

Finance and Resources Committee

3.00pm, Thursday, 5 November 2020

2019-20 Common Good Annual Performance Report

Executive/routine Wards Council Commitments	Executive
---	-----------

1. Recommendations

- 1.1 It is recommended that the Committee notes the contents of this report.

Stephen S. Moir

Executive Director of Resources

Contact: John Aghodeaka, Accountant,

Finance Division, Resources Directorate

E-mail: John.Aghodeaka@edinburgh.gov.uk | Tel: 0131 469 5348

2019-20 Common Good Annual Performance Report

2. Executive Summary

- 2.1 The report presents the outturn position for the Common Good Fund and the performance of its cash investments for the 2019/20 financial year. The report includes an update on the Common Good Property Planned Maintenance Fund and the plans for the 2020/21 financial year. The report also includes an update on current issues affecting Common Good in Edinburgh.

3. Background

- 3.1 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.
- 3.2 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).
- 3.3 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.
- 3.4 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, £0.177m has been spent, with £0.115m of expenditure incurred on Scott Monument lighting, £0.030m on Calton Hill redevelopment and £0.032m on specialist surveys for the City Observatory, South Queensferry Harbour, Scott Monument and Portobello Municipal Clock.

4. Main report

Financial Outturn

- 4.1 All income and expenditure relating to Common Good property, including that which is incurred from within main Council budgets, is 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, as being made against the Council for the use of Common Good assets for £2.164m (£1.680m 2018/19). All figures within the report are subject to rounding.
- 4.2 The audited accounts for the Common Good Fund for 2019/20 showed an in-year surplus of £0.313m (deficit of £0.035m 2018/19). This surplus includes £0.338m, which is the proceeds from asset disposal and a further £0.005m from the granting of a long lease of 329 High Street.
- 4.3 The balance of the Common Good Fund as at 31 March 2020 was £2.665m (£2.352m 2018/19). As agreed at the 14 January 2016 Finance and Resources Committee meeting, £2m from the receipt of the sale of East Market Street Garage was earmarked to fund a maintenance programme for Common Good assets. £1.823m of this fund remained as at 31 March 2020 and is included within the £2.665m above.
- 4.4 The lease of 329 High Street was completed in January 2020 at an annual rental of £1 and a lease premium of £3.036m. The lease premium has been received and, for accounting purposes, is to be amortised over the lease term of 125 years. The in-year surplus as reported in the audited accounts includes £0.005m of lease premium for 2019/20. A plan for the use or investment of the lease premium fund is currently being considered and a Committee report will be presented once it is completed to seek approval.
- 4.5 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 £0.024m in 2019/20 (£0.016m 2018/19). The interest was re-invested within the cash fund throughout the year. A balance of £5.179m was held within the Treasury cash fund at 31 March 2020 (£2.124m 2018/19).
- 4.6 Further detail of income, capital funding and expenditure on Common Good properties is shown in Appendix 2.

Common Good Properties

- 4.7 The properties included in the 2019-20 financial accounts as assets of the Common Good fund are listed in Appendix 3.
- 4.8 The value of Common Good assets is determined in accordance with Code of Practice on Local Authority Accounting in the United Kingdom 2019/20. 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 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.

- 4.9 A response to the Community Empowerment (Scotland) Act 2015 consultation on Common Good matters was approved by the Finance and Resources Committee on 28 September 2017 and submitted to the Scottish Government. The relevant provisions came into force on 27 June 2018, and the Scottish Government published accompanying guidance in July 2018. 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).
- 4.10 Before establishing a common good register, The Community Empowerment (Scotland) Act 2015 required a local authority to prepare and publish a list of properties that it proposed to include in the register. The Common Good Asset Register for public consultation was approved for issuing at the 27 September 2018 Finance and Resources Committee. The consultation closed on 31 December 2018.
- 4.11 The first version of the Common Good Register was published on the Council's [Common Good webpage](#) on 28 June 2019, complying with Scottish Government guidance. The Register was subsequently presented and approved by the Finance and Resources Committee on 26 September 2019 as part of the 2018-19 Common Good Annual Performance Report.
- 4.12 The updated Common Good Asset Register is included at Appendix 4. This is different to Appendix 3 because it includes assets which are partially Common Good, the extent of which has not been determined for inclusion in the 2019-20 Accounts, and assets where legal counsel opinion is being sought.

Common Good Property Planned Maintenance

- 4.13 Annual stonework safety surveys costing approximately £15,000 will be carried out on the Scott Monument, Nelson Monument, Calton Hill Monuments and buildings, Canongate Tolbooth and Lady Stairs House. Any urgent but minor public safety works identified will be carried out at that time under delegated authority and reported as part of the next Common Good update.

Portobello Municipal Clock

- 4.14 Portobello Municipal Clock has been confirmed to be part of the Council's Common Good assets. Inspection has been carried out to identify the work required for the restoration of the clock and its re-installation to its original location at the Baptist Church building. The Council is currently in the process of obtaining estimates for this work, and a further report will be presented to seek funding approval once these are available.

South Queensferry Harbour

- 4.15 An Engineers report was obtained to advise on the structural condition of the harbour and to identify and prioritise future maintenance expenditure. This report identified £0.500m of backlog maintenance costs. A further report has been obtained following digging of trial holes which has provided an indicative cost of £0.220m to £0.260m for interim works to stabilise the harbour structure. A Committee report, with a detailed work plan and cost, will be presented in due course to seek approval for funding these urgent repairs.

Community Asset Transfers

- 4.16 A community asset transfer of Ravelston Park Pavilion was agreed by Finance and Resources Committee on 7 March 2019, subject to the removal of inalienable common good status. Public consultation has been concluded, and the process of petitioning the Court of Session to have the status changed is on-going.

5. Next Steps

- 5.1 The next Annual Performance Report will be reported to Committee in September 2021 following completion of the 2020/21 External Audit.

6. Financial impact

- 6.1 There is no direct financial impact arising from the content of this report. However, the on-going asset review may have future financial impacts.

7. Stakeholder/Community Impact

- 7.1 The Council's unaudited annual accounts, which include reporting on the Common Good, were published on the Council's website from 30 June 2020 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. Due to the on-going pandemic, however, this year's inspection process was undertaken largely by electronic means.
- 7.2 In compliance with Scottish Government Guidance, the Common Good Community Asset Transfers was issued for public consultation and engagement and was concluded on 11 October 2019. The process of petitioning the court to have the Common Good Asset status changed is still on-going.

8. Background reading/external references

- 8.1 [‘Common Good Planned Maintenance Programme and Common Good Reporting’](#), Finance and Resources Committee, 14 January 2016
- 8.2 [‘Common good property: statutory guidance for local authorities’](#), Scottish Government, July 2018
- 8.3 [‘2018-19 Common Good Annual Performance Report’](#), Finance and Resources Committee, 27 September 2018
- 8.4 [Common Good Webpage](#) on the City of Edinburgh Council’s website.

9. Appendices

- 9.1 2019-20 Common Good Fund Detailed Accounts
- 9.2 2019-20 Common Good Fund Income and Expenditure
- 9.3 2019-20 Common Good Asset Register included within Accounts
- 9.4 Common Good Asset Register with additional information

2019-20 Common Good Fund Detailed Accounts

Appendix 1

2018/19 £	REVENUE ACCOUNT	2019/20 £
	Expenditure	
	<i>Property Costs</i>	
92,211	Bruntsfield Links	94,392
276	Burns Monument	1,997
41,652	Calton Hill / Calton Road	213,644
104,597	Canongate Tolbooth	229,836
1,419,984	City Chambers	1,786,704
1,782,102	City Observatory	115,188
50,000	Custom House	0
544	Flodden Wall	0
12,255	Hermitage of Braid Public Park	24,525
58,451	Inch Park	60,021
46,257	Lady Stairs House	45,956
161,340	Meadows	121,143
27,613	Nelsons Monument	21,027
242	Portobello Municipal Clock	12,643
11,869	Portobello Park	5,599
710,870	Princes Street Gardens (including Ross Theatre and Scott Monument)	622,700
0	Rosebery Hall	39,932
27,226	Roseburn Park	27,957
0	Scott Monument	12,080
0	South Queensferry Harbour	8,640
0	St Bernards Well	400
535	Starbank Park	560
7,746	Taylor Gardens	6,396
48	Other Incidentals	49
<u>4,555,820</u>		<u>3,451,387</u>
	<i>Other</i>	
33,145	Cash Fund Fees	1,096
15,773	Central Support Costs	8,455
<u>4,604,738</u>		<u>3,460,938</u>
	Income	
1,684,247	Rents and Other Income	1,160,166
1,189,550	Capital Funding	70,525
0	Proceeds from sale of Fixed Assets	338,423
	Lease Premium	5,484
	Legal Recharge	11,220
16,235	Investment Income	24,167
<u>2,890,032</u>		<u>1,609,984</u>
	1,679,857 Recharge to City of Edinburgh Council for Use of Assets	2,163,808
<u>4,569,889</u>		<u>3,773,792</u>
<u>34,849</u>	(Surplus) / Deficit for Year	<u>(312,854)</u>
	STATEMENT OF MOVEMENT ON THE COMMON GOOD FUND	
£	Deficit / (Surplus) for the Year on the Common Good Income and Expenditure Account	£
34,849		(312,854)
<u>34,849</u>		<u>(312,854)</u>
	Whereof:	
(34,849)	Transferred to / (from) Common Good Fund	312,854
<u>(34,849)</u>		<u>312,854</u>

2019-20 Common Good Fund Detailed Accounts

Appendix 1

31st March 2019	BALANCE SHEET	31st March 2020
	Operational Assets	
20,828,577	Long-Term Debtors	17,798,311
<u>2,556,874</u>	Community Assets	<u>2,556,874</u>
		20,355,184
	Non-Operational Assets	
0	Surplus Assets Held for Disposal	0
<u>0</u>	Deferred Charges	<u>0</u>
23,385,451		20,355,184
147,100	Heritage Assets	146,100
	Current Assets	
	Short Term Investments	1,127,266
243,344	Balance with Loans Fund	489,242
205,678	Debtors	4,200
0	Cash and Cash Equivalents	<u>4,051,725</u>
<u>1,880,291</u>		5,672,433
2,329,313		
<u>2,329,313</u>	Less: Current Liabilities	
	Creditors	0
<u>25,861,863</u>	NET ASSETS	<u>5,672,433</u>
		<u>26,173,717</u>
	Represented by :	
23,522,388	Revaluation Reserve	23,521,388
(12,888)	Capital Adjustment Account	(12,888)
<u>0</u>	Disposals/Revaluations	<u>0</u>
23,509,501		23,508,501
	Common Good Fund	
	Fund at start of year	2,352,363
2,352,363	Surplus for year / (Deficit)	<u>312,854</u>
<u>25,861,863</u>		2,665,217
		<u>26,173,717</u>

2019-20 Common Good Fund Detailed Accounts

Appendix 1

	Community Assets £	Heritage Assets £
Balance as at 1 April 2019	2,556,874	147,100
Restated	0	0
Revaluations increases/ (decreases) recognised in the Revaluation Reserve	0	0
Revaluation decreases recognised in the deficit on the Provision of Services	0	0
Depreciation in Year	0	0
Depreciation w/o to the deficit on the Provision of Services	0	0
Derecognition - disposals/Transfer	0	(1,000)
Balance as at 31 March 2020	<u>2,556,874</u>	<u>146,100</u>

(B) Revaluation Reserve

Balance brought forward as at 1 April 2019	<u>(23,522,388)</u>
Capital Adjustment Account to Revaluation Reserve	0
Revaluation of Assets	
Upward revaluation of assets	
Downward revaluation of assets	<u>0</u>
Derecognition - disposals/Transfer	1,000
Balance as at 31 March 2020	<u><u>(23,521,388)</u></u>

(C) Capital Adjustment Account

Balance brought forward as at 1 April 2019	12,888
Accumulated Depreciation	
Capital Adjustment Account to Revaluation Reserve	
Net written out of cost non-current assets consumed in year	<u>12,888</u>
Revaluation Losses on Property, Plant and Equipment	
Adjusting Amounts w/o of Revaluation Reserve	
Other Movements	0
Balance as at 31 March 2020	<u><u>12,888</u></u>

Common Good Account (Recharged) Income and Expenditure 2019/20									Appendix 2
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	£39	£0	£39	Majority of income from programmes & events.	£94,392	£0	£94,392	Expenditure relates to c. £73k of Grounds Maintenance costs and £14k of Park Staff costs. The remainder is allocation to premises costs.	£94,353
Burns Monument	£0	£0	£0	N/A	£1,997	£0	£1,997	1.6k was on repair and maintenance and remainder is on other premises cost.	£1,997
Calton Hill	£30,834	£0	£30,834	Majority of income from events held on the Hill.	£213,644	£0	£213,644	£43k was allocation to Park Staff costs and £170k was on repairs & make safe work at old Calton cemetery.	£182,809
Canongate Tolbooth	£1,949	£0	£1,949	Income from People's Story Museum	£229,836	£0	£229,836	Expenditure relates to c.£26k on other premises costs, c. £160k on repair and maintenance and c.£43k on operational costs (including staff, books, furniture and food and drink)	£227,887
City Chambers Complex	£305,145	£0	£305,145	c.£201k for Mary King's Close rental and rechargeable repair costs, c.£47k for internal charges, c.£57k for external catering.	£1,553,539	£221,445	£1,774,984	Revenue expenditure consists of £0.853m of premises costs, £0.602m of repairs and maintenance costs, £0.076m of operational costs (including staff, stationery, marketing, postages) and £0.022m of costs at Mary King's Close. Capital expenditure primarily consists of spend on wiring and lighting improvements.	£1,469,838
City Observatory	£0	£70,525	£70,525	Capital income is primarily from Heritage Lottery Funding to be used against expenditure costs.	£1,291	£101,939	£103,230	Revenue expenditure relates to repairs & maintenance and premises costs, and Capital expenditure relates to major redevelopment works at the City Observatory.	£32,705
Hermitage of Braid Public Park	£0	£0	£0	N/A	£24,525	£0	£24,525	Revenue expenditure relates to repairs & maintenance and premises costs.	£24,525
Inch Park	£0	£0	£0	N/A	£60,021	£0	£60,021	Revenue expenditure relates to Grounds Maintenance costs	£60,021
Lady Stairs House	£5,084	£0	£5,084	Income from Writers Museum.	£45,956	£0	£45,956	Expenditure relates to c.£23k on other premises costs, c. £19k on repair and maintenance and c. £4k on operational material.	£40,872
Nelson Monument	£100,021	£0	£100,021	Income from admission charges.	£21,027	£0	£21,027	Expenditure was £18k on repair & maintenance and premises costs, and £3k on operational equipment.	-£78,994
Portobello Park	£0	£0	£0	N/A	£4,912	£687	£5,599	Revenue expenditure relates to Grounds Maintenance costs	£5,599
Princes St Gardens	£516,115	£0	£516,115	Majority of income from programmes and events held by Underbelly and Kifdo Limited (Includes c.£117k of Ross Bandstand income).	£514,166	£0	£514,166	Revenue expenditure relates to c. £396k of Grounds Maintenance costs, c. £57k of Park Staff costs, and c. £60k of premises and repairs & maintenance costs.	-£1,949
Rosebery Hall	£0	£0	£0	N/A	£39,932	£0	£39,932	Revenue expenditure was £26k on repairs & maintenance and £13k on premises costs.	£39,932
Roseburn Park	£3,750	£0	£3,750	Majority of income from programmes and events.	£27,957	£0	£27,957	Expenditure relates to Grounds Maintenance costs	£24,207
Ross Fountain	£0	£0	£0	N/A	£7,354	£0	£7,354	Expenditure relates to premises cost.	£7,354
Scott Monument	£114,028	£0	£114,028	Revenue income of c. £114k from admission charges.	£31,460	£69,720	£101,180	Revenue expenditure relates to c. £14k repair & maintenance, c. £9k to premises cost and c. £7k to operational equipment. Capital expenditure was on redevelopment & redesign of the exhibition room.	-£12,848
St Bernards Well	£0	£0	£0	N/A	£400	£0	£400	Expenditure relates to repairs & maintenance.	£400
Starbank Park	£0	£0	£0	N/A	£560	£0	£560	Expenditure relates to repairs & maintenance and premises costs.	£560
Taylor Gardens	£0	£0	£0	N/A	£6,396	£0	£6,396	Expenditure was c. £6k on repairs & maintenance, and the remainder on premises costs.	£6,396
The Meadows	£82,999	£0	£82,999	Revenue income from events and programmes.	£112,393	£8,750	£121,143	Expenditure relates to c.£94k of Grounds Maintenance costs and the remainder is an allocation of Park Staff costs	£38,143
Total	£1,159,966	£70,525	£1,230,491		£2,991,758	£402,541	£3,394,298		£2,163,808

- These are the breakdown of the net expenditure recharged to the Council.

5th Duke Buccleuch Queensberry Memorial
Adam Smith Statue
Alexander and Bucephalus Status
Bingham Park
Blackford Hill Public Park
Bloomiehall Public Park
Bowfoot Well
Bowling Green
Braidburn Valley
Bruntsfield Links
Calton Hill
Campbell Public Park
Charles II Statue
City Chambers Complex
City Observatory
Craiglockhart Dell Public Park
Cramond Park and Foreshore
Custom House
David Hume Statue
Davidsons Mains Public Park
Dr Chalmers Statue
Dugald Stewart Monument Calton Hill
East Market St Garage
Flodden Wall
Grassmarket - Martyr's Cross Monument
Harrison Park
Hermitage Of Braid Public Park
Inch Park
Inverleith Public Park
Jawbone Arch
John Wilson Statue
Keddie Gardens
King George V Public Park
Lady Stair's House
Meadows
Meadows - Nelson Pillars
Meadows - Sundial West
Memorials - High Street
Mercat Cross
Murieston Public Park
National Monument Calton Hill
Peoples Story Museum (Canongate)
Play Area
Playfair Monument Calton Hill
Portobello Park
Princes St Gardens (East)
Princes St Gardens (West)
PSG - Walter Scott Monument -Historic Building
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 - Scottish American War Memorial
PSG - Sir James Y Simpson Statue
PSG (W) - Memorial Stone
PSG -Norwegian Memorial Stone
PSG -St Margaret's Well
PSG -Thomas Guthrie Statue
Public Park
Ravelston Public Park
Regent Road Public Park
Rocheid Path
Roseberry Memorial Hall and House
Roseburn Park
Scotland Street Lane
Session House, Dalmeny
Session Lands, Dalmeny
South Queensferry Harbour
St Bernard's Walkway
St Bernard's Well
St Marks Park
Starbank Public Park
Substation Site
Taylor Gardens
The Cross Well
Victoria Public Park
Walled Garden

War Memorial
 Parliament Square Well
 Well (By John Knox's House)
 White Park
 William Pitt Statue

* Custom House is an asset of the Common Good 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.

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

Asset Types

Land	
Building	
Structure	
Monument	
PSG =	Princes Street Gardens

Common Good Asset Register

Appendix 4

Name of Asset	Type of Asset	Location	Post Code	Reference	X-Coord	Y-Coord	Former Burgh linked to asset	Additional Information
Calton Hill - City Observatory	Building	38 Calton Hill	EH7	2011	326200.11	674182.31	Edinburgh	
City Chambers	Building	253 High Street	EH1	906	325764.18	673656.58	Edinburgh	
Custom House***	Building	65-67 Commercial Street	EH6	32365	327027.58	676593.66	n/a	
Lady Stair's House	Building	3 Lady Stairs Close	EH1	561	325546.55	673607.17	Edinburgh	Also known as Writer's Museum
People's Story Museum	Building	161-163 Canongate	EH8	3639	326413.07	673790.52	Edinburgh	Also known as Canongate Tolbooth
Rosebery Memorial Hall and House	Building	17 West Terrace, S Queensferry	EH30	2471	312951.36	678337.44	Queensferry, Edinburgh after 1918	
Ballantyne Road*	Land	20 Ballantyne Road	EH6	2198	326468.87	676317.12	Leith	
Bingham Park	Land	35 Bingham Avenue	EH15	25015	329947.21	672552.82	Portobello, Edinburgh after 1896	
Blackford Hill Public Park	Land	(4) Charterhall Road	EH9	1979	325609.22	670629.21	Edinburgh	
Bloomiehall Public Park	Land	(13) Juniper Park Road	EH14	1442	319446.68	668763.79	Edinburgh	
Bonaly Country Park*	Land	Bonaly Road	EH14	157	321035.35	666928.47	Edinburgh	
Braidburn Valley Public Park	Land	(168) Comiston Road	EH10	2013	324174.17	669841.22	Edinburgh	
Bruntsfield Links	Land	Bruntsfield Links	EH10	3127	325036.9	672499.4	Edinburgh	
Calton Crags	Land	6/1 Regent Road	EH1	809	326296.95	673973.51	Edinburgh	
Calton Hill	Land	(34) Calton Hill	EH7	3512	326240.44	674236.02	Edinburgh	
Campbell Park	Land	(114A) Woodhall Road	EH13	2579	320554.3	668679.65	Edinburgh	
Corstorphine Hill Public Park*	Land	(2B) Clermiston Road North	EH4	3258	320481.99	674474.28	Edinburgh	
Craiglockhart Dell Public Park	Land	(31) Lanark Road	EH14	2056	322075.9	670480.76	Edinburgh	
Cramond Park and Foreshore	Land	(2) Cramond Foreshore	EH4	3477	319380.92	677230.17	Edinburgh (part)	
Cramond Walled Garden	Land	20/2 Cramond Glebe Road	EH4	3602	319099.1	676764.57	Edinburgh	
Davidsons Mains Public Park	Land	27 East Barnton Avenue	EH4	3188	320312.54	675255.54	Edinburgh	
Figgate Burn Public Park	Land	Hamilton Drive	EH15	13295	329699.49	673569.53	Edinburgh	
Harrison Park (East and West)	Land	(4) West Bryson Road	EH11	2662 & 31696	323579.38	672000.57	Edinburgh	
Hermitage of Braid Public Park	Land	(163A) Braid Road	EH10	2375	325000.27	670258.76	Edinburgh	
Inch Park*	Land	Gilmerton Road	EH16	13269	327625.43	670824.26	Edinburgh	
Inverleith Park	Land	8(01) Portgower Place	EH4	2598	324142.74	675174.74	Edinburgh	
King George V Public Park	Land	(13) Logan Street	EH3	2502	325307.07	674823.61	Edinburgh	
Leith Links*	Land	11 Links Place	EH6	21489	327401.82	675936.77	Edinburgh	
Liberton Public Park	Land	Rear of 8-50 Liberton Gardens	EH16	2429	327212.74	669235.34	Edinburgh	
Lochend Public Park*	Land	25 Lochend Road South	EH7	2140	327639.94	674779.4	Edinburgh	
Meadows	Land	Meadows	EH3	13268	325663.44	672675.08	Edinburgh	
Mid Terrace, South Queensferry	Land	4/1 Mid Terrace	EH30	3779	313034.64	678314.99	Queensferry	
Montgomery Street Park	Land	119A Montgomery Street	EH7	1388	326750.11	674664.51	Edinburgh	
Murieston Public Park	Land	(39) Murieston Crescent	EH11	3267	323456.69	672590.9	Edinburgh	
Pilrig Public Park*	Land	69 Pilrig Street	EH6	2309	326381.6	675676.61	Edinburgh	
Portobello Garden	Land	67A Promenade (John Street)	EH15	514	331162.97	673769.27	Edinburgh	Also known as John Street.
Portobello Park	Land	(21) Stanley Street	EH15	13257	330559.64	673162.97	Portobello; merged Edinburgh 1896	
Princes Street Gardens (East)	Land	Princes Street	EH2	17739	325538.48	673857.46	Edinburgh	
Princes Street Gardens (West)	Land	Princes Street	EH2	16458	325102.45	673716.7	Edinburgh	
Promenade, Portobello	Land	Promenade	EH15		330729.66	674125.06	Portobello, Edinburgh post 1898	
Ravelston Public Park	Land	(17) Keith Crescent	EH4	1411	321873.3	674234.6	Edinburgh	
Regent Road Park	Land	(12) Regent Road	EH7	1873	326813.35	674181.62	Edinburgh	
Roseburn Park	Land	(6) Roseburn Park	EH12	3154	322626.81	673108.51	Edinburgh	
Saughton Public Park*	Land	172(09) Balgreen Road	EH11	3276	321977.15	672003.75	Edinburgh	
Scotland Street Lane	Land	(1) Scotland Street Lane East	EH3	2601, 3479 & 3	325559.51	674729.95	Edinburgh	
Sighthill Public Park*	Land	250 Broomhouse Road	EH11	3590	319721.11	671195.61	Edinburgh	
St Margaret's Park*	Land	(29A) Corstorphine High Street	EH12	3599	319852.3	672568.67	Edinburgh	
Starbank Public Park	Land	(18) Laverockbank Road	EH5	3259	325149.74	676899.01	Leith then Edinburgh 1920	
Streets of New Town*	Land	Various					Edinburgh	
Streets of Old Town*	Land	Various					Edinburgh	
Streets, Ways and Passages of Leith*	Land	Various					Leith, Edinburgh after 1920	
Victoria Public Park*	Land	(161) Newhaven Road	EH6	3121	325606.76	676442.06	Leith then Edinburgh 1920	
White Park	Land	(1) White Park	EH11	3148	323151.75	672305.95	Edinburgh	
Burns Monument	Monument	Regent Road	EH1	32449	326519.84	674007.84	Edinburgh	
Dugald Stewart Monument	Monument	Calton Hill	EH7	1711	326138.83	674132.69	Edinburgh	
Grassmarket - Martyr's Cross Monument	Monument	(114) Grassmarket	EH1	1862	325482.36	673396.56	Edinburgh	
High Street - Stone of Remembrance	Monument	253(A) High Street	EH1	13343	325771.04	673631.18	Edinburgh	Also known as City Chambers War Memorial
High Street - Duke of Buccleuch War Memorial	Monument	253B High Street	EH1	1826	325757.62	673628.4	Edinburgh	
High Street - Mercat Cross	Monument	192/1 High Street	EH1	1824	325771.69	673597.89	Edinburgh	
High Street - Netherbow Well	Monument	45/1 High Street	EH1	853	326082.62	673692.41	Edinburgh	Also known as John Knox House Well and Fountain Well
High Street - The Cross Well	Monument	172/1 High Street	EH1	962	325826.01	673618.1	Edinburgh	Also known as Canongate Well, by Old Assembly Close
National Monument, Calton Hill	Monument	36 Calton Hill	EH7	2993	326308.2	674154.48	Edinburgh	
Nelson Monument	Monument	Calton Hill	EH7	3508	326253.96	674114	Edinburgh	
Parliament Square - Charles II Statue	Monument	(12B) Parliament Square	EH1	335	325748.94	673550.12	Edinburgh	
Parliament Square (West) - 5th Duke of Buccleuch	Monument	(12A) Parliament Square	EH1	245	325675.39	673580.81	Edinburgh	Also known as Queensberry Memorial

Playfair Monument	Monument	38B Calton Hill	EH7	3468	326226.71	674162.95	Edinburgh	
PSG - Memorial Stone (W)	Monument	West Princes Street Gardens	EH2	32255	325224.34	673701.02	Edinburgh	Also known as Belsen Liberation & Holocaust Memorial
PSG - Norwegian Memorial Stone	Monument	(5E) Princes Street	EH2	1851	325141.29	673679.46	Edinburgh	
PSG - Professor Wilson Statue	Monument	Princes Street	EH2	32085	325446.77	673866.54	Edinburgh	
PSG - Robert Louis Stevenson Memorial Grove	Monument	West Princes Street Gardens	EH2	32082	325009.32	673659.55	Edinburgh	
PSG - Royal Scots Greys Monument	Monument	(5L) Princes Street	EH2	1892	325200.25	673795.49	Edinburgh	
PSG - Scottish American War Memorial	Monument	(5N) Princes Street	EH2	1874	325089.93	673766.96	Edinburgh	
PSG - Walter Scott Monument	Monument	(4A) Princes Street	EH2	2280	325586.11	673905.09	Edinburgh	
Calton Hill Cannon	Structure	Calton Hill	EH7	745	326224.92	674138.9	Edinburgh	
Flodden Wall	Structure	Various	EH8 & EH3	13351 & 52	326236.7	673486.61	Edinburgh	
Grassmarket - Bowfoot Well	Structure	118/1 Grassmarket	EH1	1235	325500.62	673416.66	Edinburgh	
High Street - Adam Smith Statue	Structure	High Street	EH1	32076	325789.69	673615.07	Edinburgh	
High Street - Alexander & Bucephalus Statue	Structure	(253A) High Street	EH1	1984	325768.5	673647.38	Edinburgh	
High Street - David Hume Statue	Structure	High Street	EH1	32074	325629.2	673591.26	Edinburgh	
Meadows - Jaw Bone Arch	Structure	West Meadows	EH3	13391	325479.82	672580.89	Edinburgh	
Meadows - Masons Pillars	Structure	Meadows	EH3	1757	325125.28	672760.81	Edinburgh	
Meadows - Nelson Pillars	Structure	(3/1) East Meadows	EH3	1812	326201.07	672567.13	Edinburgh	
Meadows - Sister Cathedral Fountain	Structure	Meadows	EH3	32221	325478.76	672611.58	Edinburgh	Also known as Helen Acquorff Memorial Fountain.
Meadows - Sundial	Structure	West Meadows	EH3	32218	325214.7	672730.12	Edinburgh	
Middle Meadow Walk - Gate Piers	Structure	Meadows	EH3	2185	325689.55	673107.88	Edinburgh	
Parliament Square Well	Structure	(12C) Parliament Square	EH1	679	325646.81	673577.64	Edinburgh	
Portobello Municipal Clock	Structure	N/A					Portobello; merged Edinburgh 1896	
PSG - Adam Black Statue	Structure	(4D) Princes Street	EH2	1745	325510.97	673884.98	Edinburgh	
PSG - Allan Ramsay Statue	Structure	(5F) Princes Street	EH2	1783	325329.99	673835.24	Edinburgh	
PSG - David Livingston Statue	Structure	(4E) Princes Street	EH2	2251	325617.83	673912.98	Edinburgh	
PSG - Floral Clock	Structure	(5B) Princes Street	EH2	2279	325336.34	673838.41	Edinburgh	
PSG - Genius of Architecture Statue	Structure	(5C) Princes Street	EH2	2458	325268.61	673755.86	Edinburgh	
PSG - Ross Bandstand	Structure	West Princes Street Gardens	EH2	1508	325152.19	673727.29	Edinburgh	
PSG - Ross Fountain	Structure	(5H) Princes Street	EH2	1889	324970.16	673659.55	Edinburgh	
PSG - Sir James Young Simpson Statue	Structure	(5P) Princes Street	EH2	2323	324845.2	673699.11	Edinburgh	
PSG - Thomas Guthrie Statue	Structure	(5D) Princes Street	EH2	1342	324996.09	673741.59	Edinburgh	
South Bridge	Structure	Various	EH1		325969.72	673529.99	Edinburgh	
South Queensferry Harbour	Structure	(C) Head of Harbour	EH30	3375	312983.8	678500.43	Queensferry	
St Bernard's Bridge, Well & Grounds	Structure	MacKenzie Place - Water of Leith	EH3	2426 & 2956	324483.02	674311.87	Edinburgh	
Non Heritable Assets								
Car registration S 0	Car reg plate							
Car registration S 10	Car reg plate							
All Burgh Charters	Books & records							
Civic Regalia- inventories of the Lord Provost's Office are being researched.								