

The Highland Council

Agenda Item	10
Report No	DSA/21/25

Committee: Dingwall and Seaforth

Date: 25 August 2025

Report Title: Dingwall Common Good Fund – Q4 2024/25 and Q1 2025/26 Monitoring Report

Report By: Assistant Chief Executive - Place

1 Purpose/Executive Summary

1.1 This report presents the Dingwall Common Good Fund end of year monitoring statement for 2024/25 and Quarter 1 monitoring statement for 2025/26. 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 position of Dingwall Common Good Fund as shown in the 2024/25 Quarter 4 and 2025/26 Quarter 1 Monitoring Statements.

3 Implications

3.1 **Resource** - The monitoring statements highlights predicted income and expenditure against the budget set. Members are asked to note that these figures for the end of year 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.

3.3 **Risk** - There are no specific implications associated with this report.

3.4 **Health and Safety (risks arising from changes to plant, equipment, process, or people)** - There are no specific implications associated with this report.

3.5 **Gaelic** - There are no specific implications associated with this report.

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 Q4 Monitoring Statement 2024/25 Summary

- 5.1 The end of year monitoring statement for the 2024/25 financial year indicates a projected budget surplus of £67,112. This a positive variance of £45,748 which reflects higher interest and investment income and lower than projected property costs, as well as increased rental income as detailed within **Appendix 1**.

6 Q1 Monitoring Statement 2025/26

- 6.1 As at the end of June 2025 the monitoring shows an estimated surplus outturn of £12,800 detailed in **Appendix 2**.

Designation: Assistant Chief Executive - Place

Date: 4 August 2025

Author: Lynn Bauermeister, Community Development Manager
Jennifer Johnston, Accountant

Background Papers: None

Appendices: Appendix 1 - Q4 2024/25 Monitoring Statement
Appendix 2 - Q1 2025/26 Monitoring Statement

Appendix 1

Dingwall Common Good Fund Period to January to March 2025			
	Actual	Budget	Variance
	£	£	£
INCOME			
Rents	57,452	33,564	23,888
Interest and investment income	16,437	5,000	11,437
TOTAL INCOME	73,888	38,564	35,324
EXPENDITURE			
Staff Costs - CGF Officer and Central Support	4,409	1,200	3,209
Property costs	117	12,000	(11,883)
Community Grants and Donations	0	2,000	(2,000)
Special Project Grants - CG Assets	2,250	2,000	250
TOTAL EXPENDITURE	6,776	17,200	(10,424)
Income less Expenditure before Projects	67,112	21,364	45,748
Usable Reserves 2023/24		282,465	
Surplus (Deficit) outturn for 24/25		67,112	
Estimated Usable Reserves 2024/25		349,577	

Appendix 2

Dingwall Common Good Period to April to June 25				
	Actual	Budget	Estimated Outturn	Variance
	£	£		£
INCOME				
Rents	6,950	33,564	27,800	(5,764)
Interest and investment income	0	5,000	5,000	0
TOTAL INCOME	6,950	38,564	32,800	(5,764)
EXPENDITURE				
Staff Costs - CGF Officer and Central Support	0	2,500	2,500	0
Property costs	0	12,000	12,000	0
Community Grants and Donations	0	3,500	3,500	0
Special Project Grants - CG Assets	0	2,000	2,000	0
TOTAL EXPENDITURE	0	20,000	20,000	0
Income less Expenditure before Projects	6,950	18,564	12,800	(5,764)
Unaudited Usable Reserves 2024/25		349,586		
Estimated outturn for 25/26		12,800		
Estimated Usable Reserves 2025/26		362,386		