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Council Building  
2 High Street  
Perth  
PH1 5PH

22/01/2024

A hybrid meeting of the **Perth Common Good Fund Committee** will be held in **the Council Chamber** on **Monday, 29 January 2024** at **13:00**.

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

**THOMAS GLEN**  
Chief Executive

***Those attending the meeting are requested to ensure that all notifications are silent on their device and other devices are in silent mode.***

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

**Members:**

Bailie Chris Ahern  
Councillor Liz Barrett  
Councillor Peter Barrett  
Councillor Andy Chan  
Councillor Stewart Donaldson  
Councillor Eric Drysdale  
Councillor Grant Laing  
Councillor Brian Leishman  
Councillor Iain MacPherson  
Councillor Ian Massie  
Councillor Sheila McCole  
Depute Provost Andrew Parrott  
Councillor John Rebbeck



**Perth Common Good Fund Committee**

**Monday, 29 January 2024**

**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 PERTH COMMON GOOD FUND OF 27 NOVEMBER 2023** 5 - 6  
(copy herewith)
- 4 MATTERS ARISING**
- 5 APPLICATIONS FOR FINANCIAL ASSISTANCE** 7 - 20  
Report by Head of Culture & Communities Services (copy herewith 24/27)
- 6 2024/25 BUDGET AND 2023/24 FINANCIAL STATEMENT** 21 - 30  
Report by Head of Finance (copy herewith 24/28)

***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 PROPOSED LEASE OF SHOP – 2 NORTH PORT, PERTH**
- Exempt Reason 9 - Any terms proposed or to be proposed by or to the authority in the course of negotiations for a contract for the acquisition or disposal of property or the supply of goods or services.

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## PERTH COMMON GOOD FUND COMMITTEE

Minute of hybrid meeting of the Perth Common Good Fund Committee held in the Council Chamber, 2 High Street, Perth on Monday 27 November 2023 at 1.00pm.

Present: Baillie C Ahern, Councillors A Parrot, L Barrett, E Drydale, B Leishman, I MacPherson, I Massie, S McCole and J Rebbeck.

In Attendance: L Haxton and J Dudgeon (Communities); S Walker, J Guild, A Brown and R Ramsay (Corporate and Democratic Services).

Apologies: Council P Barrett, A Chan, G Laing & S Donaldson.

Councillor A Parrott, Convener, Presiding.

### 1. WELCOME AND APOLOGIES

The Convener welcomed all those present to the meeting and apologies were noted above.

### 2. DECLARATIONS OF INTEREST

There were no declarations of interest made in terms of the Councillor's Code of Conduct.

### 3. MINUTE OF MEETING OF THE PERTH COMMON GOOD FUND OF 27 SEPTEMBER 2023 FOR APPROVAL

The minute of meeting Perth Common Good Fund of 27 September 2023 was submitted and approved as a correct record.

### 4. MATTERS ARISING

No matters were raised.

### 5. COST OF LIVING GRANT

There was submitted a report by the Head of Cultural and Community Services (23/333); requesting the Perth Common Good Fund Committee to come to an agreement concerning provision for additional Cost of Living support across the duration of winter.

#### **Resolved:**

- (i) The contents of Report (23/333) to be noted.
- (ii) It was agreed by the Committee that there was a need to raise awareness of availability of the Common Good Fund through Council Communication channels to assist with the cost of living crisis.

## 6. APPLICATIONS FOR FINANCIAL ASSISTANCE

There was submitted a report by the Head of Cultural and Community Services (23/251) asking Perth Common Good Fund Committee to consider two small grant applications and two capital grant applications.

### **Resolved:**

#### **Small Grants:**

- (i) Wednesday Tea Dance Christmas Party be awarded a grant of £450 in support of their annual Christmas Party held at the Perth Civil Service Club.
- (ii) Holiday@Home be awarded a grant of £2000 in support of their 3-day Activities in July 2024.

#### **Capital Grants:**

- (i) Moncrieffe Primary School Parent Council be awarded £11,877 to go towards extending their current trim trail at the school to include a wooden gazebo that will act as an outdoor classroom for students.
- (ii) Perth Highland Games be awarded £3,560 to go towards purchasing a new stage for their Highland Games Dancing competition.

## 7. 2023/24 FINANCIAL STATEMENT

There was submitted a report by the Head of Finance (23/322), providing details of the Income and Expenditure to 30 September and the projected outturn for Financial Year 2023/24 for the Perth Common Good Fund.

### **Resolved:**

The contents of the report (23/322) to be noted.

## PERTH COMMON GOOD FUND COMMITTEE

29 January 2024

### APPLICATIONS FOR FINANCIAL ASSISTANCE

Report by Head of Cultural and Community Services  
(Report No.24/27)

#### 1. PURPOSE

- 1.1 The report asks Perth Common Good Fund Committee to consider an application towards St John's Kirk Carillon; four small grant applications and one cost of living grant application.

#### 2. RECOMMENDATION

- 2.1 It is recommended that the Committee:
- considers the grant applications and agrees any financial assistance to be awarded.

#### 3. STRUCTURE OF REPORT

- 3.1 This report is structured over the following sections:
- Section 4: Background / Main Issues
  - Section 5: Proposals: St John's Kirk Carillon
  - Section 6: Proposals: Small Grants
  - Section 7: Proposals: Cost of Living Grant
  - Section 8: Conclusion
  - Appendices

#### 4. BACKGROUND / MAIN ISSUES

- 4.1 Perth and Kinross Council owns land and property which forms part of the Common Good of the former burghs in Perth and Kinross and has a statutory duty in terms of section 15 of the Local Government etc. (Scotland) Act 1994 to administer this land and property "having regard to the interests of the inhabitants" of those former burghs. This duty also applies to the administration of the associated Common Good Funds.
- 4.2 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.
- 4.3 Applications to Common Good Funds vary across the different former burghs of Perth and Kinross. The Perth Common Good Fund is larger and receives a

much higher number of applications than the other Funds. Therefore, additional criteria are applied to assist with assessing applications (See Appendix 1).

- 4.4 The 2023/24 Budget for the Perth Common Good Fund was approved at the Committee meeting on 6 February 2023 (Report 23/37 refers). A summary of the approved Financial Assistance budget, committed grant funding, and the budget remaining, is provided below:

<b>2023/24 Financial Assistance Budget</b>	
St John's Kirk Carillon	£2,000
Perth Strathearn Round Table	£20,000
Small Grants	£75,000
Cost Of Living Grant	£69,500
Capital Grants	£50,000
<b>Value of grants paid and committed</b>	
St John's Kirk Carillon	£0
Perth Strathearn Round Table	£22,000
Small Grants	£46,997
Cost of Living Grant	£10,520
Capital Grants	£46,953
<b>Remaining Financial Assistance Budget</b>	
St John's Kirk Carillon	£2,000
Small Grants	£26,003
Cost of Living Grant	£58,980
Capital Grants	£3,047
<b>Value of funding requested and under consideration</b>	
St John's Kirk Carillon	£2,000
Small Grants	£7,645
Cost of Living Grant	£15,000

## 5. PROPOSALS – ST JOHN'S KIRK CARILLON

- 5.1 St John's Kirk of Perth have requested their full allocated annual grant of £2,000 from Perth Common Good Fund to assist them with the costs relating to their 2023/24 Carillon Programme. Throughout the current financial year, they have planned 16 recitals ranging from Medieval Dance Music to Christmas Carols. The programme ensures that the Bells of Perth are played regularly, whilst working around the ongoing spire works. It is estimated that 5,000 people from the Common Good Area will benefit this project, including those near and passing by during the bells, with a large increase expected in the next financial year once Perth Museum opens.
- 5.2 The total cost of the recitals is estimated to be at least £2,240 with full costs for publicity and lighting yet to be determined. The group are requesting a grant of £2,000 as annually allocated by the Committee.



## Consideration

- 5.3 In line with prior agreement for this funding, it is considered that a grant of £2,000 is appropriate in these circumstances.

## 6. PROPOSALS – SMALL GRANTS

### Perth Chinese Association

- 6.1 A grant of £2,236 has been requested from Perth Chinese Association. The grant is for part of their annual event to share their annual Chinese Cultural Celebration with residents in Perth and Kinross on Sunday 11<sup>th</sup> February 2024. The plans for this year's celebrations include a procession starting from 2 High Street, circling the Museum with a blessing for its upcoming opening. The procession will then return to 2 High Street for an afternoon of entertainment and craft stalls. This project is estimated to benefit 1750 people in the Common Good Area, with participants in the event also coming from other areas in Perth and Kinross and further afield.
- 6.2 The total cost for the event is estimated at £5,588. The group are requesting £2,236 to assist with the costs. The group have indicated that they can contribute £1,000 and have received £750 from the Council's Equalities budget. A full breakdown of the total costs is provided below.

Specific items	Amount
Chinese Singer/Performers Travel	£500
Chinese Singer/Performers Fees (In-Kind)	£1,000
Chinese Lion & Dragon Performance	£2,588
Craft Workshops	£1,000
Volunteer Expenses (In-Kind)	£500
<b>Total proposed expenditure</b>	<b>£5,588</b>
<b>Contribution from Group</b>	<b>£1,000</b>
<b>PKC Equalities (Approved)</b>	<b>£750</b>
<b>In-Kind Contributions</b>	<b>£1,500</b>
<b>Funding requested</b>	<b>£2,236</b>

- 6.3 The Perth Chinese Association have been awarded the following amounts in previous years:

Financial Year	Amount Awarded	Projects Funded
2021/22	£4,200	Chinese New Year – Postponed to 2022
2022/23	£9,000	Mela Festival
2022/23	£4,875	Chinese New Year 2023

## Consideration

- 6.4 It is considered that a grant of £2,240 is consistent with Criteria 9.2a.

### **Perth Flower Club**

- 6.5 A grant of £350 has been requested from Perth Flower Club. The grant will assist the group in hiring a coach to take their members to Tomnah'a Gardens at Comrie Croft. The trip will enhance the members existing knowledge and passion for flora and fauna, whilst learning new regenerative techniques and processes being applied to horticulture. It is estimated that 30 people from the Common Good Area will benefit from the trip as well as 5 people from elsewhere in Perth and Kinross.
- 6.6 The total cost of the trip is estimated at £350, covering the coach hire only. The group are requesting the full amount. Perth Flower Club have not received Common Good funding in the last three years.

### **Consideration**

- 6.7 It is considered that a grant of £180 is consistent with Criteria 9.6.

### **Perth Festival of the Arts**

- 6.8 A grant of £1,981 has been requested by Perth Festival of the Arts. The grant will support the staging of a new series of the Festival's Community Stages Project held on the Saturdays of 25 May and 1 June. The stages will feature pop-up concerts showcasing community arts organisations and groups that involve musicians, singers and other art forms from around Perth & Kinross. It is hoped that the stages will be spread across the city. The Community Stages aim to celebrate and promote the variety of home-grown artistic talent in Perth & Kinross, bringing vibrant concerts and pop-up arts experiences to local people in a way that is fully accessible and free to the audience member. It is estimated that around 6,000 people from the Common Good Area will benefit from the wider Festival, as well as 2,600 people from elsewhere in Perth and Kinross and around 4,500 people from further afield.

- 6.9 The total cost of the project is estimated at £4,954, with £1,981 being requested from Perth Common Good Fund. The Group will cover the remaining £2,973 as part of the Festival budget. A full breakdown of the total costs is provided below.

Specific Items	Basis of Costing	Amount (£)
Donations/Fees to six community arts organisations	Mix of hire cost/donations (6x £500)	£3,000
Production – Power	Based on 2023 charge	£275
Production - Audio	Est. budget for PA system/engineers	£500
Production – Chairs/Gazebos	Quote	£734
Venue Hire	Based on current rates	£250
Flyer	1000 copies of printed flyers	£45
Performance Royalties	£25 per event – charges set by PRS	£150
<b>Total Proposed Expenditure</b>		<b>£4,954</b>
<b>Contribution from Group</b>		<b>£2,973</b>
<b>Funding requested</b>		<b>£1,981</b>

- 6.10 Perth Festival of the Arts have been awarded the following amounts in previous years:

Financial Year	Amount Awarded	Projects Funded
2022/23	£1,588	2023 Festival

### Consideration

- 6.11 It is considered that a grant of £1,990 is consistent with Criteria 9.2a.

### ESOL Perth

- 6.12 A grant of £600 has been requested by ESOL Perth. The grant will assist them with the running of guitar lessons. They have had a guitar class running for the last six months, which has been well attended by 6-8 children every week. The class is supported by one tutor and 2 young people working for their Duke of Edinburgh Award from Strathallan School. The money requested would go towards continued pay for the sessional tutor, alongside funding towards room hire and the purchase of 5 ¾-sized guitars for the young people to use during lessons and practising. It is estimated that 12 young people from the Common Good area will benefit from this project.
- 6.13 The total cost of this project is estimated at £1,500. £600 has already been secured through Robertson Trust to cover the room hire, including heating. A funding request to the Local Action Partnership is also pending to cover the guitars at a value of £300 total. A full breakdown of the costs is provided below.

Specific Items	Basis of Costing	Amount (£)
Tutor	1 hr/week for 24 weeks @ £25	£600
$\frac{3}{4}$ Guitars	Approx. £60 per guitar x 5	£300
Room Hire	1hr/week for 24 weeks @ £25	£600
<b>Total Proposed Expenditure</b>		£1,500
<b>Robertson Trust (Room Hire – Approved)</b>		£600
<b>LAP Funding (Guitars – Approved)</b>		£300
<b>Funding requested</b>		£600

### Consideration

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

## 7. PROPOSALS – COST OF LIVING GRANT

### Letham4All

- 7.1 Letham4All have requested a grant of £15,000 to assist them in continuing to operate their PayPoint voucher distribution as well as the purchase and distribution of Perth Cards. This continues their cash first approach, supporting people through immediate financial crisis by being able to offer small amounts of cash, via the vouchers and cards. This offers a swift and dignified resolution for those struggling during the Cost-of-Living Crisis. The grant would also help the group to maintain stock levels for their community fridges and emergency food parcels. It is estimated that 1,000 people from the Common Good Area will benefit from the project, along with 100 people from elsewhere in Perth & Kinross.
- 7.2 The total costs of this project is estimated to be £24,966, of which £9,966 is funded by other funders. The group are requesting £15,000 to cover the purchasing of Paypoint Vouchers; Perth Cards and community fridge stock.

Specific Items	Basis of Costing	Amount (£)
Utility Vouchers	Voucher amounts vary between £30 and £50	£5,000
Perth Cards	Perth Cards in £30 and £50 denominations	£5,000
Community Fridges	Purchases of tinned and dried food as required	£5,000
Paypoint Platform	Platform Licence and associated costs	£9,966
<b>Total Proposed Expenditure</b>		£24,966
<b>Awards for All (Approved)</b>	<b>Paypoint Platform Costs</b>	£9,966
<b>Funding requested</b>		£15,000

- 7.3 As a cost-of-living application, Committee is asked to determine the level of any grant to be awarded.

## 8. CONCLUSION

- 8.1 The Committee is asked to consider the applications for funding and agree any financial assistance to be awarded.

### Authors

Name	Designation	Contact Details
Jacob Dudgeon	Community Planning & Projects Officer	(01738) 475000 <a href="mailto:ComCommitteeReports@pkc.gov.uk">ComCommitteeReports@pkc.gov.uk</a>
Lee Haxton	Community Planning Team Leader	

### Approved

Name	Designation	Date
Barbara Renton	Executive Director (Communities)	9 January 2024

## APPENDICES

- Appendix 1 – Perth City Common Good Fund Criteria

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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>None</b>
Asset Management (land, property, IST)	<b>None</b>
<b>Assessments</b>	
Equality Impact Assessment	<b>None</b>
Strategic Environmental Assessment	<b>None</b>
Sustainability (community, economic, environmental)	<b>None</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

- 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 2023/24 Financial Assistance budgets.

Workforce

2.2 Not applicable.

Asset Management (land, property, IT)

2.3 Not applicable.

**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 This section should reflect that the proposals have been considered under the Corporate Equalities Impact Assessment process (EqIA) with the following outcome: 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 However, no action is required as the Act does not apply to the matters presented in this report. This is because the Committee are requested to note the contents of the report only and the Committee are not being requested to approve, adopt or agree to an action or to set the framework for future decisions.

Sustainability

3.5 Not applicable.

Legal and Governance

3.6 Not applicable.

Risk

3.7 Not applicable.

**4. Consultation**

Internal

- 4.1 The Strategic Lead, Finance and Business Support and the Strategic Lead, Legal and Governance have been consulted.

External

- 4.2 Not applicable.

**5. Communication**

- 5.1 Not applicable.

**6. BACKGROUND PAPERS**

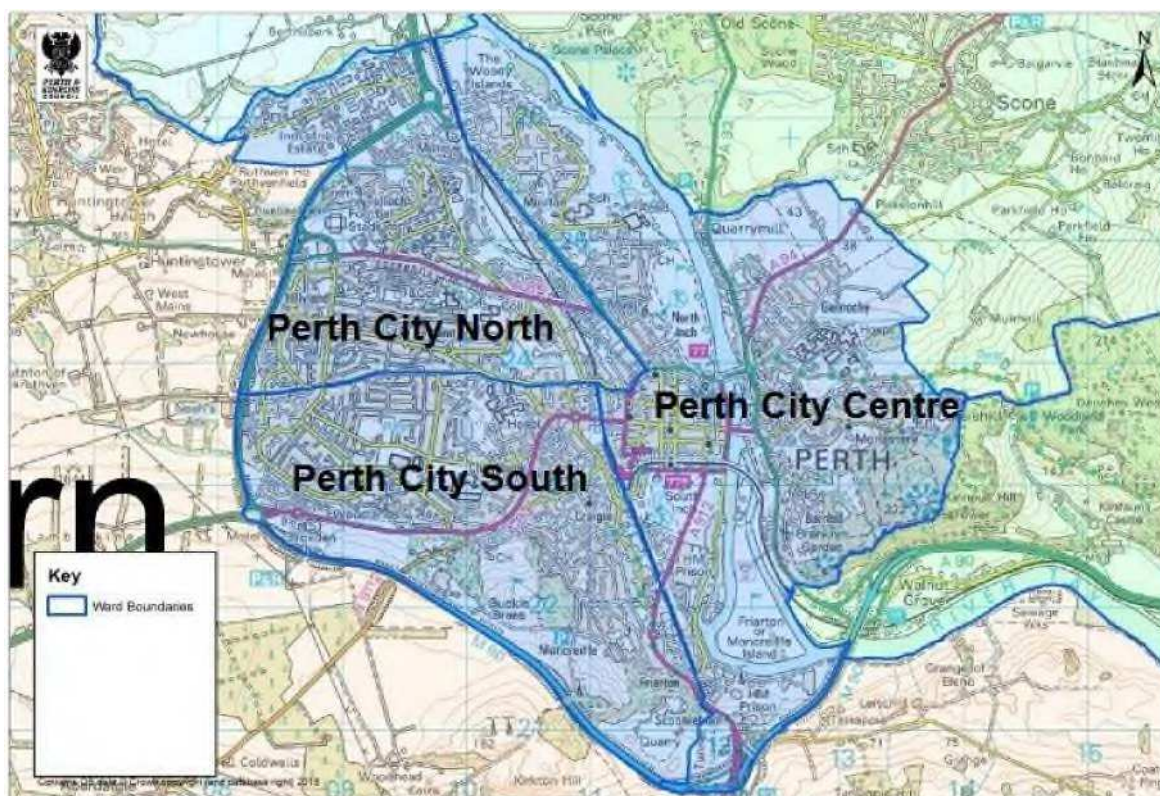
- 6.1 Perth Common Good Fund Application papers.



## Appendix 1

**PERTH COMMON GOOD FUND  
REVISED FINANCIAL ASSISTANCE CRITERIA**

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



4. Applications for financial assistance from schools and school groups (e.g. Parent Councils) within the Perth Common Good area will be considered regardless of where participating pupils reside.
5. The Financial Year for the Perth Common Good Fund covers the period 1 April to 31 March. The Perth Common Good Fund Committee meets five times per year to consider applications for financial assistance and other business matters; Committee meeting and application deadline dates are

available on the Council's Community Grants webpage via the following link:  
<http://www.pkc.gov.uk/pkgrantsdirect>.

6. Applications for financial assistance must be submitted to the Perth Common Good Fund Committee in advance of the project or activity taking place. Retrospective applications where expenditure is incurred during the time between the application submission deadline date and the date of the Committee meeting will be considered however the applicant must be aware that funding may not be approved by Committee.
7. A separate Capital Grants fund will be maintained to support applications for financial assistance towards the funding of building improvement works, and the acquisition of equipment. Applications for Capital Grant funding assistance should be submitted to the first Perth Common Good Fund Committee meeting of the new financial year, which normally takes place during April or May. The Capital Grants fund will normally close until commencement of the next financial year, however the Committee may consider late applications if Capital Grant funding remains available.
8. The following conditions shall apply to all applications for financial assistance:
  - 8.1 The application for financial assistance must demonstrate that the funding will provide benefit to the residents of the City of Perth. The Perth Common Good Fund Committee must be satisfied that all disbursements from the fund meet this requirement and the Committee decision in this regard is full and final.
  - 8.2 The Perth Common Good Fund should not be viewed as a resource to supplement the funding of Council services; applications for financial assistance from Council services are therefore not encouraged. Any application submitted by a Council service will be considered by the Perth Common Good Fund Committee on its own merits.
  - 8.3 Applicants who are seeking funds to purchase resources, or undertake capital projects are asked to demonstrate that they are sourcing these from local providers where these can reasonably meet their needs.
  - 8.4 All awards of £400 or less will be paid in advance, but recipients must complete an end of grant monitoring form and provide evidence of spend based on their initial application Awards greater than £400 must be claimed on completion of the project and within three months of the activity taking place. The claim should include an end of grant monitoring form and evidence of spend, based on the initial application. Funding for awards not claimed will be returned to the Fund.
9. Small Grants:
  - 9.1 Applications for financial assistance will be considered by the Perth Common Good Fund Committee in line with the criteria below: -

- 9.2 Organisation of events/games/festivals including prize awards: -
- a) No entry fee payable by the public: up to maximum of 40% of the total actual costs.
  - b) Entry fee payable by the public (commercial event): up to a maximum of 20% of the total actual costs subject to the submission of an evidenced Income & Expenditure account for the event.
  - c) In the event, that the Common Good funding of a commercial event results in a profit, the level of funding award will be reduced accordingly.
  - d) In the event, that the commercial event is loss making, the Common Good funding may be used to underwrite the loss, subject to the level of funding approved by Committee.
  - e) Grants will not be paid for any event/games/festival which are cancelled following the approval of funding by Committee.
- 9.3 Hire of hall and provision of prizes for school prize giving ceremonies – up to a maximum of 40% of total costs.
- 9.4 Voluntary work overseas by individuals: -
- 6 months or more: up to £400 per individual
  - Up to 6 months: up to £250 per individual
- 9.5 Attendance at summer schools/events by individuals or groups of up to 5:
- More than 2 weeks: up to £150 per individual
  - One to two weeks: up to £100 per individual
- 9.6 Excursions/Parties (up to two applications per year per group): -
- Contribution of up to 50% towards the actual costs. Each organisation is permitted a maximum of two applications during the course of a financial year. Overall grant to be capped at £10 per individual with an overall maximum grant of up to £1,000.
- 9.7 Visits or trips by and from School/Youth/Sport/Music groups: -
- For groups of between 6 and 10 people, a flat contribution of £500.
  - For groups of 11 or more; a contribution of £50 per person to a maximum of £1,000 for youth groups, senior citizen or vulnerable groups for activities of one week or more.
- 9.8 Any other purpose where it can be demonstrated that there is a benefit to the residents of the City of Perth.
10. Capital Grants: -
- 10.1 The funding of applications for Capital Grant funding will be restricted to the available annual budget.

- 10.2 It is expected that the total funding available will be fully committed at the first meeting of the Perth Common Good Fund Committee at the start of the new financial year. In the event, that funding is not fully committed, the Common Good Fund Committee may choose to either roll forward the unallocated funding to the next financial year or consider further applications during the year.
- 10.3 Acquisition of equipment and uniforms - consideration on merits up to a maximum of 25% of total cost, subject to the budget available.
- 10.4 Provision and improvement of buildings - consideration on merits up to a maximum of 25% of total cost and up to £50,000, subject to the budget available. Note that the facilities must be available to the general public.
- 11. Expenditure which is not eligible for funding awards:
  - 11.1 Assistance with further or higher education fees
  - 11.2 Charity fundraising e.g. sponsored walk/cycle/bungee etc.
  - 11.3 Town twinning activities
  - 11.4 Organisations with religious or political associations where there are restrictions on usage or availability
  - 11.5 Core funding of the voluntary sector
  - 11.6 Assistance with day to day running costs e.g. the rental of premises, employee costs etc.

**PERTH COMMON GOOD FUND COMMITTEE****29 JANUARY 2024****2024/25 BUDGET & 2023/24 FINANCIAL STATEMENT****Report by Head of Finance**  
(Report No. 24/28)**1. PURPOSE OF REPORT**

1. This report seeks approval of the budget for financial year 2024/25 for the Perth Common Good Fund, and provides details of the Income and Expenditure to 30 November 2023 and the projected outturn for Financial Year 2023/24.

**2. RECOMMENDATIONS**

- 2.1 The Committee is requested to:
  - (i) Approve the Perth Common Good Fund Budget for financial year 2024/25, as set out in Appendix 1;
  - (ii) Note the draft Budgets for the Fund for financial years 2025/26 and 2026/27, as set out in Appendix 1;
  - (iii) Note the projected Income and Expenditure to 31 March 2024 for the Perth Common Good Fund for the 2023/24 Financial Year, as set out in Appendix 2 to the report.

**3. BACKGROUND / MAIN ISSUES**

- 3.1 The budget for Financial Year 2023/24 was approved by the Committee on 6 February 2023 (Report 23/37). The Committee received financial monitoring updates at the meetings on 22 May 2023 (Report 23/145), 18 September 2023 (Report 23/250), and 27 November 2023 (Report 23/322).
- 3.2 The proposed budget for 2024/25 has been prepared based on activity undertaken in the years following the covid pandemic and cost of living crisis, and specific budget lines have been adjusted for anticipated changes in the new financial year. Appendix 1 provides the proposed 2024/25 Budget for the Perth Common Good Fund and the draft budgets for 2025/26 and 2026/27.
- 3.3 This report also provides an update on the projected outturn for Financial Year 2023/24.

## 4. PROPOSALS

### Budget 2024/25

- 4.1 The proposed budget for 2024/25 and the draft budgets for 2025/26 and 2026/27 are at current prices and have been prepared in line with activity following the covid pandemic and cost of living crisis, and in line with the anticipated costs which are likely to be incurred in future years.
- 4.2 Appendix 1 provides a summary of the actual outturn for the years 2020/21 to 2022/23, together with the projected outturn for 2023/24. Also included is the proposed budget for 2024/25, and draft budgets for the following two financial years.
- 4.3 The proposed budgets for 2025/26 to 2026/27 achieve a surplus to provide contingency for any in-year movement in the actual income received and/or expenditure incurred.
- 4.4 The review of titles for the former burgh is complete and following a period of public consultation the findings are now available on the Perth and Kinross Council Citizen Space website. Apart from professional fees to complete the review of moveable Common Good property, there is no other financial impact on the Fund. However, there remains the risk that a common good site used for service delivery by the Council is declared surplus in the future. In this scenario, the site would transfer to the Perth Common Good Fund and the Fund would be responsible for the upkeep of the site until disposal.
- 4.5 In line with previous years, the 2024/25 Perth Common Good Fund budget and medium-term plan is based upon a strategy of distributing the annual income of the Fund, whilst protecting the Fund balance. There is a budgeted deficit in 2024/25 which is due to the Moncrieffe Island Causeway works, however, the budgeted surplus in future years will recover the deficit. There does, however, remain the risk that the balance may be eroded in the event of a shortfall in income or if expenditure budgets are exceeded in future years.
- 4.6 The proposed budget for 2024/25 essentially replicates the budget for the current year, and adjustments to specific lines are noted as follows: -
- Repairs and Maintenance – Moncrieffe Island Causeway  
A budget line has been added for the replacement of the causeway blockwork, and the repair or replacement of gabion baskets at the edge of the causeway. The estimated cost for the project is £62,000, and this is based upon the previous cost of works with allowances for inflation and optimism bias. The cost will be refined when the outcome of the tender process is known, which is currently timetabled for early April 2024.

- Financial Assistance – Cost of Living  
There currently is no budget allocated to this activity, however, it is proposed that any 2023/24 Cost of Living underspend is allocated to the budget line in 2024/25.
- Christmas Events – Switch on Ceremony  
The contribution from the Perth Common Good Fund towards the staging of the Switch on Ceremony has remained at £40,000 since 2017/18. The costs associated with the event have steadily increased over recent years and it is, therefore, proposed that the contribution from the Fund is increased to £50,000 for financial year 2024/25 onwards.

4.7 The anticipated budgeted deficit for 2024/25 is £13,300 which is mainly due to the increased Repairs and Maintenance costs in 2024/25.

#### Financial Statement 2023/24

4.8 Appendix 2 provides the 2023/24 Financial Statement which includes the Budget approved by Committee on 6 February 2023 (Report 23/37 refers).

4.9 The year end projections for Financial Assistance have been updated in line with the funding requests to be considered by Committee at this meeting. The anticipated underspend to 31 March 2024 across all Financial Assistance budget lines is £24,040. There are currently no other changes to year end estimates for income or expenditure.

4.10 The previously reported deficit of £7,800 is now projected to be a surplus for 2023/24 of £16,240 and the estimated Fund balance at 31 March 2024 is £1,961,588.

#### Author(s)

Name	Designation	Contact Details
Fiona Lambie	Accountant	CHXFinance@pkc.gov.uk

#### Approved

Name	Designation	Date
Stewart Mackenzie	Head of Finance	10.01.2024
Karen Donaldson	Chief Operating Officer	10.01.2024

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## ANNEX

## 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 2022 – 2027 lays out seven 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:

- Tackling poverty
- Tackling climate change and supporting sustainable places
- Growing a sustainable and inclusive local economy
- Enabling our children and young people to achieve their full potential
- Protecting and caring for our most vulnerable people
- Supporting and promoting physical and mental wellbeing
- Placing communities at the heart of how we work

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 Chief Operating Officer has been consulted in the preparation of this report.

### **5. BACKGROUND PAPERS**

- 5.1 No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt

information) were relied on to any material extent in preparing the above report.

**6. APPENDICES**

- Appendix 1 – Perth Common Good Fund – Audited Outturn for 2020/21 to 2022/23: Projected Income & Expenditure for 2023/24; and Draft Budgets for 2024/25 to 2026/27.
- Appendix 2 – Perth Common Good Fund – Financial Statement for the period to 30 November 2023 for Financial Year 2023/24.

**PERTH COMMON GOOD FUND****AUDITED OUTTURN FOR 2020/21 TO 2022/23; PROJECTED INCOME & EXPENDITURE FOR 2023/24; AND DRAFT BUDGETS FOR 2024/25 TO 2026/27**

<b>EXPENDITURE</b>	<b>Actual 2020/21 £</b>	<b>Actual 2021/22 £</b>	<b>Actual 2022/23 £</b>	<b>Budget 2023/24 £</b>	<b>Projection 2023/24 £</b>	<b>Draft BUDGET 2024/25 £</b>	<b>Draft BUDGET 2025/26 £</b>	<b>Draft BUDGET 2026/27 £</b>
<b>PROPERTY COSTS</b>								
Rent & Rates	1,288	5,841	1,629	1,300	1,300	1,300	1,300	1,300
Repairs and Maintenance - General	(868)	19,212	(1,372)	13,000	13,000	15,000	15,000	15,000
Repairs and Maintenance - Moncrieffe Island	0	0	0	0	0	62,000	0	0
Depreciation	6,978	3,400	3,600	3,400	3,400	3,400	3,400	3,400
<b>OTHER SUPPLIES AND SERVICES</b>								
Financial Assistance - St John's Kirk Carillon	0	0	2,000	2,000	2,000	2,000	2,000	2,000
Financial Assistance - Perth & Strathearn Round Table	0	0	20,594	20,000	22,000	20,000	20,000	20,000
Financial Assistance - Small Grants	17,748	5,233	37,450	75,000	52,007	75,000	75,000	75,000
Financial Assistance - Capital Grants	21,761	42,528	37,000	50,000	46,953	50,000	50,000	50,000
Financial Assistance - Cost of Living	0	0	0	69,500	69,500	0	0	0
Administration Charges	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Sales Ledger Debt	4,000	0	0	0	0			
Legal Fees	0	2,765	1,900	2,000	2,000	0	0	0
Printing, Stationery, Advertising and Postages	0	0	0	500	500	500	500	500
<b>CHRISTMAS EVENTS</b>								
Rent, Rates & Electricity	13,764	9,290	15,280	15,000	15,000	15,000	15,000	15,000
Erect, Dismantle & Maintain Lights	11,300	6,960	16,453	20,000	20,000	20,000	20,000	20,000
Switch on Ceremony	0	0	40,000	40,000	40,000	50,000	50,000	50,000
	<b>90,971</b>	<b>110,229</b>	<b>189,534</b>	<b>326,700</b>	<b>302,660</b>	<b>329,200</b>	<b>267,200</b>	<b>267,200</b>
<b>INCOME</b>								
Rents	219,349	251,997	286,794	250,000	258,000	255,000	256,000	256,000
Interest on Investments	6,803	3,379	28,280	60,000	60,000	60,000	60,000	60,000
Fishing Permits	647	940	816	900	900	900	900	900
	<b>226,800</b>	<b>256,316</b>	<b>315,890</b>	<b>310,900</b>	<b>318,900</b>	<b>315,900</b>	<b>316,900</b>	<b>316,900</b>
<b>Surplus/(Deficit) for year</b>	<b>135,829</b>	<b>146,087</b>	<b>126,356</b>	<b>(15,800)</b>	<b>16,240</b>	<b>(13,300)</b>	<b>49,700</b>	<b>49,700</b>
Projected Revenue Balance at 1 April	1,537,076	1,672,905	1,818,992	1,945,348	1,945,348	1,961,588	1,948,288	1,997,988
Surplus/(Deficit) for Year	135,829	146,087	126,356	(15,800)	16,240	(13,300)	49,700	49,700
<b>Projected Revenue Balance at 31 March</b>	<b>1,672,905</b>	<b>1,818,992</b>	<b>1,945,348</b>	<b>1,929,548</b>	<b>1,961,588</b>	<b>1,948,288</b>	<b>1,997,988</b>	<b>2,047,688</b>



**PERTH COMMON GOOD FUND**  
**FINANCIAL STATEMENT FOR FINANCIAL YEAR 2023/24 AS AT 30 NOVEMBER 2023**

	<u>2023/24</u> <u>Budget</u>	<u>Actual</u> <u>to date</u>	<u>Committed</u> <u>and Under</u> <u>Consideration</u>	<u>Projected</u> <u>Outturn</u>	<u>Projection</u> <u>Over/(Under)</u> <u>Spend</u>
	£	£	£	£	£
<b><u>Expenditure</u></b>					
<u>Property Costs</u>					
Rent & Rates	1,300	-	-	1,300	-
Repairs and Maintenance - General	13,000	239	-	13,000	-
Depreciation & Impairment	3,400	-	-	3,400	-
	17,700	239	-	17,700	-
<u>Supplies and Services</u>					
Financial Assistance - St Johns Kirk Carillon	2,000	-	2,000	2,000	-
Financial Assistance - Perth & Strathearn Round Table	20,000	15,900	6,100	22,000	2,000
Financial Assistance - Small Grants	75,000	23,099	28,908	52,007	(22,993)
Financial Assistance - Capital Grants	50,000	-	46,953	46,953	(3,047)
Financial Assistance - Cost of Living	69,500	-	39,220	69,500	-
Administration Charges	15,000	15,000	-	15,000	-
Legal Fees	2,000	-	-	2,000	-
Printing, Stationery, Advertising and Postages	500	-	-	500	-
	234,000	53,999	123,181	209,960	(24,040)
<u>Christmas Events</u>					
Rent, Rates & other property costs (storage for Christmas lights)	15,000	12,675	2,325	15,000	-
Erect, Dismantle and Maintain Christmas Lights	20,000	8,456	3,544	20,000	-
Switch on Ceremony	40,000	-	40,000	40,000	-
	75,000	21,131	45,869	75,000	-
<b>Total Expenditure</b>	<b>326,700</b>	<b>75,369</b>	<b>169,050</b>	<b>302,660</b>	<b>(24,040)</b>
<b><u>Income</u></b>					
Rents, Fees & Charges	250,000	170,645	8,000	258,000	8,000
Interest on Investments	60,000	-	-	60,000	-
Fishing Permits	900	454	-	900	-
<b>Total Income</b>	<b>310,900</b>	<b>171,099</b>	<b>8,000</b>	<b>318,900</b>	<b>8,000</b>
<b>Surplus / (Deficit)</b>	<b>(15,800)</b>	<b>95,730</b>	<b>(161,050)</b>	<b>16,240</b>	<b>32,040</b>
Estimated Opening Balance 01/04/23	1,945,348			1,945,348	
Surplus / (Deficit)	(15,800)			16,240	
<b>Projected Common Good Fund Balance at 31 March 2024</b>	<b>1,929,548</b>			<b>1,961,588</b>	
Earmarked in Reserves:-					
Minimum Revenue Account Balance	(1,500,000)			(1,500,000)	
Repair and Renewal Reserve	(120,000)			(120,000)	
<b>Projected Uncommitted Closing Balance at 31 March 2024</b>	<b>309,548</b>			<b>341,588</b>	

**PERTH COMMON GOOD FUND**  
**FINANCIAL STATEMENT FOR FINANCIAL YEAR 2023/24 AS AT 30 NOVEMBER 2023**

<b>Grants</b>			
	<u>Small Grants</u>	<u>Capital Grants</u>	<u>Meeting</u>
<u>Paid</u>			
World Challenge Trip to Ecuador	£ 250		22/05/2023
Friends of Letham Primary Parent Council	£ 680		22/05/2023
Perth Minorities Association - Mela Festival	£ 19,040		22/05/2023
Perth Fundraisers of Inspire Dance Studios	£ 450		22/05/2023
Perth Strathearn Round Table - Perth Fireworks Display 2023	£ 15,900		18/09/2023
Polish Scouting Association (a) Junior Leaders	£ 579		18/09/2023
SSAFA Armed Forces Charity Training	£ 1,100		18/09/2023
Polish Scouting Association (b) Stonoga Scout Rally	£ 1,000		18/09/2023
Total Paid	£ 38,999	£ -	
<u>Committed</u>			
Perth Minorities Association - Mela Festival	£ 960		22/05/2023
Cost of Living - VitalityMe CIC	£ 10,520		22/05/2023
Black Watch Regimental Trust	£ 4,550		22/05/2023
Perth Working Men's Garden Association		£ 2,850	22/05/2023
Perth Bridge Club		£ 2,500	22/05/2023
Perth Strathearn Round Table - Perth Fireworks Display 2023	£ 6,100		18/09/2023
Perform in Perth Festival 2024	£ 6,000		18/09/2023
Polish Scouting Association (a) Junior Leaders	£ 500		18/09/2023
Polish Scouting Association (c) Butterfly & Insect World	£ 668		18/09/2023
Adventure Circus - The Legend of Kinnoull Hill Dragon	£ 8,400		18/09/2023
Kinnoull Parish Church - Phoenix Youth Project - Digital Workshop	£ 250		18/09/2023
Craigie & Moncreiffe Parish Church - Air Thrill Trip	£ 120		18/09/2023
Friends of St John's Kirk - Kirk Spire		£ 2,930	18/09/2023
PKAVS - Walled Garden		£ 17,000	18/09/2023
YMCA Tayside		£ 5,000	18/09/2023
Kinnoull Parish Church - Phoenix Youth Project - Pool Table		£ 552	18/09/2023
Craigie & Moncreiffe Parish Church - Youth Project		£ 684	18/09/2023
Wednesday Tea Dance Christmas Party 2023	£ 450		27/11/2023
Holiday @ Home	£ 2,000		27/11/2023
Moncreiffe Primay Parent Council - Trim Trail and Gazebo		£ 11,877	27/11/2023
Perth Highland Games - Stage		£ 3,560	27/11/2023
Cost of Living - YMCA Tayside	£ 13,700		20/12/2023
Total Committed	£ 54,218	£ 46,953	
<u>Under Consideration</u>			
St John's Kirk Carillon	£ 2,000		29/01/2024
Perth Chinese Association	£ 2,240		29/01/2024
Perth Flower Club	£ 180		29/01/2024
Perth Festival of the Arts	£ 1,990		29/01/2024
ESOL	£ 600		29/01/2024
Cost of Living - Letham4All	£ 15,000		29/01/2024
Total Under Consideration	£ 22,010	£ -	
Total	£ 115,227	£ 46,953	