and value of applications to be considered at this meeting is summarised below:

|                                                                                                                          |                                  |
|--------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| <b>Approved 2019/20 Financial Assistance Budget</b><br>Small Grants<br>Capital Grants                                    | <br>£60,000<br>£40,000           |
| <b>Value of grants committed</b><br>Small Grants<br>Capital Grants                                                       | <br>£45,170<br>£35,187           |
| <b>Remaining Financial Assistance Budget</b><br>Small Grants<br>Capital Grants<br>Other Uncommitted Budget               | <br>£14,830<br>£4,813<br>£19,956 |
| <b>Value of applications to be considered at Committee meeting on 19 February 2020</b><br>Small Grants<br>Capital Grants | <br>£10,428<br>£3,968            |

## 2. UPDATES FROM PREVIOUS APPLICANTS

### Friends of St John's Kirk

- 2.1 At the June 2019 committee meeting an application was received from Friends of St John's Kirk to undertake a recording of the Carillon. A grant of £247 was approved and the committee requested an update once the project was completed. The Carillon recording has been completed, recordings are available to purchase via streaming services and 100 CDs were made. The recordings received critical acclaim.

## 3. PROPOSALS – Small Grants

### St John Kirk

- 3.1 An application has been received from St John's Kirk of Perth, seeking a grant towards the costs of Carillon Recitals for Civic Engagements in 2020. The total costs amount to £2,340, including £2,240 for a Carillonneur to play 16 recitals (at £140 each) and £100 for leaflets. Over 300 people came to the recitals from January to November 2019. The applicant is applying for £2,340. The applicant has previously benefitted from the Fund as below:

| Year    | Amount | Criteria | Project        |
|---------|--------|----------|----------------|
| 2018/19 | £1,500 | 9.8      | Civic Recitals |
| 2017/18 | £2,610 | 9.8      | Civic Recitals |
| 2016/17 | £2,760 | 9.8      | Civic Recitals |

### **Consideration**

- 3.2 In line with criteria 9.8, the Committee is asked to consider the request and determine the level of any grant to be awarded.

### **Perth Academy**

- 3.3 An application has been received from Perth Academy seeking funding for their French Trip from 25 May to 31 May 2020, led by the Modern Languages Department. The trip is designed to encourage 40 S1 and S2 pupils to improve their French language skills and learn about French culture. The trip will also visit war memorials so pupils can pay their respects to former Perth Academy pupils who died in the World Wars. The cost of the trip is £25,600, which is £640 per pupil. The school is applying for a grant of £1,000 to support the trip. The School has previously benefited from the Fund as below:

| <b>Year</b> | <b>Amount</b> | <b>Criteria</b> | <b>Project</b>                                       |
|-------------|---------------|-----------------|------------------------------------------------------|
| 2019/20     | £1,000        | 9.7             | Iceland Geography Trip                               |
| 2018/19     | £1,000        | 9.7             | S1 French Trip 2019                                  |
| 2018/19     | £600          | 9.7             | S1 French Trip 2018                                  |
| 2017/18     | £700          | 9.7             | Trip to WW1 Battlefields in June 2018 (seven pupils) |
| 2017/18     | £1,500        | 9.7             | S1 French Trip 2017                                  |

### **Consideration**

- 3.4 It is considered that a grant of £1,000 is consistent with criteria 9.7.

### **Perth and Kinross School Sport Planning Group**

- 3.5 An application has been received from the Perth and Kinross School Sports Planning Group, which aims to support young people to compete in school sports. The group is constituted and is run by Sport Development Staff from Live Active Leisure. The application is split into two parts and the group have not previously benefitted from the Perth Common Good Fund.

### **Part 1**

- 3.6 Currently 1,022 pupils in Perth and 771 from other parts of Perth and Kinross are involved in competitive school sports, which are free to all participants. The group are not able to offer pupils medals to recognise their success and £750 is requested to cover the cost of providing them.

### **Consideration**

- 3.7 It is considered that a grant of £300 is consistent with criteria 9.2.

## Part 2

- 3.8 The second part of the application is to pay for certificates for four teaching staff, one in each of the four Perth secondary schools to gain a D1 minibuss qualification. Currently Perth schools are limited in taking pupils to competitions and other related events because of licensing requirements for driving a minibuss. The cost of a D1 minibuss driver qualification is £972 (£3,888 for four).

### Consideration

- 3.9 In line with criteria 9.8, the Committee is asked to consider the request and determine the level of any grant to be awarded.

### Comann nam Parant, Peairt

- 3.10 An application has been received from Comann nam Parant Peairt, a group which supports Gaelic Medium Education at Goodlyburn Primary School. The group have set up an afterschool club for 26 pupils in P1-P7, which allows the children to use and develop their Gaelic language skills outwith the classroom through a range of extracurricular activities, including: sports; drama; music; dance; cooking; outdoor learning; and homework support. The total costs of the project are £7,600 which includes: £3,000 for staff (covered by Bord na Gaidhlig); wall climbing (£2,600); visiting specialists to lead singing; dancing and gardening (£1,500); craft materials (£250); and snacks (£250). The group are contributing £1,000 in cash to support this project, Bord na Gaidhlig have provided a grant of £3,600 and the group are applying for £3,000. The group have previously benefitted from the Fund as below:

| Year    | Amount | Criteria | Project           |
|---------|--------|----------|-------------------|
| 2018/19 | £1,500 | 9.8      | After School Club |
| 2017/18 | £1,500 | 9.8      | After School Club |

### Consideration

- 3.11 In line with criteria 9.8, the Committee is asked to consider the request and determine the level of any grant to be awarded.

## 4. PROPOSALS – Capital Grants

### Perth Armed Forces War Memorial

- 4.1 An application has been received from the Association of Perth Veterans to erect a monument to remember the men and women of Perth who died during military service. The group are applying for £15,872 to cover the cost of the masonry work (£14,594) and a Bronze Plaque (£1,278). Currently Perth does not have a war memorial, the Mercat Cross currently used during remembrance events has no association with remembrance. The new structure will be on St John Street behind St John's Kirk, which will be a less busy place for people to pay their respects. The stone will be quarried in

Perthshire to match the masonry of St John's Kirk. The monument will be three metres high and be 1.4 metres in width and 1.1 metres in depth. The group are being supported by colleagues in the Planning Department to determine which permissions or warrants may be required. The monument will be inspected each September and any maintenance work will be carried out by the contractor free of charge. It is hoped that the monument will be completed by Victory in Europe (VE) Day on 8 May 2020.

### Background information

- 4.2 Veterans raised over £100,000 for a fund administered by the Quality of Life Trust which operated a number of years ago. The Trust included a Fund for the Perthshire Royal Army Service Corps Memorial Fund (PRASCM). The Quality of Life Trust was wound up during 2014/15 and the funds were reorganised and transferred to the Perth & Kinross Welfare Trust which is administered by the Council. The transfer of the PRASCM Fund was on the basis that the funds remain restricted for the purpose of assisting individuals disadvantaged due to economic circumstances, and to advance education.

### Consideration

- 4.2 It is considered that a grant of £3,968 is consistent with criteria 10.4.

## 5. CONCLUSION AND RECOMMENDATIONS

- 5.1 The Committee is asked to consider and approve the recommendations in the report.

### Author

| Name                | Designation                                  | Contact Details                                                                          |
|---------------------|----------------------------------------------|------------------------------------------------------------------------------------------|
| Lee Haxton          | Community Planning Policy Team Leader        | <a href="mailto:PKGrantsDirect@pkc.gov.uk">PKGrantsDirect@pkc.gov.uk</a><br>01738 477834 |
| Christopher Holgate | Community Planning Policy & Research Officer |                                                                                          |

### Approved

| Name          | Designation                                      | Date            |
|---------------|--------------------------------------------------|-----------------|
| Jim Valentine | Depute Chief Executive (Chief Operating Officer) | 3 February 2020 |

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## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

| <b>Strategic Implications</b>                       | <b>Yes / None</b> |
|-----------------------------------------------------|-------------------|
| Community Plan / Single Outcome Agreement           | <b>Yes</b>        |
| Corporate Plan                                      | <b>Yes</b>        |
| <b>Resource Implications</b>                        |                   |
| Financial                                           | <b>Yes</b>        |
| Workforce                                           | <b>No</b>         |
| Asset Management (land, property, IST)              | <b>No</b>         |
| <b>Assessments</b>                                  |                   |
| Equality Impact Assessment                          | <b>Yes</b>        |
| Strategic Environmental Assessment                  | <b>Yes</b>        |
| Sustainability (community, economic, environmental) | <b>Yes</b>        |
| Legal and Governance                                | <b>None</b>       |
| Risk                                                | <b>None</b>       |
| <b>Consultation</b>                                 |                   |
| Internal                                            | <b>Yes</b>        |
| External                                            | <b>None</b>       |
| <b>Communication</b>                                |                   |
| Communications Plan                                 | <b>None</b>       |

### 1. Strategic Implications

#### Community Plan / Single Outcome Agreement

- 1.1 The proposals will contribute to the Community Plan's aim of safe, healthy and inclusive communities and the outcome of communities will have improved quality of life. The recommendations contained within this report are in accordance with the priorities of Perth Common Good Fund's criteria for financial assistance.

#### Corporate Plan

- 1.2 The proposals will contribute to the Corporate Plan's objectives of developing educated, responsible and informed citizens and the outcome of people are ready for life and work. The recommendations contained within this report are in accordance with the priorities of Perth Common Good Fund's criteria.

### 2. Resource Implications

#### Financial

- 2.1 The Head of Finance has been consulted and has indicated agreement with the proposals. The recommendations contained within this report will be funded from the 2019/20 Financial Assistance budget. The Reserves of the Perth Common Good Fund will reduce if the Financial Assistance budget is exceeded.

### **3. Assessments**

#### Equality Impact Assessment

- 3.1 Under the equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. An equality impact assessment needs to be carried out for functions, policies, procedures or strategies in relation to race, gender and disability and other relevant protected characteristics. This supports the Council's legal requirement to comply with the duty to assess and consult on relevant new and existing policies.
- 3.2 The function, policy, procedure or strategy presented in this report was considered under the Corporate Equalities Impact Assessment process (EqIA) with the following outcome: No further action is required as the items summarised in the committee report do not require further assessment as they do not have an impact on people's wellbeing or equality protected characteristics.

#### Strategic Environmental Assessment

- 3.3 Strategic Environmental Assessment (SEA) is a legal requirement under the Environmental Assessment (Scotland) Act 2005 that applies to all qualifying plans, programmes and strategies, including policies (PPS). The matters presented in this report were considered under the Environmental Assessment (Scotland) Act 2005 and no further action is required as it does not qualify as a PPS as defined by the Act and is therefore exempt.

#### Sustainability

- 3.4 Under the provisions of the Local Government in Scotland Act 2003 the Council has to discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions. The proposals in this report will encourage social equity and opportunities for cultural, leisure, community, sport and other activities.

### **4. Consultation**

#### Internal

- 4.1 The Head of Finance and the Head of Legal and Governance have been consulted.

### **2. BACKGROUND PAPERS**

13 applications for financial assistance.

### **3. APPENDICES**

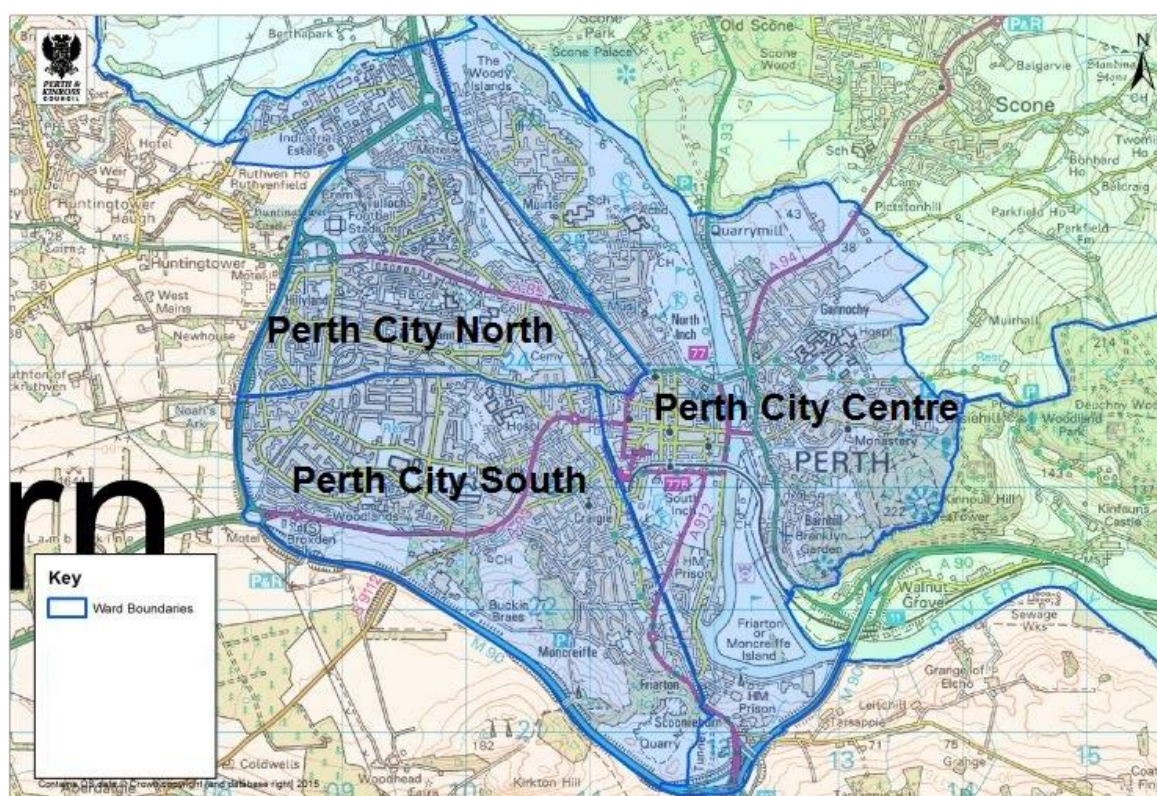
Appendix 1 – Perth Common Good Fund Criteria.  
Appendix 2 – Perth Veterans Memorial Plans



## Appendix 1

### PERTH COMMON GOOD FUND REVISED FINANCIAL ASSISTANCE CRITERIA

1. All grants are awarded at the discretion of the Perth Common Good Fund Committee.
2. Within the boundary of the Perth Common Good area and if funding is available, applications will be considered from individuals and groups for projects or activities which demonstrate benefit to the residents of the City of Perth.
3. The Perth Common Good area is restricted to Elected Member Ward 10 Perth City South, Ward 11 Perth City North, and Ward 12 Perth City Centre.  
Applications for financial assistance from individuals residing or groups operating outwith the boundary of the Perth Common Good area must clearly demonstrate that the project or activity to be undertaken will provide benefit to the residents of the City of Perth.



4. Applications for financial assistance from schools and school groups (e.g. Parent Councils) within the Perth Common Good area will be considered regardless of where participating pupils reside.

5. The Financial Year for the Perth Common Good Fund covers the period 1 April to 31 March. The Perth Common Good Fund Committee meets five times per year to consider applications for financial assistance and other business matters; Committee meeting and application deadline dates are available at Perth & Kinross Council Grants Direct [Community advice - grants - Perth & Kinross Council](#).
6. Applications for financial assistance must be submitted to the Perth Common Good Fund Committee in advance of the project or activity taking place. Retrospective applications where expenditure is incurred during the time between the application submission deadline date and the date of the Committee meeting will be considered however the applicant must be aware that funding may not be approved by Committee.
7. A separate Capital Grants fund will be maintained to support applications for financial assistance towards the funding of building improvement works, and the acquisition of equipment. Applications for Capital Grant funding assistance should be submitted to the first Perth Common Good Fund Committee meeting of the new financial year, which normally takes place during April or May. The Capital Grants fund will normally close until commencement of the next financial year, however the Committee may consider late applications if Capital Grant funding remains available.
8. The following conditions shall apply to all applications for financial assistance:
  - 8.1 The application for financial assistance must demonstrate that the funding will provide benefit to the residents of the City of Perth. The Perth Common Good Fund Committee must be satisfied that all disbursements from the fund meet this requirement and the Committee decision in this regard is full and final.
  - 8.2 The Perth Common Good Fund should not be viewed as a resource to supplement the funding of Council services; applications for financial assistance from Council services are therefore not encouraged. Any application submitted by a Council service will be considered by the Perth Common Good Fund Committee on its own merits.
  - 8.3 All awards must be claimed on completion of the project or within three months of the activity taking place. Funding for awards not claimed will be returned to the Fund.

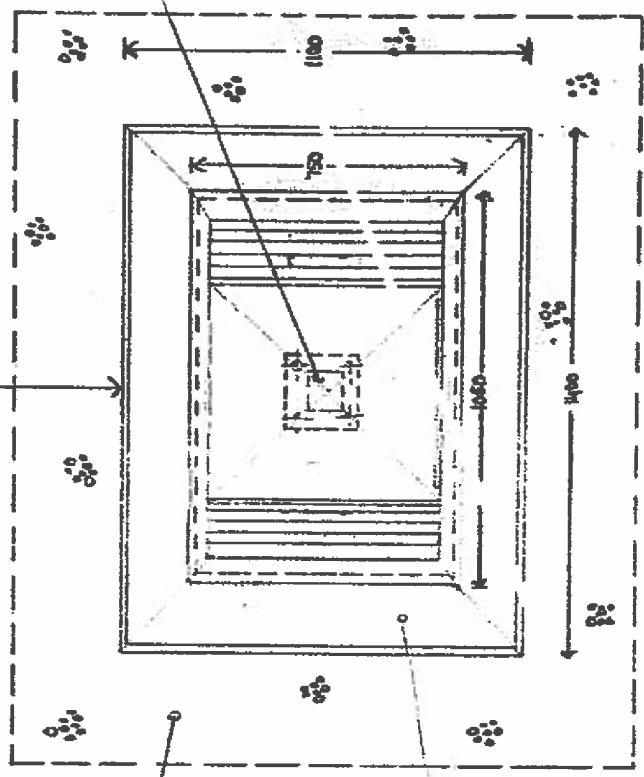
9. Small Grants:
- 9.1 Applications for financial assistance will be considered by the Perth Common Good Fund Committee in line with the criteria below: -
- 9.2 Organisation of events/games/festivals including prize awards: -
- a) No entry fee payable by the public: up to maximum of 40% of the total actual costs.
  - b) Entry fee payable by the public (commercial event): up to a maximum of 20% of the total actual costs subject to the submission of an evidenced Income & Expenditure account for the event.
  - c) In the event, that the Common Good funding of a commercial event results in a profit, the level of funding award will be reduced accordingly.
  - d) In the event, that the commercial event is loss making, the Common Good funding may be used to underwrite the loss, subject to the level of funding approved by Committee.
  - e) Grants will not be paid for any event/games/festival which are cancelled following the approval of funding by Committee.
- 9.3 Hire of hall and provision of prizes for school prize giving ceremonies – up to a maximum of 40% of total costs.
- 9.4 Voluntary work overseas by individuals: -
- 6 months or more: up to £400 per individual
  - Up to 6 months: up to £250 per individual
- 9.5 Attendance at summer schools/events by individuals or groups of up to 5: -
- More than 2 weeks: up to £150 per individual
  - One to two weeks: up to £100 per individual
- 9.6 Excursions/Parties (up to two applications per year per group): -
- Contribution of up to 50% towards the actual costs. Each organisation is permitted a maximum of two applications during the course of a financial year. Overall grant to be capped at £7 per individual with an overall maximum grant of up to £700.

- 9.7 Visits or trips by and from School/Youth/Sport/Music groups: -
- For groups of between 6 and 10 people, a flat contribution of £500.
  - For groups of 11 or more; a contribution of £50 per person to a maximum of £1,000 for youth groups, senior citizen or vulnerable groups for activities of one week or more.
- 9.8 Any other purpose where it can be demonstrated that there is a benefit to the residents of the City of Perth.
10. Capital Grants: -
- 10.1 The funding of applications for Capital Grant funding will be restricted to the available annual budget.
- 10.2 It is expected that the total funding available will be fully committed at the first meeting of the Perth Common Good Fund Committee at the start of the new financial year. In the event, that funding is not fully committed, the Common Good Fund Committee may choose to either roll forward the unallocated funding to the next financial year or consider further applications during the year.
- 10.3 Acquisition of equipment and uniforms - consideration on merits up to a maximum of 25% of total cost, subject to the budget available.
- 10.4 Provision and improvement of buildings - consideration on merits up to a maximum of 25% of total cost and up to £50,000, subject to the budget available. Note that the facilities must be available to the general public.
11. Expenditure which is not eligible for funding awards: -
- 11.1 Assistance with further or higher education fees
- 11.2 Charity fundraising e.g. sponsored walk/cycle/bungee etc.
- 11.3 Town twinning activities
- 11.4 Organisations with religious or political associations where there are restrictions on usage or availability
- 11.5 Core funding of the voluntary sector
- 11.6 Assistance with day to day running costs e.g. the rental of premises, employee costs etc.

MAIN STONEMASONRY  
SITE PLAN DRAWING  
REV A PERM VETERANS MEMO  
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DATE 01/12/19.

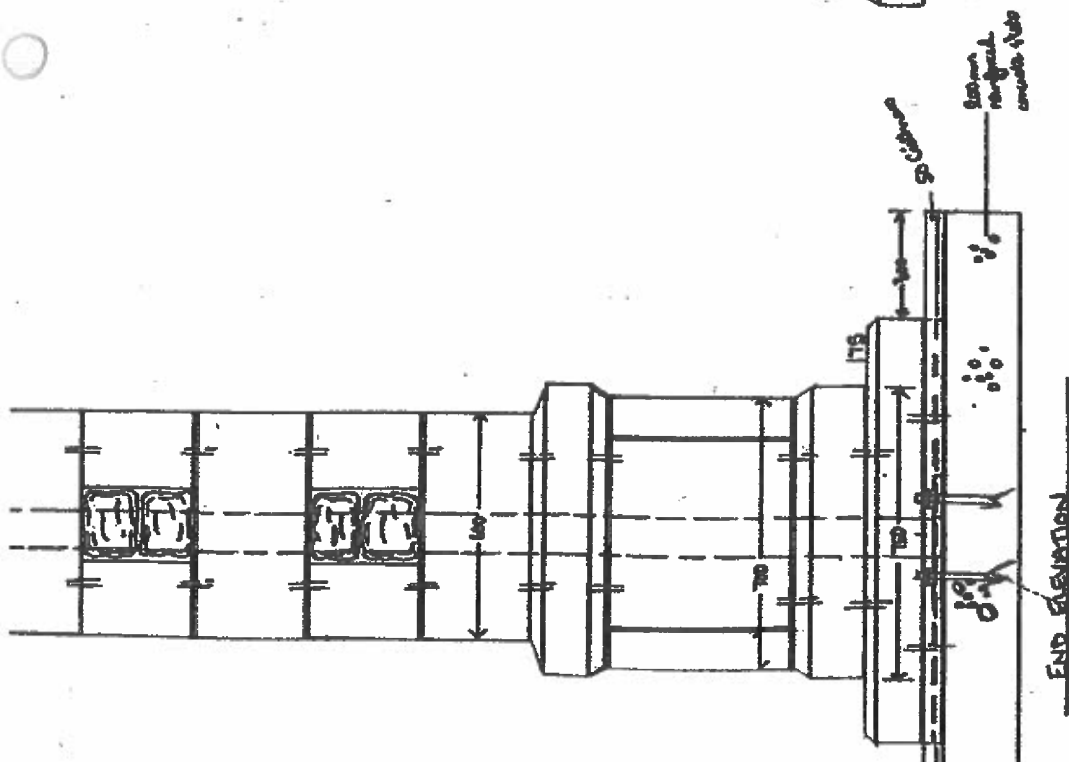
OUTER WALL ST JOHNS KIRK

Stainless Steel Post

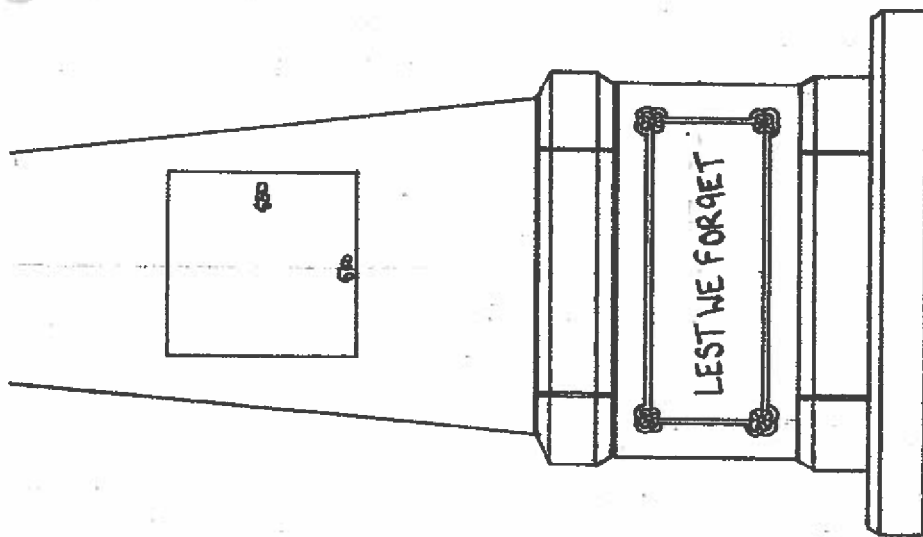


200mm thick  
Reinforced Concrete  
footing

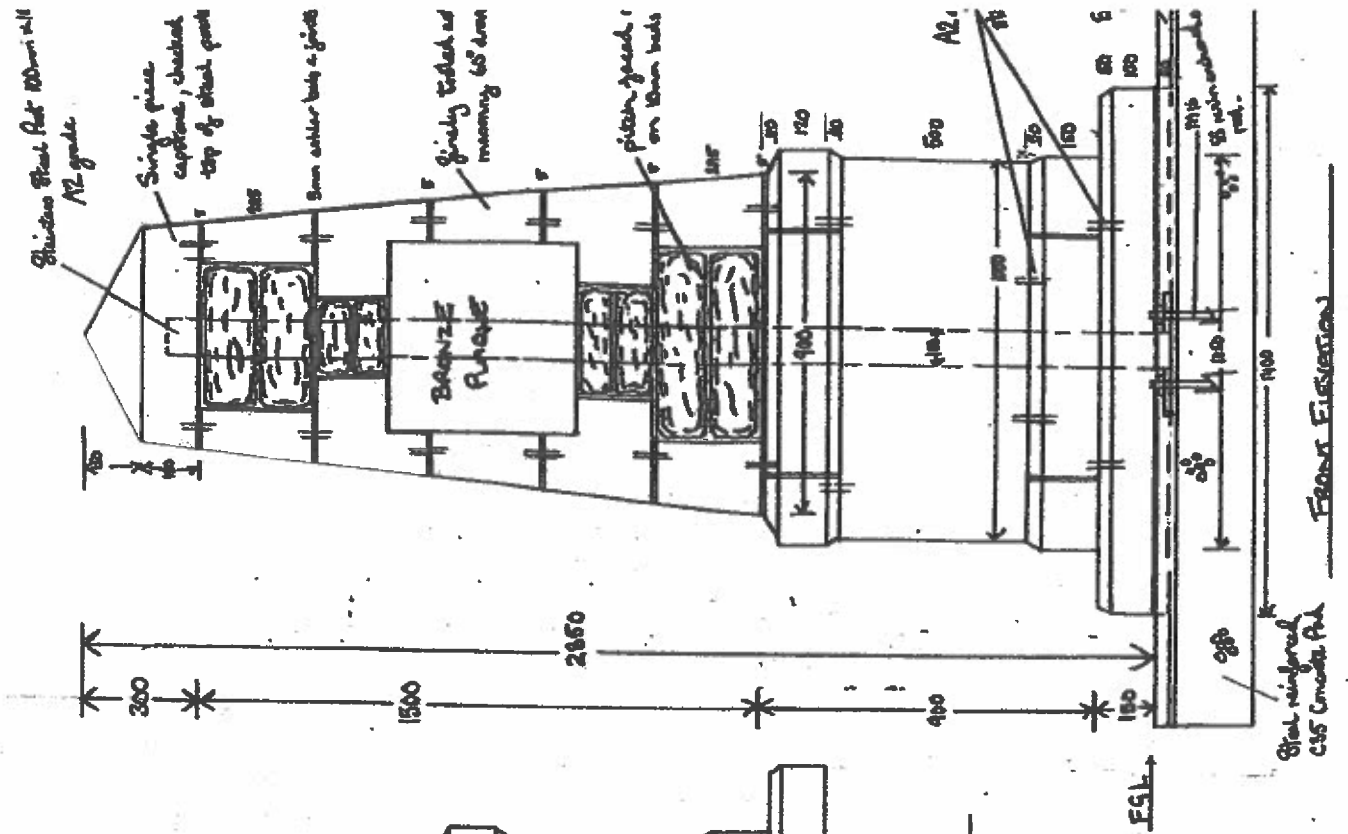
Stone plinth  
with 100mm width



**MAIN STONEMASONRY**  
 Rev A. PERTH VETERANS MEMORIAL  
 Scale 1:100  
 Date 04/11/19



**FE PLINTH DETAIL**



# PERTH COMMON GOOD FUND COMMITTEE

19 February 2020

## 2020/21 BUDGET & 2019/20 FINANCIAL STATEMENT

Report by Head of Finance  
(Report No. 20/45)

### PURPOSE OF REPORT

This report seeks approval of the budget for Financial Year 2020/21 for Perth Common Good Fund and details the Income and Expenditure to 22 January 2020 and the projected outturn for Financial Year 2019/20.

### 1. BACKGROUND / MAIN ISSUES

- 1.1 The budget for Financial Year 2019/20 was approved by the Committee on 27 February 2019 (Report 19/55 refers).
- 1.2 The Financial Assistance budget has been refined in recent years and separate budgets have been created for the funding of Financial Assistance awards for Fireworks, Small Grants and Capital Grants. In addition, the Committee previously approved proposals for maintaining a minimum Revenue Account balance over the medium term and for the earmarking of Revenue Reserves to fund specific Common Good property and infrastructure projects.
- 1.3 The proposed budget for 2020/21 has been prepared based on activity undertaken in previous financial years, adjusted for anticipated changes in the new financial year. Appendix 1 provides the proposed 2020/21 Budget for the Perth Common Good Fund and the draft budgets for 2021/22 and 2022/23.
- 1.4 This report also provides the monitoring position and projected outturn for the Financial Year 2019/20.

### 2. PROPOSALS

- 2.1 Budget 2020/21  
The proposed budget for 2020/21 and draft budgets for 2021/22 and 2022/23 are at current prices and have been prepared in line with activity for prior years, and the anticipated costs which are likely to be incurred in future years.
- 2.1.1 Appendix 1 provides details of the proposed and draft budgets in the traditional format and provides a summary of the actual outturn for the years 2017/18 and 2018/19, together with the projected outturn for 2019/20, the proposed budget for 2020/21, and draft budgets for 2021/22 and 2022/23. The projected deficit for the current financial year is due to the upgrade works required to the 2 North Port shop.

- 2.1.2 The proposed budgets for 2020/21 to 2022/23 assume a surplus of 10% of the annual income to provide contingency for any in-year movement in the actual income and/or expenditure of the Fund. Further property related upgrade expenditure is not anticipated in the short term; however, it is proposed that an annual surplus is maintained in order to restore the total balance of the Fund following the impact of various upgrade works in recent years.
- 2.1.3 Appendix 1 demonstrates that it is anticipated the Perth Common Good therefore remain sustainable in the longer term provided that all assumptions remain unchanged.
- 2.1.4 A number of risks remain and these have the potential to impact upon the longer term financial position of the Perth Common Good Fund:-

- (I) Section 102 of the Community Empowerment (Scotland) Act 2015 requires the Council to establish and maintain a register of property which is held by the authority as part of the common good and to publish a list of property that it proposes to include in the register. Section 104 of the Act requires the Council to consult community bodies prior to the disposal or change of use of a common good property.

Until the review exercise is complete, there remains the risk that the Perth Common Good Fund property portfolio is incomplete and the Perth Common Good Fund may, therefore, potentially be liable for the future repair and upgrade costs for property which is not currently identified as common good.

- (II) The 2019/20 Perth Common Good Fund budget and medium term plan is based upon a strategy of distributing the annual income of the Fund in line with previous years, whilst protecting the current Revenue Account balance of the Fund in forecasting a surplus in all future years. There remains the risk that the balance may be eroded in the event of a shortfall in income or if expenditure budgets are exceeded in any year.

- 2.1.5 The proposed adjustments to the budget between 2019/20 and 2020/21 are summarised below and are detailed within Appendix 1.

## 2.2 Rent & Rates

The Rateable Value of Perth Town Waters is used for the assessment of the amount due to the Tay District Salmon Fisheries Board in respect of salmon fishing rights. The levy for the 2020 season was unknown at the time of preparing this report and it is, therefore, proposed that the budget remains in line with 2019/20 pending confirmation of the amount due.



2.3 Repairs and Maintenance

It is proposed to maintain the General budget at £15,000 in line with the pattern of expenditure incurred during recent years whilst allowing for expenditure on any unexpected minor repairs to Common Good properties.

2.4 Financial Assistance

It is proposed that the budgets for Small Grants and Capital Grants remain in line with 2019/20, and that the grant for Fireworks is uplifted by 10% in line with the value of funding approved by Committee during 2019/20. The total budget available to support Fireworks, Small Grants, and Capital Grants, therefore, will increase to £116,500.

- 2.4.1 The draft budgets for future years assume that the total Financial Assistance budget will remain at £116,500 in 2021/22 and 2022/23. It is anticipated that expenditure pressures will reduce, however, it is proposed that there is no further increase to the Financial Assistance budget in the medium term and any surplus is returned to Reserves to ensure the longer term sustainability of the Fund.

2.5 Christmas Events

It is proposed that the 2020/21 Christmas Events budget for expenditure on the storage of lights and equipment is reduced by £2,000 in line with the anticipated expenditure for 2019/20. All other expenditure budgets for the installation, removal and maintenance of Christmas lights and associated equipment, and the contribution towards the Switch on Ceremony, remain unchanged from 2019/20.

2.6 Income

It is assumed that the Rent income generated from the lease of sites will remain stable. A small increase in the income budget for years 2021/22 and 2022/23 is included to allow for the additional rent which may arise from lease reviews.

- 2.6.1 The Fund balance is invested as a fixed term deposit in The Council's Loans Fund. There are several uncertainties which may impact upon interest rates, and the estimated £14,000 budget for 2020/21 will be reviewed in advance of the term deposit rollover in August 2020.

- 2.6.2 The fishing permit income received to date for 2019/20 is lower than anticipated and the 2020/21 Budget assumes that the income budget will reduce to £1,300 in line with the projection for 2019/20.

2.7 Revenue Account Balance

The total useable Revenue Account balance is projected to be £1,493,927 at 31 March 2020. Assuming all forecasts remain unchanged, the Revenue Account Balance is projected to increase to £1,519,527 at 31 March 2021.

2.7.1 A number of risks are outlined in Section 2.1.4 of this report and the Fund, therefore, remains susceptible to potential negative impact in the event that any of the risks materialise. In addition it would be prudent to maintain the Revenue Account balance at a reasonable level in order that the Fund can benefit in the event that investment interest rates were to increase in the future. It is, therefore, proposed that the balance of the Revenue Account continues to be maintained at a minimum of £1,000,000 to protect the longer term sustainability of the Fund.

2.7.2 The balance in the earmarked Repair & Renewal Reserve is projected to reduce to £120,000 by 31 March 2020 due to the expenditure which has been incurred on the 2 North Port shop. All known property upgrades will be completed by the end of 2019/20 and it is proposed that the Repair & Renewal Reserve continues to be maintained at £120,000 pending completion of the review of property titles referred to in Section 2.1.4 (i).

2.7.3 The projected uncommitted balance at 31 March 2021 is, therefore, £399,527 and will remain available for the funding of any unforeseen obligations arising for the Perth Common Good Fund.

## 2.8 Financial Statement 2019/20

On the basis of Appendix 2, it is anticipated that there will be a deficit of £22,488 in 2019/20 and that the Fund's estimated Revenue Account Balance will be £1,493,927 at 31 March 2020.

2.8.1 Appendix 2 includes an 'uncommitted' column to provide the Committee with a note of the funding remaining available to support applications for Financial Assistance to be considered at this meeting. The total amount of uncommitted expenditure for 2019/20 is £39,000, and the value of applications for Financial Assistance is £17,496. Following the decisions taken by Committee at this meeting, year-end projections will be refined and the updated position will be reported to the April 2020 meeting of the Perth Common Good Fund Committee.

2.8.2 Of the total balance a minimum of £1,000,000 is set aside to ensure the long term sustainability of the Fund, and £120,000 will remain earmarked in the Repair and Renewal Reserve for the funding of the potential repair works to Perth Common Good property. The projected uncommitted balance available for the funding of additional discretionary expenditure is therefore £373,927.

## 3. **CONCLUSION AND RECOMMENDATIONS**

3.1 The proposed 2020/21 Budget and draft budgets for 2021/22 and 2022/23 have been prepared using expenditure and income trends for the Fund and incorporate the anticipated future expenditure pressures arising from maintaining the Perth Common Good property portfolio.

- 3.2 Appendix 1 details the proposed 2020/20 Budget and draft budgets for 2021/22 and 2022/23 and demonstrates the sustainability of the Perth Common Good Fund.
- 3.3 The Committee is requested to:
- (i) Approve the Perth Common Good Fund budget for financial year 2020/21, as set out in Appendix 1;
  - (ii) Note the Perth Common Good Fund draft budget for financial years 2021/22 and 2022/23, as set out in Appendix 1;
  - (iii) Note the Perth Common Good Fund Income and Expenditure to 22 January 2020 and the projected outturn to 31 March 2020, as set out in Appendix 2.

#### Author(s)

| Name         | Designation       | Contact Details       |
|--------------|-------------------|-----------------------|
| Donald Coyne | Senior Accountant | CHXFinance@pkc.gov.uk |

#### Approved

| Name              | Designation                                         | Date            |
|-------------------|-----------------------------------------------------|-----------------|
| Stewart Mackenzie | Head of Finance                                     | 31 January 2020 |
| Jim Valentine     | Depute Chief Executive<br>(Chief Operating Officer) | 3 February 2020 |

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## 1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

| <b>Strategic Implications</b>                       | <b>Yes / None</b> |
|-----------------------------------------------------|-------------------|
| Community Plan / Single Outcome Agreement           | <b>None</b>       |
| Corporate Plan                                      | <b>Yes</b>        |
| <b>Resource Implications</b>                        |                   |
| Financial                                           | <b>Yes</b>        |
| Workforce                                           | <b>None</b>       |
| Asset Management (land, property, IST)              | <b>None</b>       |
| <b>Assessments</b>                                  |                   |
| Equality Impact Assessment                          | <b>Yes</b>        |
| Strategic Environmental Assessment                  | <b>Yes</b>        |
| Sustainability (community, economic, environmental) | <b>Yes</b>        |
| Legal and Governance                                | <b>None</b>       |
| Risk                                                | <b>None</b>       |
| <b>Consultation</b>                                 |                   |
| Internal                                            | <b>Yes</b>        |
| External                                            | <b>None</b>       |
| <b>Communication</b>                                |                   |
| Communications Plan                                 | <b>None</b>       |

### 1. Strategic Implications

#### Corporate Plan

- 1.1 The Council's Corporate Plan 2018 – 2023 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- (i) Giving every child the best start in life;
- (ii) Developing educated, responsible and informed citizens;
- (iii) Promoting a prosperous, inclusive and sustainable economy
- (iv) Supporting people to lead independent, healthy and active lives; and
- (v) Creating a safe and sustainable place for future generations.

- 1.2 This report relates to all objectives.

## **2. Resource Implications**

### Financial

- 2.1 There are no direct financial implications arising from this report other than those reported within the body of the main report.

## **3. Assessments**

### Equality Impact Assessment

- 3.1 Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.
- 3.2 The information contained within this report has been considered under the Corporate Equalities Impact Assessment process (EqIA) and has been assessed as **not relevant** for the purposes of EqIA.

### Strategic Environmental Assessment

- 3.3 The Environmental Assessment (Scotland) Act 2005 places a duty on the Council to identify and assess the environmental consequences of its proposals.
- 3.4 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

### Sustainability

- 3.5 Under the provisions of the Local Government in Scotland Act 2003 the Council has to discharge its duties in a way which contributes to the achievement of sustainable development. In terms of the Climate Change Act, the Council has a general duty to demonstrate its commitment to sustainability and the community, environmental and economic impacts of its actions.
- 3.6 The information contained within this report has been considered under the Act. However, no action is required as the Act does not apply to the matters presented in this report.

## **4. Consultation**

### Internal

- 4.1 The Depute Chief Executive/Chief Operating Officer has been consulted in the preparation of this report.

## **5. BACKGROUND PAPERS**

No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

## **6. APPENDICES**

Appendix 1 – Perth Common Good Fund - Proposed Budget for 2020/21 and draft budgets for 2021/22 and 2022/23

Appendix 2 – Perth Common Good Fund Financial Statement for period to 22 January 2020 for Financial Year 2019/20

**PERTH COMMON GOOD FUND**  
**PROPOSED BUDGET FOR 2020/21 & DRAFT BUDGETS FOR 2021/22 & 2022/23**

| <b>EXPENDITURE</b>                             | <b>Actual<br/>2017/18<br/>£</b> | <b>Actual<br/>2018/19<br/>£</b> | <b>Budget<br/>2019/20<br/>£</b> | <b>Projection<br/>2019/20<br/>£</b> | <b>Proposed<br/>BUDGET<br/>2020/21<br/>£</b> | <b>Draft<br/>BUDGET<br/>2021/22<br/>£</b> | <b>Draft<br/>BUDGET<br/>2022/23<br/>£</b> |
|------------------------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|----------------------------------------------|-------------------------------------------|-------------------------------------------|
| <b>PROPERTY COSTS</b>                          |                                 |                                 |                                 |                                     |                                              |                                           |                                           |
| Rent & Rates                                   | 1,288                           | 1,288                           | 1,300                           | 1,288                               | 1,300                                        | 1,300                                     | 1,300                                     |
| Repairs and Maintenance - General              | 8,155                           | 12,211                          | 15,000                          | 15,000                              | 15,000                                       | 15,000                                    | 15,000                                    |
| Repairs and Maintenance - Specific Projects    | 20,154                          | 199,131                         | 0                               | 0                                   | 0                                            | 0                                         | 0                                         |
| Repairs and Maintenance - North Methven Street | 0                               | 30,307                          | 0                               | 0                                   | 0                                            | 0                                         | 0                                         |
| Repairs and Maintenance - 2 North Port         | 0                               | 3,307                           | 35,000                          | 46,700                              | 0                                            | 0                                         | 0                                         |
| Depreciation                                   | 7,240                           | 5,902                           | 8,000                           | 3,400                               | 3,400                                        | 3,400                                     | 3,400                                     |
| <b>OTHER SUPPLIES AND SERVICES</b>             |                                 |                                 |                                 |                                     |                                              |                                           |                                           |
| Financial Assistance                           | 0                               | 0                               | 0                               | 0                                   | 0                                            | 0                                         | 0                                         |
| Financial Assistance - Fireworks               | 15,000                          | 15,000                          | 15,000                          | 16,240                              | 16,500                                       | 16,500                                    | 16,500                                    |
| Financial Assistance - Small Grants            | 59,034                          | 58,597                          | 60,000                          | 58,760                              | 60,000                                       | 60,000                                    | 60,000                                    |
| Financial Assistance - Capital Grants          | 40,401                          | 11,677                          | 40,000                          | 40,000                              | 40,000                                       | 40,000                                    | 40,000                                    |
| Administration Charges                         | 10,000                          | 15,000                          | 15,000                          | 15,000                              | 15,000                                       | 15,000                                    | 15,000                                    |
| Legal Fees                                     | 0                               | 0                               | 0                               | 1,500                               | 0                                            | 0                                         | 0                                         |
| Printing, Stationery, Advertising and Postages | 0                               | 0                               | 500                             | 500                                 | 500                                          | 500                                       | 500                                       |
| <b>CHRISTMAS EVENTS</b>                        |                                 |                                 |                                 |                                     |                                              |                                           |                                           |
| Rent & Rates                                   | 11,707                          | 13,065                          | 14,000                          | 13,900                              | 12,000                                       | 12,000                                    | 12,000                                    |
| Electricity                                    | (150)                           | 0                               | 0                               | 0                                   | 0                                            | 0                                         | 0                                         |
| Erect, Dismantle & Maintain Lights             | 18,971                          | 9,751                           | 23,000                          | 23,000                              | 23,000                                       | 23,000                                    | 23,000                                    |
| Switch on Ceremony                             | 40,000                          | 40,000                          | 40,000                          | 40,000                              | 40,000                                       | 40,000                                    | 40,000                                    |
|                                                | <b>231,800</b>                  | <b>415,236</b>                  | <b>266,800</b>                  | <b>275,288</b>                      | <b>226,700</b>                               | <b>226,700</b>                            | <b>226,700</b>                            |
| <b>INCOME</b>                                  |                                 |                                 |                                 |                                     |                                              |                                           |                                           |
| Rents                                          | 235,551                         | 231,876                         | 237,000                         | 237,000                             | 237,000                                      | 237,500                                   | 238,000                                   |
| Interest on Investments                        | 9,403                           | 12,708                          | 10,000                          | 14,500                              | 14,000                                       | 14,000                                    | 14,000                                    |
| Fishing Permits                                | 1,097                           | 1,504                           | 1,400                           | 1,300                               | 1,300                                        | 1,300                                     | 1,300                                     |
| Miscellaneous Income                           | 50                              | 536                             | 0                               | 0                                   | 0                                            | 0                                         | 0                                         |
|                                                | <b>246,101</b>                  | <b>246,624</b>                  | <b>248,400</b>                  | <b>252,800</b>                      | <b>252,300</b>                               | <b>252,800</b>                            | <b>253,300</b>                            |
| <b>Surplus/(Deficit) for year</b>              | <b>14,301</b>                   | <b>(168,612)</b>                | <b>(18,400)</b>                 | <b>(22,488)</b>                     | <b>25,600</b>                                | <b>26,100</b>                             | <b>26,600</b>                             |
| Projected Revenue Balance at 1 April           | 1,670,726                       | 1,685,027                       | 1,516,415                       | 1,516,415                           | 1,493,927                                    | 1,519,527                                 | 1,545,627                                 |
| Surplus/(Deficit) for Year                     | 14,301                          | (168,612)                       | (18,400)                        | (22,488)                            | 25,600                                       | 26,100                                    | 26,600                                    |
| <b>Projected Revenue Balance at 31 March</b>   | <b>1,685,027</b>                | <b>1,516,415</b>                | <b>1,498,015</b>                | <b>1,493,927</b>                    | <b>1,519,527</b>                             | <b>1,545,627</b>                          | <b>1,572,227</b>                          |
| <b>Revenue Reserves:-</b>                      |                                 |                                 |                                 |                                     |                                              |                                           |                                           |
| <b>Minimum Revenue Reserve</b>                 |                                 | <b>1,000,000</b>                | <b>1,000,000</b>                | <b>1,000,000</b>                    | <b>1,000,000</b>                             | <b>1,000,000</b>                          | <b>1,000,000</b>                          |
| Earmarked - Repair & Renewal                   |                                 | 155,000                         | 155,000                         | 155,000                             | 120,000                                      | 120,000                                   | 120,000                                   |
| Transfer (Out)                                 |                                 | 0                               | (23,300)                        | (35,000)                            | 0                                            | 0                                         | 0                                         |
| Transfer In                                    |                                 | 0                               | 0                               | 0                                   | 0                                            | 0                                         | 0                                         |
| <b>Total Repair &amp; Renewal</b>              |                                 | <b>155,000</b>                  | <b>131,700</b>                  | <b>120,000</b>                      | <b>120,000</b>                               | <b>120,000</b>                            | <b>120,000</b>                            |
| Uncommitted                                    |                                 | 361,415                         | 361,415                         | 361,415                             | 373,927                                      | 399,527                                   | 425,627                                   |
| Transfer (Out)                                 |                                 | 0                               | 0                               | 0                                   | 0                                            | 0                                         | 0                                         |
| Transfer In                                    |                                 | 0                               | 23,300                          | 35,000                              | 0                                            | 0                                         | 0                                         |
| Surplus/(Deficit) for Year                     |                                 | 0                               | (18,400)                        | (22,488)                            | 25,600                                       | 26,100                                    | 26,600                                    |
| <b>Total Uncommitted</b>                       |                                 | <b>361,415</b>                  | <b>366,315</b>                  | <b>373,927</b>                      | <b>399,527</b>                               | <b>425,627</b>                            | <b>452,227</b>                            |
| <b>Total Revenue Reserves</b>                  |                                 | <b>1,516,415</b>                | <b>1,498,015</b>                | <b>1,493,927</b>                    | <b>1,519,527</b>                             | <b>1,545,627</b>                          | <b>1,572,227</b>                          |





**PERTH COMMON GOOD FUND**  
**FINANCIAL STATEMENT FOR PERIOD TO 22 JANUARY 2020 FOR FINANCIAL YEAR 2019/20**

|                                                               | <u>Approved<br/>2019/20<br/>Budget</u> | <u>Actual<br/>to date</u> | <u>Committed</u> | <u>Uncommitted</u> | <u>Projected<br/>Outturn</u> | <u>Projection<br/>Over/(Under)<br/>Spend</u> |
|---------------------------------------------------------------|----------------------------------------|---------------------------|------------------|--------------------|------------------------------|----------------------------------------------|
|                                                               | £                                      | £                         | £                | £                  | £                            | £                                            |
| <b>Expenditure</b>                                            |                                        |                           |                  |                    |                              |                                              |
| <u>Property Costs</u>                                         |                                        |                           |                  |                    |                              |                                              |
| Rent & Rates                                                  | 1,300                                  | 1,288                     | 0                | 0                  | 1,288                        | (12)                                         |
| Repairs and Maintenance - General                             | 15,000                                 | 752                       | 3,000            | 11,248             | 15,000                       | 0                                            |
| Repairs and Maintenance - 2 North Port                        | 35,000                                 | 28,706                    | 17,994           | 0                  | 46,700                       | 11,700                                       |
| Depreciation & Impairment                                     | 8,000                                  | 0                         | 3,400            | 0                  | 3,400                        | (4,600)                                      |
|                                                               | 59,300                                 | 30,746                    | 24,394           | 11,248             | 66,388                       | 7,088                                        |
| <u>Supplies and Services</u>                                  |                                        |                           |                  |                    |                              |                                              |
| Financial Assistance - Fireworks                              | 15,000                                 | 16,240                    | 0                | 0                  | 16,240                       | 1,240                                        |
| Financial Assistance - Small Grants                           | 60,000                                 | 5,492                     | 38,438           | 14,830             | 58,760                       | (1,240)                                      |
| Financial Assistance - Capital Grants                         | 40,000                                 | 6,011                     | 29,176           | 4,813              | 40,000                       | 0                                            |
| Administration Charges                                        | 15,000                                 | 15,000                    | 0                | 0                  | 15,000                       | 0                                            |
| Legal Fees                                                    | 0                                      | 693                       | 807              | 0                  | 1,500                        | 1,500                                        |
| Printing, Stationery, Advertising and Postages                | 500                                    | 0                         | 500              | 0                  | 500                          | 0                                            |
|                                                               | 130,500                                | 43,436                    | 68,921           | 19,643             | 132,000                      | 1,500                                        |
| <u>Christmas Events</u>                                       |                                        |                           |                  |                    |                              |                                              |
| Rent & Rates (storage Christmas lights)                       | 14,000                                 | 9,215                     | 2,785            | 1,900              | 13,900                       | (100)                                        |
| Erect, Dismantle and Maintain Christmas Lights                | 23,000                                 | 6,192                     | 10,000           | 6,808              | 23,000                       | 0                                            |
| Switch on Ceremony                                            | 40,000                                 | 40,000                    | 0                | 0                  | 40,000                       | 0                                            |
|                                                               | 77,000                                 | 55,407                    | 12,785           | 8,708              | 76,900                       | (100)                                        |
| <b>Total Expenditure</b>                                      | <b>266,800</b>                         | <b>129,589</b>            | <b>106,100</b>   | <b>39,599</b>      | <b>275,288</b>               | <b>8,488</b>                                 |
| <b>Income</b>                                                 |                                        |                           |                  |                    |                              |                                              |
| Rents, Fees & Charges                                         | 237,000                                | 199,393                   | 37,607           | 0                  | 237,000                      | 0                                            |
| Interest on Investments                                       | 10,000                                 | 5,799                     | 8,701            | 0                  | 14,500                       | 4,500                                        |
| Fishing Permits                                               | 1,400                                  | 769                       | 0                | 531                | 1,300                        | (100)                                        |
| <b>Total Income</b>                                           | <b>248,400</b>                         | <b>205,962</b>            | <b>46,307</b>    | <b>531</b>         | <b>252,800</b>               | <b>4,400</b>                                 |
| <b>(Deficit) / Surplus</b>                                    | <b>(18,400)</b>                        | <b>76,373</b>             | <b>(59,793)</b>  | <b>(39,068)</b>    | <b>(22,488)</b>              | <b>(4,088)</b>                               |
| Opening Balance 01/04/19                                      | 1,516,415                              |                           |                  |                    | 1,516,415                    |                                              |
| (Deficit) / Surplus                                           | (18,400)                               |                           |                  |                    | (22,488)                     |                                              |
| <b>Total Common Good Funds Balance at 31 March 2020</b>       | <b>1,498,015</b>                       |                           |                  |                    | <b>1,493,927</b>             |                                              |
| Earmarked in Reserves:-                                       |                                        |                           |                  |                    |                              |                                              |
| Minimum Revenue Account Balance                               | (1,000,000)                            |                           |                  |                    | (1,000,000)                  |                                              |
| Repair and Renewal Reserve                                    | (131,700)                              |                           |                  |                    | (120,000)                    | 11,700                                       |
| <b>Projected Uncommitted Closing Balance at 31 March 2020</b> | <b>366,315</b>                         |                           |                  |                    | <b>373,927</b>               |                                              |

| <b>Grants</b>                                                                                  |                     |                       |                |
|------------------------------------------------------------------------------------------------|---------------------|-----------------------|----------------|
| <u>Actual</u>                                                                                  | <u>Small Grants</u> | <u>Capital Grants</u> | <u>Meeting</u> |
| The Centre for Inclusive Living - Disabled Access Day Event                                    | £ 1,161             |                       | 24/04/2019     |
| Tay Rowing Club - Phase 1 of Facilities Construction                                           |                     | £ 3,550               | 24/04/2019     |
| Tulloch Primary School Parent Council - Costs of Summer Trips                                  | £ 700               |                       | 24/04/2019     |
| Young Individual - Volunteering with Vine Trust in Tanzania                                    | £ 250               |                       | 24/04/2019     |
| Young Individual - Ballet Dance Training at National Level                                     | £ 150               |                       | 24/04/2019     |
| Fairview School - Fairer View Project                                                          |                     | £ 250                 | 24/04/2019     |
| Jar of Jewels - Family Festival                                                                | £ 437               |                       | 24/04/2019     |
| River Tay Community Sport Hub - Defibrillator Purchase                                         |                     | £ 600                 | 19/09/2019     |
| Wednesday Tea Dance - Two Day trip to Dumfries                                                 | £ 133               |                       | 24/04/2019     |
| 8th Perth Brownies - Activity Trip to Dalguise                                                 | £ 140               |                       | 24/04/2019     |
| Vision PK - Summer Outting                                                                     | £ 280               |                       | 24/04/2019     |
| Headway Perth & Kinross - Summer Coach Trip to Dunfermline                                     | £ 224               |                       | 19/09/2019     |
| Jar of Jewels - Pakistan Independence Day Celebration                                          | £ 700               |                       | 19/09/2019     |
| Police Scotland Youth Volunteers - Activity Weekend at Dalguise                                | £ 500               |                       | 24/04/2019     |
| Tulloch Primary School Parent Council - pantomime                                              | £ 420               |                       | 25/09/2019     |
| Young Individual - INTOPS Lesotho Trip 2019                                                    | £ 150               |                       | 24/04/2019     |
| Friends of St. John's Kirk Perth - St John's Carillon Recording                                | £ 247               |                       | 19/09/2019     |
| North Inch Bowling and Sport Club - Phase 2 Club House Extension                               |                     | £ 1,611               | 19/09/2019     |
|                                                                                                | <b>£ 5,492</b>      | <b>£ 6,011</b>        |                |
| <u>Committed</u>                                                                               | <u>Small Grants</u> | <u>Capital Grants</u> | <u>Meeting</u> |
| Perthshire Pride - Costs of Perthshire Pride 2019                                              | £ 3,943             |                       | 24/04/2019     |
| Culture Perth & Kinross - Perth and Kinross Remembers Event                                    | £ 3,000             |                       | 24/04/2019     |
| New Rannoch Day Centre - Playground for the Elderly                                            |                     | £ 2,500               | 24/04/2019     |
| PKAVS Mental Health and Wellbeing Hub - Open Studios Event                                     | £ 1,329             |                       | 19/09/2019     |
| North Inch Bowling and Sport Club - Phase 2 Club House Extension                               |                     | £ 426                 | 19/09/2019     |
| Inspire Dance Studios Fundraising Group - performance at Disneyland Paris                      | £ 650               |                       | 25/09/2019     |
| Lynx Club - group activities                                                                   | £ 631               |                       | 25/09/2019     |
| Craigie and Moncreiffe Church Youth Project - healthy living                                   | £ 240               |                       | 25/09/2019     |
| Craigie and Moncreiffe Church Youth Project - excursion                                        | £ 210               |                       | 25/09/2019     |
| Phoenix Youth Project - 'Boost Project'                                                        | £ 600               |                       | 25/09/2019     |
| Gaelic Society of Perth - ceilidh programme                                                    | £ 350               |                       | 25/09/2019     |
| Hearts & Minds - Elderflower Programme                                                         | £ 1,000             |                       | 25/09/2019     |
| Scottish Chamber Orchestra - Perth Concert Series                                              | £ 10,000            |                       | 25/09/2019     |
| Perth Autism Support - Christmas Parties                                                       | £ 800               |                       | 25/09/2019     |
| Perth & District Badminton Association - Scottish National Badminton Championship 2020         | £ 3,000             |                       | 25/09/2019     |
| Letham Climate Challenge - community activities                                                |                     | £ 250                 | 25/09/2019     |
| Goodlyburn Primary School - trip to Perth Theatre (Pantomime)                                  | £ 700               |                       | 18/12/2019     |
| Wednesday Tea Dancers - Christmas Party                                                        | £ 315               |                       | 18/12/2019     |
| Our Lady's Primary School Parent Council - trip to Christmas Pantomime                         | £ 700               |                       | 18/12/2019     |
| Friendship Group - Christmas Lunch                                                             | £ 210               |                       | 18/12/2019     |
| People With A Mission Ministries - Perth Senior Citizens 2019 Christmas Appeal                 | £ 1,650             |                       | 18/12/2019     |
| Headway - trip to Christmas Pantomime plus meal                                                | £ 330               |                       | 18/12/2019     |
| Perth Academy Geography Department - trip to Iceland April 2020                                | £ 1,000             |                       | 18/12/2019     |
| Music in Hospital & Care Scotland - 'Enriching Lives Through Live Music' programme in Perth    | £ 1,080             |                       | 18/12/2019     |
| Perth Creative Community Collaborative - therapeutic environment to improve health & wellbeing | £ 2,000             |                       | 18/12/2019     |
| ESOL Perth - 'Leading into Work' programme                                                     | £ 1,200             |                       | 18/12/2019     |
| PKAVS Minorities Hub - 2020 Chinese New Year Celebrations                                      | £ 3,500             |                       | 18/12/2019     |
| Maisie Moo Magical Moments - installation of specialist outdoor play equipment at North Inch   |                     | £ 15,000              | 18/12/2019     |
| St John's RC Academy - outdoor classroom at North Inch Campus                                  |                     | £ 11,000              | 18/12/2019     |
|                                                                                                | <b>£ 38,438</b>     | <b>£ 29,176</b>       |                |
| <u>Under Consideration</u>                                                                     | <u>Small Grants</u> | <u>Capital Grants</u> | <u>Meeting</u> |
| St. John's Kirk - Carillon Recitals for Civic Engagements in 2020                              | £ 2,340             |                       | 19/02/2020     |
| Perth Academy - S1 and S2 French Trip 25th to 31st May                                         | £ 1,000             |                       | 19/02/2020     |
| Perth and Kinross Road Safety Partnership - Safe Drive Stay Alive                              | £ 3,000             |                       | 19/02/2020     |
| Perth and Kinross School Sport Planning Group - medals                                         | £ 300               |                       | 19/02/2020     |
| Perth and Kinross School Sport Planning Group - D1 minibus qualification                       | £ 3,888             |                       | 19/02/2020     |
| Comann nam Parant, Peairt - Afterschool Club                                                   | £ 3,000             |                       | 19/02/2020     |
| Association of Perth Veterans - Perth Armed Forces War Memorial                                |                     | £ 3,968               | 19/02/2020     |
|                                                                                                | <b>£ 13,528</b>     | <b>£ 3,968</b>        |                |
| <b>Total</b>                                                                                   | <b>£ 57,458</b>     | <b>£ 39,155</b>       |                |
| <u>Funding Approved - No longer required</u>                                                   | <u>Small Grants</u> | <u>Capital Grants</u> | <u>Meeting</u> |
| Young Individual - Volunteering in Morocco                                                     | £ 250               |                       | 03/10/2018     |
| Perth Highland Games Ltd - Operating Perth Highland Games                                      | £ 7,425             |                       | 24/04/2019     |
|                                                                                                | <b>£ 7,675</b>      | <b>£ -</b>            |                |