

# Report

Report to:	<b>Cambuslang and Rutherglen Area Committee</b>
Date of Meeting:	<b>7 February 2024</b>
Report by:	<b>Chief Executive</b>

Subject:	<b>Rutherglen Common Good Account - Update Report</b>
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## 1. Purpose of Report

1.1. The purpose of the report is to:

- ◆ provide background information and update on the Rutherglen Common Good Account.

## 2. Recommendation(s)

2.1. The Committee is asked to approve the following recommendation(s):

- (1) that the background information and update on Rutherglen Common Good Account be noted

## 3. Background

3.1. The Common Good Account is a fund of money or assets or both and is administered by a Scottish local authority in respect of each former burgh within the area of the local authority.

3.2. Common Good property is owned by the local authority although it is administered separately from other local authority assets for accounting purposes. Ownership is absolute in the strict sense that the authority holds legal title to it. However, what the authority can do with the asset is subject to a system of statutory control. This control has the potential to limit the extent to which the authority can dispose of or deal with the asset and on what terms.

3.3. The Common Good Accounts held within South Lanarkshire Council are Lanark, Biggar, Hamilton and Rutherglen. The subject of this report is the Rutherglen Common Good Account.

3.4. The Rutherglen Common Good Account holds cash balances only. It does not hold any physical assets.

3.5. This report will provide details of the management of the Rutherglen Common Good Account (Sections 4 and 5). The Annual Accounts position for 2022/2023 is covered in section 6 with section 7 detailing the position on consultations in relation to the Account.

## 4. Administration of Common Good

4.1. Finance Services administer the Common Good Account. This includes revenue monitoring, preparation of annual accounts and seeking Committee approval for expenditure to be incurred on various projects as and when they are required. It also includes information on consultations on Common Good assets, where appropriate.

4.2. If any proposals for Common Good spend are considered to benefit the local community in Rutherglen, and the level of funding required is feasible, then Finance Services will seek approval from the Finance and Corporate Resources Committee.

4.3. A Common Good Update report is presented to the Finance and Corporate Resources Committee at least twice a year. A report on the annual accounts of all Common Good Accounts was presented to the Finance and Corporate Resources Committee on 6 December 2023.

## **5. Role of South Lanarkshire Council's Elected Members**

5.1. Decisions on the Common Good Accounts are considered by the Council's Finance and Corporate Resources Committee. Elected Members are kept up to date with any issues affecting the Common Good and are involved in the consideration of approving spend from the Account. A report on the management of the Rutherglen Common Good Account is provided annually to this Area Committee.

## **6. Rutherglen Common Good Annual Accounts 2022/2023**

6.1. Appendix 1 to the report shows the audited Accounts for the Rutherglen Common Good for 2022/2023. These form part of the Council's audited Accounts that were approved at the Risk and Audit Scrutiny Committee on 31 October 2023.

6.2. The Appendix shows that, as at the end of 2022/2023, the Balance Invested in South Lanarkshire Council's Loans Fund for Rutherglen is £0.128 million. This is the cash that is held by the Council on behalf of the Rutherglen Common Good Account, and which is readily available to meet expenditure.

6.3. Since there are no assets to maintain, there is little expenditure incurred by the Rutherglen Common Good Account. The net expenditure during 2022/2023, was a charge for the administration of the Account (£1,148) offset by income received from the Account's balance being invested in South Lanarkshire Council's Loans Fund (£2,157).

## **7. Consultation on Rutherglen Common Good**

7.1. The Finance and Corporate Resources Committee is advised of consultation in relation to New Lease Arrangements and Change of Use in relation to Common Good Assets. In the case of Rutherglen Common Good, there are no consultations ongoing.

## **8. Employee Implications**

8.1. None

## **9. Financial Implications**

9.1. The Rutherglen Common Good Account has cash balances of £0.128 million, as noted in section 6.2.

## **10. Climate Change, Sustainability and Environmental Implications**

10.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

## **11. Other Implications**

11.1. There are no other implications in terms of the information contained in this report.

## **12. Equality Impact Assessment and Consultation Arrangements**

- 12.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.
- 12.2. There is also no requirement to undertake any consultation in terms of the information contained in this report.

**Paul Manning**  
**Chief Executive**

10 January 2024

### **Link(s) to Council Values/Priorities/Outcomes**

Accountable, effective, efficient and transparent

### **Previous References**

- ◆ Cambuslang and Rutherglen Area Committee, 5 October 2022

### **List of Background Papers**

- ◆ Finance and Corporate Resources Committee, 6 December 2023

### **Contact for Further Information**

If you would like to inspect the background papers or want further information, please contact:-

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## Appendix 1

<b>2022/2023 Annual Accounts</b>	<b>Rutherglen £000</b>
<b>Income and Expenditure Accounts</b>	
Income for the Year	2
Expenditure for the Year	1
<b>Surplus / (Deficit) to the Balance Sheet</b>	<b>1</b>
<b>Balance Sheet</b>	
<b>Fixed Assets</b>	
Property, Plant and Equipment	0
<b>Investments</b>	
Advances to South Lanarkshire Council Loans Fund	128
<b>Total Assets</b>	<b>127</b>
<b>Current Liabilities</b>	
Creditors	0
<b>Total Assets less Current Liabilities</b>	<b>128</b>
<b>Represented By:</b>	
Common Good Account	127
Surplus / (Deficit)	1
<b>Total</b>	<b>128</b>