

**REPORT TO:** CITY GOVERNANCE COMMITTEE – 11 MAY 2026

**REPORT ON:** COMMON GOOD FUND REVENUE BUDGET 2026/27

**REPORT BY:** EXECUTIVE DIRECTOR OF CORPORATE SERVICES

**REPORT NO:** 106-2026

## **1.0 PURPOSE OF REPORT**

This report provides details of the Council's Common Good Fund Revenue Budget for 2026/27 and makes recommendations for the disbursement of funds for the financial year.

## **2.0 RECOMMENDATIONS**

It is recommended that the Committee: -

2.1 Approve the Common Good Fund Revenue Budget 2026/27 as detailed in Appendix A.

2.2 Agree that the available funding be distributed as follows:

|                                              |            |
|----------------------------------------------|------------|
|                                              | £000       |
| Festive Fund                                 | 50         |
| Festival of Remembrance                      | 3          |
| Available via open grant application process | <u>102</u> |
| Total                                        | <u>155</u> |

2.3 Approve that the Executive Director of Corporate Services be delegated to approve any awards made through the application process following an assessment through the established process.

2.4 Note that the Common Good Fund application process will be promoted via the DCC Website, DP E-Bulletin, DVVA weekly newsletter and via DCC social media.

## **3.0 FINANCIAL IMPLICATIONS**

3.1 The Executive Director of Corporate Services has confirmed that the agreement of these recommendations will result in total one-off costs of £155,000 for financial year 2026/27. This will be met from surplus income from the Common Good Fund Revenue Budget. There will be no direct financial implications for Dundee City Council.

## **4.0 INTRODUCTION**

4.1 Common Good is a term synonymous with the creation of Burghs as trading counties. A Burgh became a trading county when the King licensed that Burgh to have markets, and at that time a Burgh Fund was set up and is now referred to as the Common Good Fund. As indicated by its name, the Fund is to be used for the common good of the City. Under Section 222 of the Local Government (Scotland) Act 1973, it stated that the then District Council in administering the Common Good Fund must "have regard to the interests of all inhabitants of the district".

## **5.0 FINANCIAL CONSIDERATIONS**

5.1 In the City Council's Financial Regulations, specific reference is made to the Common Good Fund as follows: -

"The Executive Director of Corporate Services will submit a Revenue Budget to the City Governance Committee each year. The Executive Director of Corporate Services will have authority to incur expenditure within the approved budget.

All investments of money shall be made by the Executive Director of Corporate Services in the name of the Council. Any investments made will be in accordance with the policy determined by the City Governance Committee.

All securities which are the property of, or in the name of the Council, shall be held in custody under the supervision of the Executive Director of Corporate Services."

- 5.2 It has been accepted as custom and practice that the Common Good Fund should not meet expenditure of a recurring nature other than the provision of a Festive Fund and Festival of Remembrance Grants and that it is solely for expenditure of a one-off nature. In 2025/26 there was £155k made available. The Common Good Fund grants totalled £108k, Festive Fund grants £44k and Festival of Remembrance grant £3k. Last year in 2025/26 the Common Good Fund contributed £108k to the following initiatives:

|                                      | £        |
|--------------------------------------|----------|
| Down Syndrome Scotland               | £6,438   |
| Dundee Age Concern                   | £3,500   |
| The Community Impact Initiative      | £3,000   |
|                                      | £2,850   |
| Funeral Link                         |          |
| Charleston Community Residents Assoc | £1,975   |
| Victim Support Scotland              | £3,675   |
| Broughty Ferry YMCA                  | £719     |
| Meeting Centres Scotland             | £2,023   |
| Global Village Development Centre    | £2,772   |
| Cake or Dice                         | £5,000   |
| Dundee MMA Youth & Sports Assoc      | £3,600   |
| Eden Project                         | £1,990   |
| Dundee University of the Third Age   | £769     |
| Dundee Pride                         | £1,000   |
| Dundee Youth Music Theatre           | £3,600   |
| Central Baptist Church               | £3,567   |
| The Yard                             | £7,901   |
| SAMH                                 | £4,750   |
| Broughty United Youth Football Club  | £2,369   |
| LGBT Youth Scotland                  | £7,441   |
| Maggies                              | £7,000   |
| Dundee Contemporary Arts             | £3,000   |
| Dundee Deuces                        | £6,813   |
| Broughty Ferry Parkrun               | £4,800   |
| Dundee Changemakers                  | £3,650   |
| Grey Lodge Settlement                | £3,364   |
| Menzieshill LMG                      | £1,397   |
| Dundee Youth for Christ              | £5,000   |
| Central Library (Outreach Services)  | £3,000   |
| HMS Unicorn                          | £1,892   |
| TOTAL                                | £108,855 |

- 5.3 The Common Good Fund assets are invested in Bond Funds, and the Council's Loans Fund. It is estimated that these will generate approximately £160,000 income in 2026/27.

- 5.4 After allowing for the ongoing operating costs of the Common Good, the draft Common Good Budget for 2026/27 shows a surplus income of £155,000 and consequently this will be available for distribution during 2026/27.

## **6.0 REVENUE BUDGET AND PROPOSED EXPENDITURE FOR 2026/27**

- 6.1 The Common Good Fund Revenue Budget for the financial year 2026/27 has been prepared, based on the latest information available. Appendix A details the Common Good Fund Revenue Budget for 2026/27.
- 6.2 In 2026/27 it is recommended that the Common Good Fund awards £50,000 to the Festive Fund to support communities across Dundee to provide trees, decorations and activities during the festive period. It is also recommended that the grant to the Festival of Remembrance be awarded in 2026 for circa £3,000.
- 6.3 It is noted that the balance of £102,000 will be made available for an open grant application process and will be promoted through the Council Website, Dundee Partnership E-Bulletin, DVVA weekly newsletter and all relevant social media channels. These proposals will then be subject to an assessment through the Dundee Partnership process and approved by the Executive Director of Corporate Services.

## **7.0 POLICY IMPLICATIONS**

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

## **8.0 CONSULTATIONS**

- 8.1 The Council Leadership Team were consulted in the preparation of this report.

## **9.0 BACKGROUND PAPERS**

- 9.1 None.

**PAUL THOMSON**  
**EXECUTIVE DIRECTOR OF CORPORATE SERVICES**

**Date: 20 APRIL 2026**

This page is intentionally left blank

**APPENDIX A****COMMON GOOD****REVENUE BUDGET 2026/2027**

|                                           | <b>2025/26<br/>£000</b> | <b>2026/27<br/>£000</b> |
|-------------------------------------------|-------------------------|-------------------------|
| <b><u>EXPENDITURE</u></b>                 |                         |                         |
| <b>STAFF COSTS</b>                        | -                       | -                       |
| <b>PROPERTY COSTS</b>                     |                         |                         |
| Christmas Lights                          | <u>0</u>                | <u>0</u>                |
| <b>TOTAL PROPERTY COSTS</b>               | <u>0</u>                | <u>0</u>                |
| <b>SUPPLIES &amp; SERVICES</b>            |                         |                         |
| Other Supplies and Services               | <u>1</u>                | <u>0</u>                |
| <b>TOTAL SUPPLIES &amp; SERVICES</b>      | <u>1</u>                | <u>0</u>                |
| <b>THIRD PARTY PAYMENTS</b>               |                         |                         |
| Grants / Payments to Organisations        | 155                     | 155                     |
| <b>TOTAL THIRD PARTY PAYMENTS</b>         | <u>155</u>              | <u>155</u>              |
| <b>SUPPORT SERVICES</b>                   |                         |                         |
| Recharge from Central Support Departments | <u>4</u>                | <u>5</u>                |
| <b>TOTAL SUPPORT SERVICES</b>             | <u>4</u>                | <u>5</u>                |
| <b><u>TOTAL GROSS EXPENDITURE</u></b>     | <u>160</u>              | <u>160</u>              |
| <b><u>INCOME</u></b>                      |                         |                         |
| Interest and Dividends                    | 160                     | 160                     |
| <b><u>TOTAL INCOME</u></b>                | <u>160</u>              | <u>160</u>              |
| <b><u>TOTAL NET EXPENDITURE</u></b>       | =                       | =                       |

This page is intentionally left blank