Agenda Item	9a
Report No	BIER/25/26

The Highland Council

Committee:	**Black Isle and Easter Ross**
Date:	**10 August 2026**
Report Title:	**Cromarty Common Good Fund – Q4 2025/26 and Q1 to 31 May 2026/27 Monitoring Report**
Report By:	**Assistant Chief Executive - Place**

1 Purpose/Executive Summary

1.1 This report presents the end of year monitoring statement for Cromarty Common Good Fund for 2025/26 and Quarter 1 to 31 May 2026 monitoring statement for 2026/27. 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 position of Cromarty Common Good Fund as shown in the end of year statement for 2025/26 and Quarter 1 to 31 May 2026/27 Monitoring Statement.

3 Implications

3.1 **Resource** - The monitoring statements highlight income and expenditure against the budget set. Members are asked to note that the end of year statement for 2025/26 is near final, pending completion of the audit of the Highland Council accounts.

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 End of Year Monitoring Statement 2025/26 Summary

5.1 The end of year monitoring statement for the 2025/26 financial year, as detailed in **Appendix 1** indicates income of £2,598 arising from interest and investment.

As at the end of March 2026, the expenditure outturn is £7,296 due to Non-Domestic Rates being payable, noting the building is currently unoccupied, plus central support and Common Good Fund Officer costs. The income less expenditure outturn at year end shows a deficit of £4,698.

6 Q1 Monitoring Statement 2026/27

6.1 As at the end of May 2026, the estimated year end outturn shows a deficit of £8,130 which is predominantly due to Non-Domestic Rates being payable as the building is currently unoccupied as detailed in **Appendix 2**. An increased budget of £3,000 was previously agreed to cover the potential cost of an additional statutory consultation should a Community Asset Transfer request be made by a community group.

6.2 A community organisation has expressed an interest in entering into a lease agreement for East Church Hall. Discussions regarding this potential arrangement are in progress.

Designation:	Assistant Chief Executive - Place
Date:	24 July 2026
Author:	Lynn Bauermeister, Community Development Manager Jennifer Johnston, Accountant
Background Papers:	None
Appendices:	Appendix 1 - Q4 2025/26 Monitoring Statement Appendix 2 - Q1 to 31 May 2026/27 Monitoring Statement

Cromarty Common Good			**Appendix 1**
Period January to March 26			
	Actual	**Budget**	**Variance**
	£	**£**	**£**
Income			
Rents	0	0	0
Interest and investment income	2,598	1,000	1,598
Total Income	2,598	1,000	1,598
Expenditure			
Property costs	4,804	1,500	3,304
Central support and CGFO costs	2,492	630	1,862
Total Expenditure	7,296	2,130	5,166
Income less Expenditure Surplus (Deficit)	**(4,698)**	**(1,130)**	**(3,568)**
Revenue reserves 2024/25	58,719		
Estimated outturn for 25/26	(4,698)		
Estimated revenue reserves 2025/26	**54,021**		

Cromarty Common Good				**Appendix 2**
Period April to May 26				
	Actual	**Budget**	**Estimated Outturn**	**Variance**
	£	**£**	**£**	**£**
Income				
Rents	0	0	0	0
Interest and investment income	0	2,000	2,000	0
Total Income	0	2,000	2,000	0
Expenditure				
Property costs	2,987	6,430	6,430	0
Central support and CGFO costs	0	3,700	3,700	0
Legal Expenses	0	0	0	0
Total Expenditure	2,987	10,130	10,130	0
Income less Expenditure Surplus (Deficit)	**(2,987)**	**(8,130)**	**(8,130)**	**0**
Estimated revenue reserves 2025/26	54,021			
Estimated outturn for 26/27	(8,130)			
Estimated revenue reserves 2026/27	**45,891**			

The Highland Council	**Agenda Item**	**9b**
	Report No	**BIER/26/26**

Committee: **Black Isle and Easter Ross**

Date: **10 August 2026**

Report Title: **Fortrose and Rosemarkie Common Good Fund – Q4 2025/26 and Q1 to 31 May 2026/27 Monitoring Report**

Report By: **Assistant Chief Executive - Place**

1 Purpose/Executive Summary

1.1 This report presents the Fortrose and Rosemarkie Common Good Fund end of year monitoring statement for 2025/26 and Quarter 1 monitoring statement to 31 May 2026 for 2026/27.

2 Recommendations

2.1 Members are asked to **scrutinise** and **note** the position of Fortrose and Rosemarkie Common Good Fund as shown in the 2025/26 Quarter 4 and Quarter 1 to 31 May 2026/27 Monitoring Statements.

3 Implications

3.1 **Resource** - The monitoring statements highlight predicted income and expenditure against the budget set. Members are asked to note that these figures for the end of year are near final, pending completion of the audit of the Highland Council accounts

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 Q4 Monitoring Statement 2025/26 Summary

5.1 The end of year monitoring statement for the 2025/26 financial year indicates a projected budget surplus of £46,632, this a positive variance of £28,892 reflecting increased rental income following routine rent review and an increase in interest and investment income as detailed within **Appendix 1**.

6 Q1 Monitoring Statement 2026/27

6.1 As at the end of May 2026, the monitoring shows an estimated outturn of £39,800 as detailed in **Appendix 2**.

Designation: Assistant Chief Executive - Place

Date: 24 July 2026

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

Background Papers: None

Appendices: Appendix 1 - Q4 2025/26 Monitoring Statement
Appendix 2 - Q1 to 31 May 2026/27 Monitoring Statement

Fortrose and Rosemarkie Common Good			**Appendix 1**
Period January to March 26			
	Actual	**Budget**	**Variance**
	£	**£**	**£**
Income			
Rents	43,479	23,340	20,139
Interest and investment income	12,548	2,800	9,748
Total Income	56,027	26,140	29,887
Expenditure			
Staff costs	5,843	0	5,843
Property costs	1,636	4,000	(2,364)
Central support	916	1,400	(484)
Community Grants	1,000	1,000	0
Special Grants	0	2,000	(2,000)
Total Expenditure	9,395	8,400	995
Income less Expenditure Surplus (Deficit)	**46,632**	**17,740**	**28,892**
Revenue reserves 2024/25	247,141		
Estimated outturn for 25/26	46,632		
Estimated revenue reserves 2025/26	**293,773**		

Fortrose and Rosemarkie Common Good				**Appendix 2**
Period April to May 26				
	Actual	**Budget**	**Estimated Outturn**	**Variance**
	£	**£**	**£**	**£**
Income				
Rents	2,583	40,000	40,000	0
Interest and investment income	0	9,800	9,800	0
Total Income	2,583	49,800	49,800	0
Expenditure				
Staff costs	0	1,500	1,500	0
Property costs	0	4,000	4,000	0
Central support	0	1,500	1,500	0
Community Grants	0	1,000	1,000	0
Special Grants	0	2,000	2,000	0
Legal Expenses	251	0	0	0
Total Expenditure	251	10,000	10,000	0
Income less Expenditure Surplus (Deficit)	**2,332**	**39,800**	**39,800**	**0**
Estimated revenue reserves 2025/26	293,773			
Estimated outturn for 26/27	39,800			
Estimated revenue reserves 2026/27	**333,573**			

Agenda Item	**9c**
Report No	**BIER/27/26**

The Highland Council

Committee: **Black Isle and Easter Ross**

Date: **10 August 2026**

Report Title: **Invergordon Common Good – 2025/26 Outturn and Q1 Monitoring Statement to 31 May 2026**

Report By: **Assistant Chief Executive - Place**

1 Purpose/Executive Summary

1.1 This report presents the Quarter 4 2025/26 Outturn and Quarter 1 (April and May) 2026/27 monitoring statement for the Invergordon Common Good Fund. The report outlines an estimated surplus slightly more than budgeted at end of year 2025/26 due to increased rental income and less expenditure.

2 Recommendations

2.1 Members are asked to **scrutinise and note** the Quarter 4 Outturn 2025/26 and Quarter 1 (April and May) 2026/27 monitoring statement for the Invergordon Common Good.

3 Implications

3.1 **Resource** - The 2025/26 Q4 Outturn and 2026/27 Q1 monitoring statements highlight predicted income and expenditure against the budget. Members are asked to note that the 2025/26 Q4 figures are near final, pending completion of the audit of the Highland Council accounts. An end of year surplus for 2025/26 is estimated.

3.2 **Legal** - The application of funds will fall within the competency guidelines set out both in statue 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 Quarter 4 2025/26 Outturn Statement

5.1 A monitoring statement showing transactions to the end of March 2026 against budget and the estimated year end position is attached within **Appendix 1.** Members are asked to note that these are near final figures, pending the completion of the audit of the Highland Council accounts.

5.2 Income

- Rental income relates to the lease of Invergordon Town Hall, which was on target.
- **Appendix 1** shows a surplus of £299 against the interest and investment income budget.

5.3 Expenditure

- The overspend on staff costs represents the time spent by the Common Good Officer working on the sale of the Bouchardon Bust.
- There was limited maintenance expenditure in the reporting period.

6 Quarter 1 2026/27 Monitoring Statement

6.1 A monitoring statement showing transactions to the end of May 2026 against budget and the estimated year end position is attached within **Appendix 2**.

6.2 Income

- No income received during the reporting period.

6.3 Expenditure

- No expenditure during the reporting period.

7 Common Good Update

7.1 Bouchardon Bust

As part of the Waverley Criteria process, a UK institution has submitted an offer to purchase the bust. The Council has accepted the offer and has now entered into an Option Agreement with the institution. This has triggered the second deferral period under the Waverley Criteria process, during which the export licence application is deferred to allow the UK institution time to raise the necessary funds. The second deferral period commenced on the 1 July and will conclude on 1 December 2026.

7.2 Invergordon Town Hall

Highland Council has received a full Community Asset Transfer (CAT) request from Invergordon Development Trust for Invergordon Town Hall. The application is being progressed in accordance with the CAT procedures and is the subject of a separate report to this Committee.

7.3 Common Good Working Group

The Common Good Officer continues to work with a cross-service group to review and develop the Council's approach to the management and administration of Common Good Funds. This work is intended to support a consistent Highland-wide framework for the operation and management of Common Good assets and funds, including the management of income and expenditure and the application of charges where appropriate.

Designation:	Assistant Chief Executive - Place
Date:	20 July 2026
Author:	Fiona Richardson, Community Development Manager
Background Papers:	None
Appendices:	Appendix 1 – Q4 2025/26 Monitoring Statement Appendix 2 – Q1 2026/27 Monitoring Statement

Appendix 1

Invergordon Common Good
Period to March 26

	Actual £	Budget £	Variance £
Income			
Rents	3,500	3,500	0
Interest and investment income	4,099	3,800	299
Total Income	7,599	7,300	299
Expenditure			
Staff Costs	3,732	2,500	1,232
Property costs	108	2,000	(1,892)
Central Support	687	500	187
Total Expenditure	4,527	5,000	(473)
Income less Expenditure Surplus (Deficit)	**3,072**	**2,300**	**772**

Revenue reserves 2024/25	85,279
Estimated outturn for 25/26	3,072
Estimated revenue reserves 2025/26	**88,351**

Appendix 2

Invergordon Common Good
Period to May 26

	Actual £	Budget £	Estimated Outturn £	Variance £
Income				
Rents	0	3,500	3,500	0
Interest and investment income	0	3,200	3,200	0
Total Income	0	6,700	6,700	0
Expenditure				
Staff Costs	0	3,500	3,500	0
Property costs	0	1,750	1,750	0
Central Support	0	550	550	0
Total Expenditure	0	5,800	5,800	0
Income less Expenditure Surplus (Deficit)	**-**	**900**	**900**	**0**

Estimated revenue reserves 2025/26	88,351
Estimated outturn for 26/27	900
Estimated revenue reserves 2026/27	**89,251**

Agenda Item	**9d**
Report No	**BIER/28/26**

The Highland Council

Committee:	**Black Isle and Easter Ross**
Date:	**10 August 2026**
Report Title:	**Tain Common Good Fund – 2025/26 Outturn and Q1 Monitoring to 31 May 2026**
Report By:	**Assistant Chief Executive - Place**

1 Purpose/Executive Summary

1.1 This report presents the Quarter 4 Outturn 2025/26 and Quarter 1 (April and May) 2026/27 monitoring statement for the Tain Common Good Fund. The report outlines an estimated end of year surplus for the Tain Common Good Fund for 2025/26, primarily as a result of increased income following the reclassification of assets and higher than budgeted interest and investment income in part offset by higher than budgeted property costs.

2 Recommendations

2.1 Members are asked to **scrutinise and note** the Quarter 4 Outturn 2025/26 and Quarter 1 (April and May) 2026/27 monitoring reports for the Tain Common Good.

3 Implications

3.1 **Resource** - The 2025/26 Q4 and 2026/27 monitoring statements highlight predicted income and expenditure against the budget. Members are asked to note that the 2025/26 Q4 figures are near final, pending completion of the audit of the Highland Council accounts. An end of year surplus for 2025/26 is estimated, primarily as a result of increased income following the reclassification of assets and a higher than budgeted interest and investment income although this is in part offset by higher than budgeted property costs.

3.2 **Legal** - The application of funds will fall within the competency guidelines set out both in statue 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 Quarter 4 2025/26 Outturn Statement

5.1 A monitoring statement showing transactions to the end of March 2026 against budget and the estimated year end position is attached within **Appendix 1**. Members are asked to note that these are near final figures, pending the completion of the audit of the Highland Council accounts.

5.2 <u>Income</u>

- Reclassification of assets, as reported to Committee on 11 August 2025, resulted in rental income for the year being higher than budgeted.
- Income from interest and investment income exceeded the budget resulting in increased reserves.

5.3 <u>Expenditure</u>

- The overspend on staff costs represents the time spent by the Common Good Officer on the asset review which led to the reclassification of assets.
- Following the Committee decision of 10 November 2025 to amend the budget, the Property Budget was increased to accommodate the costs associated with works to Alexandra Bridge and the painting of railings at the Duthac Centre. In addition, further expenditure was incurred to address storm damage at the Links. As a result of these essential works, property expenditure exceeded the revised budget allocation, resulting in an overspend at year-end.

5.4 <u>Variances</u>

Members will note the fund has delivered a surplus at year end. This is largely due to the increased income and higher than budgeted interest and investment income. The estimated useable reserves as of 31 March 2026 are £286,865.

6 Quarter 1 2026/27 Monitoring Statement

6.1 A monitoring statement showing transactions to the end of May 2026 against budget and the estimated year end position is attached within **Appendix 2**.

6.2 Income

- Rents and lettings of £3,958 which is on target for the year.

6.3 Expenditure

- There was minimal expenditure in the Quarter 1 reporting period.

7 Common Good Update

7.1 Tain Solar Array consultation
The BIER Committee approved the Tain Solar Array proposal; however, in accordance with governance procedures, the proposal required final approval by Full Council due to the proposed change in the use of Common Good land. The proposal was subsequently considered by Full Council on 25 June and was approved. Approval has therefore now been secured for the change of use of the Common Good land associated with the project.

7.2 Common Good Working Group
The Common Good Officer continues to work with a cross-service group to review and develop the Council's approach to the management and administration of Common Good Funds. This work is intended to support a consistent Highland-wide framework for the operation and management of Common Good assets and funds, including the management of income and expenditure and the application of charges where appropriate.

Designation:	Assistant Chief Executive - Place
Date:	20 July 2026
Author:	Fiona Richardson, Community Development Manager
Background Papers:	None
Appendices:	Appendix 1 – Quarter 4 2025/26 Monitoring Statement Appendix 2 – Quarter 1 2026/27 Monitoring Statement

Tain Common Good **Appendix 1**
Period to March 26

	Actual £	Budget £	Variance £
Income			
Rents & Lettings	20,182	7,950	12,232
Insurance recharge	388	0	388
Interest and investment income	18,513	12,000	6,513
Total Income	39,083	19,950	19,133
Expenditure			
Staff costs	5,133	2,000	3,133
Property costs	11,977	5,000	6,977
Central Support Charges	916	1,000	(84)
Tain Mussel Fishery	0	2,000	(2,000)
Total Expenditure	18,026	10,000	8,026
Income less Expenditure Surplus (Deficit)	**21,057**	**9,950**	**11,107**

Revenue reserves 2024/25	265,808
Estimated outturn for 25/26	21,057
Estimated revenue reserves 2025/26	**286,865**

Tain Common Good **Appendix 2**

Period to May 26

	Actual	Budget	Estimated Outturn	Variance
	£	£	£	£
Income				
Rents & Lettings	3,958	24,900	24,900	0
Insurance recharge	78	0	0	0
Interest and investment income	0	10,000	10,000	0
Total Income	4,036	34,900	34,900	0
Expenditure				
Staff costs	0	5,000	5,000	0
Property costs	34	18,800	18,800	0
Central Support Charges	0	1,100	1,100	0
Grants	0	10,000	10,000	0
Total Expenditure	34	34,900	34,900	0
Income less Expenditure Surplus (Deficit)	**4,002**	**0**	**0**	**0**

Estimated revenue reserves 2025/26	286,865
Estimated outturn for 26/27	0
Estimated revenue reserves 2026/27	**286,865**