



**COMMON GOOD
FINANCIAL STATEMENT
FOR THE PERIOD ENDING
31 DECEMBER 2025**

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Common Good

The Common Good stands separate from other accounts and funds of the Council and could be said to originate in the grant of freedom lands by King Robert the Bruce in 1319. The Common Good is corporate property and must be applied for the benefit of the community as the Council thinks fit. It is invested in land and buildings, such as industrial estates and farms, with cash balances usually being held on deposit with other local authorities, building societies and the Council's Loans Fund.

Following the decision of Council to seek alternative investment opportunities for the cash balances, an investment of up to £30m has been placed in a Multi-Asset Income Fund with Fidelity. Returns on this investment are now reported on a quarterly basis in Appendix 2.

Movement in Reserves Statement

	Common Good Fund £'000	Reserves Fund £'000	Total Common Good £'000
Balance at 31 March 2025	(107,923)	(68)	(107,991)
Movement in Reserves during 2025/26			0
(Surplus) or Deficit on provision of services	(429)	0	(429)
(Surplus) or Deficit on revaluation of investment property	(843)	0	(843)
Total Comprehensive Expenditure and Income	(1,272)	0	(1,272)
Balance at 31 December 2025	(109,195)	(68)	(109,263)

Comprehensive Income and Expenditure Statement

	<u>Quarter 3 2025/26</u>			Notes
	Gross Expenditure £'000	Gross Income £'000	Net (Income) Expenditure £'000	
Grants & Contributions to External Organisations	1,146		1,146	
External Organisations Rents	83		83	
Promoting Aberdeen	17		17	
Grants/Services Provided by Aberdeen City Council	1,188		1,188	
Civic Service Funding	827	0	827	
Duthie Park HLF	0		0	
Specific Projects	137	0	137	
Earmarked Reserves	8		8	
Cost Of Services	3,407	0	3,406	1
Sales Income			(7)	2
Cost of Sales			0	2
Other Operating Income/Expenditure			(7)	
Financing and Investment Income and Expenditure			(3,828)	3
(Surplus) or Deficit on Provision of Services			(429)	
(Surplus) or Deficit on revaluation of investment property			(843)	
Total Comprehensive Income and Expenditure			(1,272)	4

Notes

1. This includes project expenditure to 31 December 2025.
2. This reflects any gains or losses on the disposal of assets during the year.
3. This reflects income receivable from investments and land and properties net of associated expenditure.
4. This figure represents the increase in value of the long term investment. The revaluation of investment property will be undertaken in Quarter 4.

Balance Sheet

31 March 2025 £'000		31 December 2025 £'000	Notes
23,440	Long Term Investments	24,286	1
61,632	Investment Property	61,632	1
85,072	Long Term Assets	85,918	
2,862	Finance Leases	2,862	2
2,862	Long Term Debtors	2,862	
18,916	Investments in Aberdeen City Council Loans Fund	19,744	3
1,750	Investment Property Held for Sale	1,750	4
453	Short Term Debtors	127	5
21,119	Current Assets	21,621	
(1,062)	Short Term Creditors	(1,138)	6
(1,062)	Current Liabilities	(1,138)	
107,991	Net Assets	109,263	
(107,923)	Common Good Fund	(109,195)	7
(68)	Reserve Fund	(68)	7
(107,991)	Total Reserves	(109,263)	

Notes

1. This represents the long term investments as at 31 December 2025. The revaluation of investment property will be undertaken in Quarter 4, at which time this figure will be updated.
2. Reflects current cash balances held following transactions to 31 December 2025.
3. Will be reviewed and updated accordingly in Quarter 4.
4. Based on transactions to 31 December 2025.
5. Based on transactions to 31 December 2025.
6. Reflects the accounting value of the funds, based on transactions to 31 December 2025.