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Council Building  
2 High Street  
Perth  
PH1 5PH

27/01/2023

A hybrid meeting of the **Perth Common Good Fund Committee** will be held in the **Council Chamber** on **Monday, 06 February 2023** 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, 06 February 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 21 5 - 6  
DECEMBER 2022 FOR APPROVAL  
(copy herewith)**
- 4 MATTERS ARISING**
- 5 APPLICATIONS FOR FINANCIAL ASSISTANCE 7 - 18  
Report by Head of Cultural and Community Services (Copy  
herewith 23/36)**
- 6 2023/24 BUDGET AND 2022/23 FINANCIAL STATEMENT 19 - 28  
Report by Head of Finance (copy herewith 23/37)**
- 7 PROPOSED AMENDMENT TO COMMON GOOD FUND  
CRITERIA  
Verbal Update by Convener**

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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 Wednesday 21 December 2022 at 9:00am.

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

In Attendance: A Brown, D Coyne, J Guild and K Molley (all Corporate and Democratic Services); L Haxton and J Gardner (all Communities).

Councillor A Parrott, Convener, Presiding

### 1. WELCOME AND APOLOGIES

Councillor A Parrott welcomed all present to the meeting.

### 2. DECLARATIONS OF INTEREST

No declarations of interest were made in terms of the Councillors Code of Conduct.

### 3. MINUTE OF MEETING OF THE PERTH COMMON GOOD FUND OF 28 SEPTEMBER 2022 FOR APPROVAL

The minute of meeting of the Perth Common Good Fund Committee of 28 September 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 (22/305) asking Perth Common Good Fund Committee to consider applications for financial assistance for eight small grants.

#### **Resolved:**

- (1) Perth Amateur Operatic Society be awarded £3420 towards their production of "Legally Blonde the Musical", specifically venue hire, production costs, rehearsal, and script/music score costs.
- (2) Perthshire Music Festival be awarded £5424 towards their annual festival of arts and music, taking place in February 2023.
- (3) Moncrieffe Tea Dance Group be awarded £545 towards their annual Christmas party, taking place on 14 December 2022.

- (4) Friends of St John's Kirk be awarded £2000 to support carillon recitals in the Kirk. Provision for this award was made within the Perth Common Good Fund budget of February 2022 and this application reflects the drawdown of funds.
- (5) Perth Orchestral Society be awarded £4400 to help support their annual running costs. The grant will go towards funding the hiring of their professional conductor and orchestra leader for this year's performances.
- (6) Tulloch Primary School Parent Council be awarded £480 towards the school pantomime.
- (7) Button and Bows Baby Bank be awarded £800 to offer free activity sessions to families with children under four years old.
- (8) Perth Festival of Arts be awarded £1588 towards their annual festival taking place over ten days in May 2023 in venues around the city.

## **6. 2022/23 FINANCIAL STATEMENT**

There was submitted a report by the Head of Finance (22/306) providing details of the Income and Expenditure to 31 October 2022 and the projected outturn for the Financial Year 2022/23 for the Perth Common Good Fund.

### **Resolved:**

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 1 to Report 22/306, be noted.

**PERTH AND KINROSS COUNCIL**

**Perth Common Good Fund Committee**

**6 February 2023**

**APPLICATIONS FOR FINANCIAL ASSISTANCE**

**Report by Head of Cultural and Community Services**  
(Report No. 23/36)

**1. PURPOSE**

1.1 The report asks Perth Common Good Fund Committee to consider three small grant applications.

<b>2. RECOMMENDATION</b>	
2.1	<p>It is recommended that Committee:</p> <ul style="list-style-type: none"> <li>consider the grant applications and agree any financial assistance to be awarded.</li> </ul>

**3. STRUCTURE OF REPORT**

3.1 This report is structured over the following sections:

- Section 4: Background / Main Issues
- Section 5: Changes to Approved Funding
- Section 6: Proposals: Small Grants
- Section 7: 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 2022/23 Budget for the Perth Common Good Fund was approved at the Committee meeting on 21 February 2022 (Report 22/40 refers). A summary of the approved Financial Assistance budget, committed grant funding, and the budget remaining, is provided below:

<b>2022/23 Financial Assistance Budget</b>	
St John's Kirk Carillon	£2,000
Perth Strathearn Round Table - Fireworks	£16,500
Small Grants	£60,000
Capital Grants	£40,000
<b>Value of grants paid and committed</b>	
St John's Kirk Carillon	£2,000
Perth Strathearn Round Table - Fireworks	£20,594
Small Grants	£34,311
Capital Grants	£37,000
<b>Remaining Financial Assistance Budget</b>	
Small Grants	£20,095
Capital Grants	£3,000
<b>Value of funding requested and under consideration</b>	
Small Grants	£9,375
Capital Grants	Nil

## 5. PROPOSALS – SMALL GRANTS

### Ad-Lib Arts

- 5.1 A grant of £1000 has been requested from Ad-Lib Arts. The grant will enable the group to hold informal focus group conversations with members and other community groups from the LGBT community in Perth, including Perthshire Pride, LGBT Youth Scotland, and Perth Parrots. These conversations will enable Ad-Lib Arts to develop a series of workshops that will benefit young people aged 17-25 who are part of the LGBT community in Perth and involve them in performing arts.
- 5.2 The project's total cost is estimated at £1,500, of which £500 will be covered by a contribution from the group. It is estimated that around 30 people from the common good area will benefit. A breakdown of costs is provided below.



<b>Specific items</b>	<b>Basis of Costing</b>	<b>Amount</b>
Freelancer fees	2 x £30p/h for 5 hours over four weeks	£1200
Space / Venue hire	Meeting and prep space	£300
<b>Total proposed expenditure</b>		<b>£1,500</b>
Contribution from Group		£500
<b>Funding requested</b>		<b>£1000</b>

### **Consideration**

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

### **North Muirton Community Group**

- 5.4 A grant of £3,500 has been requested from the North Muirton Community Group for their big Christmas Fun Day. The Fun Day consists of outdoor children's entertainment with music, dancing, fun and games, an indoor market, food & drink, and the decorating of the community Christmas tree with in-memory decorations. This project is estimated to benefit 360 people in the common good area.
- 5.5 The total cost of the project is estimated at £4,000, of which £500 has been secured through a financial contribution from the local Asda supermarket. A breakdown of the full costs has been provided below.

<b>Specific items</b>	<b>Amount</b>
Children's Entertainment for the event	£1,930
Stage and Lighting hire	£700
Food and Drink	£320
Decorations and Grotto gifts	£550
Afternoon Tea Catering	£500
<b>Total proposed expenditure</b>	<b>£4,000</b>
Contribution from Asda for Afternoon Teas	£500
<b>Funding requested</b>	<b>£3,500</b>

### **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. This application was submitted before the event took place, but too late to be considered at the Committee on 21 December.

## Perth Chinese Association

- 5.7 A grant of £4,875 has been requested from Perth Chinese Association. The grant is for part of their annual event to share the biggest Chinese Cultural Celebration with residents in Perth and Kinross. 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.
- 5.8 The Perth Chinese Association were awarded funding from the Perth Common Good in Financial year 21/22 and at the start of 22/23 for the Mela Festival.

Financial Year	Amount Granted	Projects funded
April 2021	£4,200	Chinese New Year 2022
April 2022	£9,000	Mela Festival

- 5.9 The total cost of the project is estimated at £12,854 of which £1,000 has been secured through a financial contribution from the group. A breakdown of the full costs has been provided below.

Specific items	Amount
Singer/ Performers	£1,000
Lion and Dragon Performance	£2588
Rhythm Wave group	£1,300
Perth Kyokushin Ryu Karate	£250
Taiko Drummers	£250
Dancers	£400
Stage	£1,300
Stewards	£588
First aid	£288
Arts and crafts providers	£1,100
Adventure Circus	£400
Puppets	£390
Entertainers	£1,250
God of Fortune	£750
Traffic Management	£500
Mobile Toilets	£500
<b>Total proposed expenditure</b>	<b>£12,854</b>
Contribution from the group	£1,000
PKC Events team funding	£6,979
<b>Funding requested</b>	<b>£4,875</b>

- 5.10 It is considered that a grant of £4,875 is consistent with Criteria 9.2(a)

## 6. CONCLUSION

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

**Author(s)**

<b>Name</b>	<b>Designation</b>	<b>Contact Details</b>
James Gardner	Community Empowerment Officer	(01738) 475000 ComCommitteeReports@pkc.gov.uk
Lee Haxton	Community Planning Team Leader	

**Approved**

<b>Name</b>	<b>Designation</b>	<b>Date</b>
Barbara Renton	Executive Director (Communities)	19 January 2023

**APPENDICES**

- Appendix 1 – Perth City Common Good Fund Criteria

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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>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 2022/23 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**

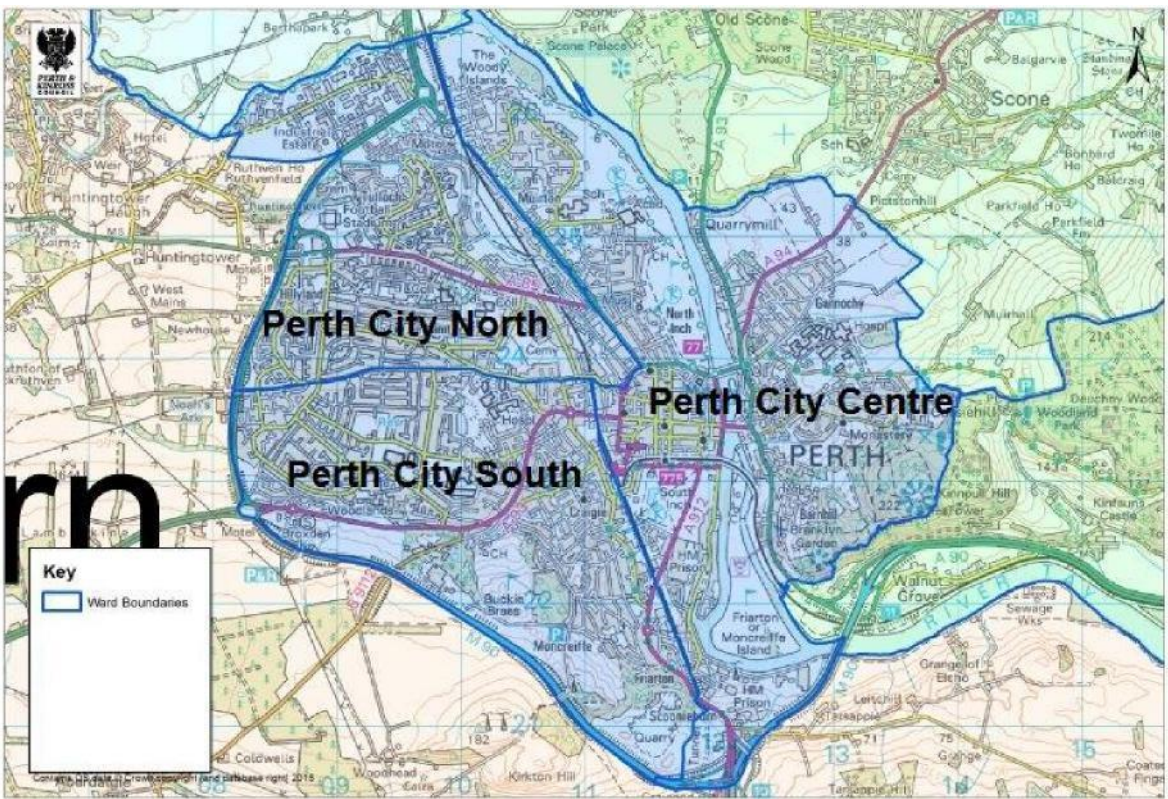
5.1 Not applicable.

**2. BACKGROUND PAPERS**

2.1 Perth Common Good Fund Application papers.

**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 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.

## PERTH COMMON GOOD FUND COMMITTEE

6 FEBRUARY 2023

### 2023/24 BUDGET & 2022/23 FINANCIAL STATEMENT

**Report by Head of Finance**  
(Report No. 23/37)

#### 1. PURPOSE OF REPORT

This report seeks approval of the budget for financial year 2023/24 for the Perth Common Good Fund, and provides details of the Income and Expenditure to 31 December 2022 and the projected outturn for Financial Year 2022/23.

#### 2. RECOMMENDATIONS

2.1 The Committee is requested to:

- (i) Approve the Perth Common Good Fund Budget for financial year 2023/24, as set out in Appendix 1;
- (ii) Note the draft Budgets for the Fund for financial years 2024/25 and 2025/26, as set out in Appendix 1;
- (iii) Note 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 the report.

#### 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). The Committee received financial monitoring updates at the meetings on 26 April 2022 (Report 22/100), 22 June 2022 (Report 22/144), 28 September (Report 22/236), and 21 December 2022 (Report 22/306).
- 3.2 The proposed budget for 2023/24 has been prepared based on activity undertaken in the years prior to and following the covid pandemic, and specific budget lines have been adjusted for anticipated changes in the new financial year. Appendix 1 provides the proposed 2023/24 Budget for the Perth Common Good Fund and the draft budgets for 2024/25 and 2025/26.
- 3.3 This report also provides an update on the projected outturn for Financial Year 2022/23.

## 4. PROPOSALS

### Budget 2023/24

- 4.1 The proposed budget for 2023/24 and the draft budgets for 2024/25 and 2025/26 are at current prices and have been prepared in line with activity prior to the covid pandemic, 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 2019/20 to 2021/22, together with the projected outturn for 2022/23. Also included is the proposed budget for 2023/24, and draft budgets for the following two financial years.
- 4.3 The proposed budgets for 2023/24 to 2025/26 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 the consultation process is underway. Apart from the professional fees incurred to complete the review, there is no financial impact on the Fund. The risk of sites transferring to or from the Fund has diminished, 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 2023/24 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 in forecasting a surplus in all years. There remains the risk that the balance may be eroded in the event of a shortfall in income or if expenditure budgets are exceeded in any year.
- 4.6 The proposed budget for 2023/24 essentially replicates the budget for the current year, and adjustments to specific lines are noted as follows: -
- Financial Assistance – Perth & Strathearn Round Table  
The proposed budget has been increased to £20,000 in line with increased costs, and to fund a potential alternative display;
  - Financial Assistance – Small Grants & Capital Grants  
The proposed budgets for Small Grants and Capital Grants have been increased to £75,000 and £50,000 respectively, in line with increasing costs and the available resources for 2023/24;
  - Income – Rents

The proposed budget has been increased to £250,000 which reflects the increase in rental income arising from the rent reviews completed in 2022/23;

- **Income – Interest on Investments**

The proposed budget has been increased to £60,000 which reflects the anticipated interest rate which will be applied to the fixed term deposit following rollover in February 2023.

4.7 The anticipated budgeted surplus for 2023/24 is £53,700 and this is sufficient to fund any unforeseen expenditure, and to also ensure that the Fund balance remains sustainable over the longer term.

Financial Statement 2022/23

4.8 Appendix 2 provides the 2022/23 Financial Statement which includes the Budget approved by Committee on 21 February 2022 (Report 22/40 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 2023 across all Financial Assistance budget lines is £15,220. There are currently no other changes to year end estimates for income or expenditure.

4.10 The previously reported surplus for 2022/23 has increased to £78,545 and the estimated Fund balance at 31 March 2023 is £1,897,537.

**Author(s)**

<b>Name</b>	<b>Designation</b>	<b>Contact Details</b>
Donald Coyne	Senior Accountant	CHXFinance@pkc.gov.uk

**Approved**

<b>Name</b>	<b>Designation</b>	<b>Date</b>
Stewart Mackenzie	Head of Finance	25 January 2023
Karen Donaldson	Chief Operating Officer	25 January 2023

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

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

1.2 This report relates to all objectives.

#### 2. Resource Implications

##### Financial

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

### **3. Assessments**

#### Equality Impact Assessment

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

#### Strategic Environmental Assessment

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

#### Sustainability

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

### **4. Consultation**

#### Internal

- 4.1 The 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 2019/20 to 2021/22: Projected Income & Expenditure for 2022/23; and Draft Budgets for 2023/24 to 2025/26
- Appendix 2 - Perth Common Good Fund - Financial Statement for the period to 31 December 2022 for Financial Year 2022/23



**PERTH COMMON GOOD FUND****AUDITED OUTTURN FOR 2019/20 TO 2021/22; PROJECTED INCOME & EXPENDITURE FOR 2022/23; AND DRAFT BUDGETS FOR 2023/24 TO 2025/26**

<b>EXPENDITURE</b>	<b>Actual 2019/20</b>	<b>Actual 2020/21</b>	<b>Actual 2021/22</b>	<b>Budget 2022/23</b>	<b>Projection 2022/23</b>	<b>Draft BUDGET 2023/24</b>	<b>Draft BUDGET 2024/25</b>	<b>Draft BUDGET 2025/26</b>
	£	£	£	£	£	£	£	£
<b>PROPERTY COSTS</b>								
Rent & Rates	1,288	1,288	5,841	1,300	1,300	1,300	1,300	1,300
Repairs and Maintenance - General	4,212	(868)	19,212	15,000	13,500	15,000	15,000	15,000
Repairs and Maintenance - 2 North Port	58,029	0	0	0	0	0	0	0
Depreciation	3,400	6,978	3,400	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	0	2,000	2,000	2,000	2,000	2,000
Financial Assistance - Perth & Strathearn Round Table	16,240	0	0	16,500	20,594	20,000	20,000	20,000
Financial Assistance - Small Grants	50,425	17,748	5,233	60,000	43,686	75,000	75,000	75,000
Financial Assistance - Capital Grants	50,582	21,761	42,528	40,000	37,000	50,000	50,000	50,000
Administration Charges	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Sales Ledger Debt	0	4,000	0	0	0			
Legal Fees	803	0	2,765	0	1,500	0	0	0
Printing, Stationery, Advertising and Postages	0	0	0	500	500	500	500	500
<b>CHRISTMAS EVENTS</b>								
Rent & Rates	11,187	13,764	9,290	15,000	15,000	15,000	15,000	15,000
Electricity	0	0	0	0	0	0	0	0
Erect, Dismantle & Maintain Lights	9,710	11,300	6,960	20,000	20,000	20,000	20,000	20,000
Switch on Ceremony	40,000	0	0	40,000	40,000	40,000	40,000	40,000
	<b>260,875</b>	<b>90,971</b>	<b>110,229</b>	<b>228,700</b>	<b>213,480</b>	<b>257,200</b>	<b>257,200</b>	<b>257,200</b>
<b>INCOME</b>								
Rents	265,368	219,349	251,997	244,000	274,625	250,000	250,000	250,000
Interest on Investments	15,187	6,803	3,379	6,000	16,500	60,000	60,000	60,000
Fishing Permits	981	647	940	900	900	900	900	900
	<b>281,535</b>	<b>226,800</b>	<b>256,316</b>	<b>250,900</b>	<b>292,025</b>	<b>310,900</b>	<b>310,900</b>	<b>310,900</b>
<b>Surplus/(Deficit) for year</b>	<b>20,660</b>	<b>135,829</b>	<b>146,087</b>	<b>22,200</b>	<b>78,545</b>	<b>53,700</b>	<b>53,700</b>	<b>53,700</b>
Projected Revenue Balance at 1 April	1,516,416	1,537,076	1,672,905	1,818,992	1,818,992	1,897,537	1,951,237	2,004,937
Surplus/(Deficit) for Year	20,660	135,829	146,087	22,200	78,545	53,700	53,700	53,700
<b>Projected Revenue Balance at 31 March</b>	<b>1,537,076</b>	<b>1,672,905</b>	<b>1,818,992</b>	<b>1,841,192</b>	<b>1,897,537</b>	<b>1,951,237</b>	<b>2,004,937</b>	<b>2,058,637</b>



**PERTH COMMON GOOD FUND**  
**FINANCIAL STATEMENT FOR FINANCIAL YEAR 2022/23 AS AT 31 DECEMBER 2022**

	<u>2022/23 Budget</u>	<u>Actual to date</u>	<u>Committed and Under Consideration</u>	<u>Projected Outturn</u>	<u>Projection Over/(Under) Spend</u>
	£	£	£	£	£
<b><u>Expenditure</u></b>					
<b><u>Property Costs</u></b>					
Rent & Rates	1,300	1,184	-	1,300	-
Repairs and Maintenance - General	15,000	(2,622)	-	13,500	(1,500)
Depreciation & Impairment	3,400	-	-	3,400	-
	<b>19,700</b>	<b>(1,438)</b>	<b>-</b>	<b>18,200</b>	<b>(1,500)</b>
<b><u>Supplies and Services</u></b>					
Financial Assistance - St Johns Kirk Carillon	2,000	-	2,000	2,000	-
Financial Assistance - Fireworks	16,500	15,000	5,594	20,594	4,094
Financial Assistance - Small Grants	60,000	14,149	29,537	43,686	(16,314)
Financial Assistance - Capital Grants	40,000	-	37,000	37,000	(3,000)
Administration Charges	15,000	-	15,000	15,000	-
Legal Fees	-	-	1,500	1,500	1,500
Printing, Stationery, Advertising and Postages	500	-	-	500	-
	<b>134,000</b>	<b>29,149</b>	<b>90,631</b>	<b>120,280</b>	<b>(13,720)</b>
<b><u>Christmas Events</u></b>					
Rent, Rates & other property costs (storage for Christmas lights)	15,000	11,083	3,917	15,000	-
Erect, Dismantle and Maintain Christmas Lights	20,000	5,022	11,965	20,000	-
Switch on Ceremony	40,000	-	40,000	40,000	-
	<b>75,000</b>	<b>16,105</b>	<b>55,882</b>	<b>75,000</b>	<b>-</b>
<b>Total Expenditure</b>	<b>228,700</b>	<b>43,816</b>	<b>146,512</b>	<b>213,480</b>	<b>(15,220)</b>
<b><u>Income</u></b>					
Rents, Fees & Charges	244,000	288,904	-	274,625	30,625
Interest on Investments	6,000	-	-	16,500	10,500
Fishing Permits	900	254	-	900	-
<b>Total Income</b>	<b>250,900</b>	<b>289,158</b>	<b>-</b>	<b>292,025</b>	<b>41,125</b>
<b>Surplus / (Deficit)</b>	<b>22,200</b>	<b>245,342</b>	<b>(146,512)</b>	<b>78,545</b>	<b>56,345</b>
Estimated Opening Balance 01/04/22	1,818,992			1,818,992	
Surplus / (Deficit)	22,200			78,545	
<b>Projected Common Good Fund Balance at 31 March 2023</b>	<b>1,841,192</b>			<b>1,897,537</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 2023</b>	<b>221,192</b>			<b>277,537</b>	

**PERTH COMMON GOOD FUND**  
**FINANCIAL STATEMENT FOR FINANCIAL YEAR 2022/23 AS AT 31 DECEMBER 2022**

<u>Grants</u>			
	<u>Small Grants</u>	<u>Capital Grants</u>	<u>Meeting</u>
<u>Paid</u>			
Perthshire Musical (Competition) Festival Association (Perform in Perth)	£ 4,569		26/04/2022
Perth Chinese Association - Perthshire Mela 2022	£ 9,000		26/04/2022
St Johns RC Academy Parent Council - annual prizegiving	£ 580		22/06/2022
Perth Strathearn Round Table - Perth Fireworks Display 2022	£ 15,000		28/09/2022
Total Paid	£ 29,149	£ -	
<u>Committed</u>			
PLUS Perth and Kinross	£ 1,920		26/04/2022
PKAVS Mental Health & Wellbeing Hub (The Walled Garden)		£ 17,000	26/04/2022
St. John's Kirk of Perth		£ 20,000	26/04/2022
Black Watch Castle & Museum - Jubilee Celebrations	£ 685		22/06/2022
P&K District Scout Council - World Scout Jamboree 2023	£ 900		28/09/2022
Perth Strathearn Round Table - Perth Fireworks Display 2022	£ 5,594		28/09/2022
Perth Amateur Operatice Society - Musical March 2023	£ 3,420		21/12/2022
Perthshire Music Festival - March 2023	£ 5,424		21/12/2022
Moncreiffe Tea Dance Group - Christmas Party 2022	£ 545		21/12/2022
St John's Kirk - Carillon 2022/23	£ 2,000		21/12/2022
Perth Orchestral Society	£ 4,400		21/12/2022
Tulloch Primary School - Pantomime December 2022	£ 480		21/12/2022
Buttons & Bows Baby Bank	£ 800		21/12/2022
Perth Festival of Arts - Annual Arts Festival May 2023	£ 1,588		21/12/2022
Total Committed	£ 27,756	£ 37,000	
<u>Under Consideration</u>			
Ad-Lib Arts	£ 1,000		06/02/2023
North Muirton Community Group - Christmas Fun Day 2022	£ 3,500		06/02/2023
Perth Chinese Association - Chinese New Year Celebration 2023	£ 4,875		06/02/2023
Total Under Consideration	£ 9,375	£ -	
Total	£ 66,280	£ 37,000	