

Finance and Resources Committee

10.00am, Thursday, 27 September 2018

2017-18 Common Good Annual Performance Report

Item number 7.3

Report number

Executive/routine

Wards

Council Commitments

Executive Summary

The report presents the outturn position for the Common Good Fund and the performance of its cash investments for the 2017/2018 financial year.

The report includes an update on the Common Good Property Planned Maintenance Fund and the plans for the 2018/19 financial year.

The report also includes an update on current issues affecting the Common Good in Edinburgh.

2017-18 Common Good Annual Performance Report

1. Recommendations

- 1.1 Members are asked to:
 - 1.1.1 Note the contents of this report; and
 - 1.1.2 Approve the issuing of the Common Good Asset Register for public consultation.

2. Background

- 2.1 The City of Edinburgh Council has a statutory obligation under the Local Government, etc. (Scotland) Act 1994, Section 15(4) (b) in administering property held as part of the common good to have regard to the interests of all the inhabitants of the city. In effect the Council holds the Common Good Fund for the benefit of the city as a whole.
- 2.2 Section 102 of the Community Empowerment (Scotland) Act 2015 places a duty on local authorities to “establish and maintain a register of property which is held by the authority as part of the common good” (a common good register). Before establishing a common good register, the Act requires a local authority to publish a list of property that it proposes to include in the register, and to consult on this list. When the list of property is published, the local authority must notify community councils and other community bodies so that these groups can consider the list and give their views (make representations).

3. Main report

Financial Outturn

- 3.1 All income and expenditure relating to Common Good property, including that which is incurred from within main Council budgets, will be included in the Revenue Account for the Common Good Fund. A recharge equal to the net cost funded from Council budgets is shown, in Appendix 1 and the table below, as being made against the Council for the use of the Common Good assets for £2.811m (£1.194m 2016/17).

- 3.2 The unaudited accounts for the Common Good Fund for 2017/18 show an in-year deficit of £0.015m, compared to a surplus of £0.104m in 2016/17. All figures within the report are subject to rounding.
- 3.3 The balance of the Common Good Fund as at 31 March 2018 was £2.387m (£2.402m 2016/17). £2m from the receipt of the sale of East Market Street Garage had been earmarked to fund a maintenance programme for Common Good assets as agreed at the 14 January 2016 Finance and Resources Committee. £1.887m of this earmarked fund remained as at 31 March 2018 and is included within the £2.387m above.
- 3.4 The following table summarises the income and expenditure for the Common Good Fund for the year.

2016-17		2017-18
£m		£m
3.226	Property Costs	5.862
0.020	Other Expenditure	0.020
3.246		5.882
(1.395)	Rents and Other Income	(1.592)
(0.526)	Capital Funding	(1.455)
(0.226)	Sale of Fixed Assets	0.000
(1.194)	Recharge to Council for use of assets	(2.811)
(0.009)	Investment Income	(0.009)
(0.104)	(Surplus) / Deficit	0.015

The detailed statement of accounts is shown in Appendix 1, which provides additional detail on the property costs. To ensure transparency, Page 135 of the 2017/18 Audited Annual Accounts has been revised from the Unaudited version to reflect the figures in the table above.

- 3.5 The Council received income and capital funding of £3.047m (£1.921m 2016/17) on Common Good properties of which £1.592m (£1.395m 2016/17) was funded through revenue and £1.455m (£0.526m 2016/17) was received primarily from City Observatory capital funding through Collective Gallery and Heritage Lottery Fund. The three primary sources of the revenue funding were Princes Street Gardens (£0.695m), City Chambers Complex (£0.343m) and Scott Monument (£0.322m),

predominately from events, rental and admission respectively as shown in Appendix 2.

- 3.6 Much of the cash resources of the Common Good are invested with the Council's cash fund, with a balance held within the Council's loans fund to manage day to day cash flow. The interest earned on the investment amounted to £0.009m (£0.009m in 2016/17). The interest was re-invested within the cash fund throughout the year. A balance of £2.109m was held within the Treasury cash fund at 31 March 2018 (£2.102m 2016/17).
- 3.7 The Council's cash fund investments' annual rate of return to March 2018 was 0.38% (0.40% 2016/17). This performance has been benchmarked against the 7-day London Inter Bank rate. The Council's cash fund outperformed the benchmark rate of 0.21% by 0.17% (0.20% in 2016/17) during the year.

Common Good Properties

- 3.8 The properties included in the 2017-18 financial accounts as assets of the Common Good fund are listed in Appendix 3. This list will be updated for the 2018-19 financial accounts to align with the Common Good Asset Register in Appendix 4 following consultation on its content. The value of those assets thought to be common good and not included in the accounting asset register totals £1.68m and represents 42 of the 55 assets identified. The value of the remaining 13 assets has yet to be determined. The value of six assets potentially no longer considered to be common good assets is £4,000.
- 3.9 The value of Common Good assets is determined in accordance with Code of Practice on Local Authority Accounting in the United Kingdom 2017/18. The property holdings of the Common Good are mainly held at historic cost as Community or Heritage Assets and, as such, are not subject to revaluation. Only those parts which may have the capacity to be used to generate income are subject to revaluation.
- 3.10 In adhering to the code, the valuations for community and heritage assets on the Common Good balance sheet may appear low. As they are based on a historic cost methodology, the valuation given often acts as a proxy to log ownership of the asset on the register. Due to the historic nature of the Common Good Asset Register and the fact that there is generally no readily available market valuation for a number of the assets, the figures are indicative for accounting purposes. The valuations are similarly notional rather than reflecting the real economic value.
- 3.11 The properties held by the Council on behalf of the Common Good are managed as part of the overall Council estate. Following the report on the Corporate Asset Strategy 2015-19 to the Corporate Policy and Strategy Committee on 12 May 2015, performance indicators have been established to measure improvement on the condition of the property portfolio. Properties will be surveyed at least every five years and the indicators updated.
- 3.12 As Common Good properties are used operationally by Council services, any development of and capital investment in them forms part of the Council's capital

investment programme. During 2017-18 capital investment was undertaken on Common Good assets to the value of £3.737m, the most significant of which was improvements at the City Observatory (£2.065m) and at the City Chambers (£1.595m) complex.

- 3.13 Public conveniences in East Princes Street Gardens, where the site was transferred to build a new restaurant and reinstate the public conveniences within that site, have been removed from the Common Good Asset Register during 2017/18, reducing the value of assets by £0.108m.

Current Issues Affecting the Common Good in Edinburgh

Community Empowerment (Scotland) Act 2015

- 3.14 As reported to Council on 2 June 2016, a team was established, per the Community Empowerment (Scotland) Act 2015, with the responsibility of compiling the updated Common Good Asset Register. This team had an initial focus of examining those assets historically thought to be Common Good.
- 3.15 The Scottish Government issued draft guidance for consultation on 30 June 2017, with responses to be received by 29 September 2017. The consultation concerned the statutory guidance related to Part 8 of the Community Empowerment (Scotland) Act 2015 – common good registers - and asked for views on issues such as timescales, information about assets, local consultation, publicising proposals and disposal and use of common good property.
- 3.16 The Scottish Government issued guidance in July 2018 which was broadly in line with the Council's expectations after the initial consultation.
- 3.17 Council staff have collated information regarding those properties historically considered by the Council to be common good, specifically those included on the common good register of assets for accounting purposes, relevant parks and other assets with a public function. A methodology for assessing all properties' common good status has been developed, considering the relevant legal tests.
- 3.18 The Common Good Asset Register to be issued for consultation to Community Councils and interested parties is included at Appendix 4. The consultation provides an opportunity to make a case for property to be included in, or excluded from, the register. All representations will be published on the Council's website (subject to the Council's policy on data protection), and the Council will aim to consider and respond to representations within 12 weeks of the date of receipt. The Council's response will also be published. Once a representation has been fully considered, the Council's decision will be final, unless significant new information comes to light, or a court decides otherwise.
- 3.19 A final Common Good Asset Register will be published after public consultation has been carried out. The common good register is intended to be a living document and it will be updated if new property is identified, or if existing property is disposed of, or reclassified. Therefore, it is not intended to be an exhaustive list of Common Good assets in Edinburgh.

Common Good Property Planned Maintenance

- 3.20 On 19 October 2015, the Governance, Risk and Best Value Committee requested that the Head of Finance explore ways to use the Common Good Fund to maintain proactively and refurbish Common Good property.
- 3.21 On 14 January 2016, the Finance and Resources Committee approved the use of the Common Good Fund for planned maintenance of the Common Good assets. Since approval, £0.113m has been spent, with the majority spent on Scott Monument lighting.
- 3.22 Annual stonework safety surveys costing approximately £10,000 will be carried out on the Scott Monument, Nelson Monument, Calton Hill Monuments and buildings, Canongate Tolbooth and Lady Stairs House. Any necessary public safety works identified will be carried out at that time and reported as part of the next Common Good update. Additional survey work and public safety works are being undertaken at Canongate Tolbooth following the initial surveys to understand better the work required there. To ensure that the maximum long-term impact is achieved, it is proposed that the condition survey analysis is completed to allow identification of priorities prior to allocation of common good funding.
- 3.23 Costs are also being obtained for the refurbishment and the refitting of the public clock that was removed from the previous Portobello Town Hall (now Portobello Baptist Church) due to condition and safety concerns. These will be reported to the Committee for their consideration in conjunction with the outcomes of the condition surveys and proposed programme of works.
- 3.24 The common good land above Calton Road has been subject to rockfall and failure of restraints. Council engineers and contractors are carrying out make-safe works and there is also traffic management in place for public safety. Investigations are on-going to confirm the suitability of these measures and if any additional measures are required. Advice on how best to proceed has been sought from Historic Environment Scotland, Edinburgh World Heritage and Council planning staff.

4. Measures of success

- 4.1 Through the Council's Annual Accounts, the Common Good account receives an unqualified audit certificate from the External Auditor by 30 September 2018.

5. Financial impact

- 5.1 There is no direct financial impact arising from the content of this report. However, outcomes of the condition surveys and the on-going asset review may have future financial impacts. The revised common good asset register will see the value of common good assets increase in the 2018/19 accounts.

6. Risk, policy, compliance and governance impact

- 6.1 The risk that Common Good property could be unlawfully disposed of or appropriated is managed within the review processes currently in place. This process will be further improved with the establishment and maintenance of a Common Good Asset Register in response to the Community Empowerment (Scotland) Act.
- 6.2 To comply with legislation, individuals, community councils and other community bodies have an opportunity to make a case for property to be included in, or excluded from, the register, or to provide comments on a proposal to dispose of or change the use of a common good asset.

7. Equalities impact

- 7.1 There is no direct relevance of the report's contents to equalities related issues. However, the statutory obligation placed on the Council for the management of Common Good property is for the benefit of all the city's inhabitants.

8. Sustainability impact

- 8.1 There are no impacts on carbon, adaptation to climate change and sustainable development arising directly from this report.

9. Consultation and engagement

- 9.1 The Council's unaudited annual accounts, including the Common Good, were published on the Council's website from 30 June 2018 and made available for public inspection for a period of 15 working days in accordance with the provisions of the Local Government (Scotland) Act 1973 and the Local Authority Accounts (Scotland) Regulations 2014.
- 9.2 An objection was received in 2017/18 in respect of the common good annual accounts. This objection however was outwith the prescribed period. The objection was in relation to the recognition of income from table and chairs licences. The amounts were deemed to be below materiality and no further work has been performed in respect of the 2017/18 common good fund annual accounts.
- 9.3 The Common Good Asset Register will be issued for public consultation and engagement following approval at this meeting.

10. Background reading/external references

- 10.1 '[Corporate Asset Strategy 2015-19](#)', Corporate Policy and Strategy Committee, 12 May 2015

- 10.2 '[Common Good Planned Maintenance Programme and Common Good Reporting](#)', Finance and Resources Committee, 14 January 2016
- 10.3 '[Common Good Annual Performance Report 2016-17](#)', Finance and Resources Committee, 5 September 2017
- 10.4 '[Community Empowerment \(Scotland\) Act 2015: Proposed Consultation Response on Common Good Matters](#)', Finance and Resources Committee, 28 September 2017
- 10.5 '[Common good property: statutory guidance for local authorities](#)', Scottish Government, July 2018

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11. Appendices

- 11.1 2017-18 Common Good Fund Detailed Accounts
- 11.2 2017-18 Common Good Fund Income and Expenditure
- 11.3 List of Common Good Assets as at 31 March 2018 per Annual Accounts
- 11.4 Common Good Asset Register for Public Consultation

COMMON GOOD FUND

Appendix 1

2016/17	REVENUE ACCOUNT	2017/18
£		£
	Expenditure	
	<i>Property Costs</i>	
79,642	Bruntsfield Links	82,661
39,450	Calton Hill / Calton Road	40,243
48,833	Canongate Tolbooth	70,132
1,496,700	City Chambers	2,790,090
621,299	City Observatory	2,069,795
6,283	Custom House	62,393
54,837	Inch Park	57,109
25,473	Lady Stairs House	30,313
102,712	Meadows	110,637
23,550	Nelson Monument	16,061
10,405	Portobello Park	12,930
25,542	Roseburn Park	26,600
691,050	Princes Street Gardens (including Ross Theatre and Scott Monument)	493,583
379	Other Incidentals	47
3,226,156		5,862,593
	<i>Other</i>	
629	Cash Fund Fees	631
19,056	Central Support Costs	19,039
3,245,842		5,882,263
	Income	
1,395,013	Rents and Other Income	1,591,855
526,430	Capital Funding	1,454,969
225,494	Proceeds from sale of Fixed Assets	0
9,054	Investment Income	8,531
2,155,991		3,055,354
1,194,114	Recharge to City of Edinburgh Council for Use of Assets	2,811,787
3,350,105		5,867,141
(104,263)	(Surplus) / Deficit for Year	15,122
	STATEMENT OF MOVEMENT ON THE COMMON GOOD FUND	
£		£
(104,263)	Deficit / (Surplus) for the Year on the Common Good Income and Expenditure Account	15,122
(104,263)		15,122
	Whereof:	
104,263	Transferred to / (from) Common Good Fund	(15,122)
104,263		(15,122)

COMMON GOOD FUND

Appendix 1

31st March 2017	BALANCE SHEET	31st March 2018
	Operational Assets	
<u>21,892,050</u>	21,892,050 Community Assets	<u>21,783,616</u> 21,783,616
	Non-Operational Assets	
0	Surplus Assets Held for Disposal	0
<u>0</u>	Deferred Charges	<u>0</u>
21,892,050		21,783,616
102,960	Heritage Assets	102,960
	Current Assets	
311,454	Short Term Investments	248,456
277,257	Balance with Loans Fund	254,851
<u>1,790,573</u>	Cash and Cash Equivalents	<u>1,860,855</u>
2,379,285		2,364,162
	Less: Current Liabilities	
<u>2,379,285</u> 0	Creditors	<u>0</u> 2,364,162
<u>24,374,294</u>	NET ASSETS	<u>24,250,738</u>
	Represented by :	
21,994,010	Revaluation Reserve	21,885,576
(22,050)	Capital Adjustment Account	(22,050)
<u>0</u>	Disposals/Revaluations	<u>0</u>
21,971,960		21,863,526
	Common Good Fund	
2,402,334	2,298,071 Fund at start of year	2,402,334
	<u>104,263</u> Surplus for year / (Deficit)	<u>(15,122)</u> 2,387,212
<u>24,374,294</u>		<u>24,250,738</u>

COMMON GOOD FUND

Appendix 1

	Community Assets £	Land and Buildings £	Surplus Assets Held for Disposal £	Total £	Heritage Assets £
Balance as at 1 April 2017	21,892,050	0	0	21,892,050	102,960
Revaluations increases/ (decreases) recognised in the Revaluation Reserve	(108,434)	0	0	-108,434	0
Balance as at 31 March 2018	<u>21,783,616</u>	<u>0</u>	<u>0</u>	<u>21,783,616</u>	<u>102,960</u>

(B) Revaluation Reserve

Balance brought forward as at 1 April 2017	(21,994,010)
Capital Adjustment Account to Revaluation Reserve	0
Revaluation of Assets	
Upward revaluation of assets	
Downward revaluation of assets	<u>108,434</u>
	108,434
Derecognition - disposals	0
Balance as at 31 March 2018	<u><u>(21,885,576)</u></u>

(C) Capital Adjustment Account

Balance brought forward as at 1 April 2017	22,050
Accumulated Depreciation	0
Capital Adjustment Account to Revaluation Reserve	0
Revaluation Losses on Property, Plant and Equipment	0
Adjusting Amounts w/o of Revaluation Reserve	0
Other Movements	0
Balance as at 31 March 2018	<u><u>22,050</u></u>

Appendix 2									
Common Good Account Income and Expenditure 2017/18									
Property	Revenue Income	Capital Income	Total Income	Description of Income	Revenue Expenditure	Capital Expenditure	Total Expenditure	Description of Expenditure	Notional Recharge to CEC for Use of Common Good Assets
Bruntsfield Links	£0	£0	£0	N/A	£82,661	£0	£82,661	Expenditure relates to c.£69k of Grounds Maintenance costs and the remainder is an allocation of Park Staff costs	£82,661
Calton Hill	£8,460	£0	£8,460	Majority of income from events held on the Hill.	£40,243	£0	£40,243	Expenditure relates to an allocation of Park Staff costs	£31,783
Canongate Tolbooth	£1,221	£0	£1,221	Income from People's Story Museum	£70,132	£0	£70,132	Expenditure relates to c. £35k on repair and maintenance, c.£21k on other premises costs and c.£14k on operational materials (including books, furniture and food and drink)	£68,910
City Chambers Complex	£343,028	£0	£343,028	c.£199k for Mary King's Close rental and rechargeable repair costs, c.£67k for internal charges, c.£59k for external catering and c.£18k for other rental income	£1,195,066	£1,595,024	£2,790,090	Capital expenditure consists of c.£1.16m of works carried out at 249 High Street, c.£296k on window improvement and c.£136k on lighting improvements	£2,447,062
City Observatory	£0	£1,374,969	£1,374,969	Capital income is primarily from Heritage Lottery Funding to be used against expenditure costs	£0	£2,069,795	£2,069,795	Capital expenditure relates to major redevelopment works at the City Observatory	£694,825
Custom House*	£0	£50,000	£50,000	Capital income relates to a drawdown from the capital fund	£0	£62,393	£62,393	Capital expenditure relates to upgrade works undertaken	£12,393
Inch Park	£0	£0	£0	N/A	£57,109	£0	£57,109	Revenue expenditure relates to Grounds Maintenance costs	£57,109
Lady Stairs House	£6,928	£0	£6,928	Income from Writers Museum	£30,313	£0	£30,313	Expenditure relates to c.£20k on other premises costs, c. £8k on repair and maintenance and c.£2k on operational materials	£23,385
Nelson Monument	£115,428	£0	£115,428	Income from admission charges	£16,061	£0	£16,061	Expenditure was on repair and maintenance and operational equipment	-£99,368
Portobello Park	£0	£0	£0	N/A	£10,836	£2,094	£12,930	Revenue expenditure relates to Grounds Maintenance costs	£12,930
Princes St Gardens	£723,175	£0	£723,175	Majority of income from events held by Kifdo Limited, Underbelly Limited and Unique Events Limited. (Includes c.£28k of Ross Bandstand income)	£463,510	£7,792	£471,302	Revenue expenditure relates to c.£373k of Grounds Maintenance costs, c.£54k of Park Staff costs, c.£29k of costs at the Ross Theatre and c.£7k of costs at the Ross Fountain.	-£251,873
Roseburn Park	£0	£0	£0	N/A	£26,600	£0	£26,600	Expenditure relates to Grounds Maintenance costs	£26,600
Scott Monument	£322,826	£0	£322,826	Revenue income of c. £323k from admission charges.	£22,281	£0	£22,281	Expenditure was on repair and maintenance and operational equipment	-£300,544
The Meadows	£70,588	£30,000	£100,588	Majority of revenue income from Underbelly and capital income from public realm conservation and enhancement scheme	£106,606	£4,031	£110,637	Expenditure relates to c.£89k of Grounds Maintenance costs and the remainder is an allocation of Park Staff costs	£10,049
Total	£1,591,655	£1,454,969	£3,046,624		£2,121,418	£3,741,128	£5,862,546		£2,815,922

* Custom House is an asset of the Common Good Fund but is not Common Good

Common Good

Appendix 3

Register of Assets (for Accounting Purposes)

Asset Name

Ballantyne Road - Amenity Ground
Bruntsfield Links
Calton Hill
City Chambers Complex
City Observatory
Custom House
Grassmarket - Martyr's Cross Monument
Inch Park
Lady Stair's House
Meadows
Meadows - Nelson Pillars
Meadows - Sundial West
Memorials - High Street
Canongate Tolbooth (People's Story Museum)
Portobello Park
Princes St Gardens (East)
Princes St Gardens (West)
PSG - Adam Black Statue
PSG - Allan Ramsay Statue
PSG - Burns Monument
PSG - David Livingston Statue
PSG - Dean Ramsay Memorial Cross
PSG - Floral Clock
PSG - Genius of Architecture Statue
PSG - Robert Louis Stevenson Memorial Grove
PSG - Ross Bandstand
PSG - Ross Fountain
PSG - Royal Scots Greys Monument
PSG - Royal Scots Monument
PSG - Scottish American War Memorial
PSG - Scott Monument
PSG - Sir James Y Simpson Statue
PSG (W) - Memorial Stone
PSG - Norwegian Memorial Stone
PSG - St Margaret's Well
PSG - Thomas Guthrie Statue
Roseburn Park
Scotland Street Lane
Session House, Dalmeny
Session Lands, Dalmeny
South Queensferry Harbour
St James Place
Substations

Notes

- 1.) PSG is used as an abbreviation for Princes Street Gardens
- 2.) Custom House is an asset of the fund but is not Common Good

Information fields	Detail
Name of asset	The name by which the asset is generally known by.
Description of asset	A brief description of what the asset is e.g. land, building, fund.
Former Burgh	The former Burgh to which the asset originally belonged.
Location	The most detailed information that the local authority has about the location of the asset e.g. grid reference, map or description.
Additional Information	Any extra information which might be of use.

Appendix 4

Key

Identifier	Description
*	Asset is listed as Common Good but there are exceptions
**	Formerly school board property
***	An asset of the fund but not Common Good

Name of Asset	Type of Asset	Location	Post Code	Reference	X-Coord	Y-Coord	Former Burgh linked to asset	Additional Information
Ballantyne Road*	Land	20 Ballantyne Road	EH6	2198	326468.9	676317.1	Leith	
Bruntsfield Links	Land	Bruntsfield Links	EH10	3127	325036.9	672499.4	Edinburgh	
Calton Hill	Land	(34) Calton Hill	EH7	3512	326240.4	674236	Edinburgh	
Calton Hill - City Observatory	Building	38 Calton Hill	EH7	2011	326200.1	674182.3	Edinburgh	
Calton Hill Cannon	Structure	Calton Hill	EH7	745	326224.9	674138.9	Edinburgh	
Calton Crags	Land	6/1 Regent Road	EH1	809	326297	673973.5	Edinburgh	
Dugald Stewart Monument	Monument	Calton Hill	EH7	1711	326138.8	674132.7	Edinburgh	
National Monument, Calton Hill	Monument	36 Calton Hill	EH7	2993	326308.2	674154.5	Edinburgh	
Nelson Monument	Monument	Calton Hill	EH7	3508	326254	674114	Edinburgh	
Playfair Monument	Monument	38B Calton Hill	EH7	3468	326226.7	674163	Edinburgh	
City Chambers	Building	253 High Street	EH1	906	325764.2	673656.6	Edinburgh	
Custom House***	Building	65-67 Commercial Street	EH6				n/a	
Grassmarket - Martyr's Cross Monument	Monument	(114) Grassmarket	EH1	1862	325482.4	673396.6	Edinburgh	
Grassmarket - Bowfoot Well	Structure	118/1 Grassmarket	EH1	1235	325500.6	673416.7	Edinburgh	
High Street - David Hume Statue	Structure	High Street	EH1	32074	325629.2	673591.3	Edinburgh	
High Street - Adam Smith Statue	Structure	High Street	EH1	32076	325789.7	673615.1	Edinburgh	
High Street - Alexander & Bucephalus Statue	Structure	(253A) High Street	EH1	1984	325768.5	673647.4	Edinburgh	
High Street - The Cross Well		172/1 High Street	EH1	962	325826	673618.1	Edinburgh	Also known as Canongate Well, by Old Assembly Close
High Street - Mercat Cross	Monument	192/1 High Street	EH1	1824	325771.7	673597.9	Edinburgh	
High Street - Stone of Remembrance	Monument	253(A) High Street	EH1	13343	325771	673631.2	Edinburgh	Also known as City Chambers War Memorial
High Street - Duke of Buccleuch War Memorial	Monument	253B High Street	EH1	1826	325757.6	673628.4	Edinburgh	
High Street - Netherbow Well	Monument	45/1 High Street	EH1	853	326082.6	673692.4	Edinburgh	Also known as John Knox House Well and Fountain Well
Inch Park*	Land	Gilmerton Road	EH16	13269	327625.4	670824.3	Edinburgh	
Lady Stair's House	Building	3 Lady Stairs Close	EH1	561	325546.6	673607.2	Edinburgh	Also known as Writer's Museum
Meadows	Land	Meadows	EH3	13268	325663.4	672675.1	Edinburgh	
Meadows - Jaw Bone Arch	Structure	West Meadows	EH3	13391	325479.8	672580.9	Edinburgh	
Meadows - Masons Pillars	Structure	Meadows	EH3	1757	325125.3	672760.8	Edinburgh	
Meadows - Nelson Pillars	Structure	(3/1) East Meadows	EH3	1812	326201.1	672567.1	Edinburgh	
Meadows - Sister Cathedral Fountain	Structure	Meadows	EH3	32221	325478.8	672611.6	Edinburgh	Also known as Helen Acquroff Memorial Fountain.
Meadows - Sundial	Structure	West Meadows	EH3	32218	325214.7	672730.1	Edinburgh	
Middle Meadow Walk - Gate Piers	Structure	Meadows	EH3	2185	325689.6	673107.9	Edinburgh	
People's Story Museum	Building	161-163 Canongate	EH8	3639	326413.1	673790.5	Edinburgh	Also known as Canongate Tolbooth
Portobello Municipal Clock	Structure	N/A					Portobello; merged Edinburgh 1896	
Portobello Park	Land	(21) Stanley Street	EH15	13257	330559.6	673163	Portobello; merged Edinburgh 1896	
Princes Street Gardens (East)	Land	Princes Street	EH2	17739	325538.5	673857.5	Edinburgh	
Princes Street Gardens (West)	Land	Princes Street	EH2	16458	325102.5	673716.7	Edinburgh	
PSG - Walter Scott Monument	Monument	(4A) Princes Street	EH2	2280	325586.1	673905.1	Edinburgh	
PSG - Floral Clock	Structure	(5B) Princes Street	EH2	2279	325336.3	673838.4	Edinburgh	
PSG - Genius of Architecture Statue	Structure	(5C) Princes Street	EH2	2458	325268.6	673755.9	Edinburgh	
PSG - Adam Black Statue	Structure	(4D) Princes Street	EH2	1745	325511	673885	Edinburgh	
PSG - Allan Ramsay Statue	Structure	(5F) Princes Street	EH2	1783	325330	673835.2	Edinburgh	
PSG - David Livingston Statue	Structure	(4E) Princes Street	EH2	2251	325617.8	673913	Edinburgh	
PSG - Professor Wilson Statue	Monument	Princes Street	EH2	32085	325446.8	673866.5	Edinburgh	
PSG - Robert Louis Stevenson Memorial Grove	Monument	West Princes Street Gardens	EH2	32082	325009.3	673659.6	Edinburgh	
PSG - Ross Bandstand	Structure	West Princes Street Gardens	EH2	1508	325152.2	673727.3	Edinburgh	
PSG - Ross Fountain	Structure	(5H) Princes Street	EH2	1889	324970.2	673659.6	Edinburgh	
PSG - Royal Scots Greys Monument	Monument	(5L) Princes Street	EH2	1892	325200.3	673795.5	Edinburgh	
PSG - Scottish American War Memorial	Monument	(5N) Princes Street	EH2	1874	325089.9	673767	Edinburgh	
PSG - Sir James Young Simpson Statue	Structure	(5P) Princes Street	EH2	2323	324845.2	673699.1	Edinburgh	
PSG - Memorial Stone (W)	Monument	West Princes Street Gardens	EH2	32255	325224.3	673701	Edinburgh	Also known as Belsen Liberation & Holocaust Memorial
PSG - Norwegian Memorial Stone	Monument	(5E) Princes Street	EH2	1851	325141.3	673679.5	Edinburgh	
PSG - Thomas Guthrie Statue	Structure	(5D) Princes Street	EH2	1342	324996.1	673741.6	Edinburgh	
South Queensferry Harbour	Structure	(C) Head of Harbour	EH30	3375	312983.8	678500.4	Queensferry	
Scotland Street Lane	Land	(1) Scotland Street Lane East	EH3	2601, 3479 & 3580	325559.5	674730	Edinburgh	
Streets of Old Town*	Land	Various					Edinburgh	
Streets of New Town*	Land	Various					Edinburgh	
Streets, Ways and Passages of Leith*	Land	Various					Leith, Edinburgh after 1920	
Burns Monument	Monument	Regent Road	EH1	32449	326519.8	674007.8	Edinburgh	
Flodden Wall	Structure	Various	EH8 & EH3	13351 & 52	326236.7	673486.6	Edinburgh	
Mid Terrace, South Queensferry	Land	4/1 Mid Terrace	EH30	3779	313034.6	678315	Queensferry	
Parliament Square - Charles II Statue	Monument	(12B) Parliament Square	EH1	335	325748.9	673550.1	Edinburgh	
Parliament Square (West) - 5th Duke of Buccleuch	Monument	(12A) Parliament Square	EH1	245	325675.4	673580.8	Edinburgh	Also known as Queensberry Memorial
Parliament Square Well	Structure	(12C) Parliament Square	EH1	679	325646.8	673577.6	Edinburgh	
Portobello Garden	Land	67A Promenade (John Street)	EH15	514	331163	673769.3	Edinburgh	Also known as John Street.
Promenade, Portobello	Land	Promenade	EH15		330729.7	674125.1	Portobello, Edinburgh post 1898	
Rosebery Memorial Hall and House	Building	17 West Terrace, S Queensferry	EH30	2471	312951.4	678337.4	Queensferry, Edinburgh after 1918	
St Bernard's Bridge	Structure	MacKenzie Place - Water of Leith	EH3	2426 & 2956	324483	674311.9	Edinburgh	
South Bridge	Structure	Various	EH1		325969.7	673530	Edinburgh	
Wardie Playing Fields**	Land	Granton Road	EH5	3	324351.8	676660.2	Leith, originally Leith School Board	
Bingham Park	Land	35 Bingham Avenue	EH15	25015	329947.2	672552.8	Portobello, Edinburgh after 1896	
Blackford Hill Public Park	Land	(4) Charterhall Road	EH9	1979	325609.2	670629.2	Edinburgh	
Bloomiehall Public Park	Land	(13) Juniper Park Road	EH14	1442	319446.7	668763.8	Edinburgh	
Bonaly Country Park*	Land	Bonaly Road	EH14	157	321035.4	666928.5	Edinburgh	
Braidburn Valley Public Park	Land	(168) Comiston Road	EH10	2013	324174.2	669841.2	Edinburgh	
Campbell Park	Land	(114A) Woodhall Road	EH13	2579	320554.3	668679.7	Edinburgh	
Corstorphine Hill Public Park*	Land	(2B) Clermiston Road North	EH4	3258	320482	674474.3	Edinburgh	
Craiglockhart Dell Public Park	Land	(31) Lanark Road	EH14	2056	322075.9	670480.8	Edinburgh	
Cramond Park and Foreshore	Land	(2) Cramond Foreshore	EH4	3477	319380.9	677230.2	Edinburgh (part)	
Cramond Walled Garden	Land	20/2 Cramond Glebe Road	EH4	3602	319099.1	676764.6	Edinburgh	
Davidsons Mains Public Park	Land	27 East Barnton Avenue	EH4	3188	320312.5	675255.5	Edinburgh	
Figgate Burn Public Park	Land	Hamilton Drive	EH15	13295	329699.5	673569.5	Edinburgh	
Harrison Park (East and West)	Land	(4) West Bryson Road	EH11	2662 & 31696	323579.4	672000.6	Edinburgh	
Hermitage of Braid Public Park	Land	(163A) Braid Road	EH10	2375	325000.3	670258.8	Edinburgh	
Inverleith Park	Land	8(01) Portgower Place	EH4	2598	324142.7	675174.7	Edinburgh	
King George V Public Park	Land	(13) Logan Street	EH3	2502	325307.1	674823.6	Edinburgh	
Leith Links*	Land	11 Links Place	EH6	21489	327401.8	675936.8	Edinburgh	
Liberton Public Park	Land	Rear of 8-50 Liberton Gardens	EH16	2429	327212.7	669235.3	Edinburgh	
Lochend Public Park*	Land	25 Lochend Road South	EH7	2140	327639.9	674779.4	Edinburgh	
Montgomery Street Park	Land	119A Montgomery Street	EH7	1388	326750.1	674664.5	Edinburgh	
Murieston Public Park	Land	(39) Murieston Crescent	EH11	3267	323456.7	672590.9	Edinburgh	
Pilrig Public Park*	Land	69 Pilrig Street	EH6	2309	326381.6	675676.6	Edinburgh	
Ravelston Public Park	Land	(17) Keith Crescent	EH4	1411	321873.3	674234.6	Edinburgh	
Regent Road Park	Land	(12) Regent Road	EH7	1873	326813.4	674181.6	Edinburgh	
Roseburn Park	Land	(6) Roseburn Park	EH12	3154	322626.8	673108.5	Edinburgh	
Saughton Public Park*	Land	172(09) Balgreen Road	EH11	3276	321977.2	672003.8	Edinburgh	
Sighthill Public Park*	Land	250 Broomhouse Road	EH11	3590	319721.1	671195.6	Edinburgh	
St Margaret's Park*	Land	(29A) Corstorphine High Street	EH12	3599	319852.3	672568.7	Edinburgh	
Starbank Public Park	Land	(18) Laverockbank Road	EH5	3259	325149.7	676899	Leith then Edinburgh 1920	
Victoria Public Park*	Land	(161) Newhaven Road	EH6	3121	325606.8	676442.1	Leith then Edinburgh 1920	
White Park	Land	(1) White Park	EH11	3148	323151.8	672306	Edinburgh	