# Finance and Resources Committee

## 10.00am, Thursday, 18 November 2021

# 2020-21 Common Good Annual Performance Report

Executive/routine Executive
Wards
Council Commitments

### 1. Recommendations

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

#### Stephen S. Moir

**Executive Director of Corporate Services** 

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# Report

# 2020-21 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 2020/21 financial year. The report includes an update on the Common Good Property Planned Maintenance Fund and the plans for the 2021/22 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 Service Director: Finance and Procurement 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, £0.185m has been spent, with £0.115m of expenditure incurred on Scott Monument lighting, £0.030m on Calton Hill redevelopment and £0.040m 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 of £2.566m (£2.164m 2019/20) 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. All figures within the report are subject to rounding.
- 4.2 The audited accounts for the Common Good Fund for 2020/21 showed an in-year surplus of £0.004m (surplus of £0.313m 2019/20).
- 4.3 The balance of the Common Good Fund as at 31 March 2021 was £2.669m (£2.665m 2019/20). 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. £1.815m of this fund remained as at 31 March 2021 and is included within the £2.669m above.
- 4.4 The legal agreement for the lease of 329 High Street was concluded 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 being amortised over the lease term of 125 years. The in-year surplus as reported in the audited accounts includes £0.024m of lease premium for 2020/21. At the 23 March 2017 Finance and Resources Committee meeting, it was agreed to transfer part of the funds from the receipt of 329 High Street to be utilised to create the customer hub at 249 High Street, with both properties being Common Good. The project was largely completed during 2020/21 including building clearance, separation, reconfiguration, upgrade, refurbishment and reinstatement works. Some decoration work remains to be completed.
- 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 £0.013m in 2020/21 (£0.024m 2019/20). The interest was re-invested within the cash fund throughout the year. A balance of £5.191m was held within the Treasury cash fund at 31 March 2021 (£5.179m 2019/20).
- 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 2020/21 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 2020/21. 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. The web page has been updated to provide contact information for the public, should they wish to make any comments or representations on any potential Common Good assets. The aim is to consider representations within 12 weeks of receipt.
- 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 2020/21 Accounts, and assets where legal counsel opinion is being sought. Progress has been hindered by the impact of Covid-19 restrictions.

#### **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 Members of the Finance and Resources Committee, at their meeting on 3
December 2020 approved expenditure of up to £0.500m for urgent repairs to
Queensferry Harbour. Preliminary investigations have been undertaken and design
is now underway. Further updates will be provided once the full scope of the
required works is clearer.

### **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. Court approval to remove the land from common good for the purpose of the provision of nursery, leisure, recreation and community facilities was granted on 15 April 2021 and talks with the relevant community group are continuing.

### 5. Next Steps

5.1 The next Annual Performance Report will be reported to Committee in October 2022 following completion of the 2021/22 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 1 July 2021 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 Over the last reporting period, there have been no proposals for the change in status of common good assets that would require public consultation.

### 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 <u>'Common good property: statutory guidance for local authorities'</u>, Scottish Government, July 2018
- 8.3 <u>'2019-20 Common Good Annual Performance Report'</u>, Finance and Resources Committee, 5 November 2020
- 8.4 'Queensferry Harbour Repairs', Finance and Resources Committee, 3 December 2020
- 8.5 <u>Common Good webpage</u> on the City of Edinburgh Council's website

### 9. Appendices

- 9.1 2020-21 Common Good Fund Detailed Accounts
- 9.2 2020-21 Common Good Fund Income and Expenditure
- 9.3 2020-21 Common Good Asset Register included within Accounts
- 9.4 Common Good Asset Register with additional information

|                             | 202       | 20-21 Common Good Fund Detailed Accounts   |           | Appendix 1              |
|-----------------------------|-----------|--|-----------|-------------------------|
|                             |           | REVENUE ACCOUNT  |           |                         |
| 2019/20                     |           |  |           | 2020/21                 |
| £                           |           | Expenditure  |           | £                       |
| ~                           |           | Property Costs   |           | ~                       |
| 94,392                      |           | Bruntsfield Links  |           | 95,623                  |
| 1,997                       |           | Burns Monument   |           | 3,229                   |
| 213,644                     |           | Calton Hill / Calton Road  |           | 43,541                  |
| 229,836                     |           | Canongate Tolbooth   |           | 100,333                 |
| 1,786,704                   |           | City Chambers  |           | 1,443,582               |
| 115,188                     |           | City Observatory   |           | 51,942                  |
|                             |           | Hermitage of Braid Public Park   |           | 37,243                  |
| 24,525<br>60,021            |           | · · · · · · · · · · · · · · · · · · ·  |           | 60,847                  |
| ,                           |           | Inch Park  |           | ,                       |
| 0                           |           | Inverleith Park Workshops  |           | 3,498                   |
| 45,956                      |           | Lady Stairs House  |           | 15,682                  |
| 121,143                     |           | Meadows  |           | 124,542                 |
| 21,027                      |           | Nelsons Monument   |           | 12,299                  |
| 12,643                      |           | Portobello Municipal Clock   |           | (4,100)                 |
| 5,599                       |           | Portobello Park  |           | 4,979                   |
| 8,640                       |           | Queensferry Harbour  |           | 7,321                   |
| 634,779                     |           | Princes Street Gardens (including Ross Theatre and Scott Monument)                 |           | 641,465                 |
| 39,932                      |           | Rosebery Hall  |           | 33,681                  |
| 27,957                      |           | Roseburn Park  |           | 28,342                  |
| 0                           |           | Saughton Park  |           | 288,678                 |
| 400                         |           | St Bernards Well   |           | 200                     |
| 560                         |           | Starbank Park  |           | 293                     |
| 6,396                       |           | Taylor Gardens   |           | 5,369                   |
| 49                          |           | Other Incidentals  | _         | 0                       |
| 3,451,387                   |           |  |           | 2,998,589               |
|                             |           | Other  |           |                         |
| 1,096                       |           | Cash Fund Fees   |           | 485                     |
| 0                           |           | Legal costs  |           | 6,138                   |
| 8,455                       |           | Central Support Costs  | _         | 7,604                   |
| 3,460,938                   |           |  |           | 3,012,815               |
|                             |           | Income   |           |                         |
|                             | 1,160,166 | Rents and Other Income   | 270,759   |                         |
|                             | 70,525    | Capital Funding  | 141,744   |                         |
|                             | 338,423   | Proceeds from sale of Fixed Assets   | 0         |                         |
|                             | 5,484     | Lease Premium  | 24,286    |                         |
|                             | 11,220    | Legal Recharge   | 0         |                         |
| _                           | 24,167    | Investment Income  | 13,385    |                         |
|                             | 1,609,984 |  | 450,175   |                         |
| _                           | 2,163,808 | Recharge to City of Edinburgh Council for Use of Assets                            | 2,566,141 |                         |
| _                           |           |  |           |                         |
| 3,773,792<br>(312,854)      |           | (Surplus) / Deficit for Year   | _         | 3,016,316<br>(3,501)    |
|                             |           | STATEMENT OF MOVEMENT ON THE COMMON GOOD FUND                                      |           |                         |
| £<br>(312,854)<br>(312,854) |           | (Surplus) / Deficit for the Year on the Common Good Income and Expenditure Account | -<br>=    | £<br>(3,501)<br>(3,501) |
| 312,854<br>312,854          |           | Whereof:<br>Transferred to / (from) Common Good Fund                               | _<br>=    | 3,501<br>3,501          |

Appendix 1

|  | 31st March 2020   | BALANCE SHEET  | 31st March 2021  |
|--|---|--|--|
| 20,355,184   | 17,798,311<br>2,556,874                                 | Operational Assets Long-Term Debtors Community Assets  | 17,822,597<br>2,556,874<br>20,379,470  |
| 0<br>0<br>20,355,184<br>146,100                        |   | Non-Operational Assets Surplus Assets Held for Disposal Deferred Charges Heritage Assets   | 0<br>0<br>20,379,470<br>146,100  |
| 5,672,433<br>26,173,717                                | 1,127,266<br>489,242<br>4,200<br>4,051,725<br>5,672,433 | Current Assets Short Term Investments Balance with Loans Fund Debtors Cash and Cash Equivalents  Less: Current Liabilities Creditors  NET ASSETS             | 537,965<br>451,450<br>9,063<br>4,653,170<br>5,651,648<br>0<br>5,651,648      |
| 23,521,388<br>(12,888)<br>0<br>23,508,501<br>2,665,216 | 2,352,363<br>312,854                                    | Represented by: Revaluation Reserve Capital Adjustment Account Disposals / Revaluations  Common Good Fund Fund at start of year Surplus for year / (Deficit) | 23,521,388<br>(12,888)<br>0<br>23,508,501<br>2,665,216<br>3,501<br>2,668,717 |

#### 2020-21 Common Good Fund Detailed Accounts

| Appendix ' |
|------------|
|------------|

| Balance as at 1 April 2020   | Community Assets £ 2,556,874 | Heritage<br>Assets<br>£<br>146,100 |   |        |
|--|------------------------------|------------------------------------|---|--------|
| 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                            | 0                                  |   |        |
| Balance as at 31 March 2021  | 2,556,874                    | 146,100                            |   |        |
| (B) Revaluation Reserve  |                              |                                    | (C) Capital Adjustment Account                      |        |
| Balance brought forward as at 1 A  | pril 2020                    | (23,521,388)                       | Balance brought forward as at 1 April 2020          | 12,888 |
| Capital Adjustment Account to Rev  | valuation Reserve            | 0                                  | Accumulated Depreciation                            |        |
| Revaluation of Assets Upward revaluation of assets                           |                              | 0                                  | Capital Adjustment Account to Revaluation Reserve   |        |
| Downward revaluation of assets   |                              | 0                                  | Net written out of cost non-current assets          | 12,888 |
| Derecognition - disposals/Transfer   |                              | 0                                  | Revaluation Losses on Property, Plant and Equipment |        |
| Balance as at 31 March 2021  |                              | (23,521,388)                       | Adjusting Amounts w/o of Revaluation Reserve        |        |
|  |                              | ( -, /= -, /= -/                   | Other Movements                                     | 0      |
|  |                              |                                    | Balance as at 31 March 2021                         | 12,888 |

|                                |                   |                   |              | Common Good Account (Recharged) Income and   | Expenditure 202        | 0/21  |                      |  | Appendix 2  |
|--------------------------------|-------------------|-------------------|--------------|--|------------------------|---|----------------------|--|---|
| Property                       | Revenue<br>Income | Capital<br>Income | Total Income | Description of Income  | Revenue<br>Expenditure | Capital<br>Expenditure  | Total<br>Expenditure | Description of Expenditure   | Notional Recharge to CE<br>for Use of Common Good<br>Assets |
| Bruntsfield Links              | £1,250            | £0                | £1,250       | Income from programmes and events  | £95,623                | £0  | £95,623              | £74k of grounds maintenance costs, £14k of park staff costs, £3k repairs and maintenance, and £5k of other premises costs.   | £94,373   |
| Burns Monument                 | £0                | £0                | £0           | N/A  | £3,229                 | £0  | £3,229               | Repairs, maintenance and premises costs  | £3,229  |
| Calton Hill                    | £1,283            | £0                | £1,283       | Income from events held on the Hill  | £43,541                | £0  | £43,541              | Park staff costs £43k  | £42,258   |
| Canongate Tolbooth             | £0                | £0                | £0           | N/A  | £100,333               | £0  | £100,333             | Staff costs £81k, repairs and maintenance £9k and other premises costs £10k  | £100,333  |
| City Chambers Complex          | £87,882           | £0                | £87,882      | Income of £80k from Mary King's Close rental and rechargeable repair costs and £8k of fees and charges | £909,577               | and maintenance costs, £0.081m of operational costs (mainly staff) and £534,005 £1,443,582 and maintenance costs, £0.081m of operational costs (mainly staff) and £0.010m of costs at Mary King's Close. Capital expenditure consists of as |                      | £0.010m of costs at Mary King's Close. Capital expenditure consists of asset management and separation works, including roofing, toilets, alarms, lighting   | £1,355,700  |
| City Observatory               | £0                | £17,167           | £17,167      | Capital income from Creative Scotland to be used against capital expenditure costs                     | £1,592                 | £37,526   | £39,118              | Revenue expenditure relates to repairs, maintenance and premises costs, and<br>capital expenditure relates to redevelopment works including construction costs<br>and instrument restoration   | £21,951   |
| Hermitage of Braid Public Park | £0                | £0                | £0           | N/A  | £14,243                | £23,000   | £37,243              | Revenue expenditure relates to repairs, maintenance and premises costs, and capital expenditure relates to stabilisation works to Hermitage of Braid tunnel  | £37,243   |
| Inch Park                      | £0                | £0                | £0           | N/A  | £60,847                | £0  | £60,847              | Grounds maintenance costs  | £60,847   |
| Inverleith Park Workshops      | £0                | £0                | £0           | N/A  | £3,498                 | £0  | £3,498               | Repairs, maintenance and premises costs  | £3,498  |
| Lady Stairs House              | £0                | £0                | £0           | N/A  | £15,682                | £0  | £15,682              | Repairs, maintenance and premises costs  | £15,682   |
| Nelson Monument                | £0                | £0                | £0           | N/A  | £12,299                | £0  | £12,299              | Repairs, maintenance and premises costs £9k and operational costs £3k  | £12,299   |
| Portobello Municipal Clock     | £0                | £0                | £0           | N/A  | -£4,100                | £0  | -£4,100              | Cancellation of prior year purchase order not invoiced   | -£4,100   |
| Portobello Park                | £0                | £0                | £0           | N/A  | £4,979                 | £0  | £4,979               | Grounds maintenance costs  | £4,979  |
| Princes St Gardens             | £179,001          | £0                | £179,001     | Income from outside catering concessions, programmes, events and filming in the gardens                | £578,456               | £38,975   | £617,431             | Revenue expenditure relates to £491k of grounds maintenance costs, £58k of<br>park staff costs, and £29k of repairs, maintenance and premises costs. Capital<br>expenditure relates to the upgrade of electrical power for tree lighting | £438,430  |
| Rosebery Hall                  | £0                | £0                | £0           | N/A  | £33,681                | £0  | £33,681              | Repairs and maintenance £18k and premises costs £16k   | £33,681   |
| Roseburn Park                  | £0                | £0                | £0           | N/A  | £28,342                | £0  | £28,342              | Grounds maintenance costs  | £28,342   |
| Ross Fountain                  | £0                | £0                | £0           | N/A  | £1,321                 | £12,164   | £13,485              | Revenue expenditure relates to premises costs and capital expenditure relates to water filtration system upgrade   | £13,485   |
| Saughton Park                  | £0                | £124,577          | £124,577     | National Heritage funding towards expenditure  | £0                     | £288,678  | £288,678             | Restoration project including design, hard and soft landscaping, construction and micro-hydro scheme   | £164,101  |
| Scott Monument                 | £0                | £0                | £0           | N/A  | £10,549                | £0  | £10,549              | Repairs, maintenance and premises costs £4k and operational costs £6k  | £10,549   |
| St Bernards Well               | £0                | £0                | £0           | N/A  | £200                   | £0  | £200                 | Repairs and maintenance costs  | £200  |
| Starbank Park                  | £0                | £0                | £0           | N/A  | £293                   | £0  | £293                 | Premises costs   | £293  |
| Taylor Gardens                 | £0                | £0                | £0           | N/A  | £5,369                 | £0  | £5,369               | Repairs, maintenance and premises costs  | £5,369  |
| The Meadows                    | £1,143            | £0                | £1,143       | Income from events and programmes  | £113,870               | £10,672   | £124,542             | Revenue expenditure relates to grounds maintenance costs of £95k and park staff costs of £19k. Capital expenditure relates to play area enhancement  | £123,399  |
| Total                          | £270.559          | £141.744          | £412.303     |  | £2.033.424             | £945.020  | £2.978.444           |  | £2.566.141  |

This is the breakdown of the net expenditure recharged to the Council.

In addition to the above recharges, direct income and expenditure in 2020/21 was as follows:

Queensferry Harbour: income £200; expenditure £7,321

City Observatory: expenditure £12,824

Lease premium income of £24,286 in respect of the disposal of 329 High Street is also included within the revenue account for the year.

#### 2020-21 Common Good Asset Register included within Accounts

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** 

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 Municipal Clock

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 - 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 Wardie Playing Fields Well (By John Knox's House)

White Park
William Pitt Statue

<sup>\*</sup> Custom House is an asset of the Common Good Fund but is not Common Good

| Name of Acces   | T of Accord            | I  | Dark Carla       | In-t              | V CI                 | V Coord   France Broad Baland to coord                 | A delision of Information                            |
|---|------------------------|--|------------------|-------------------|----------------------|--|--|
| Name of Asset Ballantyne Road*  | Type of Asset<br>Land  | Location<br>20 Ballantyne Road             | Post Code<br>EH6 | Reference<br>2198 | X-Coord<br>326468.9  | Y-Coord Former Burgh linked to asset<br>676317.1 Leith | Additional Information                               |
| 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              | 32365             | 327027.6             | 676593.7 n/a   |  |
| Grassmarket - Martyr's Cross Monument                                     | Monument               | (114) Grassmarket                          | EH1              | 1862              | 325482.4             | 673396.6 Edinburgh                                     |  |
| Grassmarket - Bowfoot Well High Street - David Hume Statue                | Structure<br>Structure | 118/1 Grassmarket High Street              | EH1<br>EH1       | 1235<br>32074     | 325500.6<br>325629.2 | 673416.7 Edinburgh<br>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  | Monument               | 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                                     | This known as canonigate well, by Gla Assembly Glose |
| 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<br>EH8       | 2185<br>3639      | 325689.6<br>326413.1 | 673107.9 Edinburgh                                     | Ales lisering as Comments Talk and                   |
| People's Story Museum Portobello Municipal Clock                          | Building<br>Structure  | 161-163 Canongate<br>N/A                   | EH8              | 3639              | 326413.1             | 673790.5 Edinburgh Portobello; merged Edinburgh 1896   | Also known as Canongate Tolbooth                     |
| 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 - Scottish American War Memorial PSG - Sir James Young Simpson Statue | Monument<br>Structure  | (5N) Princes Street<br>(5P) Princes Street | EH2<br>EH2       | 1874<br>2323      | 325089.9<br>324845.2 | 673767 Edinburgh<br>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                                     | Also known as beisen Liberation & Holocaust Memorial |
| 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 &      | 325559.5             | 674730 Edinburgh                                       |  |
| Streets of Old Town*  | Land                   | Various                                    |                  | 3580              |                      | Edinburgh  |  |
| Streets of New Town*  | Land                   | Various                                    |                  | 1                 |                      | Edinburgh  |  |
| Streets, Ways and Passages of Leith*                                      | Land                   | Various                                    | 1                | İ                 |                      | 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               |  |

| Name of Asset  | Turns of Asset            | II aaatiaa   | Post Code | Deference         | V C                  | V Casad              | France Break Balanda acces                                      | Additional Information |
|--|---------------------------|--|-----------|-------------------|----------------------|----------------------|---|------------------------|
| Rosebery Memorial Hall and House   | Type of Asset<br>Building | Location 17 West Terrace, S Queensferry  | EH30      | Reference<br>2471 | X-Coord<br>312951.4  | Y-Coord<br>678337.4  | Former Burgh linked to asset  Queensferry, Edinburgh after 1918 | Additional information |
| St Bernard's Bridge, Well & Grounds  | Structure                 | MacKenzie Place - Water of Leith   | EH3       | 2426 & 2956       | 324483               | 674311.9             | Edinburgh   |                        |
| South Bridge   | Structure                 | Various  | EH1       | 2420 & 2930       | 325969.7             | 673530               |   |                        |
| Bingham Park   | Land                      | 35 Bingham Avenue  | EH15      | 25015             | 329947.2             | 672552.8             |   |                        |
| Blackford Hill Public Park   | Land                      | (4) Charterhall Road   | EH9       | 1979              | 325609.2             | 670629.2             |   |                        |
| Bloomiehall Public Park  | Land                      | (13) Juniper Park Road   | EH14      | 1442              | 319446.7             |                      | Edinburgh   |                        |
| Bonaly Country Park*   | Land                      | Bonaly Road  | EH14      | 157               | 321035.4             | 666928.5             |   |                        |
| Braidburn Valley Public Park   | Land                      | (168) Comiston Road  | EH10      | 2013              | 324174.2             | 669841.2             |   |                        |
| 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             |   |                        |
| Craiglockhart Dell Public Park   | Land                      | (31) Lanark Road   | EH14      | 2056              | 322075.9             | 670480.8             |   |                        |
| Cramond Park and Foreshore   |                           | (2) Cramond Foreshore  | EH14      | 3477              | 319380.9             | 677230.2             |   |                        |
|  | Land                      |  | EH4       |                   |                      |                      | Edinburgh (part)  |                        |
| Cramond Walled Garden Davidsons Mains Public Park                            | Land                      | 20/2 Cramond Glebe Road<br>27 East Barnton Avenue  | EH4       | 3602<br>3188      | 319099.1<br>320312.5 | 676764.6<br>675255.5 |   |                        |
|  | Land<br>Land              | Hamilton Drive   | EH15      | 13295             | 329699.5             |                      |   |                        |
| Figgate Burn Public Park   |                           |  |           |                   |                      | 673569.5             |   |                        |
| Harrison Park (East and West)  | Land                      | (4) West Bryson Road   | EH11      | 2662 & 31696      | 323579.4             | 672000.6             |   |                        |
| 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             |                      | Edinburgh   |                        |
| King George V Public Park  | Land                      | (13) Logan Street  | EH3       | 2502              | 325307.1             | 674823.6             |   |                        |
| Leith Links*   | Land                      | 11 Links Place   | EH6       | 21489             | 327401.8             | 675936.8             |   |                        |
| Liberton Public Park   | Land                      | Rear of 8-50 Liberton Gardens  | EH16      | 2429              | 327212.7             | 669235.3             |   |                        |
| Lochend Public Park*   | Land                      | 25 Lochend Road South  | EH7       | 2140              | 327639.9             | 674779.4             |   |                        |
| Montgomery Street Park   | Land                      | 119A Montgomery Street   | EH7       | 1388              | 326750.1             | 674664.5             |   |                        |
| Murieston Public Park  | Land                      |  | EH11      | 3267              | 323456.7             |                      | Edinburgh   |                        |
| Pilrig Public Park*  | Land                      |  | EH6       | 2309              | 326381.6             |                      | Edinburgh   |                        |
| Ravelston Public Park  | Land                      | (17) Keith Crescent  | EH4       | 1411              | 321873.3             |                      | Edinburgh   |                        |
| Regent Road Park   | Land                      | (12) Regent Road   | EH7       | 1873              | 326813.4             |                      | Edinburgh   |                        |
| Roseburn Park  | Land                      | (6) Roseburn Park  | EH12      | 3154              | 322626.8             | 673108.5             |   |                        |
| Saughton Public Park*  | Land                      | 172(09) Balgreen Road  | EH11      | 3276              | 321977.2             | 672003.8             |   |                        |
| 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   |                        |
|  |                           |  |           |                   |                      |                      |   |                        |
| Assets Added Following Representation  |                           |  |           |                   |                      |                      |   |                        |
| Colinton Village*  | Land                      | Various titles. Only Colinton Dell Park is CG  |           |                   |                      |                      | Edinburgh   |                        |
| Areas surrounding Water of Leith   | Land                      | Various titles, included above, plus<br>five acres acquired from Charles<br>McKendrick is CG |           |                   |                      |                      | Edinburgh   |                        |
| Barony Street Play Area  | Land                      | (2A) Barony Place  |           | 13398             | 325730.4             | 674594               | Edinburgh   |                        |
| Inverleith Park - Gatepiers (East)   | Structure                 | 1A Arboretum Place   |           | AIS Rec Rgd       | 324359.1             |                      | Edinburgh   |                        |
| Inverleith Park - Gatepiers (West)   | Structure                 | 15A Fettes Avenue East   |           | 3153              | 323891.5             |                      | Edinburgh   |                        |
| Inverleith Park - Monument (John Charles Dunlop Fountain)                    | Monument/<br>Structures   | 15B Fettes Avenue East   |           | AIS Rec Rgd       | 324089.2             |                      | Edinburgh   |                        |
| Inverleith Park - North Archway  | Structures                | 63 Inverleith Place  |           | 2136              | 324089.2             | 675355.1             |   |                        |
| Inverleith Park - North Archway Inverleith Park - Sundial (Kinloch Anderson) | Structure                 | 15C Fettes Avenue East   |           | AIS Rec Rgd       | 323992               | 674994               |   |                        |
| Keddie Gardens and Play Area   | Land                      | 1/1 & 1/2 Largo Place  |           | 52 & 1699         | 324255.9             | 676342.4             |   |                        |
| Rocheid Path   |                           |  |           |                   | 326365.1             |                      |   |                        |
|  | Land                      | 34 Arboretum Avenue  |           | 2891              |                      | 675038.8             |   |                        |
| St Mark's Park   | Land                      | (28A) Warriston Road   |           | 941               | 325663.6             | 675716.3             |   | <u> </u>               |
| Belford Bridge   | Structure                 | Belford Road   |           | AIS Rec Rqd       | 323795               | 673774.5             |   |                        |
| PSG - Gardeners Cottage  | Building                  | 5A Princes Street  |           | 2230              | 325333.3             | 673803.3             |   |                        |
| George Street - Dr Chalmers Statue   | Structure                 | 107A George Street   |           | 505               | 324944.3             | 673924.5             |   |                        |
| George Street - William Pitt Statue  | Structure                 | 69A George Street  |           | 554               | 325141.4             | 673980.8             |   |                        |
| George Street - George IV Statue   | Structure                 | 31A George Street  |           | 194               | 325358               | 674036               |   |                        |
| Taylor Gardens Public Park   | Land                      | (176) Great Junction Street  |           | 1571              | 326639.1             | 676319               |   |                        |
| Spylaw Public Park*  | Land                      | 25(A) Spylaw Street  |           | 1693              |                      |                      | Edinburgh   |                        |
| Wardie Playing Fields  | Land                      | Granton Road   | EH5       | 3                 | 324351.8             | 676660.2             | Leith, originally Leith School Board                            |                        |
|  | 1                         |  |           |                   |                      |                      |   |                        |
| Non-Heritable Assets   |                           |  |           |                   |                      |                      |   |                        |
| Car registration S 0   | Car reg plate             |  |           |                   |                      |                      |   |                        |
| Car registration S 10  | Car reg plate             |  |           |                   |                      |                      |   |                        |
| All Burgh Charters   | Books & records           |  |           |                   |                      |                      |   |                        |
|  |                           |  |           |                   |                      |                      |   |                        |