

Agenda Item	8c
Report No	BIER/36/25

The Highland Council

Committee: Black Isle and Easter Ross

Date: 10 November 2025

Report Title: Invergordon Common Good Q2 2025/26 Monitoring

Report By: Assistant Chief Executive - Place

1 Purpose/Executive Summary

1.1 This report presents the Quarter 2 25/26 monitoring statement for the Invergordon 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 2 25/26 monitoring statement for the Invergordon Common Good Fund.

3 Implications

3.1 **Resource** – The Q2 monitoring statement highlights predicted income and expenditure against the budget.

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** – No implications.

3.4 **Health and Safety (risks arising from changes to plant, equipment, process, or people)** - No implications.

3.5 **Gaelic** - No implications.

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 report and therefore an impact assessment is not required.

5 Background

5.1 The 2025/26 budget was agreed at Committee on 27 January 2025 and is detailed within **Appendix 1** of this report.

6 Quarter 2 2025/26 Monitoring Statement

6.1 A monitoring statement showing transactions to the end of September 2025 against budget and the estimated year end position is attached at **Appendix 1**.

6.2 Income

- There is no income in the reporting period.
- Rental income from Invergordon Town Hall will be collected in the next quarter.

6.3 Expenditure

- There was no expenditure in the reporting period.

7 Common Good Update

7.1 Bouchardon Bust

Members are referred to the update on the Bouchardon Bust provided to Committee on 11 August 2025. At the time of writing this report the decision on whether the export licence is to be granted is still awaited. Members will be updated in due course.

Designation: Assistant Chief Executive - Place

Date: 22 October 2025

Author: Fiona Richardson, Community Development Manager
Jennifer Johnston, Accountant,

Background Papers: None

Appendices: Appendix 1 - Quarter 2 2025/26 Monitoring Statement

Appendix 1

Invergordon Common Good Period to September 2025

	Actual £	Budget £	Estimated Outturn £	Variance £
INCOME				
Rents	0	3,500	3,500	(0)
Interest and investment income	0	3,800	3,800	(0)
TOTAL INCOME	<u>0</u>	<u>7,300</u>	<u>7,300</u>	<u>(0)</u>
EXPENDITURE				
Staff Costs	0	2,500	2,500	(0)
Property Costs	0	2,000	2,000	(0)
Miscellaneous Costs	0	500	500	(0)
TOTAL EXPENDITURE	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>(0)</u>
Income less Expenditure	<u><u>0</u></u>	<u><u>2,300</u></u>	<u><u>2,300</u></u>	<u><u>(0)</u></u>

Unaudited Usable Reserves 2024/25	85,279
Estimated outturn for 25/26	<u>2,300</u>
Estimated Usable Reserves 2025/26	<u><u>87,579</u></u>