

## COMMON GOOD

The Council administers the Common Good Accounts for ten former burghs within Perth & Kinross. The figures below summarise the aggregate Income and Expenditure for the year and detail the Assets and Liabilities at 31 March 2006.

### INCOME AND EXPENDITURE ACCOUNT FOR YEAR TO 31 MARCH 2006

	2005/06 £'000	2005/06 £'000	2004/05 £'000
<b>EXPENDITURE</b>			
Property Costs	10		8
Supplies & Services	8		6
Grants to Voluntary Organisations	80		131
Christmas Lighting	58		59
Shoppers Crèche	5		8
Conference Support	8		0
Other	1		2
		170	214
<b>INCOME</b>			
Rents, Fees, Charges etc.	245		240
Interest on Loans	55		53
Other	1		0
		301	293
<b>SURPLUS FOR THE YEAR</b>		131	79
Balance Brought Forward		1,454	1,375
Balance Carried Forward		1,585	1,454

### BALANCE SHEET AS AT 31 MARCH 2006

	31.03.06 £'000	31.03.06 £'000	31.03.05 £'000
<b>FIXED ASSETS</b>			
		241	242
<b>CURRENT ASSETS</b>			
Debtors	52		41
Investments	297		297
Revenue Advances to Perth & Kinross Council			
Loans Fund	1,390		1,289
	1739		1,627
<b>CURRENT LIABILITIES</b>			
Creditors and Accruals	(9)		(29)
<b>NET CURRENT ASSETS</b>		1,730	1,598
<b>TOTAL NET ASSETS</b>		1,971	1,840
<b>RESERVES</b>			
Revenue		1,585	1,454
Capital		386	386
		1,971	1,840

## NOTES TO THE COMMON GOOD ACCOUNTS

1. Depreciation on Common Good Funds is charged on buildings, based on historical cost. The buildings have a life expectancy of over 50 years and depreciation has been charged on a straight line basis over that period.

### 2. Common Good Reserve Funds

The movements in the individual Common Good Funds Revenue Reserves are summarised below:

FUND	Balance at 01.04.05	Income 2005/06	Expenditure 2005/06	Balance at 31.03.06
	£'000	£'000	£'000	£'000
Perth City	1,019	258	143	1,134
Aberfeldy	119	9	5	123
Alyth	21	1	1	21
Auchterarder	266	32	20	278
Blairgowrie	21	1	1	21
Kinross	1	0	0	1
Pitlochry	7	0	0	7
<b>TOTAL</b>	<b>1,454</b>	<b>301</b>	<b>170</b>	<b>1,585</b>