

The Highland Council

Agenda Item	8
Report No	DSA/6/26

Committee: Dingwall and Seaforth

Date: 9 February 2026

Report Title: Dingwall Common Good Fund – 2024/25 Annual Accounts, 2025/26 Q3 Monitoring and 2026/27 Proposed Budget

Report By: Assistant Chief Executive - Place

1 Purpose/Executive Summary

- 1.1 This report presents the 2024/25 Annual Accounts, 2025/26 Q3 Monitoring Report and 2026/27 Proposed Budget for Dingwall Common Good Fund (DCGF).

2 Recommendations

- 2.1 Members are asked to:-

- i. **Consider** and **agree** the DCGF Statement of Accounts as set out in Appendix 1 for 2024/25;
- ii. **Scrutinise** and **note** the position of the DCGF as shown in the 2025/26 Q3 monitoring statement as set out in Appendix 2;
- iii. **Approve** the proposed budget for 2026/27 as set out in Appendix 3; and
- iv. **Agree** to delegate to the Community Support and Engagement Team power to approve expenditure up to £10,000 in relation to DCGF within the annually set budget and following consultation with relevant Ward Members. This delegated power will be reviewed annually as part of the budget setting process.

3 Implications

- 3.1 **Resource** - The 2024/25 statement of accounts and final monitoring report note a surplus for the year of £67,112 providing a positive increase in the Revenue reserves. As at the end of December 2025, the estimated outturn for 2025/26 shows a positive income variance of £3,736 reflecting increased income from investment and interest. Usual expenditure for DCGF arises predominantly from property costs and grants, the estimated expenditure outturn is £1,100 below the budget of £18,900 due to lower than budgeted staff costs for central support and Common Good Fund Officer time. The proposed expenditure budget for 2026/27 predominantly maintains current budget levels, and a surplus of £30,700 to the Fund is anticipated.

- 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 **Integrated Impact Assessment - Summary**
- 4.3.1 An Integrated Impact Assessment screening has been undertaken on DCGF proposed budget for 2026/27. The conclusions have been subject to the relevant Manager Review and Approval.
- 4.3.2 The screening process has concluded that there are no direct impacts identified by the Common Good budget itself and it is recognised that any potential projects funded by Common Good grants may have a positive impact in relation to equalities, poverty and human rights, children's rights and wellbeing, mainland rural communities and climate change.

4.3.3	Impact Assessment Area	Conclusion of Screening/Full Assessment
	Equality	<i>no impact</i>
	Socio-economic	<i>no impact</i>
	Human Rights	<i>no impact</i>
	Children's Rights and Well-being	<i>no impact</i>
	Island and Mainland Rural	<i>no impact</i>
	Climate Change	<i>no impact</i>
	Data Rights	<i>no impact</i>

5 2024/25 Statement of Accounts

- 5.1 **Appendix 1** of this report shows the Income and Expenditure Account and Balance Sheet in respect of the DCGF for Financial Year 2024/25.

5.2 Higher rental income, interest and investment income and lower than projected property costs resulted in a surplus of £67,112 for the 2024/25 financial year. Two community grants were made: £2,000 to Dingwall in Bloom and £250 to support Dingwall Feil Maree 2024. Overall, the revenue reserves increased over the year from £282,465 to £349,577.

5.3 Revaluation gains/(losses)
The Income and Expenditure Account in **Appendix 1** reports that there was revaluation gain of £35,000.

5.4 Changes to Leases in 2024/25
A tenant took occupation of The Hub, Tulloch Street, Dingwall on 1 May 2024.

5.5 Disposal and Acquisitions 2024/25
There were no disposals or acquisitions in 2024/25.

6 2025/26 Quarter Three Monitoring Report

6.1 The Q3 monitoring report to 31 December 2025, attached within **Appendix 2**, shows income to date is £20,050 and shows an estimated positive income variance of £3,736 at year reflecting increased income from investment and interest.

6.2 Expenditure for DCGF usually arises predominantly from property costs and grants, and the anticipated outturn is £1,100 below the budget of £18,900 due to lower than budgeted staff costs for central support and Common Good Fund Officer time.

7 Proposed Budget for 2026/27

7.1 The proposed budget for 2026/27 is set out in **Appendix 3** of the report for Committee to consider.

7.2 Anticipated Income – Income from rents, interest and investment is anticipated to be higher than previous years in light of the rent review of Dingwall Town Hall.

7.3 Anticipated Expenditure – It is proposed that the property budget of £12,000 is retained. Separating the budget for Central Costs and Staff Costs/Common Good Officer costs to clearly delineate those costs is proposed with a respective budget of £1,700 for Staff Costs and £900 for Central Support Costs. It is proposed to retain the budget of £3,500 for community grants and £2,000 for special grants. A surplus of £39,100 at year end is estimated, which will be added to reserves.

8 Approvals for Common Good Fund Expenditure

- 8.1 Members will note that different Common Good Funds in Highland have developed their own arrangements for the approval of grants and other expenditure. In the case of DCGF, in recent years a small annual grants budget has been agreed, and the practice has been to follow a similar methodology to that for Ward Discretionary Budget expenditure, that is: officers approve Common Good Fund grants and expenditure up to £10,000 against the annual budget (agreed at Committee) and in consultation with Ward Members. The arrangements require to be formalised and reviewed as part of the annual budget setting process.

Designation: Assistant Chief Executive - Place

Date: 16 January 2026

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

Background Papers: None

Appendices: Appendix 1 – 2024/25 Accounts
Appendix 2 – 2025/26 Period to December 25
Appendix 3 – 2026/27 Proposed Budget

Appendix 1

STATEMENT OF ACCOUNTS 2024-25		
Dingwall Common Good Fund		
Income and Expenditure Account		
	2024/25	2023/24
	£	£
<u>Expenditure</u>		
Staff costs	4,409	3,567
Property costs	-	61,887
Administration costs	108	600
Grants and contributions	2,250	(1,268)
Other costs	9	108
Total expenditure	6,776	64,893
<u>Income</u>		
Rents	57,452	33,981
Miscellaneous income	-	-
Interest and investment income	16,437	12,913
Total income	73,888	46,894
Surplus/(deficit) for the year	67,112	(18,000)
Revaluation gains/(losses)	35,000	155,000
Total comprehensive income and expenditure	102,112	137,000
Balance Sheet		
	31/03/2025	31/03/2024
	£	£
<u>Non-current assets</u>		
Investment properties	465,000	430,000
<u>Current assets</u>		
Loans fund deposits	349,577	282,465
<u>Current Liability</u>		
Other creditors	-	-
Total assets	814,577	712,465
Revenue funds	349,577	282,465
Capital funds	465,000	430,000
Total reserves	814,577	712,465

Appendix 2

2025/26 Period to December 25

	Actual	Budget	Estimated Outturn	Variance
	£	£		£
Income				
Rents	20,050	33,564	27,800	(5,764)
Interest and investment income	0	5,000	14,500	9,500
Total Income	20,050	38,564	42,300	3,736
Expenditure				
Staff Costs - CGF Officer and Central Support	508	2,500	1,400	(1,100)
Property costs	72	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	580	20,000	18,900	(1,100)
Income less Expenditure Surplus (Deficit)	19,470	18,564	23,400	4,836
Revenue reserves 2024/25		349,577		
Estimated outturn for 25/26		23,400		
Estimated revenue reserves 2025/26		372,977		

Proposed Budget 2026/27

	£
<u>Income</u>	
Rents	45,800
Interest and investment income	13,400
Total income	59,200
<u>Expenditure</u>	
Staff costs	1,700
Property costs	12,000
Community Grants and Donations	3,500
Special Project Grants - CG Assets	2,000
Central Support	900
Total expenditure	20,100
Surplus/(deficit) for year	39,100
Estimated Revenue Reserves 2025/26	362,386
Budget surplus/(deficit) for 26/27	18,564
Forecast year end reserves 2026/27	380,950