

Agenda Item	8b
Report No	BIER/35/25

The Highland Council

Committee: Black Isle and Easter Ross

Date: 10 November 2025

Report Title: Fortrose and Rosemarkie 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 Fortrose and Rosemarkie Common Good Fund (FRCGF) for 2025/26.

2 Recommendations

2.1 Members are asked to **scrutinise** and **note** the position of FRCGF 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 yearend position is at **Appendix 1**.

5.2 The income for FRCGF arises from rents, interest and investment, as shown at **Appendix 1**. As at the end of September 2025, the estimated outturn shows a positive income variance of £16,500 reflecting increased rental income following routine rent review.

5.3 The expenditure for FRCGF arises predominantly from property costs and grants totalling a yearend estimate of £8,400.

5.4 The forecast year end useable reserves for 2025/26 is £281,380.

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

Fortrose and Rosemarkie Common Good Fund – 2025/26 Quarter 2 Monitoring

	Actual	Budget	Estimated Outturn	Variance
	£	£	£	£
INCOME				
Rents	17,537	23,340	39,840	16,500
Interest and investment income	0	2,800	2,800	0
TOTAL INCOME	17,537	26,140	42,640	16,500
EXPENDITURE				
Staff costs	0	0	0	0
Property costs	708	4,000	4,000	0
Central support and CGFO	0	1,400	1,400	0
Community Grants	0	1,000	1,000	0
Special Grants	0	2,000	2,000	0
TOTAL EXPENDITURE	708	8,400	8,400	0
Income less Expenditure Surplus (Deficit)	16,830	17,740	34,240	16,500
Unaudited Usable Reserves 2024/25		247,140		
Estimated outturn for 25/26		34,240		
Estimated Usable Reserves 2025/26		281,380		