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Council Building
2 High Street
Perth
PH1 5PH

Tuesday, 20 February 2018

A Meeting of the **Perth Common Good Fund Committee** will be held in the **Council Chamber, 2 High Street, Perth, PH1 5PH** on **Wednesday, 28 February 2018** at **11:00**.

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

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

Perth Common Good Fund Committee

Wednesday, 28 February 2018

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 20 DECEMBER 2017 FOR APPROVAL AND SIGNATURE 5 - 8**
- 4 MATTERS ARISING**
- 5 APPLICATIONS FOR FINANCIAL ASSISTANCE 9 - 18**
Report by Depute Chief Executive (copy herewith 18/74)
- 6 2018/2019 BUDGET AND 2017/18 FINANCIAL STATEMENT 19 - 34**
Joint Report by Head of Finance and Executive Director
(Environment) (copy herewith 18/75)

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 SITE (0.1478), HARBOUR ROAD, PERTH - CONSENT TO APPROVE NEW SUBLEASE**

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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 20 December 2017 at 9.30am.

Present: Councillors B Band, C Ahern, P Barrett, I Campbell (from Art. 707), A Coates (from Art. 707(4)), H Coates (from Art. 707(4)), D Doogan (from Art. 705), E Drysdale, M Lyle (from Art. 707), A Parrott and W Wilson.

In Attendance: Councillors S Donaldson, T Gray and R Brock; T Flanagan and S Merone (both The Environment Service); G Motion (Education and Children's Services); D Coyne, J Salisbury, C Flynn, A Taylor, K Molley and S Richards (all Corporate and Democratic Services)

Apology for Absence: Councillors S McCole and J Rebbeck.

Councillor B Band, Convener, Presiding.

703. WELCOME AND APOLOGIES

Councillor B Band welcomed all present to the meeting and apologies were noted as above.

704. DECLARATIONS OF INTEREST

There were no Declarations of Interest in terms of the Councillors' Code of Conduct.

COUNCILLOR D DOOGAN ENTERED THE MEETING AT THIS POINT.

705. MINUTE OF PREVIOUS MEETING

The minute of meeting of the Perth Common Good Fund Committee of 4 October 2017 (Arts. 536-546) was submitted, approved as a correct record and authorised for signature.

706. MATTERS ARISING

There were no matters arising.

COUNCILLORS I CAMPBELL AND M LYLE ENTERED THE MEETING AT THIS POINT.

707. APPLICATIONS FOR FINANCIAL ASSISTANCE

There was submitted a report by the Interim Executive Director (Environment) (17/402), asking the Perth Common Good Fund Committee to consider 11 applications for financial assistance.

Resolved:

- (1) People with a Mission Ministries**
People with a Mission Ministries be awarded a grant of £1,500 towards the cost of their Perth Senior Citizens 2017 Christmas Appeal.
- (2) Perth & District Badminton Association**
Perth & District Badminton Association be awarded a grant of £3,000 towards the cost of staging the 2018 Scottish Badminton Championships.
- (3) Young Person**
A young person be awarded a grant of £250 towards the costs of participating in the volunteering programme in Myanmar.

COUNCILLORS A COATES AND H COATES ENTERED THE MEETING AT THIS POINT.

- (4) Our Lady's Primary School Parent Council**
Our Lady's Primary School Parent Council be awarded a grant of £700 towards the costs of a pantomime outing.
- (5) Perth Academy**
Perth Academy be awarded a grant of £700 (being £100 each for 7 pupils) towards the costs of a trip to WW1 battlefields in June 2018.
- (6) Young Person**
A young person be awarded a grant of £150 towards the costs of pursuing dance training at National level and at a local dance school.
- (7) Friendly Group**
The Friendly Group be awarded a grant of £196 towards the costs of their Christmas lunch on 12 December 2017 and £200 towards the costs of outings for 28 people.
- (8) Headway Perth and Kinross**
Headway Perth and Kinross be awarded a grant of £350 towards the costs of a Christmas lunch and outing to Perth Theatre on 9 December 2017 for 50 people.
- (9) Perth and Kinross Association of Voluntary Services**
Perth and Kinross Association of Voluntary Services be awarded a grant of £3,000 towards the cost of the Chinese New Year Celebrations on 10 and 11 February 2018 in Perth.

PERTH AND KINROSS COUNCIL
PERTH COMMON GOOD FUND
20 DECEMBER 2017

(10) Bowerswell Social Tenants Group

Bowerswell Social Tenants Group be awarded a grant of £210 towards the cost of their Christmas Party for 30 people held on 15 December 2017.

(11) St John's Kirk of Perth

- (i) St John's Kirk of Perth be awarded a grant of £2,610 towards the cost of 16 carillon recitals between January and December 2018.
- (ii) An update be provided on the progress of training new Carilloners to the next meeting of the Committee.

708. 2017/18 FINANCIAL STATEMENT

There was submitted a joint report by the Head of Finance and the Interim Executive Director (Environment) (17/403), detailing the Income and Expenditure to 31 October 2017 and the projected outturn to 31 March 2018 for the Perth Common Good Fund.

Resolved:

The Income and Expenditure to 31 October 2017 and the projected outturn to 31 March 2018, be noted.

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**Perth Common Good Fund Committee**

**28 February 2018**

**Applications for Financial Assistance**

**Report by Depute Chief Executive**

The report asks Perth Common Good Fund Committee to consider 5 applications for financial assistance.

**1. BACKGROUND**

- 1.1 Perth and Kinross Council owns land and property which forms part of the common good of the former burghs in Perth & 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 The Common Good Funds have traditionally demonstrated their support to local residents and organisations by distributing grants. These grant awards allow individuals and local organisations to carry out a wide range of community based activities. For each application, the level of previous grant awarded is considered and listed below, but variances between years could be due to the numbers of participants. Retrospective applications are not accepted. However, if an application is received before the activities take place and cannot be considered at the following meeting because the papers have already been issued, the application will be considered at the following next meeting even if the activities have taken place between meetings. 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 The 2017/18 Financial Assistance budget for Perth Common Good Fund was approved by this Committee at the meeting on 22 February 2017 (Report 17/78 refers). The approved budget, the value of funding approved to date, together with the remaining budget is summarised below:-

|                                                                                                                           |               |
|---------------------------------------------------------------------------------------------------------------------------|---------------|
| Approved 2017/18 Financial Assistance Budget                                                                              |               |
| Small Grants                                                                                                              | £60,000       |
| Capital Grants                                                                                                            | £40,000       |
| <b>Value of grants committed</b>                                                                                          |               |
| Small Grants                                                                                                              | (£53,575)     |
| Capital Grants                                                                                                            | (£37,901)     |
| <b>Remaining Financial Assistance Budget</b> (prior to approval of the applications to be considered on 28 February 2018) |               |
| <b>Small Grants</b>                                                                                                       | <b>£6,425</b> |
| <b>Capital Grants</b>                                                                                                     | <b>£2,099</b> |

|                                                                                                       |               |
|-------------------------------------------------------------------------------------------------------|---------------|
| <b>Value of applications to be considered at Committee meeting on 28 February 2018</b>                |               |
| Small Grants                                                                                          | (£7,310)      |
| Capital Grants                                                                                        | (£2,500)      |
| <b>Funding Shortfall</b> (assuming approval of all applications to be considered on 28 February 2018) |               |
| <b>Small Grants</b>                                                                                   | <b>(£885)</b> |
| <b>Capital Grants</b>                                                                                 | <b>(£401)</b> |

## 2. PROPOSALS

### Young Person

- 2.1 An application has been received from a young person with a physical disability residing in Perth seeking a grant towards the costs of pursuing dance training at a National level and at a local dance school in Perth. The total costs amount to £3270 (Ballet West Senior Associate £500 per year, Ballet West tutor £500 per term, local dance school £420 per term, of which there are three terms for each). The applicant is applying for £600. The applicant has previously benefited from the Fund in 2017/18 (£150). It is recommended that Perth Common Good Fund Committee award a grant of up to £150 in line with the guidance (see Appendix 1 – Criteria 7.5). The grant will contribute to social inclusion and lifelong learning.

### Recommendation

- 2.2 Young person be awarded a grant of up to £150 towards the costs of pursuing dance training at National level and at a local dance school.

### Perth Grammar School

- 2.3 An application has been received from Perth Grammar School seeking a grant towards the costs of holding a pupil led conference on gender equality for all PKC secondary schools S2/3 (a total of approx. 335 pupils). The total costs amount to £10,762 (covering Hall hire, catering, publicity and contributor fees). The applicant is applying for £5,000. The applicant has previously benefited from the Fund in 2017/18 (£2,716), in 2016/17 (£600) and in 2015/16 (£4,735). It is recommended that Perth Common Good Fund award a grant of up to £4,300 for is awarded in line with the guidance (see Appendix 1 – Criteria 7.2). The grant will contribute to reducing inequalities.

### Recommendation

- 2.4 Perth Grammar School is awarded a grant of up to £4,300 towards the costs of a conference on gender equality.

## **Perth Access Cars**

2.5 An application has been received from Perth Access Cars for the purchase of a vehicle to transport disabled people from their home. The group (volunteers) do over 40 runs a week and have recently had a vehicle written off. The total costs amount to £25,500 (adapted vehicle for 2 wheelchairs). The applicant is applying for £15,000. The applicant has not benefited from the Fund in the past three years. It is recommended that Perth Common Good Fund award up to £2,500 in line with the guidance (see Appendix 1 – Criteria 8.3). The grant will contribute to reducing inequalities.

### **2.6 Recommendation**

Perth Access cars be awarded a grant up to £2,500 toward the costs of a new wheelchair accessible vehicle.

## **Trellis**

2.7 An application has been received from Trellis for costs towards a conference on therapeutic gardening for practitioners. The conference will bring together 120 people to share good practice and learn new skills. The total costs amount to £7,000. The applicant is applying for £2,000. The applicant has not benefited from the Fund in the past three years. It is recommended that Perth Common Good Fund award up to £1,360 in line with the guidance (see appendix 1 – Criteria 7.2) and funding shortfall. The grant will contribute to improved Mental Health & Wellbeing.

### **2.8 Recommendation**

Trellis be awarded up to £1,360 towards the costs of a conference on therapeutic gardening

## **Perthshire Musical Festival**

2.9 An application has been received from Perthshire Musical Festival towards the cost of running a musical (includes dance, singing, drama, instrumental and speech) competition for young people. The competition will aim to advance involvement in the arts in Perth. The total costs amount to £24,000. The applicant is applying for £1,500. The applicant has previously benefited from the Fund in 2017/18 (£1,500), in 2016/17 (£1,500) and in 2015/16 (£1,500). It is recommended that the Perth Common Good Fund award up to £1,500 in line with the guidance (see appendix 1 – Criteria 7.2). The grant will contribute to improved confidence in young people and lifelong learning.

### **2.10 Recommendation**

Perthshire Musical Festival be awarded up to £1,500 towards the costs of running an arts competition.

### 3. RECOMMENDATION

3.1 The Committee is requested to consider and approve the recommendations in the report.

#### Author

| <b>Name</b>  | <b>Designation</b> | <b>Contact Details</b> |
|--------------|--------------------|------------------------|
| Serge Merone | Investment Manager | 01738 475000           |

#### Approved

| <b>Name</b>   | <b>Designation</b>                                  | <b>Date</b>      |
|---------------|-----------------------------------------------------|------------------|
| Jim Valentine | Depute Chief Executive<br>(Chief Operating Officer) | 14 February 2018 |

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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 2017/18 Financial Assistance budget.

### **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 Democratic Services, the Head of Finance and the Head of Legal and Governance have been consulted.

### **2. BACKGROUND PAPERS**

5 applications for financial assistance.

### **3. APPENDICES**

Appendix 1 – Perth Common Good Fund Criteria.

**PERTH COMMON GOOD FUND  
FINANCIAL ASSISTANCE CRITERIA  
WITH EFFECT FROM 1 APRIL 2017**

1. Within the boundary of the Perth common good area and if funding is available, applications will be considered from individuals either in full time education or of senior citizen status and from groups whose members qualify on the same basis or which are operating within the same boundary.
2. 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 inhabitants of the City of Perth.
3. 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](#)
4. Applications for Financial Assistance must be submitted to 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.
5. 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 funding assistance must 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 Committee may consider late applications if Capital Grant funding remains available.
6. The following conditions shall apply to all applications for Financial Assistance:-
  - 6.1 The application for Financial Assistance must demonstrate that the funding will provide benefit to the inhabitants 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.

- 6.2 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.
- 6.3 All awards must be claimed on completion of the project or within 3 months of the activity taking place. Funding for awards not claimed will be returned to the Fund.
7. Small Grants:-
- 7.1 Applications for Financial Assistance will be considered by the Perth Common Good Fund Committee in line with the criteria below:-
- 7.2 Organisation of events/games/festivals including prize awards up to a maximum of 40% of the total costs
- 7.3 Hire of hall and provision of prizes for school prizegiving ceremonies – up to a maximum of 40% of total costs
- 7.4 Voluntary work overseas:-
- 6 months or more: up to £400 per individual
  - 1 – 5 months: up to £250 per individual
- 7.5 Attendance at summer schools/events:-
- Less than 1 month but more than 2 weeks: up to £150 per individual
  - One to two weeks: up to £100 per individual
- 7.6 Excursions/Parties (up to 2 applications per year per group):-
- Contribution of up to 50% towards the actual costs. Each organisation is permitted a maximum of 2 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.
- 7.7 Visits by and from School/Youth/Sport/Music groups:-
- Contributions of up to £600 for groups less than 20 individuals and up to £1,000 for groups over 20 individuals for youth groups, senior citizen or vulnerable groups for activities exceeding 1 day.
- 7.8 Any other purpose where it can be demonstrated that there is a benefit to the inhabitants of the Perth common good area.
8. Capital Grants:-
- 8.1 The funding of applications for Capital Grant funding will be restricted to the available annual budget.

- 8.2 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.
- 8.3 Acquisition of equipment - consideration on merits up to a maximum of 25% of total cost and up to £2,500, subject to the budget available.
- 8.4 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.
9. Expenditure which is not eligible for funding awards:-
  - 9.1 Assistance with further or higher education fees
  - 9.2 Charity fundraising, e.g. sponsored walk/cycle/bungee etc
  - 9.3 Town twinning activities other than those qualifying through the age/occupation criteria
  - 9.4 Organisations with religious or political associations where there are restrictions on usage or availability
  - 9.5 Core funding of the voluntary sector
  - 9.6 Assistance with day to day running costs, e.g. the rental of premises, employee costs, etc



## PERTH COMMON GOOD FUND COMMITTEE

28 February 2018

**2018/19 BUDGET &  
2017/18 FINANCIAL STATEMENT**

**Joint Report by Head of Finance & Executive Director (Environment)**

**PURPOSE OF REPORT**

This report seeks approval of the budget for Financial Year 2018/19 for Perth Common Good Fund and details the Income and Expenditure to 31 January 2018 and the projected outturn for Financial Year 2017/18.

**1. BACKGROUND / MAIN ISSUES**

- 1.1 The budget for Financial Year 2017/18 was approved by the Committee on 22 February 2017 (Report 17/78 refers) following the approval of the revised criteria for Financial Assistance (Report 17/77 refers) at the same meeting.
- 1.2 The 2017/18 Financial Assistance budget was split to create separate budgets for the funding of different categories of Financial Assistance awards. In addition the Committee 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 2018/19 has been prepared based on activity undertaken in previous financial years, adjusted for anticipated changes in 2018/19. Appendix 1 provides the proposed 2018/19 Budget for the Perth Common Good Fund and the draft budgets for 2019/20 and 2020/21; Appendix 2 provides an estimate of income and expenditure over the medium term.
- 1.4 This report also provides the monitoring position and projected outturn for the Financial Year 2017/18.

**2. PROPOSALS**

Budget 2018/19

- 2.1 The proposed budget for 2018/19 and draft budgets for 2019/20 and 2020/21 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.
- 2.2 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 2015/16 and 2016/17, together with projected expenditure for 2017/18, the proposed budget for 2018/19, and draft budgets for 2019/20 and 2020/21. The projected deficit for the current financial year is mainly due to the rephasing of the works required for the Tay Railway Viaduct Steps project in 2017/18 (Report 17/330 refers).

- 2.3 The Tay Railway Viaduct Steps project is scheduled for completion in the next financial year and the proposed 2018/19 budget has, therefore, been adjusted to reflect the anticipated expenditure, with a corresponding reduction in the Repair & Renewal Reserve.
- 2.4 In line with the setting of the 2017/18 budget, further detail is provided in Appendix 2 to enhance the transparency of the annual income available for the funding of discretionary Financial Assistance awards. Appendix 2, therefore, provides detail of the annual income available to the Fund and includes the anticipated expenditure which will be incurred for fixed and variable costs, property repairs, and major upgrade expenditure before arriving at the income remaining to fund awards for Finance Assistance.
- 2.5 Also included within Appendix 2 is the proposed surplus as a percentage of the annual income of the Perth Common Good Fund. The proposed budgets for 2019/20 and 2020/21 assume a surplus of 7% of the annual income to provide contingency for any in-year movement in the actual income and/or expenditure of the Fund. It is anticipated that the pattern of property related expenditure will smooth in future years and from 2021/22 the surplus generated to allow for in-year movements will reduce to 3% of annual income.
- 2.6 Appendices 1 and 2 demonstrate that it is anticipated Perth Common Good Fund will return to a surplus in 2019/20 and future years and will therefore remain sustainable in the longer term provided that all assumptions remain unchanged. The projected deficit for 2018/19 is due to a significant infrastructure project, the costs of which will be funded from the earmarked Repair & Renewal Reserve.
- 2.7 The proposed adjustments to the budget between 2017/18 and 2018/19 are summarised below and are detailed within Appendix 1.
- 2.8 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) There remains the risk that the Perth Common Good Fund property portfolio is incomplete. It is not practical or cost effective to complete a full review of all Council owned property in Perth and, in common with the approach adopted by many other local authorities in Scotland, titles are reviewed when property is declared surplus or when a change of use is proposed. 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 Community Empowerment Bill received the Royal Assent on 24 July 2015 and became an Act, namely the Community Empowerment (Scotland) Act 2015. Different parts of the Act will come into force at different times as secondary legislation and/or guidance needs to be developed. Section 102 of the Act 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.

Sections 102 and 104 of the Act are not yet in force, however, the Scottish Government issued draft guidance for consultation in 2017 and it is anticipated that the provisions will come into force when the guidance is finalised. Additional resource may be required to fully complete the review of property titles for Perth and there is, therefore, the risk that the Perth Common Good Fund may incur additional expenditure to progress and complete the review of titles.

- (III) There is a risk that the current property portfolio of the Perth Common Good Fund requires upgrade. An asset management plan for the property portfolio is currently being progressed, however until this is complete there remains the risk that the Perth Common Good Fund may continue to be exposed to unplanned expenditure.
- (IV) The 2018/19 Perth Common Good Fund budget and medium term plan is based upon a strategy of distributing the annual income of the Fund in full, whilst protecting the current Revenue Account balance of the Fund. There remains the risk that the balance may be further eroded in the event that there is a shortfall in income or if expenditure budgets are exceeded in any year.

#### Rent, Rates & Feu Duties

- 2.9 There has been an increase in the Rateable Value of the salmon fishing rights following the 2017 revaluation of rateable properties. The Rateable Value is used for the assessment of the amount due to the Tay District Salmon Fisheries Board. It is therefore proposed to increase the budget by £300 in line with the additional cost.

#### Repairs and Maintenance

- 2.10 It is proposed to maintain the General budget at £15,000 in line with the pattern of expenditure incurred during recent years. It is proposed that the Specific Projects budget is increased from £30,100 to £190,000 as detailed in Section 2.10 below in line with the expenditure profile for the Tay Railway Viaduct Steps project (Report 17/330 refers).
- 2.11 The Committee approved the award of the contract for the replacement of the Tay Railway Viaduct Steps at the meeting on 4 October 2017 (Report 17/330 refers). The £30,100 budget in 2017/18 will meet the cost of early design works, site investigations and the legal fees arising from Network Rail agreements. The £190,000 budget reflects the phasing of the works which remain to be completed in 2018/19, and includes a contingency allowance of £25,000. Any underspend on this project will be returned to the Repair & Renewal Reserve.

- 2.12 It is anticipated that the annual maintenance costs for the Moncreiffe Island causeway (Report 13/469 refers) and the existing Tay Railway Viaduct Steps (Report 15/591 refers) will be contained within the £15,000 core budget for the Repairs and Maintenance of property. The costs for the inspection and maintenance programme for the new steps will be incorporated into future budgets, however it is expected that these will also be contained within the core budget.

#### Depreciation

- 2.13 It is proposed to increase the budget for depreciation from £7,240 to £8,000 to allow for the potential increase in the depreciation charge for property requiring revaluation in 2018/19.

#### Financial Assistance

- 2.14 The review of Financial Assistance criteria during 2016/17 included analysis of grant funding which had been approved during the previous five years, and the 2017/18 Financial Assistance budget was revised accordingly. It is proposed that the budgets for Financial Assistance remain in line with 2017/18 and the total budget to support Fireworks, Small Grants, and Capital Grants, therefore, remains unchanged at £115,000.
- 2.15 The draft budgets for future years assume that the total Financial Assistance budget will remain at £115,000 in 2019/20 and 2020/21. It is anticipated that expenditure pressures will reduce thereafter and it is proposed to increase the allocation for the funding of Capital Grant expenditure by £10,000 in 2021/22, however, this is subject to all other assumptions remaining unchanged.

#### Administration Charges

- 2.16 The administration of the financial assistance grants for the Common Good Funds will transfer to the Communities Team within Corporate & Democratic Services with effect from 1 April 2018. It is proposed that the 2018/19 budget for Administration is increased from £10,000 to £15,000 to ensure that the administrative duties are adequately resourced.

#### Christmas Events

- 2.17 It is proposed that the 2018/19 budgets for expenditure on the storage, installation, removal and maintenance of Christmas lights and associated equipment remains at 2017/18 levels. In addition it is proposed that the 2018/19 budget for the Switch on Ceremony remains unchanged at £40,000. In the event that additional funding is required to support the Winter Festival programme, it is anticipated that an application for Financial Assistance will be submitted to this Committee for consideration prior to the advertising of the event.

## Income

- 2.18 The proposed Rents and Interest on Investments budgets have been increased by £500 and £1,000 respectively in line with the anticipated rental and investment income to be received in 2018/19. The proposed budget for Fishing Permits has been maintained at £1,400 in line with income received during 2016/17. The Fishing Permit income received at this point in financial year 2017/18 is comparable to the income received in 2016/17.

## Revenue Account Balance

- 2.19 The total useable Revenue Account balance is projected to be £1,660,200 at 31 March 2018. Assuming all forecasts remain unchanged, the Revenue Account Balance is projected to reduce to £1,486,500 at 31 March 2019.
- 2.20 A number of risks are outlined in Section 2.8 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.
- 2.21 The balance in the earmarked Repair & Renewal Reserve is projected to reduce to £99,900 by 31 March 2019 due to the expenditure which will be incurred on replacement of the Tay Railway Viaduct Steps during 2017/18 and 2018/19. The setting of the 2017/18 Budget included proposals to maintain the Repair & Renewal Reserve at £200,000 for the medium term pending completion of the asset management plan referred to in Section 2.8 (III). The asset management plan is progressing and it is proposed that the Repair & Renewal Reserve continues to be maintained at this level and is revisited when indicative costs and phasings are known.
- 2.22 The projected uncommitted balance at 31 March 2019 is, therefore, £286,500 and will remain available for the funding of any unforeseen obligations arising for the Perth Common Good Fund.

## Financial Statement 2017/18

- 2.23 On the basis of Appendix 3, it is anticipated that there will be a deficit of £10,526 in 2017/18 and that the Fund's estimated Revenue Account Balance will be £1,660,200 at 31 March 2018. The projections assume approval of the funding requests included within the Financial Assistance report to be considered at this meeting.
- 2.24 Of the total balance a minimum of £1,000,000 is set aside to ensure the long term sustainability of the Fund, and £289,900 will remain earmarked in the Repair and Renewal Reserve for the funding of the Tay Railway Viaduct Steps project and potential repair works to Perth Common Good property. The projected uncommitted balance available for the funding of additional discretionary expenditure is therefore £370,300.

2.25 The indicative cost and programme of works for the upgrade of the shop at 2-4 North Methven Street is currently being progressed. It is anticipated that the cost of works will be funded from the Repair & Renewal Reserve and the required budget adjustments will be reported to a future meeting of this Committee.

### 3. CONCLUSION AND RECOMMENDATIONS

3.1 The proposed 2018/19 budget and draft budgets for 2019/20 and 2020/21 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 2018/19 Budget and draft budgets for 2019/20 and 2020/21. Appendix 2 provides the proposed allocation of the annual income of the Perth Common Good Fund over the period 2018/19 to 2022/23; taken together both appendices demonstrate the sustainability of the Perth Common Good Fund over the longer term.

3.3 The Committee is requested to:

- (i) Approve the Perth Common Good Fund budget for financial year 2018/19, as set out in Appendix 1;
- (ii) Note the Perth Common Good Fund draft budget for financial years 2019/20 and 2020/21, as set out in Appendix 1;
- (iii) Approve the proposals for maintaining and earmarking the Revenue Account balance noted in Sections 2.20 and 2.21;
- (iv) Note the Perth Common Good Fund Income and Expenditure to 31 January 2018 and the projected outturn to 31 March 2018, as set out in Appendix 3.

#### 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 2018  |
| Barbara Renton    | Executive Director<br>(Environment)                   | 31 January 2018  |
| Jim Valentine     | Depute Chief Executive and<br>Chief Operating Officer | 14 February 2018 |

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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 2013 – 2018 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.

### **2. 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.

### **3. APPENDICES**

Appendix 1 – Perth Common Good Fund - Proposed Budget for 2018/19 and draft budgets for 2019/20 and 2020/21

Appendix 2 – Perth Common Good Fund – Proposed allocation of annual income for the 2018/19 Budget and draft budgets for 2019/20 to 2021/22

Appendix 3 – Perth Common Good Fund Financial Statement for period to 31 January 2018 for Financial Year 2017/18

**PERTH COMMON GOOD FUND**  
**PROPOSED BUDGET FOR 2018/19 & DRAFT BUDGETS FOR 2019/20 & 2020/21**

| <b>EXPENDITURE</b>                             | <b>Actual<br/>2015/16<br/>£</b> | <b>Actual<br/>2016/17<br/>£</b> | <b>Budget<br/>2017/18<br/>£</b> | <b>Projection<br/>2017/18<br/>£</b> | <b>Proposed<br/>BUDGET<br/>2018/19<br/>£</b> | <b>Draft<br/>BUDGET<br/>2019/20<br/>£</b> | <b>Draft<br/>BUDGET<br/>2020/21<br/>£</b> |
|------------------------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------------------------|----------------------------------------------|-------------------------------------------|-------------------------------------------|
| <b>PROPERTY COSTS</b>                          |                                 |                                 |                                 |                                     |                                              |                                           |                                           |
| Rents, Rates & Feuduties                       | 984                             | 738                             | 1,000                           | 1,288                               | 1,300                                        | 1,300                                     | 1,300                                     |
| Repairs and Maintenance - General              | 71,075                          | 5,390                           | 15,000                          | 15,000                              | 15,000                                       | 15,000                                    | 15,000                                    |
| Repairs and Maintenance - Specific Projects    | 0                               | 0                               | 30,100                          | 30,100                              | 190,000                                      | 0                                         | 0                                         |
| Depreciation                                   | 7,240                           | 7,240                           | 7,240                           | 7,240                               | 8,000                                        | 8,000                                     | 8,000                                     |
| <b>OTHER SUPPLIES AND SERVICES</b>             |                                 |                                 |                                 |                                     |                                              |                                           |                                           |
| Financial Assistance                           | 173,398                         | 87,770                          | 0                               | 0                                   | 0                                            | 0                                         | 0                                         |
| Financial Assistance - Fireworks               | 0                               | 0                               | 15,000                          | 15,000                              | 15,000                                       | 15,000                                    | 15,000                                    |
| Financial Assistance - Small Grants            | 0                               | 0                               | 60,000                          | 60,885                              | 60,000                                       | 60,000                                    | 60,000                                    |
| Financial Assistance - Capital Grants          | 0                               | 0                               | 40,000                          | 40,401                              | 40,000                                       | 40,000                                    | 40,000                                    |
| Administration Charges                         | 6,500                           | 10,000                          | 10,000                          | 10,000                              | 15,000                                       | 15,000                                    | 15,000                                    |
| Printing, Stationery, Advertising and Postages | 382                             | 393                             | 500                             | 500                                 | 500                                          | 500                                       | 500                                       |
| <b>CHRISTMAS EVENTS</b>                        |                                 |                                 |                                 |                                     |                                              |                                           |                                           |
| Rent, Rates & Feuduties                        | 12,241                          | 11,764                          | 14,000                          | 13,712                              | 14,000                                       | 14,000                                    | 14,000                                    |
| Electricity                                    | 272                             | 0                               | 300                             | 300                                 | 300                                          | 300                                       | 300                                       |
| Erect, Dismantle & Maintain Lights             | 15,973                          | 29,188                          | 23,000                          | 23,000                              | 23,000                                       | 23,000                                    | 23,000                                    |
| Switch on Ceremony                             | 53,750                          | 49,000                          | 40,000                          | 40,000                              | 40,000                                       | 40,000                                    | 40,000                                    |
|                                                | <b>341,815</b>                  | <b>201,483</b>                  | <b>256,140</b>                  | <b>257,426</b>                      | <b>422,100</b>                               | <b>232,100</b>                            | <b>232,100</b>                            |
| <b>INCOME</b>                                  |                                 |                                 |                                 |                                     |                                              |                                           |                                           |
| Rents                                          | 235,371                         | 239,859                         | 236,500                         | 236,500                             | 237,000                                      | 237,500                                   | 238,000                                   |
| Interest on Investments                        | 10,495                          | 11,189                          | 11,000                          | 9,000                               | 10,000                                       | 11,000                                    | 11,000                                    |
| Fishing Permits                                | 1,415                           | 1,501                           | 1,400                           | 1,400                               | 1,400                                        | 1,400                                     | 1,400                                     |
|                                                | <b>247,281</b>                  | <b>252,550</b>                  | <b>248,900</b>                  | <b>246,900</b>                      | <b>248,400</b>                               | <b>249,900</b>                            | <b>250,400</b>                            |
| <b>Surplus/(Deficit) for year</b>              | <b>(94,534)</b>                 | <b>51,066</b>                   | <b>(7,240)</b>                  | <b>(10,526)</b>                     | <b>(173,700)</b>                             | <b>17,800</b>                             | <b>18,300</b>                             |
| Projected Revenue Balance at 1 April           | 1,367,831                       | 1,273,297                       | 1,670,726                       | 1,670,726                           | 1,660,200                                    | 1,486,500                                 | 1,504,300                                 |
| Surplus/(Deficit) for Year                     | (94,534)                        | 51,066                          | (7,240)                         | (10,526)                            | (173,700)                                    | 17,800                                    | 18,300                                    |
| Other Useable Reserves                         | 0                               | 346,363                         | 0                               | 0                                   | 0                                            | 0                                         | 0                                         |
| <b>Projected Revenue Balance at 31 March</b>   | <b>1,273,297</b>                | <b>1,670,726</b>                | <b>1,663,486</b>                | <b>1,660,200</b>                    | <b>1,486,500</b>                             | <b>1,504,300</b>                          | <b>1,522,600</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>                          |
| Earmarked - Repair & Renewal                   |                                 |                                 | 0                               | 300,000                             | 289,900                                      | 200,000                                   | 200,000                                   |
| Transfer (Out)                                 |                                 |                                 | 0                               | (10,100)                            | (190,000)                                    | 0                                         | 0                                         |
| Transfer In                                    |                                 |                                 | 300,000                         | 0                                   | 100,100                                      | 0                                         | 0                                         |
| <b>Total Repair &amp; Renewal</b>              |                                 |                                 | <b>300,000</b>                  | <b>289,900</b>                      | <b>200,000</b>                               | <b>200,000</b>                            | <b>200,000</b>                            |
| Uncommitted                                    |                                 |                                 | 370,726                         | 370,726                             | 370,300                                      | 286,500                                   | 304,300                                   |
| Transfer (Out)                                 |                                 |                                 | 0                               | 0                                   | (100,100)                                    | 0                                         | 0                                         |
| Transfer In                                    |                                 |                                 | 0                               | 10,100                              | 190,000                                      | 0                                         | 0                                         |
| Surplus/(Deficit) for Year                     |                                 |                                 | (7,240)                         | (10,526)                            | (173,700)                                    | 17,800                                    | 18,300                                    |
| <b>Total Uncommitted</b>                       |                                 |                                 | <b>363,486</b>                  | <b>370,300</b>                      | <b>286,500</b>                               | <b>304,300</b>                            | <b>322,600</b>                            |
| <b>Total Revenue Reserves</b>                  |                                 |                                 | <b>1,663,486</b>                | <b>1,660,200</b>                    | <b>1,486,500</b>                             | <b>1,504,300</b>                          | <b>1,522,600</b>                          |



**PERTH COMMON GOOD FUND**  
**PROPOSED ALLOCATION OF ANNUAL INCOME FOR THE 2018/19 BUDGET & DRAFT BUDGETS FOR 2019/20 TO 2022/23**

|                                                                           | % of total Income | BUDGET 2017/18<br>£ | Projected Outturn 2017/18<br>£ | % of total Income | Draft BUDGET 2018/19<br>£ | % of total Income | Draft BUDGET 2019/20<br>£ | % of total Income | Draft BUDGET 2020/21<br>£ | % of total Income | Draft BUDGET 2021/22<br>£ | % of total Income | Draft BUDGET 2022/23<br>£ |
|---------------------------------------------------------------------------|-------------------|---------------------|--------------------------------|-------------------|---------------------------|-------------------|---------------------------|-------------------|---------------------------|-------------------|---------------------------|-------------------|---------------------------|
| <b>INCOME</b>                                                             |                   |                     |                                |                   |                           |                   |                           |                   |                           |                   |                           |                   |                           |
| Rents                                                                     |                   | 236,500             | 236,500                        |                   | 237,000                   |                   | 237,500                   |                   | 238,000                   |                   | 238,000                   |                   | 238,000                   |
| Interest on Investments                                                   |                   | 11,000              | 9,000                          |                   | 10,000                    |                   | 11,000                    |                   | 11,000                    |                   | 11,000                    |                   | 11,000                    |
| Fishing Permits                                                           |                   | 1,400               | 1,400                          |                   | 1,400                     |                   | 1,400                     |                   | 1,400                     |                   | 1,400                     |                   | 1,400                     |
| <b>TOTAL INCOME</b>                                                       |                   | <b>248,900</b>      | <b>246,900</b>                 |                   | <b>248,400</b>            |                   | <b>249,900</b>            |                   | <b>250,400</b>            |                   | <b>250,400</b>            |                   | <b>250,400</b>            |
| <b>EXPENDITURE</b>                                                        |                   |                     |                                |                   |                           |                   |                           |                   |                           |                   |                           |                   |                           |
| Fixed Costs - Property                                                    |                   | 1,000               | 1,288                          |                   | 1,300                     |                   | 1,300                     |                   | 1,300                     |                   | 1,300                     |                   | 1,300                     |
| Rents, Rates & Feuduties                                                  |                   | 7,240               | 7,240                          |                   | 8,000                     |                   | 8,000                     |                   | 8,000                     |                   | 8,000                     |                   | 8,000                     |
| Depreciation                                                              | 3%                | 8,240               | 8,528                          | 4%                | 9,300                     | 4%                | 9,300                     | 4%                | 9,300                     | 4%                | 9,300                     | 4%                | 9,300                     |
| <b>Fixed Costs - Supplies &amp; Services</b>                              |                   |                     |                                |                   |                           |                   |                           |                   |                           |                   |                           |                   |                           |
| Administration Charges                                                    |                   | 10,000              | 10,000                         |                   | 15,000                    |                   | 15,000                    |                   | 15,000                    |                   | 15,000                    |                   | 15,000                    |
| Printing, Stationery, Advertising and Postages                            | 4%                | 500                 | 500                            | 6%                | 500                       | 6%                | 500                       | 6%                | 500                       | 6%                | 500                       | 6%                | 500                       |
| <b>Fixed Costs - Christmas Events</b>                                     |                   |                     |                                |                   |                           |                   |                           |                   |                           |                   |                           |                   |                           |
| Rent, Rates & Feuduties                                                   |                   | 14,000              | 13,712                         |                   | 14,000                    |                   | 14,000                    |                   | 14,000                    |                   | 14,000                    |                   | 14,000                    |
| Electricity                                                               |                   | 300                 | 300                            |                   | 300                       |                   | 300                       |                   | 300                       |                   | 300                       |                   | 300                       |
| Erect, Dismantle & Maintain Lights                                        | 15%               | 23,000              | 23,000                         | 15%               | 23,000                    | 15%               | 23,000                    | 15%               | 23,000                    | 15%               | 23,000                    | 15%               | 23,000                    |
|                                                                           |                   | 37,300              | 37,012                         |                   | 37,300                    |                   | 37,300                    |                   | 37,300                    |                   | 37,300                    |                   | 37,300                    |
| <b>Total Fixed Costs</b>                                                  | <b>23%</b>        | <b>56,040</b>       | <b>56,040</b>                  | <b>25%</b>        | <b>62,100</b>             |
| <b>Variable Costs - Property</b>                                          |                   |                     |                                |                   |                           |                   |                           |                   |                           |                   |                           |                   |                           |
| Repairs & Maintenance of Buildings                                        | 6%                | 15,000              | 15,000                         | 6%                | 15,000                    | 6%                | 15,000                    | 6%                | 15,000                    | 6%                | 15,000                    | 6%                | 15,000                    |
| <b>Total Variable Costs</b>                                               | <b>6%</b>         | <b>15,000</b>       | <b>15,000</b>                  | <b>6%</b>         | <b>15,000</b>             | <b>6%</b>         | <b>15,000</b>             | <b>6%</b>         | <b>15,000</b>             | <b>6%</b>         | <b>15,000</b>             | <b>6%</b>         | <b>15,000</b>             |
| <b>TOTAL FIXED &amp; VARIABLE COSTS</b>                                   | <b>29%</b>        | <b>71,040</b>       | <b>71,040</b>                  | <b>31%</b>        | <b>77,100</b>             |
| <b>INCOME AVAILABLE TO FUND OTHER PROPERTY PROJECTS AND DISCRETIONARY</b> |                   | <b>177,860</b>      | <b>175,860</b>                 |                   | <b>171,300</b>            |                   | <b>172,800</b>            |                   | <b>173,300</b>            |                   | <b>173,300</b>            |                   | <b>173,300</b>            |
| <b>Buildings &amp; Infrastructure Upgrade Expenditure</b>                 |                   |                     |                                |                   |                           |                   |                           |                   |                           |                   |                           |                   |                           |
| Tay Railway Viaduct Steps                                                 | 8%                | 20,000              | 20,000                         | 0%                | 0                         | 0%                | 0                         | 0%                | 0                         | 0%                | 0                         | 0%                | 0                         |
| <b>Total Buildings &amp; Infrastructure Upgrade Expenditure</b>           | <b>8%</b>         | <b>20,000</b>       | <b>20,000</b>                  | <b>0%</b>         | <b>0</b>                  |
| <b>INCOME AVAILABLE TO FUND OTHER EXPENDITURE</b>                         |                   | <b>157,860</b>      | <b>155,860</b>                 |                   | <b>171,300</b>            |                   | <b>172,800</b>            |                   | <b>173,300</b>            |                   | <b>173,300</b>            |                   | <b>173,300</b>            |
| <b>Financial Assistance - Recurring Support-</b>                          |                   |                     |                                |                   |                           |                   |                           |                   |                           |                   |                           |                   |                           |
| Firework Display                                                          | 0%                | 15,000              | 15,000                         | 6%                | 15,000                    | 6%                | 15,000                    | 6%                | 15,000                    | 6%                | 15,000                    | 6%                | 15,000                    |
| Switch on Ceremony                                                        | 0%                | 40,000              | 40,000                         | 16%               | 40,000                    | 16%               | 40,000                    | 16%               | 40,000                    | 16%               | 40,000                    | 16%               | 40,000                    |
|                                                                           |                   | 55,000              | 55,000                         |                   | 55,000                    |                   | 55,000                    |                   | 55,000                    |                   | 55,000                    |                   | 55,000                    |
| <b>Total Financial Assistance - Recurring Support</b>                     | <b>0%</b>         | <b>55,000</b>       | <b>55,000</b>                  | <b>22%</b>        | <b>55,000</b>             | <b>22%</b>        | <b>55,000</b>             | <b>22%</b>        | <b>55,000</b>             | <b>22%</b>        | <b>55,000</b>             | <b>22%</b>        | <b>55,000</b>             |
| <b>INCOME AVAILABLE TO FUND FINANCIAL ASSISTANCE</b>                      |                   | <b>102,860</b>      | <b>100,860</b>                 |                   | <b>116,300</b>            |                   | <b>117,800</b>            |                   | <b>118,300</b>            |                   | <b>118,300</b>            |                   | <b>118,300</b>            |
| <b>Financial Assistance:-</b>                                             |                   |                     |                                |                   |                           |                   |                           |                   |                           |                   |                           |                   |                           |
| Small Grants                                                              | 0%                | 60,000              | 60,885                         | 24%               | 60,000                    | 24%               | 60,000                    | 24%               | 60,000                    | 24%               | 60,000                    | 24%               | 60,000                    |
| Capital Grants                                                            | 0%                | 40,000              | 40,401                         | 16%               | 40,000                    | 16%               | 40,000                    | 16%               | 40,000                    | 20%               | 50,000                    | 20%               | 50,000                    |
|                                                                           |                   | 100,000             | 101,286                        |                   | 100,000                   |                   | 100,000                   |                   | 100,000                   |                   | 110,000                   |                   | 110,000                   |
| <b>Total Financial Assistance</b>                                         | <b>0%</b>         | <b>100,000</b>      | <b>101,286</b>                 | <b>41%</b>        | <b>100,000</b>            | <b>41%</b>        | <b>100,000</b>            | <b>41%</b>        | <b>100,000</b>            | <b>45%</b>        | <b>110,000</b>            | <b>45%</b>        | <b>110,000</b>            |
| <b>INCOME REMAINING TO FUND OTHER EXPENDITURE</b>                         | <b>1%</b>         | <b>2,860</b>        | <b>(426)</b>                   | <b>7%</b>         | <b>16,300</b>             | <b>7%</b>         | <b>17,800</b>             | <b>7%</b>         | <b>18,300</b>             | <b>3%</b>         | <b>8,300</b>              | <b>3%</b>         | <b>8,300</b>              |
| <b>Buildings &amp; Infrastructure Upgrade Expenditure</b>                 |                   |                     |                                |                   |                           |                   |                           |                   |                           |                   |                           |                   |                           |
| Tay Railway Viaduct Steps (fund from Reserves)                            |                   |                     | 10,100                         |                   | 190,000                   |                   | 0                         |                   | 0                         |                   | 0                         |                   | 0                         |
| <b>Surplus/(Deficit)</b>                                                  | <b>1%</b>         | <b>2,860</b>        | <b>(10,526)</b>                | <b>-70%</b>       | <b>(173,700)</b>          | <b>7%</b>         | <b>17,800</b>             | <b>7%</b>         | <b>18,300</b>             | <b>3%</b>         | <b>8,300</b>              | <b>3%</b>         | <b>8,300</b>              |

| Perth Common Good Fund Balances:-                | Actual 2016/17<br>£ | Budget 2017/18<br>£ | Projection 2017/18<br>£ | 2018/19<br>£     | 2019/20<br>£     | 2020/21<br>£     | 2021/22<br>£     | 2022/23<br>£     |
|--------------------------------------------------|---------------------|---------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|
| Revenue Account Balance at 1 April               | 1,273,297           | 1,670,726           | 1,670,726               | 1,660,200        | 1,486,500        | 1,504,300        | 1,522,600        | 1,530,900        |
| Surplus/(Deficit) for year                       | 51,066              | 2,860               | (10,526)                | (173,700)        | 17,800           | 18,300           | 8,300            | 8,300            |
| Other Useable Balances at 1 April                | 346,363             | 0                   | 0                       | 0                | 0                | 0                | 0                | 0                |
| <b>Total Revenue Account Balance at 31 March</b> | <b>1,670,726</b>    | <b>1,673,586</b>    | <b>1,660,200</b>        | <b>1,486,500</b> | <b>1,504,300</b> | <b>1,522,600</b> | <b>1,530,900</b> | <b>1,539,200</b> |
| <b>Breakdown of Revenue Account Balance:-</b>    |                     |                     |                         |                  |                  |                  |                  |                  |
| Minimum Revenue Reserve                          | 1,000,000           | 1,000,000           | 1,000,000               | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        |
| Earmarked - Property Repair & Renewal            | 0                   | 0                   | 0                       | 289,900          | 200,000          | 200,000          | 200,000          | 200,000          |
| Transfer In                                      | 300,000             | 300,000             | 300,000                 | 100,100          | 0                | 0                | 0                | 0                |
| Transfer (Out)                                   | 0                   | 0                   | (10,100)                | (190,000)        | 0                | 0                | 0                | 0                |
| <b>Total Earmarked Reserve</b>                   | <b>300,000</b>      | <b>300,000</b>      | <b>289,900</b>          | <b>200,000</b>   | <b>200,000</b>   | <b>200,000</b>   | <b>200,000</b>   | <b>200,000</b>   |
| Uncommitted                                      | 619,660             | 670,726             | 670,726                 | 370,300          | 286,500          | 304,300          | 322,600          | 330,900          |
| Surplus/(Deficit) for year                       | 51,066              | 2,860               | (10,526)                | (173,700)        | 17,800           | 18,300           | 8,300            | 8,300            |
| Transfer In                                      | 0                   | 0                   | 10,100                  | 190,000          | 0                | 0                | 0                | 0                |
| Transfer (Out)                                   | (300,000)           | (300,000)           | (300,000)               | (100,100)        | 0                | 0                | 0                | 0                |
| <b>Total Uncommitted Balance</b>                 | <b>370,726</b>      | <b>373,586</b>      | <b>370,300</b>          | <b>286,500</b>   | <b>304,300</b>   | <b>322,600</b>   | <b>330,900</b>   | <b>339,200</b>   |
| <b>Total Revenue Account Balance at 31 March</b> | <b>1,670,726</b>    | <b>1,673,586</b>    | <b>1,660,200</b>        | <b>1,486,500</b> | <b>1,504,300</b> | <b>1,522,600</b> | <b>1,530,900</b> | <b>1,539,200</b> |



**PERTH COMMON GOOD FUND**  
**FINANCIAL STATEMENT FOR PERIOD TO 31 JANUARY 2018 FOR FINANCIAL YEAR 2017/18**

|                                                                         | <u>Revised</u><br><u>2017/18</u><br><u>Budget</u><br>£ | <u>Actual</u><br><u>to date</u><br>£ | <u>Expenditure Under</u><br><u>Consideration and</u><br><u>Committed</u><br>£ | <u>Total</u><br>£ | <u>Projected</u><br><u>Outturn</u><br>£ | <u>Projection</u><br><u>Over/(Under)</u><br><u>Spend</u><br>£ |
|-------------------------------------------------------------------------|--------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------------------|-------------------|-----------------------------------------|---------------------------------------------------------------|
| <b>Expenditure</b>                                                      |                                                        |                                      |                                                                               |                   |                                         |                                                               |
| <b>Property Costs</b>                                                   |                                                        |                                      |                                                                               |                   |                                         |                                                               |
| Rent, Rates & Feu Duties                                                | 1,000                                                  | 1,288                                | 0                                                                             | 1,288             | 1,288                                   | 288                                                           |
| Repairs and Maintenance - General                                       | 15,000                                                 | 5,380                                | 9,000                                                                         | 14,380            | 15,000                                  | 0                                                             |
| Repairs and Maintenance - Specific Projects                             | 30,100                                                 | 0                                    | 0                                                                             | 0                 | 30,100                                  | 0                                                             |
| Depreciation & Impairment                                               | 7,240                                                  | 0                                    | 0                                                                             | 0                 | 7,240                                   | 0                                                             |
|                                                                         | <b>53,340</b>                                          | <b>6,668</b>                         | <b>9,000</b>                                                                  | <b>15,668</b>     | <b>53,628</b>                           | <b>288</b>                                                    |
| <b>Supplies and Services</b>                                            |                                                        |                                      |                                                                               |                   |                                         |                                                               |
| Financial Assistance - Fireworks                                        | 15,000                                                 | 15,000                               | 0                                                                             | 15,000            | 15,000                                  | 0                                                             |
| Financial Assistance - Small Grants                                     | 60,000                                                 | 15,556                               | 45,329                                                                        | 60,885            | 60,885                                  | 885                                                           |
| Financial Assistance - Capital Grants                                   | 40,000                                                 | 33,082                               | 7,319                                                                         | 40,401            | 40,401                                  | 401                                                           |
| Administration Charges                                                  | 10,000                                                 | 10,000                               | 0                                                                             | 10,000            | 10,000                                  | 0                                                             |
| Printing, Stationery, Advertising and Postages                          | 500                                                    | 0                                    | 0                                                                             | 0                 | 500                                     | 0                                                             |
|                                                                         | <b>125,500</b>                                         | <b>73,638</b>                        | <b>52,648</b>                                                                 | <b>126,286</b>    | <b>126,786</b>                          | <b>1,286</b>                                                  |
| <b>Christmas Events</b>                                                 |                                                        |                                      |                                                                               |                   |                                         |                                                               |
| Rent, Rates & Feu Duties (storage Christmas lights)                     | 14,000                                                 | 11,952                               | 0                                                                             | 11,952            | 13,712                                  | (288)                                                         |
| Electricity                                                             | 300                                                    | 0                                    | 0                                                                             | 0                 | 300                                     | 0                                                             |
| Erect, Dismantle and Maintain Christmas Lights                          | 23,000                                                 | 14,686                               | 0                                                                             | 14,686            | 23,000                                  | 0                                                             |
| Switch on Ceremony                                                      | 40,000                                                 | 0                                    | 0                                                                             | 0                 | 40,000                                  | 0                                                             |
|                                                                         | <b>77,300</b>                                          | <b>26,638</b>                        | <b>0</b>                                                                      | <b>26,638</b>     | <b>77,012</b>                           | <b>(288)</b>                                                  |
|                                                                         |                                                        |                                      |                                                                               |                   |                                         |                                                               |
| <b>Total Expenditure</b>                                                | <b>256,140</b>                                         | <b>106,944</b>                       | <b>61,648</b>                                                                 | <b>168,592</b>    | <b>257,426</b>                          | <b>1,286</b>                                                  |
| <b>Income</b>                                                           |                                                        |                                      |                                                                               |                   |                                         |                                                               |
| Rents, Fees & Charges                                                   | 236,500                                                | 244,733                              | 0                                                                             | 244,733           | 236,500                                 | 0                                                             |
| Interest on Investments                                                 | 11,000                                                 | 4,692                                | 0                                                                             | 4,692             | 9,000                                   | (2,000)                                                       |
| Fishing Permits                                                         | 1,400                                                  | 892                                  | 0                                                                             | 892               | 1,400                                   | 0                                                             |
| <b>Total Income</b>                                                     | <b>248,900</b>                                         | <b>250,317</b>                       | <b>0</b>                                                                      | <b>250,317</b>    | <b>246,900</b>                          | <b>(2,000)</b>                                                |
|                                                                         |                                                        |                                      |                                                                               |                   |                                         |                                                               |
| <b>Surplus/(Deficit)</b>                                                | <b>(7,240)</b>                                         | <b>143,373</b>                       | <b>(61,648)</b>                                                               | <b>81,725</b>     | <b>(10,526)</b>                         | <b>(3,286)</b>                                                |
|                                                                         |                                                        |                                      |                                                                               |                   |                                         |                                                               |
| Opening Balance 01/04/17                                                | 1,645,726                                              |                                      |                                                                               |                   | 1,645,726                               |                                                               |
| Adjustment for 2016/17 Earmarked Reserves                               | 25,000                                                 |                                      |                                                                               |                   | 25,000                                  |                                                               |
| Surplus / (Deficit)                                                     | (7,240)                                                |                                      |                                                                               |                   | (10,526)                                |                                                               |
| <b>Total Common Good Funds Balance</b><br><b>at 31 March 2018</b>       | <b>1,663,486</b>                                       |                                      |                                                                               |                   | <b>1,660,200</b>                        |                                                               |
| Earmarked in Reserves:-                                                 |                                                        |                                      |                                                                               |                   |                                         |                                                               |
| Minimum Revenue Account Balance                                         | (1,000,000)                                            |                                      |                                                                               |                   | (1,000,000)                             |                                                               |
| Repair and Renewal Reserve                                              | (289,900)                                              |                                      |                                                                               |                   | (289,900)                               |                                                               |
| <b>Projected Uncommitted Closing Balance</b><br><b>at 31 March 2018</b> | <b>373,586</b>                                         |                                      |                                                                               |                   | <b>370,300</b>                          |                                                               |

**PERTH COMMON GOOD FUND**  
**FINANCIAL STATEMENT FOR PERIOD TO 31 JANUARY 2018 FOR FINANCIAL YEAR 2017/18**

| <b>Grants</b>                                                                               |                     |                       |                |
|---------------------------------------------------------------------------------------------|---------------------|-----------------------|----------------|
| <u>Actual</u>                                                                               | <u>Small Grants</u> | <u>Capital Grants</u> | <u>Meeting</u> |
| Tulloch Primary School Parent Council - Summer Trip to McCrosty Park                        | £ 700               |                       | 26/04/2017     |
| Perth Grammar - Trip to Madrid June 2017                                                    | £ 1,500             |                       | 26/04/2017     |
| Perth Grammar School - School Awards Ceremony                                               | £ 1,216             |                       | 28/06/2017     |
| Young Person - 3 Months Volunteering in Zambia                                              | £ 250               |                       | 28/06/2017     |
| Young Person - Project Trust Trip to South Africa for 1 Year                                | £ 400               |                       | 26/04/2017     |
| Perth Academy Hockey Team - Hockey Tour to Peebles                                          | £ 150               |                       | 28/06/2017     |
| Perth & Kinross Credit Union - Upgrade of IT Facilities                                     |                     | (£ 3,730)             | 18/05/2017     |
| Scottish Chamber Orchestra - Organising 2 Concerts                                          | £ 3,150             |                       | 26/04/2017     |
| City of Perth Early Education Centre Parent Council - Trip to Auchingarrich Wildlife Centre | £ 525               |                       | 26/04/2017     |
| Young Person - Attending Scottish Ballet in Glasgow                                         | £ 150               |                       | 28/06/2017     |
| Breathe Easy Perthshire - Summer Outing to Loch Katrine                                     | £ 168               |                       | 28/06/2017     |
| Headway Perth and Kinross - Summer Outing                                                   | £ 329               |                       | 04/10/2017     |
| Wednesday Tea Dance Group - New Year Party                                                  | £ 315               |                       | 04/10/2017     |
| Perth Academy - S1 Trip to France for 4 Pupils                                              | £ 1,200             |                       | 28/06/2017     |
| Vision PK - Summer Outing August 2017                                                       | £ 343               |                       | 28/06/2017     |
| Wednesday Tea Dance - Summer Outing to Dumfries August 2017                                 | £ 175               |                       | 26/04/2017     |
| Jeanfield Swifts 2003 Football Club - Attending Costa Daurada Cup July 2017                 | £ 600               |                       | 26/04/2017     |
| Perth YMCA - Perth Alive 2017                                                               | £ 2,000             |                       | 04/10/2017     |
| Phoenix Allstars Cheerleading - New Equipment & Unit Improvement                            |                     | £ 875                 | 04/10/2017     |
| Young Person - Attending Scottish Ballet in Glasgow                                         | £ 150               |                       | 28/06/2017     |
| Bowerswell Social Tenants Group - Christmas Party                                           | £ 210               |                       | 20/12/2017     |
| Perth Academy - WW1 Battlefield Trip to France and Belgium for 7 Pupils                     | £ 700               |                       | 20/12/2017     |
| Headway Perth & Kinross - Christmas Lunch & Outing to Perth Theatre                         | £ 350               |                       | 20/12/2017     |
| St Johns Kirk of Perth Trust - Emergency Stonework Repairs                                  |                     | £ 5,937               | 28/06/2017     |
| St John's Academy - Grease Musical Production                                               | £ 500               |                       | 26/04/2017     |
| St Ninians Cathedral - Major Restoration                                                    |                     | £ 30,000              | 28/06/2017     |
| Tulloch Primary School Parent Council - School Pantomime Event                              | £ 475               |                       | 04/10/2017     |
|                                                                                             | <b>£ 15,556</b>     | <b>£ 33,082</b>       |                |
| <u>Committed</u>                                                                            | <u>Small Grants</u> | <u>Capital Grants</u> | <u>Meeting</u> |
| Kinnoull Junior Football Club - Organising Perth World Cup Football Tournament              | £ 2,500             |                       | 26/04/2017     |
| Perthshire Chamber of Commerce - Perthshire on a Plate Event                                | £ 3,000             |                       | 28/06/2017     |
| Black Watch Castle & Museum - 'Art, Poetry and Sculpture at the Castle' Event               | £ 1,164             |                       | 28/06/2017     |
| St Johns Academy - Romania Mercy Project in Bucharest                                       | £ 600               |                       | 28/06/2017     |
| Perth and District Childminding Association - Summer Outings and replacement of Toys        | £ 169               |                       | 28/06/2017     |
| Perth and Kinross District Scout Council - Explorer Belt Poland 2017 Expedition             | £ 900               |                       | 28/06/2017     |
| St Johns Kirk of Perth Trust - Emergency Stonework Repairs                                  |                     | £ 4,063               | 28/06/2017     |
| South Perth Community Partnership - Fun Day and Christmas Events                            | £ 1,840             |                       | 04/10/2017     |
| Moncreiffe Tea Dancers - Annual programme of events at Moncreiffe Church Hall               | £ 480               |                       | 04/10/2017     |
| Music in Hospitals - 10 Live Music Events in Care Units                                     | £ 1,060             |                       | 04/10/2017     |
| Scottish Orchestras - Scottish Orchestras' Perth Concert Series                             | £ 9,500             |                       | 04/10/2017     |
| Southbank Centre - Women of the World Festival Perth                                        | £ 4,000             |                       | 04/10/2017     |
| Jar of Jewels - 2 Multicultural Events                                                      | £ 1,200             |                       | 04/10/2017     |
| Perth & Kinross Credit Union - New Computer Hardware                                        |                     | £ 756                 | 04/10/2017     |
| People With a Mission Ministries - Perth Senior Citizens 2017 Christmas Appeal              | £ 1,500             |                       | 20/12/2017     |
| Perth & District Badminton Association - Scottish Badminton Championships                   | £ 3,000             |                       | 20/12/2017     |
| Young Person - World Challenge Trip to Myanmar                                              | £ 250               |                       | 20/12/2017     |
| Our Lady's Primary School Parent Council - Pantomime Outing                                 | £ 700               |                       | 20/12/2017     |
| Young Person - Dance Training at National Level                                             | £ 150               |                       | 20/12/2017     |
| The Friendly Group - Christmas Lunch and Outings                                            | £ 396               |                       | 20/12/2017     |
| PKAVS for Perthshire Chinese Community Association - Chinese New Year Celebrations          | £ 3,000             |                       | 20/12/2017     |
| St Johns Kirk of Perth - Carillon Recitals                                                  | £ 2,610             |                       | 20/12/2017     |
|                                                                                             | <b>£ 38,019</b>     | <b>£ 4,819</b>        |                |
| <u>Under Consideration</u>                                                                  | <u>Small Grants</u> | <u>Capital Grants</u> | <u>Meeting</u> |
| Young Person - Dance Training                                                               | £ 150               |                       | 28/02/2018     |
| Perth Grammar School - Pupil Conference on Gender Equality                                  | £ 4,300             |                       | 28/02/2018     |
| Perth Access Cars - Purchase of Wheelchair Adapted Van                                      |                     | £ 2,500               | 28/02/2018     |
| Trellis - Conference on Therapeutic Gardening                                               | £ 1,360             |                       | 28/02/2018     |
| Perthshire Musical Festival - Running a Musical Competition for Young People                | £ 1,500             |                       | 28/02/2018     |
|                                                                                             | <b>£ 7,310</b>      | <b>£ 2,500</b>        |                |
| <b>Total</b>                                                                                | <b>£ 60,885</b>     | <b>£ 40,401</b>       |                |
| <u>Funding Approved - no longer required</u>                                                | <u>Small Grants</u> | <u>Capital Grants</u> | <u>Meeting</u> |
| Perth Highland Games (1997) Ltd - Staging of Perth Highland Games                           | £ 2,966             |                       | 28/06/2017     |
| JD Fergusson Arts Awards Trust - Travel Award Grant                                         | £ 1,900             |                       | 26/04/2017     |
|                                                                                             | <b>£ 4,866</b>      | <b>£ -</b>            |                |