

The Highland Council

Agenda Item	6
Report No	DSA/25/25

Committee: Dingwall and Seaforth

Date: 27 November 2025

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

Report By: Assistant Chief Executive - Place

1 Purpose/Executive Summary

- 1.1 This report presents the Dingwall Common Good Fund Quarter 2 monitoring statement for 2025/26.

2 Recommendations

- 2.1 Members are asked to **scrutinise** and **note** the position of Dingwall Common Good Fund as shown in the Quarter 2 Monitoring Statements.

3 Implications

- 3.1 **Resource** - The monitoring statement 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 As at the end of September 2025, the monitoring shows a year-end estimated surplus of £5,764 detailed in **Appendix 1**.
- 5.2 The budget setting process for 2026/27, scheduled for scrutiny at this Committee in February 2026, will facilitate the realignment of income projections, following a review of rental income (increase to the rental of the Town Hall) and the invoicing schedule.

Designation: Assistant Chief Executive - Place

Date: 15 October 2025

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

Background Papers: None

Appendices: Appendix 1 – Q2 2025/26 Monitoring Statement

				APPENDIX 1
Dingwall Common Good				
Period to Sept 25				
	Actual	Budget	Estimated Outturn	Variance
	£	£		£
INCOME				
Rents	13,900	33,564	27,800	(5,764)
Interest and investment income	0	5,000	5,000	0
TOTAL INCOME	13,900	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	13,900	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		