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Council Building
2 High Street
Perth
PH1 5PH

15/05/2023

A hybrid meeting of the **Perth Common Good Fund Committee** will be held in the **Council Chamber** on **Monday, 22 May 2023** at **13:00**.

If you have any queries please contact Committee Services on (01738) 475000 or email 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, 22 May 2023

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 6 FEBRUARY 2023 FOR APPROVAL** **5 - 8**
(copy herewith)
- 4 MATTERS ARISING**
- 5 COMMON GOOD FUND CRITERIA** **9 - 18**
Report by Head of Cultural and Community Services (copy herewith 23/143)
- 6 APPLICATIONS FOR FINANCIAL ASSISTANCE** **19 - 36**
Report by Head of Cultural and Community Services (copy herewith 23/144)
- 7 2022/23 & 2023/24 FINANCIAL STATEMENTS** **37 - 46**
Report by Head of Finance (copy herewith 23/145)

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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 6 February 2023 at 1:00pm.

Present: Bailie C Ahern, Councillors A Parrott, L Barrett, P Barrett, A Chan, S Donaldson, E Drysdale, G Laing, B Leishman, I MacPherson, I Massie and S McCole.

In Attendance: D Coyne, F Lambie, K Molley, A Brown and M Pasternak (all Corporate and Democratic Services); J Dudgeon, J Gardner and D Stokoe (Communities).

Apology: Councillor J Rebbeck

Councillor A Parrott, Convener, Presiding.

1. WELCOME AND APOLOGIES

Councillor A Parrott welcomed all present to the meeting and an apology was noted above.

2. DECLARATIONS OF INTEREST

In terms of the Councillors Code of Conduct:

- (i) Bailie C Ahern declared a non-financial interest in item 5(2).
- (ii) Councillor A Chan declared a non-financial interest in item 5(3).

3. MINUTE OF MEETING OF THE PERTH COMMON GOOD FUND OF 21 DECEMBER 2022 FOR APPROVAL

The minute of meeting of the Perth Common Good Fund Committee of 21 December 2022 was submitted and approved as an accurate record.

4. MATTERS ARISING

There were no matters arising.

5. APPLICATIONS FOR FINANCIAL ASSISTANCE

There was submitted a report by Head of Culture and Community Services (23/36) asking Perth Common Good Fund Committee to consider three small grant applications.

Resolved:

- (1) Ad-Lib Arts be awarded a grant of £1,000 towards holding informal focus group conversations with members and other community groups from the LGBT community in Perth, including Perthshire Pride, LGBT Youth Scotland, and Perth Parrotts.

- (2) North Muirton Community Group be awarded a grant of £3,500 towards their big Christmas Fun Day. Write to North Muirton Community Group to advise that future applications would be considered under criteria 9.2 instead of 9.8.

Councillor S McCole asked that her dissent to the decision taken be recorded.

- (3) Perth Chinese Association be awarded a grant of £4,875 towards their annual event to share the biggest Chinese Cultural Celebration with residents in Perth and Kinross.

6. 2023/24 BUDGET AND 2022/23 FINANCIAL STATEMENT

There was submitted a report by the Head of Finance (23/37) seeking approval of the budget for financial year 2023/24 for the Perth Common Good Fund; and (2) providing details of the Income and Expenditure to 31 December 2022 and the projected outturn for Financial Year 2022/23.

Motion by Councillor A Parrott and Bailie C Ahern

Approve the recommendations in Report 23/37.

Amendment by Councillor E Drysdale and Councillor I Massie

The Perth Common Good Fund Budget for Financial Year 2023/24, as set out in Appendix 1 to Report 23/37, be approved with the following addition:

- Earmark the sum of £69,500 to support the Cost-of-Living crisis in Perth City Centre. Applications can be made to the Perth Common Good Fund for the use of these funds.

THERE WAS A 15 MINUTE RECESS AND THE MEETING RECONVENED AT 13.47.

Under Standing Order 21.3 a roll call vote was taken:

2 members voted in accordance with the Motion:
Bailie C Ahern and Councillor A Parrott.

9 members voted in accordance with the Amendment:
Councillors L Barrett, P Barrett, A Chan, S Donaldson, E Drysdale,
B Leishman, I MacPherson, I Massie and S McCole.

1 member abstained from the vote as follows:
Councillor G Laing.

Resolved:

- (i) The Perth Common Good Fund Budget for Financial Year 2023/24, as set out in Appendix 1 to Report 23/37, be approved with the following addition:

- Earmark the sum of £69,500 to support the Cost-of-Living crisis in Perth City Centre. Applications can be made to the Perth Common Good Fund for the use of these funds.
- (ii) The draft Budgets for the Fund for financial years 2024/25 and 2024/26, as set out in Appendix 1 to Report 23/37, be noted.
- (iii) The projected income and Expenditure to 31 March 2023 for the Perth Common Good Fund for the 2022/23 Financial Year, as set out in Appendix 2 to Report 23/37, be noted.

7. PROPOSED AMENDMENT TO COMMON GOOD FUND CRITERIA

The Convener provided a verbal update on the proposed changes to the Common Good Fund Criteria and advised that a report would be brought to the following Committee.

The Committee noted the position.

PERTH AND KINROSS COUNCIL

Perth Common Good Fund Committee

22 May 2023

COMMON GOOD FUND CRITERIA

Report by Head of Cultural and Community Services
(Report No. 23/143)

PURPOSE

- 1.1 The report sets out some proposed changes to the criteria against which applications to the Perth Common Good Fund are assessed.

RECOMMENDATION

- 2.1 It is recommended that Committee:
- Consider and agree the proposed changes.

STRUCTURE OF REPORT

- 3.1 This report is structured over the following sections:
- Section 4: Background / Main Issues
 - Section 5: Proposals
 - Section 6: Conclusion
 - Appendices

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.

PROPOSALS

- 5.1 Two changes are proposed to the assessment criteria. These were discussed and verbally agreed at the meeting of Perth Common Good Fund Committee on 6 February 2023.
- 5.2 Currently Common Good Fund awards are paid in arrears (except in exceptional circumstances) upon the receipt of invoices or proof of payment. Common Good can cover up to 100% of the costs of a project. Criteria 8.4 currently states *“All awards must be claimed on completion of the project or within three months of the activity taking place. Funding for awards not claimed will be returned to the Fund.”* This can mean that groups or individuals who have limited cashflow do not apply, as they do not have sufficient cash in the bank to cover costs upfront.
- 5.3 In order to improve the situation it is proposed to amend this so that any application for less than £400 can be claimed in advance. This would result in Criteria 8.4 being reworded to *“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.”*
- 5.4 Currently Criteria 9.6 caps the maximum funding per individuals to £7 per person up to a maximum of £700. This has not been amended in 5 years and taking into account inflation, it is proposed to amend Criteria 9.6 to allow for funding of up to £10 per person up to a maximum of £1,000.

CONCLUSION

- 6.1 The Perth Common Good Fund supports projects of various sizes and the criteria allows officers and members to apply consistency to the assessment and decision making process. This report recommends changes to the assessment criteria to support a wider range of projects and initiatives.

Authors

Name	Designation	Contact Details
Jacob Dudgeon	Community Planning & Projects Officer	(01738) 476500 Comcommitteereports@pkc.gov.uk
Lee Haxton	Community Planning Team Leader	

Approved

Name	Designation	Date
Barbara Renton	Executive Director (Communities)	4 May 2023

APPENDICES

- Appendix 1 – Revised Perth City Common Good Fund Criteria

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1. IMPLICATIONS, ASSESSMENTS, CONSULTATION, AND COMMUNICATION

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

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 Head of Finance and the Head of Legal and Governance have been consulted.

External

- 4.2 Not applicable.

5. Communication

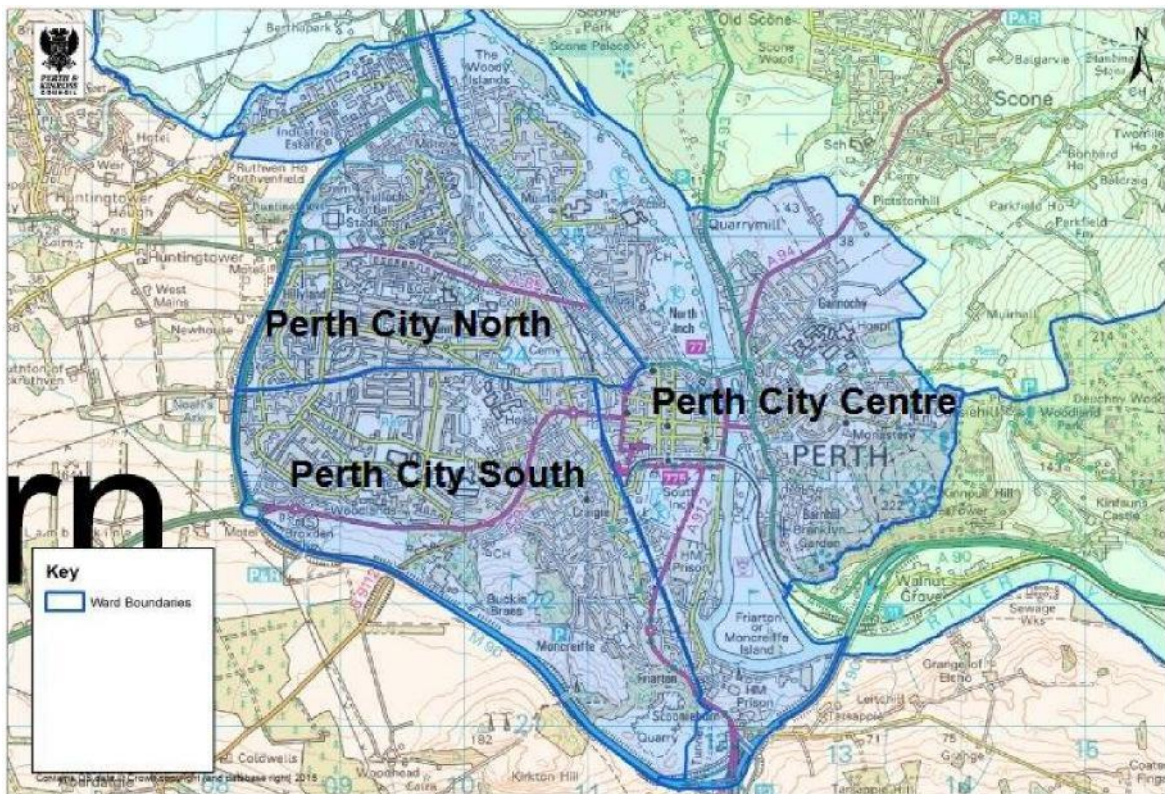
- 5.1 Not applicable.

2. BACKGROUND PAPERS

- 2.1 Not applicable.

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

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



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

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

Perth Common Good Fund Committee

22 May 2023

APPLICATIONS FOR FINANCIAL ASSISTANCE

Report by Head of Cultural and Community Services

(Report No. 23/144)

PURPOSE

- 1.1 The report asks Perth Common Good Fund Committee to consider five small grant applications, one cost of living grant application and two capital grant applications.

2. RECOMMENDATION

- 2.1 It is recommended that Committee:
- consider the grant applications and agree 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: Small Grants
- Section 6: Proposals: Cost of Living Grants
- Section 7: Proposals: Capital Grants
- 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:

2023/24 Financial Assistance Budget	
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
Value of funding requested and under consideration	
Small Grants	£39,630
Cost of Living Grant	£10,520
Capital Grants	£5,350

5. PROPOSALS – SMALL GRANTS

World Challenge Trip to Ecuador

- 5.1 A grant of £250 has been requested from a young person, who lives in the Common Good area. The grant will help the applicant raise funds towards a taking part in a group trip to Ecuador coordinated by the organisation, World Challenge to carry out voluntary work in the local farming communities, promoting sustainable farming and helping to carry out manual maintenance tasks. The trip will cover an approx. six week period during June and July of this year.
- 5.2 The project's total cost is estimated at £5,800, of which £1,060 is already secured by the applicant's fundraising activities. The applicant is hoping to cover the remaining costs through future fundraising efforts. A full breakdown of the costs has been provided below.

Specific items	Amount
Cost of Trip (Transport, Accommodation, Food, etc.)	£5,300
Cost of Equipment (Clothing, Sleeping Bag, Rucksack, etc.)	£500
Total proposed expenditure	£5,800
Contribution from Individual	£1,060
Funding requested	£250

Consideration

- 5.3 It is considered that a grant of £250 is consistent with Criteria 9.4.

Friends of Letham Primary Parent Council

- 5.4 A grant of £680 has been requested from the Friends of Letham Primary Parent Council. The grant will enable the Parent Council to pay for P7's leavers hoodies so that all pupils will receive one. They would also like to purchase two urns for use at parents' events. These purchases are estimated to benefit 126 people from the Common Good Area.
- 5.5 The total project cost is estimated at £680, and the applicant is requesting funding for the full amount. The school has already allocated its Management Budget for 2023/24 and is not able to contribute. If partially funded, pupils will be asked to cover the remaining cost, which may prevent some from receiving a hoodie. A full breakdown of the costs has been provided below. The Parent Council have not received Common Good funding in the last three years.

Specific items	Amount
Urn	£140
Leavers Hoodies	£540
Total proposed expenditure	£680
Funding requested	£680

Consideration

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

Perth Minorities Association

- 5.7 A grant of £20,000 has been requested by Perth Minorities Association for the summer Mela Festival, a celebration of world music, dance, and culture, featuring a colourful parade and a day of activities on the North Inch on 10 June. The Mela will offer various types of music, dancers, food, and crafts to bring all our communities together. The aim is to create closer ties within Perth and celebrate culture, inclusion, and diversity by inviting the local community to participate in culturally inclusive activities and events. The project has no entry fee so the grant would help source music, dance acts and stage equipment for the set up on the day. Previous events have attracted around 10,000 people from all age ranges across Perth and Kinross and further afield. The Association is working with partner organisations such as the Perth Welfare Society and Jar of Jewels. It is estimated that 6000 people from the Common Good Area will benefit from the activity this year along with 2500 people from elsewhere in Perth & Kinross and 1500 people from outside of Perth & Kinross.

- 5.8 The total cost of the project is estimated at £50,000, based on the costs of previous events. £10,000 will be provided by the applicant and another £10,000 will be covered by sponsorships from participants. It is hoped that other partner organisations will get sponsorship to support the remaining costs. A full breakdown of the costs is detailed below. Perth Minorities Association has not received Common Good funding in the last three years.

Specific items	Amount
Infrastructure (Stage, Lighting, Flooring etc.)	£10,000
Dance Acts	£12,000
Live Music	£15,000
Kids Funfair	£5,000
Health and Safety (Toilet Hire, Waste Facilities, Security etc.)	£8,000
Total proposed expenditure	£50,000
Contribution from applicant	£10,000
Contribution from Sponsorships	£10,000
Funding requested	£20,000

Consideration

- 5.9 It is considered that a grant of £20,000 is consistent with Criteria 9.2(a).

Parent Fundraisers of Inspire Dance Studios

- 5.10 A grant of £500 has been requested by the Parent Fundraisers of Inspire Dance Studios. The grant will help the organisation meet costs to take a group of dancers to Dublin in August for the World Lyrical Dance Federation World Championships. All dancers are required to cover the costs of their competition entry, travel and accommodation for the 5 days of the competition. The grant will therefore be used to cover some of these costs for 9 individuals from the Common Good Area.
- 5.11 The trip's total cost is estimated at £690 with the organisation requesting funding of £500 and the participants covering the remaining costs. A full breakdown of the costs is provided below. The Parent Fundraisers have not received Common Good funding in the last three years.

Specific items	Amount
Entry costs for competition	£140
Hotel	£350
Travel	£200
Total proposed expenditure	£690
Estimated contribution by participants*	£690
Funding requested	£500

*All costs over and above the estimated £690 will be covered by the participants

Consideration

- 5.12 It is considered that a grant of £500 is consistent with Criteria 9.7.

Black Watch Regimental Trust

- 5.13 A grant of £18,196.33 has been requested by the Black Watch Regimental Trust, however the Trust is also seeking funds from other sources with applications pending, and totalling £13,000. As such, funding required from Common Good may be a minimum of £5,196.33. The Trust have secured the only visit to Scotland of 'The Hauntings' – a six-metre-tall sculpture of a battle weary, WW1 soldier returning home. This privately commissioned sculpture made from scrap iron will be on public view at the Black Watch Museum, Balhousie Castle from 1 July until 12 November, Remembrance Sunday 2023. Throughout this period, the Trust will seek to engage with the public through 3 themes: Culture and Community, the Impact of Conflict, and Remembrance and Commemoration. The sculpture will be free to view, as will three panel exhibitions supporting each of these themes and there will be free hourly talks on the sculpture in the castle grounds. It is estimated that 13,174 people from within the Common Good Area will benefit from this project as well as 12,174 from elsewhere in Perth & Kinross and 16,218 from outside Perth & Kinross.
- 5.14 The Trust also plan to offer free school visits for 1000 pupils from the Perth area. In addition, the Trust will be working with groups such as veterans, mental health groups and refugees in a series of creative workshops and will recruit new volunteers to help engage with visitors. The grant will help with the costs of transporting and installing the statue, marketing and national advertising, production of a souvenir brochure, the creation and installation of our supporting exhibitions, the cost of the free school visits and the running of workshops for targeted groups.
- 5.15 The Black Watch Regimental Trust has been awarded the following funding over the last three financial years.

Financial Year	Purpose	Amount Granted
June 2022	Platinum Jubilee Celebrations at the Castle	£684.98

- 5.16 The project's total cost is estimated at £60,823.33 with £27,560 being covered by contributions from the Group; £2,000 has been received from the Forteviot Trust and £9,000 may come from pending applications to external funders. An estimated value of £15,067 being covered by in-kind support. A full breakdown of the costs is detailed in Appendix 2. Whilst the applicant has requested up to £18,196.33 Committee should note that £11,000 may be brought in from other funders. A funding breakdown is provided below.

Total proposed expenditure	£60,823.33
In-kind support	£15,067
Contribution from Group	£27,560
Funding requested	£18,196.33
Successful Applications	
Forteviot Trust	£2,000

Applications Pending	
Friends of the Black Watch	£5,000
Jimmie Cairncross Charitable Trust	£2,000
The Thomson Trust	£2,000
Potential final funding gap	£7,196.33

Consideration

- 5.17 It is considered that a grant of up to £18,200 is consistent with Criteria 9.2(a). Committee should be aware that this figure could reduce depending on the outcome of pending applications.

6. PROPOSALS – COST OF LIVING GRANTS

VitalityMe CIC

- 6.1 A grant of £10,520 has been requested from VitalityMe CIC, to be drawn down from previously identified Common Good Cost of Living support totalling £69,500. This grant will enable the organisation to run two groups, which initially started as a response to Cost of Living, for which they received £6,500 from the Council's Cost of Living Community Fund in 2022/23. They are looking to run a family group for 2 hours a week where families can come together to focus on improving their overall wellbeing through family activities such as yoga, fitness, crafting and baking as well as providing a hot meal and refreshments. Another group would be targeted at adults with a movement-based activity, lunch and peer support. This would also run for 2 hours a week, linking in with local services to come along to provide advice on financial wellbeing, employment support, welfare rights, fire safety etc. The applicant has reached out to organisations such as **SCARF (Save Cash And Reduce Fuel)** and Scottish Fire and Rescue Service to provide advice on fuel and energy concerns as well as fire safety. The applicant also refers participants to agencies such as Homestart and Employability4All and understands how to refer to Welfare Rights and PKAVS if needed. This funding will cover the project from May 2023 to October 2023. VitalityMe CIC have not received Common Good funding in the last three years.
- 6.2 The project's total cost is estimated at £11,520, with £10,520 being requested and £1,000 being covered by donations to the group. A full breakdown of the costs is provided below.

Specific items	Amount
Staffing Costs (£15/hour x 7hr/week 3hrs planning per group for 2 staff)	£2,370
Rent (£15/hour, 6hrs/week incl. set-up/takedown)	£2,730
Food (£3.50pp dinner and £2.50pp lunch for 30 people)	£4,680
Refreshments (Tea/Coffee/Fruit - £30/week)	£780
Crafts/Activity Supplies	£600
Total proposed expenditure	£11,520
Contribution from Group	£1,000
Funding requested	£10,520

Consideration

- 6.3 In line with Criteria 9.8, the Committee is asked to consider the request and determine the level of any grant to be awarded. Committee should note that this would be drawn down from the £69,500 funds previously earmarked from the Perth Common Good Fund to support Cost of Living projects.

7. PROPOSALS – CAPITAL GRANTS

Perth Working Men’s Garden Association (PWMGA)

- 7.1 An application for up to £3,000 has been received by PWMGA to contribute to the refurbishment of their pavilion on Moncreiffe Island. The grant will contribute towards securing the fabric of the association’s pavilion, by refurbishing or replacing roof lights, slates and other components. The windows and doors will also be repaired and replaced if required, making the building weathertight and much warmer and attractive as a social space. Success will be judged by its greater use by plot-holders and by the public as the number of open events increases.
- 7.2 Around 150 plot-holders from within the Common Good Area will benefit from the project. It is estimated that an additional 250 people from elsewhere in Perth and Kinross will benefit from the project during the Annual Open Day. At time of the application’s submission, the work was due to commence in April 2023, with an estimate to have this completed within a month.
- 7.3 The total costs are estimated to be £11,385, having secured £8,385 from contributions from the Group, participants, and other funders. A breakdown is provided below.

Specific Items	Basis of Costing	Amount
Labour	Quotation	£9,000
Materials	Paint, etc. for volunteers	£700
In-kind contributions	Hourly Rate	£1,685
Total Proposed Expenditure		£11,385
Thomson Charitable Trust (Approved)		£3,000
Perth & Kinross Heritage Trust (Approved)		£3,000
Contribution from Group/Individual funds		£700
Contribution by participants (in-kind hours)		£1,685
Funding requested		£3,000

Consideration

- 7.4 It is considered that a grant of £2,850 is consistent with Criteria 10.4.

Perth Bridge Club

- 7.5 An application of £2,500 has been received from Perth Bridge Club to assist with a major upgrade to their fire prevention, alarm and safety system. The grant will be used to upgrade the existing fire prevention facilities and introduce fire resistant measures in the basement area to meet the recommendations of a Fire Assessors report from December 2022. The work

will continue the Club's priorities towards the safety of their members and neighbouring properties. It will also ensure that the Club continues its use of the facilities to teaching new and prospective members a new skill.

- 7.6 It is estimated that 95 people from the Common Good Area will benefit from the project along with 40 from elsewhere in Perth & Kinross and 10 from outside Perth & Kinross. The work is due to commence in June 2023, with completion in August 2023.
- 7.7 The project's total cost is estimate at £10,000, with £5,000 to be covered from the Club's reserves and £2,500 to be applied for from the Gannochy Trust. A full breakdown of the costs is provided below.

Specific Items	Basis of Costing	Amount
Joinery Work	Quote	£7,965
Fire Alarm Upgrade	Quote	£500
Emergency Lighting Repairs	Quote	£500
Building Work and Painting	Quote	£500
Sundries and Contingencies	Quote	£535
Total Proposed Expenditure		£10,000
Contribution from Group		£5,000
Gannochy Trust (Pending)		£2,500
Funding requested		£2,500

Consideration

- 7.8 It is considered that a grant of £2,500 is consistent with Criteria 10.4(a).

7. 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 ComCommitteeReports@pkc.gov.uk
Lee Haxton	Community Planning Team Leader	

Approved

Name	Designation	Date
Barbara Renton	Executive Director (Communities)	4 May 2023

APPENDICES

- Appendix 1 – Perth City Common Good Fund Criteria
- Appendix 2 – Black Watch Costings

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All Council Services can offer a telephone translation facility.

1. IMPLICATIONS, ASSESSMENTS, CONSULTATION, AND COMMUNICATION

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

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 Head of Finance and the Head of Legal and Governance have been consulted.

External

- 4.2 Not applicable.

5. Communication

- 5.1 Not applicable.

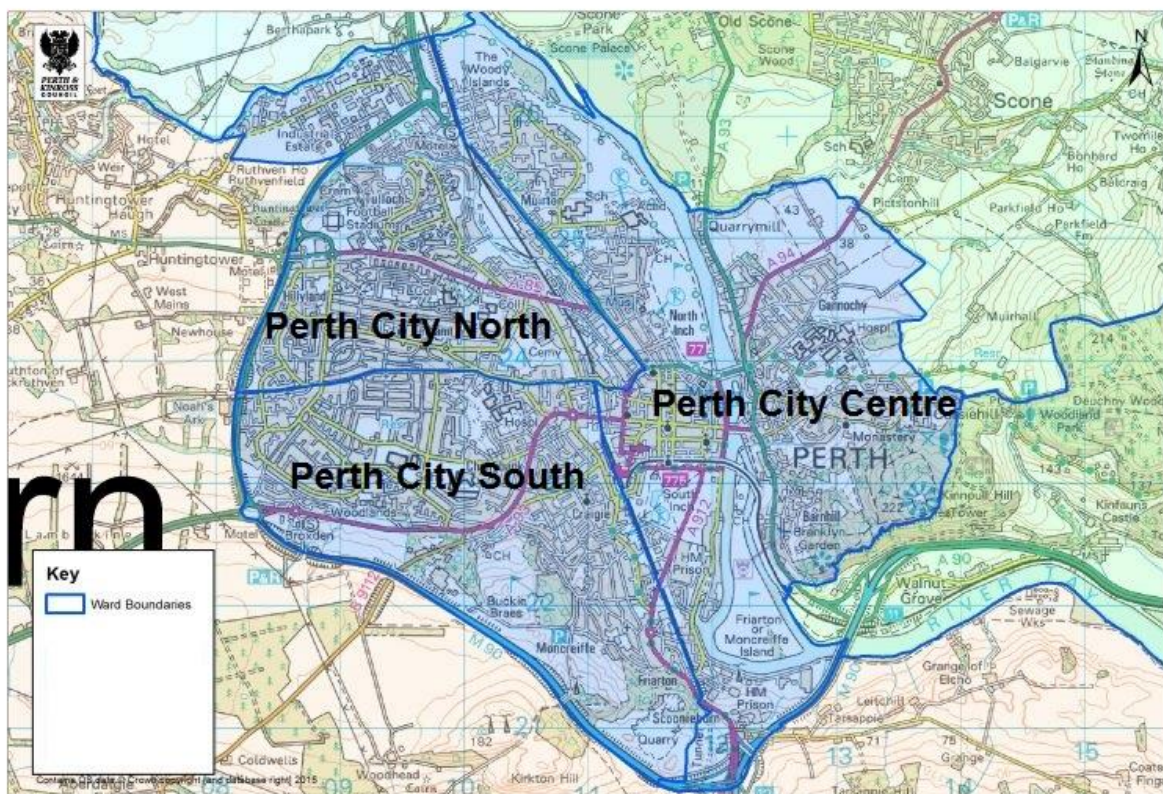
2. BACKGROUND PAPERS

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

9. Small Grants:

9.1 Applications for financial assistance will be considered by the Perth Common Good Fund Committee in line with the criteria below: -

9.2 Organisation of events/games/festivals including prize awards: -

- a) No entry fee payable by the public: up to maximum of 40% of the total actual costs.
- b) Entry fee payable by the public (commercial event): up to a maximum of 20% of the total actual costs subject to the submission of an evidenced Income & Expenditure account for the event.
- c) In the event, that the Common Good funding of a commercial event results in a profit, the level of funding award will be reduced accordingly.
- d) In the event, that the commercial event is loss making, the Common Good funding may be used to underwrite the loss, subject to the level of funding approved by Committee.
- e) Grants will not be paid for any event/games/festival which are cancelled following the approval of funding by Committee.

9.3 Hire of hall and provision of prizes for school prize giving ceremonies – up to a maximum of 40% of total costs.

9.4 Voluntary work overseas by individuals: -

- 6 months or more: up to £400 per individual
- Up to 6 months: up to £250 per individual

9.5 Attendance at summer schools/events by individuals or groups of up to 5: -

- More than 2 weeks: up to £150 per individual
- One to two weeks: up to £100 per individual

9.6 Excursions/Parties (up to two applications per year per group): -

- Contribution of up to 50% towards the actual costs. Each organisation is permitted a maximum of two applications during the course of a financial year. Overall grant to be capped at £7 per individual with an overall maximum grant of up to £700.

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

Black Watch Regimental Trust
Perth Common Good Fund Application
Breakdown of costs for 'The Hauntings'

Description	Provider	Price	Irrecoverable VAT	Recoverable VAT	Total	Quote
Photography and film	Gary Baker	£700.00	£28.00	£112.00	£840.00	in email trail
Brochure design	Creative Graphix	£1,170.00	£46.80	£187.20	£1,404.00	pdf quote
Brochure print	Tradeprint	£1,337.75	£53.51	£214.04	£1,605.30	website quote
General Marketing costs - these may include radio adverts, street advertising, facebook promotions etc	tbc	£3,000.00				tbc
			£120.00	£480.00	£3,600.00	
transport (both ways)	J A MacKenzie Haulage	£3,770.00	£150.80	£603.20	£4,524.00	email quote
Accommodation for Blacksmiths - install	Premier Inn	£290.00			£290.00	website quote
Accommodation for Blacksmiths de-install	Premier Inn	£218.00			£218.00	website quote
Telehandler (install and de-install)	Morris Leslie	£285.00	£11.40	£45.60	£342.00	telephone quote
6 magnetic panels	GHdisplay	£1,197.00	£47.88	£191.52	£1,436.40	website quote
replacement panels times 2	GHdisplay	£1,080.00	£43.20	£172.80	£1,296.00	telephone quote
Jewellery workshop with Ukrainian Refugees	Roberta	£169.17	£6.77	£27.07	£203.00	email quote
Kunsugi workshop with Veterans	Kunsugi Scotland	£140.00	£5.60	£22.40	£168.00	Awaiting quote - based on Scottish Artist's Union rates
Still life workshop with Mental Health groups	John Hoad	£70.00	£2.80	£11.20	£84.00	Awaiting quote - based on Scottish Artist's Union rates
Volunteer T-shirts (50)	R & D Miller	£375.00	£15.00	£60.00	£450.00	This is based on a previous quote from 2017 but will be updated
Cost of free school entry for 1000 children		£4,166.66	£166.67	£666.67	£4,999.99	
Cost of Marketing company for duration of project	Cunningly Good Group	£2,941.66	£117.67	£470.67	£3,529.99	3.4 Contribution from Group funds
Cost of 2 extra members of staff per day		£22,680.00			£22,680.00	3.4 Contribution from Group funds
Cost of lunches for 2 volunteers per day		£1,350.00			£1,350.00	3.4 Contribution from Group funds
Total		£44,940.24	£816.09	£3,264.36	£49,020.69	

PERTH COMMON GOOD FUND COMMITTEE

22 MAY 2023

2022/23 & 2023/24 FINANCIAL STATEMENTS

Report by Head of Finance
(Report No. 23/145)

1. PURPOSE OF REPORT

This report provides details of the Income and Expenditure to 31 March 2023 and the projected outturns for Financial Years 2022/23 and 2023/24.

2. RECOMMENDATIONS

2.1 The Committee is requested to:

- (i) Note the Income and Expenditure to 31 March 2023, and the projected outturn for Financial Year 2022/23, as set out in Appendix 1.
- (ii) Note the projected outturn for Financial Year 2023/24, as set out in Appendix 2.

3. BACKGROUND / MAIN ISSUES

3.1 The budget for Financial Year 2022/23 was approved by the Committee on 21 February 2022 (Report 22/40 refers).

3.2 Monitoring updates have been provided to the Committee throughout Financial Year 2022/23 (Reports 22/100, 22/144, 22/236, 22/306 and 23/37 refer). The reported surplus in 2022/23 is mainly due to an underspend on repairs and maintenance and financial assistance together with an increase in rental income and interest on investments.

3.3 The budget for 2023/24, which was approved by the Committee on 6 February 2023 (Report 23/37 refers), is based on activity in the previous financial year and adjusted for anticipated costs and availability of resources in the new financial year.

3.4 This report provides the monitoring position and projected outturn for Financial Year 2022/23, as detailed in Appendix 1, and the projected outturn for Financial Year 2023/24, as detailed in Appendix 2.

4. PROPOSALS

Financial Statement 2022/23

- 4.1 As detailed in Appendix 1, the projected surplus for the Fund for Financial Year 2022/23 is £114,087 and the anticipated Fund balance at 31 March 2023 is £1,933,079.
- 4.2 At the meeting on 6 February 2023, the Committee approved the earmarking of £69,500 of the 2022/23 surplus in Reserves to support applications for financial assistance for cost of living initiatives in 2023/24. The corresponding £69,500 Financial Assistance budget for Cost of Living is now incorporated into the 2023/24 budget for the Fund, as detailed in Appendix 2.
- 4.3 The year-end outturn for the Fund has been updated from the previously reported position, as noted in Section 4.4 of this report. It is anticipated that there will be further adjustments during the closure of the accounts for 2022/23, and the unaudited income and expenditure for the Fund will be reported to a future meeting of this Committee.
- 4.4 Following the update to Committee on 6 February 2023 (Report 23/37 refers), the surplus for the year has increased by £35,542. A summary of this movement is provided below:
- a further anticipated underspend of £14,864 on General Repairs and Maintenance
 - a further £5,891 underspend on Finance Assistance due to the update of committed grant funding
 - an anticipated £3,267 underspend on activities relating to Christmas Events
 - a further anticipated increase of £11,520 for rental income due to the 2022/23 Rental Review and backdated rent.

Financial Statement 2023/24

- 4.5 Appendix 2 provides the 2023/24 Financial Statement which includes the Budget approved by Committee on 6 February 2023 (Report 23/37 refers).
- 4.6 At the meeting of 6 February 2023, the Committee also approved earmarking £69,500 of the 2022/23 surplus for cost of living initiatives and the 2023/24 budget has been adjusted for this, as noted in Section 4.2. This has reduced the budgeted position by £69,500 from a surplus of £53,700 to a deficit of £15,800 as shown in Appendix 2.
- 4.7 There are no other adjustments to the 2023/24 Budget.
- 4.8 The projected deficit for 2023/24 is, therefore, £15,800 and the estimated Fund balance at 31 March 2024 is £1,917,279.

Author(s)

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

Approved

Name	Designation	Date
Stewart Mackenzie	Head of Finance	24 April 2023
Karen Donaldson	Chief Operating Officer	25 April 2023

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1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

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

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.

2. BACKGROUND PAPERS

- 2.1 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.

3. APPENDICES

- Appendix 1 – Perth Common Good Fund – Financial Statement for the period to 11 March 2022 for Financial Year 2021/22
- Appendix 2 – Perth Common Good Fund - Financial Statement for Financial Year 2022/23

PERTH COMMON GOOD FUND
FINANCIAL STATEMENT FOR PERIOD TO 31 MARCH 2023 FOR FINANCIAL YEAR 2022/23

	<u>2022/23 Budget</u>	<u>Actual to date</u>	<u>Committed</u>	<u>Projected Outturn</u>	<u>Projection Over/(Under) Spend</u>
	£	£	£	£	£
<u>Expenditure</u>					
<u>Property Costs</u>					
Rent & Rates	1,300	1,307	-	1,307	7
Repairs and Maintenance - General	15,000	(1,372)	-	(1,372)	(16,372)
Depreciation & Impairment	3,400	-	3,400	3,400	-
	19,700	(65)	3,400	3,335	(16,365)
<u>Supplies and Services</u>					
Financial Assistance - St John's Kirk Carillon	2,000	2,000	-	2,000	-
Financial Assistance - Perth & Strathearn Round Table	16,500	15,000	5,594	20,594	4,094
Financial Assistance - Small Grants	60,000	20,049	17,846	37,895	(22,105)
Financial Assistance - Capital Grants	40,000	-	37,000	37,000	(3,000)
Administration Charges	15,000	15,000	-	15,000	-
Legal Fees	-	1,900	-	1,900	1,900
Printing, Stationery, Advertising and Postages	500	-	-	-	(500)
	134,000	53,949	60,440	114,389	(19,611)
<u>Christmas Events</u>					
Rent, Rates & other property costs (storage for Christmas lights)	15,000	15,280	-	15,280	280
Erect, Dismantle and Maintain Christmas Lights	20,000	16,453	-	16,453	(3,547)
Switch on Ceremony	40,000	40,000	-	40,000	-
	75,000	71,733	-	71,733	(3,267)
Total Expenditure	228,700	125,618	63,840	189,458	(39,242)
<u>Income</u>					
Rents, Fees & Charges	244,000	314,814	-	286,245	42,245
Interest on Investments	6,000	14,873	-	16,500	10,500
Fishing Permits	900	800	-	800	(100)
Total Income	250,900	330,487	-	303,545	52,645
Surplus / (Deficit)	22,200	204,869	(63,840)	114,087	91,887
Opening Balance 01/04/22	1,818,992			1,818,992	
Surplus / (Deficit)	22,200			114,087	
Projected Common Good Fund Balance at 31 March 2023	1,841,192			1,933,079	
Earmarked in Reserves:-					
Minimum Revenue Account Balance	(1,000,000)			(1,000,000)	
Repair and Renewal Reserve	(120,000)			(120,000)	
Cost of Living Reserve	(69,500)			(69,500)	
Projected Uncommitted Closing Balance at 31 March 2023	651,692			743,579	

PERTH COMMON GOOD FUND
FINANCIAL STATEMENT FOR PERIOD TO 31 MARCH 2023 FOR FINANCIAL YEAR 2022/23

Grants			
<u>Actual</u>	<u>Small Grants</u>	<u>Capital Grants</u>	<u>Meeting</u>
Perthshire Musical (Competition) Festival Association (Perform in Perth)	£ 4,569.00		26/04/2022
Perth Chinese Association - Perthshire Mela 2022	£ 9,000.00		26/04/2022
St Johns RC Academy Parent Council - annual prizegiving	£ 580.00		22/06/2022
Perth Strathearn Round Table - Perth Fireworks Display 2022	£ 15,000.00		28/09/2022
Moncreiffe Tea Dance Group - Christmas Party 2022	£ 545.00		21/12/2022
Tulloch Primary School - Pantomime December 2022	£ 480.00		21/12/2022
St John's Kirk - Carillon 2022/23	£ 2,000.00		21/12/2022
Perth Chinese Association - Chinese New Year 2023	£ 4,875.00		06/02/2023
	<u>£ 37,049.00</u>	<u>£ -</u>	
<u>Committed</u>	<u>Small Grants</u>	<u>Capital Grants</u>	<u>Meeting</u>
PLUS Perth and Kinross	£ 1,920.00		26/04/2022
PKAVS Mental Health & Wellbeing Hub (The Walled Garden)		£ 17,000.00	26/04/2022
St. John's Kirk of Perth		£ 20,000.00	26/04/2022
Black Watch Castle & Museum - Jubilee Celebrations	£ 685.00		22/06/2022
P&K District Scout Council - World Scout Jamboree 2023	£ 900.00		28/09/2022
Perth Strathearn Round Table - Perth Fireworks Display	£ 5,594.00		28/09/2022
Perth Amateur Operatic Society - Musical March 2023	£ 3,420.00		21/12/2022
Perthshire Music Festival - March 2023	£ 5,424.00		21/12/2022
Perth Orchestral Society	£ 4,400.00		21/12/2022
Buttons & Bows Baby Bank	£ 800.00		21/12/2022
Perth Festival of Arts - Annual Arts Festival May 2023	£ 1,588.00		21/12/2022
Ad-Lib Arts	£ 1,000.00		06/02/2023
North Muirton Community Group - 2022 Christmas Fun Day	£ 3,500.00		06/02/2023
	<u>£ 29,231.00</u>	<u>£ 37,000.00</u>	
Total	<u>£ 66,280.00</u>	<u>£ 37,000.00</u>	
<u>Funding Approved - No longer required</u>	<u>Small Grants</u>	<u>Capital Grants</u>	<u>Meeting</u>
Comann nam Parant, Peairt - Afterschool Club	£ (1,320.00)		19/02/2020
Tulloch Primary School Parent Council - Pantomime on Campus	£ (440.00)		21/10/2020
Lynx Club - group activities	£ (393.00)		25/09/2019
Perth and Kinross School Sport Planning Group - DT minibus qualification	£ (3,098.00)		19/02/2020
20th Perth Rainbow Guides - Restart of Indoor Meetings	£ (540.00)		17/12/2020
	<u>£ (5,791.00)</u>	<u>£ -</u>	

PERTH COMMON GOOD FUND
FINANCIAL STATEMENT FOR FINANCIAL YEAR 2023/24

	<u>2023/24</u> <u>Budget</u>	<u>Actual</u> <u>to date</u>	<u>Under</u> <u>Consideration</u>	<u>Projected</u> <u>Outturn</u>	<u>Projection</u> <u>Over/(Under)</u> <u>Spend</u>
	£	£	£	£	£
<u>Expenditure</u>					
<u>Property Costs</u>					
Rent & Rates	1,300	-	-	1,300	-
Repairs and Maintenance - General	15,000	-	-	15,000	-
Depreciation & Impairment	3,400	-	-	3,400	-
	19,700	-	-	19,700	-
<u>Supplies and Services</u>					
Financial Assistance - St Johns Kirk Carillon	2,000	-	-	2,000	-
Financial Assistance - Perth & Strathearn Round Table	20,000	-	-	20,000	-
Financial Assistance - Small Grants	75,000	-	39,630	75,000	-
Financial Assistance - Capital Grants	50,000	-	5,350	50,000	-
Financial Assistance - Cost of Living	69,500	-	10,520	69,500	-
Administration Charges	15,000	-	-	15,000	-
Legal Fees	-	-	-	-	-
Printing, Stationery, Advertising and Postages	500	-	-	500	-
	232,000	-	55,500	232,000	-
<u>Christmas Events</u>					
Rent, Rates & other property costs (storage for Christmas lights)	15,000	-	-	15,000	-
Erect, Dismantle and Maintain Christmas Lights	20,000	-	-	20,000	-
Switch on Ceremony	40,000	-	-	40,000	-
	75,000	-	-	75,000	-
Total Expenditure	326,700	-	55,500	326,700	-
<u>Income</u>					
Rents, Fees & Charges	250,000	340	-	250,000	-
Interest on Investments	60,000	-	-	60,000	-
Fishing Permits	900	18	-	900	-
Total Income	310,900	358	-	310,900	-
Surplus / (Deficit)	(15,800)	358	(55,500)	(15,800)	-
Estimated Opening Balance 01/04/23	1,933,079			1,933,079	
Surplus / (Deficit)	(15,800)			(15,800)	
Projected Common Good Fund Balance at 31 March 2024	1,917,279			1,917,279	
Earmarked in Reserves:-					
Minimum Revenue Account Balance	(1,500,000)			(1,500,000)	
Repair and Renewal Reserve	(120,000)			(120,000)	
Projected Uncommitted Closing Balance at 31 March 2024	297,279			297,279	

PERTH COMMON GOOD FUND
FINANCIAL STATEMENT FOR FINANCIAL YEAR 2023/24

<u>Grants</u>			
<u>Under Consideration</u>	<u>Small Grants</u>	<u>Capital Grants</u>	<u>Meeting</u>
World Challenge Trip to Ecuador	£ 250		22/05/2024
Friends of Letham Primary Parent Council	£ 680		22/05/2024
Perth Minorities Association - Mela Festival	£ 20,000		22/05/2024
Perth Fundraisers of Inspire Dance Studios	£ 500		22/05/2024
Cost of Living - VitalityMe CIC	£ 10,520		22/05/2024
Black Watch Regimental Trust	£ 18,200		22/05/2024
Perth Working Men's Garden Association		£ 2,850	22/05/2024
Perth Bridge Club		£ 2,500	22/05/2024
	<u>£ 50,150</u>	<u>£ 5,350</u>	