

Agenda Item	8a
Report No	BIER/34/25

The Highland Council

Committee: Black Isle and Easter Ross

Date: 10 November 2025

Report Title: Cromarty Common Good Fund – Q2 2025/26 Monitoring Report

Report By: Assistant Chief Executive - Place

1 Purpose/Executive Summary

1.1 This report presents the Quarter 2 monitoring statement for Cromarty Common Good Fund (CCGF) for 2025/26.

2 Recommendations

2.1 Members are asked to **scrutinise** and **note** the position of CCGF Fund as shown in the 2025/26 Quarter 2 Monitoring Statement.

3 Implications

3.1 **Resource** - The monitoring statements 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 **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 Q2 Monitoring Statement 2025/26

5.1 A Monitoring Statement showing transactions to the end of 30 September 2025 against budget and estimated year end position is at **Appendix 1**.

5.2 The income for CCGF currently arises from interest and investment, which is estimated to be £1,000 at yearend, as shown at **Appendix 1**.

5.3 As at the end of September 2025, the estimated outturn shows a deficit of £4,930 which is due to Non-Domestic Rates being payable as the building is currently unoccupied.

5.4 The forecast year end useable reserves for 2025/26 is £53,790.

Designation: Assistant Chief Executive - Place

Date: 6 October 2025

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

Background Papers: None

Appendices: Appendix 1 – Q2 2025/26 Monitoring Statement

Appendix 1

Cromarty Common Good Fund – 2025/26 Quarter 2 Monitoring

	Actual	Budget	Estimated Outturn	Variance
	£	£	£	£
INCOME				
Rents	0	0	0	0
Interest and investment income	0	1,000	1,000	0
TOTAL INCOME	0	1,000	1,000	0
EXPENDITURE				
Property costs	4,462	1,500	5,300	3,800
Central support and CGFO costs	0	630	630	0
TOTAL EXPENDITURE	4,462	2,130	5,930	3,800
Income less Expenditure Surplus (Deficit)	(4,462)	(1,130)	(4,930)	(3,800)
Unaudited Usable Reserves 2024/25		58,720		
Estimated outturn for 25/26		(4,930)		
Estimated Usable Reserves 2025/26		53,790		