

Agenda Item	7.
Report No	SCC/15/24

The Highland Council

Committee: Sutherland County Committee

Date: 27 August 2024

Report Title: Dornoch Common Good Q4 Monitoring

Report By: Head of Community Support, Contact and Engagement
Head of Corporate Finance & Commercialism

1 Purpose/Executive Summary

1.1 This report presents the Quarter 4 23/24 (near final) monitoring statement for the Dornoch Common Good Fund. Income and expenditure are as agreed as part of the budget setting process.

2 Recommendations

2.1 Members are asked to:

- Scrutinise and note the Quarter 4 monitoring statement for the Dornoch Common Good Fund
- Homologate community grants for 2023/24 and 2024/25 (to date)
- Delegate to the Community Development Manager authority to approve Dornoch Common Good grants up to £10,000 within the annually set budget and following consultation with relevant Ward Members

3 Implications

3.1 **Resource** – The Q4 monitoring statement highlights predicted income and expenditure against the budget. Members are asked to note that these figures are near final, pending completion of the audit of the Highland Council accounts.

3.2 **Legal** – The application of funds will fall within the competency guidelines set out both in statute and in common law in relation to Common Good Funds. Additionally, through the governance being applied by the Finance Service, funds will remain compliant with all financial regulations.

3.5 **Risk** – None

3.6 **Health and Safety (risks arising from changes to plant, equipment, process, or people)** – None

3.7 **Gaelic** – None

4. Impacts

- 4.1 In Highland, all policies, strategies or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children's Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.
- 4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment.
- 4.3 This is a monitoring and update report and therefore an impact assessment is not required.

5 Quarter 4 Monitoring Statement

- 5.1 A monitoring statement showing transactions to the end of March 2024 against budget and the estimated year end position is attached at Appendix 1. Members are asked to note that these are near final figures, pending the completion of the audit of the Highland Council accounts.

5.2 Income

- Rental income is paid and up to date. The surplus comprises additional backdated rent following rent reviews and the payment of rent by Highland Larder which, in error, had been omitted from the budgeted income figure.
- The Invitation to Pay income was lower than the forecast which was based on previous year's income.
- Investment income exceeded budget reflecting current interest rates.

5.3 Expenditure

- Staff costs comprise the Dornoch Common Good fund contribution to the Common Good Officer costs. There were no additional costs incurred for consultations etc in 23/24
- Grant and contributions totalled £120,236, £9,763 less than budgeted for in the amended budget agreed by Committee on 31 October 2023. This is largely due to £8,305 awarded to Dornoch Allsorts remaining unclaimed in the reporting period.
- Miscellaneous costs include £13,163 for repairs to Dornoch beach car parks, insurance and professional fees.

6 Common Good Update

6.1 Grants to be homologated

Sutherland County Committee on 15 August 2022 agreed to delegate to the Ward Manager authority to approve expenditure up to £10,000 in relation to Dornoch Common Good within the annually set budget and following consultation with relevant Ward Members, subject to annual review as part of the budget setting process. Due to oversight, the delegated approval was not renewed for the 23/24 budget or the 24/25 budget. Members are therefore asked to homologate the community grants made in 23/24 (see Appendix 1), while noting that Committee approval has already been

sought and granted for the larger grants to Dornoch Heritage Society and Dornoch Area Community Interest Co.

Similarly, Members are asked to homologate the following grant approvals made to date in 2024/25:

The Dornoch Trust – Operation of Dornoch Beach Toilets	£2,488.00
Dornoch Cathedral – Cathedral Tower	£5,201.12
Dornoch Cricket Club – Cricket Wicket and Practice Nets Extension	£4,500.00
Dornoch Bowling Club – Bowling Green Recovery	£1,190.00
The Dornoch Trust – Woodland Maintenance and Accessibility	£3,150.00
Total	£16,529.12

6.2 Delegated Authority

Members are also asked to delegate to the Community Development Manager authority to approve expenditure up to £10,000 in relation to Dornoch Common Good within the annually set budget and following consultation with relevant Ward Members, subject to annual review as part of the budget setting process.

Designation: Head of Community Support, Contact and Engagement
Head of Corporate Finance & Commercialism

Date: 31 July 2024

Author: Phil Tomalin, Community Development Manager
Lara Harrison, Accountant
Sara Murdoch, Common Good Officer

Background Papers:

Appendices:

Appendix 1
Dornoch Common Good - Quarterly Monitoring
Period to Mar 24 (unaudited)

	Actual £	Budget £	Variance £
INCOME			
Rents	79,560	70,740	8,820
Invitation to pay income	3,207	4,500	(1,293)
Interest and investment income	<u>11,280</u>	<u>2,500</u>	<u>8,780</u>
TOTAL INCOME	94,047	77,740	16,307
EXPENDITURE			
Staff Costs	1,241	3,000	(1,759)
Grants & contributions	120,236	129,999	(9,763)
Miscellaneous Costs	<u>24,026</u>	<u>26,663</u>	<u>(2,637)</u>
TOTAL EXPENDITURE	145,503	159,662	(14,159)
Income less Expenditure	<u><u>(51,456)</u></u>	<u><u>(81,922)</u></u>	<u><u>30,466</u></u>
Usable Reserves			
As at 31.3.23	287,086		
Surplus/(deficit) for year	<u>(51,456)</u>		
As at 31.3.24	<u>235,630</u>		

Grants and Contributions to end Q4 2023/24

Organisation	Project	Amount
Dornoch Trust	Beach Toilets	1,995
Dornoch Bowling Club	Upgrade of Green and Erection of Wall	4,000
Dornoch Area Community Council	Asset Maintenance Projects (6)	861
East Sutherland Camera Club	Highland Challenge 2023	500
Dornoch Area Community Interest Co	Project Curlew Masterplan Phase 2	50,000
Dornoch Beach Wheelchairs	Improvement to playpark	2,472
Dornoch Area Community Council	Maintenance & Improvement Projects (7)	2,025
Dornoch Heritage (Historylinks Museum)	The Nancy Commemoration Project	483
Dornoch Heritage (Historylinks Museum)	Historylinks Museum Extension Project	7,000
Dornoch Area Community Interest Co	Dornoch BID	4,999
Creich, Croick, Kincardine Day Care Assn	Transport for Dornoch Residents	900
Dornoch Cricket Club	Development of cricket ground	2,000
Dornoch Heritage (Historylinks Museum)	Historylinks Heritage Hub	43,000
Total		120,236