

The Highland Council

Agenda Item	8
Report No	DSA/17/24

Committee: Dingwall & Seaforth Area Committee

Date: 11 November 2024

Report Title: Dingwall Common Good Fund – Q2 2024/25 Monitoring Report

Report By: Assistant Chief Executive - Place

1. Purpose/Executive Summary

1.1 This report presents the Dingwall Common Good Fund Quarter Two monitoring statement for 2024/25. Committee is asked to scrutinise and note the position detailed in the report. The report also contains a proposal to increase the approved budget line for Community Grants & Donations for 2024/25.

2. Recommendations

2.1 Members are asked to:

- i. Scrutinise and note the position of Dingwall Common Good Fund (DCGF) as shown in the 2024/25 Quarter Two Monitoring Statement.
- ii. **Agree** to increase the approved Dingwall Common Good Fund Budget line for Community Grants & Donations to £3,500 for 2024/25.

3. Implications

3.1 Resource Implications: The Q2 monitoring statement highlights predicted income and expenditure against the budget set.

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.

3.3 Community (Equality, Poverty, Rural and Island): There are no equality, poverty or rural implications as a result of the report.

3.4 Climate Change / Carbon Clever: There are no climate or carbon related implications contained within this report, however any current and future projects for protection of Common Good assets would seek to increase energy efficiency where possible.

- 3.5 Risk: As reported to previous Committees, there are a number of issues associated with the condition of the Dingwall Town Hall which will require further future investment. Ongoing work by Property colleagues continues to seek to identify appropriate funding sources.
- 3.6 There is also a risk to the DCGF usable reserves for 2024/25 due to an overspend against the budget line of Community Grants & Donations. There is also a projected overspend in respect of Staff Costs which is also explained within this report. These projected overspends present a minimal risk that can comfortably be met from the DCGF useable reserves.
- 3.7 Health and Safety (risks arising from changes to plant, equipment, process, or people): None identified within this report.
- 3.8 Gaelic: None

4. Quarter 2 Monitoring Statement

- 4.1 A Monitoring Statement showing transactions to the end of 30 September 2024 against budget and estimated year end position is at **Appendix 1**.
- 4.2 **Income** – The principal income for Dingwall Common Good arises from rental of Dingwall Town Hall and from the lease of Jubilee Park Caravan Site. The total income received to date for these properties is £25,552. The remainder of income due in 2024/25 will be shown in Quarters 3 & 4 monitoring statements. Income is expected to be on budget.
- 4.3 **Expenditure** – Minimum expenditure has been incurred to date in respect of Property Costs. Further property costs are expected against the 2024/25 Property Costs budget line in respect of DCGF maintenance obligations, this expenditure is expected to come in on budget and costs will be journaled against the ledger in due course throughout the financial year.

5. Anticipated Income.

- 5.1 **Rental Income** –The total anticipated rental income from the leases of Dingwall Town Hall and the Jubilee Park Caravan Site for 2024/25 is £33,564, it is expected that this will come in on budget for 2024/25.
- 5.2 **Interest and Revenue Balances** – It is anticipated that interest receivable on projected surplus balances will be approximately £5,000 in 2024/25. In recent years levels of interest have been low, this position is now improving as can be seen in comparison with previous monitoring statements reported to Committee.

6. Anticipated Expenditure

- 6.1 **Property Costs** – To date costs incurred have been very low. Further property costs are expected against the 2024/25 Property Costs budget line in respect of maintenance obligations at the DCGF assets, costs will be journaled against the ledger in due course during the financial year and expenditure is anticipated to be on budget.
- 6.2 **Staff Costs - CGF Officer and Central Support**– Expenditure here relates to support from Corporate Resources and a proportion of the costs of the Common Good Fund Officer. In total £1,200 is budgeted in respect of these costs. Although nil expenditure has been recorded in Q2 there is a likelihood that due to ongoing investigatory work in

respect of the DCGF asset register that there will be an increased outturn of £2,500 as shown in **Appendix 1**.

6.3 **Special Grants & Community Grants** – Nil expenditure is showing in the monitoring statement at **Appendix 1** against the budget lines of ‘Community Grants & Donations’ and Special Project Grants – CG Assets. However the approved budget of £2,000 for Community Grants and Donations has been overspent and these costs will show in the Q3 monitoring statement. Following discussions with Committee Members at a Ward level the following payments have been approved and issued against Community Grants in 2024/25:

- £2,000 Dingwall in Bloom.
- £250 Great Feil Maree 2024 (Dingwall Rotary Club).

Members are asked to Homologate the additional £250 expenditure against that budget line and Committee is asked to increase the provision contained in that budget line to £3,500 for 2024/25 to allow the DCGF to support Community Grant requests during the remainder of the financial year. This is a proposed budget increase of £1,500.

6.4 The forecast year end useable reserves for 2024/25 is £301,029.

Designation: Assistant Chief Executive – Place
Chief Officer Corporate Finance

Date: 23 October 2024

Author: Lewis Hannah, Community Development Manager
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Jennifer Johnston, Accountant

Background Papers: None

Appendices: **Appendix 1** – Dingwall Common Good 2024/25 Q2 Quarterly Monitoring

Dingwall Common Good - 2024/25 Q2 Monitoring

	Actual to date £	Revised Budget £	Year End Estimate £	Variance £
INCOME				
Rents	25,552	33,564	33,564	0
Interest and investment income		5,000	5,000	0
TOTAL INCOME	25,552	38,564	38,564	0
EXPENDITURE				
Staff Costs - CGF Officer and Central Support		1,200	2,500	(1,300)
Property costs	36	12,000	12,000	0
Community Grants and Donations		2,000	3,500	(1,500)
Special Project Grants - CG Assets		2,000	2,000	0
TOTAL EXPENDITURE	36	17,200	20,000	(2,800)
Unaudited Usable Reserves 2023/24		282,465		
Estimated outturn for 24/25		18,564		
Estimated Usable Reserves 2024/25		301,029		