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| Agenda Item | 8d         |
| Report No   | BIER/37/25 |

# The Highland Council

**Committee:** Black Isle and Easter Ross

**Date:** 10 November 2025

**Report Title:** Tain 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 Tain Common Good Fund. Income and expenditure are as agreed as part of the budget setting process. The report also presents a proposed revised budget for 2025/26.

## 2 Recommendations

2.1 Members are asked to:

- i. **Scrutinise** and **note** the Quarter 2 2025/26 monitoring statement for the Tain Common Good Fund; and
- ii. **Approve** a revised budget for 2025/26 for Tain 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 An Integrated Impact Assessment screening has been undertaken on 22 October 2025. The conclusions have been subject to the relevant Manager Review and Approval.

4.2 The screening process has concluded that there are no negative impacts identified. Members are asked to consider the summary within **Appendix 1** to support the decision-making process.

4.3

| <b>Impact Assessment Area</b>   | <b>Conclusion of Screening/Full Assessment</b> |
|---------------------------------|--|
| Equality                        | No impact                                      |
| Socio-economic                  | No impact                                      |
| Human Rights                    | No impact                                      |
| Children’s Rights and Wellbeing | No impact                                      |
| Island and Mainland Rural       | No impact                                      |
| Climate Change                  | No impact                                      |
| Data Rights                     | No impact                                      |

## 5 Background

5.1 The 2025/26 budget was agreed at Committee on 27 January 2025. The proposed revised budget (see Section 7 below) is detailed within **Appendix 3** 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 within **Appendix 2**.

### 6.2 Income

- Rental income includes Market Stalls and the large grazing let.
- The current income budget does not reflect revenue from the newly acquired assets at Blarliath Industrial Estate. This will be reflected in the 26/27 budget.

### 6.3 Expenditure

- Property expenditure to the end of Q2 comprises £156 utility costs.

## 7 Proposal to Revise Budget

7.1 The current annual allocation for Property Costs is £5,000. Recent repairs to the Alexandra Bridge have incurred costs of £4,652.60 and costs are expected from the completion of the painting of the railings at the Duthac Centre.

7.2 Following extensive storm damage during the year further demands on the maintenance budget are expected to include:-

- Replacement of the Pergola in the Rose Garden and clearance of storm damage.
- Clearance of storm damage at the Links.

The cost of these works will exceed the current budget allocation to Property Costs. The current budget indicates an in-year surplus of £9,950 at 31 March 2026. It is proposed to amend the 2025/26 budget by reallocating the £9,950 surplus to Property Costs to cover these additional costs – see amended budget in **Appendix 3**.

Designation: Assistant Chief Executive - Place

Date: 23 October 2025

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

Background Papers: None

Appendices: Appendix 1 – Impact Assessment Summary  
Appendix 2 – Quarter 2 2025/26 Monitoring Statement  
Appendix 3 – Proposed Amended Budget 2025/26

## Impact Assessment Summary

**No negative impacts have been identified.** The proposal to allocate in year surplus funds to Property Costs will enable essential works to be carried on popular Tain Common Good assets which will result in improved access to outdoor and green spaces. Carrying out the work also has the potential to have a positive impact on people's health and wellbeing.

## Appendix 2

### Tain Common Good Period to Sept 2025

|  | Actual<br>£  | Budget<br>£    | Estimated<br>Outturn<br>£ | Variance<br>£  |
|--|--------------|----------------|---------------------------|----------------|
| <b>INCOME</b>  |              |                |                           |                |
| Rents & Lettings                                     | 3,400        | 7,950          | 7,950                     | 0              |
| Insurance recharge                                   | 110          | 0              | 0                         | 0              |
| Interest and investment income                       | 0            | 12,000         | 12,000                    | 0              |
| <b>TOTAL INCOME</b>                                  | <b>3,510</b> | <b>19,950</b>  | <b>19,950</b>             | <b>0</b>       |
| <b>EXPENDITURE</b>                                   |              |                |                           |                |
| Staff costs  | 0            | 2,000          | 2,000                     | 0              |
| Property costs                                       | 156          | 5,000          | 14,950                    | 9,950          |
| Central Support Charges                              | 0            | 1,000          | 1,000                     | 0              |
| Tain Mussel Fishery                                  | 0            | 2,000          | 2,000                     | 0              |
| <b>TOTAL EXPENDITURE</b>                             | <b>156</b>   | <b>10,000</b>  | <b>19,950</b>             | <b>9,950</b>   |
| <b>Income less Expenditure Surplus<br/>(Deficit)</b> | <b>3,354</b> | <b>9,950</b>   | <b>0</b>                  | <b>(9,950)</b> |
| <br><b>Unaudited Usable Reserves</b>                 |              |                |                           |                |
| <b>2024/25</b>                                       |              | 265,808        |                           |                |
| Estimated outturn for 25/26 *                        |              | 0              |                           |                |
| <b>Estimated Usable Reserves<br/>2025/26</b>         |              | <b>265,808</b> |                           |                |

**Tain Common Good  
Proposed Amended Budget 2025/26**

**Appendix 3**

|  | <b>Amended<br/>Budget<br/>£</b> |
|--|---------------------------------|
| <b>INCOME</b>  |                                 |
| Rents & Lettings                                     | 7,950                           |
| Insurance recharge                                   | 0                               |
| Interest and investment income                       | 12,000                          |
| <b>TOTAL INCOME</b>                                  | <u>19,950</u>                   |
| <b>EXPENDITURE</b>                                   |                                 |
| Staff costs  | 2,000                           |
| Property costs                                       | 14,950                          |
| Central Support Charges                              | 1,000                           |
| Tain Mussel Fishery                                  | 2,000                           |
| <b>TOTAL EXPENDITURE</b>                             | <u>19,950</u>                   |
| <b>Income less Expenditure Surplus<br/>(Deficit)</b> | <u><u>0</u></u>                 |
| <b>Unaudited Usable Reserves 2024/25</b>             | 265,808                         |
| Estimated outturn for 25/26                          | 0                               |
| <b>Estimated Usable Reserves 2025/26</b>             | <u><u>265,808</u></u>           |