Agenda Item	**5**
Report No	**No. LA/28/26**

The Highland Council

Committee: **Lochaber Area**

Date: **10 August 2026**

Report Title: **Fort William Common Good Fund – Q4 2025/26 and Q1 2026/27 (to 31.05.26 only) Monitoring Report**

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

1 Purpose/Executive Summary

1.1 This report presents the end of year monitoring statement for Fort William Common Good Fund for 2025/26 and Quarter 1 (to 31.05.26 only) monitoring statement for 2026/27.

2 Recommendations

2.1 Members are asked to **scrutinise** and **note** the position of Fort William Common Good Fund as shown in the end of year statement for 2025/26 and Quarter 1 2026/27 (to 31.05.26 only) 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 £83,923 arising from car parking income, interest and investment.

As at the end of March 2026, the expenditure outturn is £6,905 due to car parking costs being payable. The income less expenditure outturn at year end shows a surplus of £77,018.

6 Q1 Monitoring Statement 2026/27

6.1 As at the end of May 2026, the estimated year end outturn shows a surplus of £57,600 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 31.05.26) 2026/27 Monitoring Statement

Fort William Common Good			**Appendix 1**
Period to March 26			
	Actual	**Budget**	**Variance**
	£	**£**	**£**
Income			
Rents	-	-	-
Lettings	-	-	-
Miscellaneous income Car Parking	80,171	-	80,171
Interest and investment income	3,752	-	3,752
Total Income	83,923	-	83,923
Expenditure			
Property costs	-	-	-
Staff Costs	-	-	-
Car parking costs	6,905	-	6,905
Miscellaneous Costs	-	-	-
Total Expenditure	6,905	-	6,905
Income less Expenditure Surplus (Deficit)	**77,018**	**-**	**77,018**
Revenue reserves 2024/25	41,929		
Estimated outturn for 25/26	77,018		
Estimated revenue reserves 2025/26	**118,947**		

Fort William Common Good				Appendix 2
Period to May 26				
	Actual	**Budget**	**Estimated Outturn**	**Variance**
	£	**£**	**£**	**£**
Income				
Rents	-	-	-	-
Lettings	-	-	-	-
Miscellaneous income Car Parking	8,738	75,000	75,000	-
Interest and investment income	-	2,000	2,000	-
Total Income	8,738	77,000	77,000	-
Expenditure				
Property costs	-	12,000	12,000	-
Staff Costs	-	2,200	2,200	-
Car parking costs	-	5,200	5,200	-
Miscellaneous Costs	-	-	-	-
Total Expenditure	-	19,400	19,400	-
Income less Expenditure Surplus (Deficit)	**8,738**	**57,600**	**57,600**	**-**
Estimated revenue reserves 2025/26	118,947			
Estimated outturn 26/27	57,600			
Estimated revenue reserves 2026/27	**176,547**			