Agenda Item	9
Report No	DSA/18/26

The Highland Council

Committee: **Dingwall and Seaforth**

Date: **24 August 2026**

Report Title: **Dingwall Common Good Fund – Final Outturn 2025/26 and Q1 2026/27 Monitoring Report to 31 May 2026**

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

1 Purpose/Executive Summary

1.1 This report presents the Dingwall Common Good Fund end of year monitoring statement for 2025/26 and Quarter 1 (from 1 April to 31 May 2026 only) monitoring statement for 2026/27.

2 Recommendations

2.1 Members are asked to **scrutinise** and **note** the position of Dingwall Common Good Fund as shown in the 2025/26 Quarter 4 and 2026/27 Quarter 1 (from 1 April to 31 May 2026 only) monitoring statements.

3 Implications

3.1 **Resource** - The monitoring statements highlights 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 report, 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 £42,274. This a positive variance of £23,710 which reflects higher interest and investment income and lower than projected property costs, as detailed in **Appendix 1**.

6 Q1 Monitoring Statement 2026/27 (from 01.04.26 – 31.05.26 only)

6.1 As at the end of May 2026, the monitoring shows an estimated surplus outturn of £39,100 detailed in **Appendix 2**. This outturn is reporting on budget.

Designation:	Assistant Chief Executive - Place
Date:	28 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 2026/27 Monitoring Statement (1 April to 31 May 2026)

Dingwall Common Good			**APPENDIX 1**
Period January to March 26			
	Actual	**Budget**	**Variance**
	£	**£**	**£**
Income			
Rents	27,800	33,564	(5,764)
Interest and investment income	17,447	5,000	12,447
Total Income	45,247	38,564	6,683
Expenditure			
Staff Costs - CGF Officer and Central Support	1,979	2,500	(521)
Property costs	194	12,000	(11,807)
Community Grants and Donations	800	3,500	(2,700)
Special Project Grants - CG Assets	0	2,000	(2,000)
Total Expenditure	2,973	20,000	(17,027)
Income less Expenditure Surplus (Deficit)	42,274	18,564	23,710
Revenue reserves 2024/25	349,577		
Estimated outturn for 25/26	42,274		
Estimated revenue reserves 2025/26	**391,851**		

Period to April to May 26				**APPENDIX 2**
	Actual	**Budget**	**Estimated Outturn**	**Variance**
	£	**£**	**£**	**£**
Income				
Rents	6,300	45,800	45,800	0
Interest and investment income	0	13,400	13,400	0
Total Income	6,300	59,200	59,200	0
Expenditure				
Staff Costs - CGF Officer and Central Support	0	2,600	2,600	0
Property costs	0	12,000	12,000	0
Community Grants and Donations	1,500	3,500	3,500	0
Special Project Grants - CG Assets	0	2,000	2,000	0
Landline Telephone Rental	52	0	0	0
Total Expenditure	1,552	20,100	20,100	0
Income less Expenditure Surplus (Deficit)	4,748	39,100	39,100	0
Estimated revenue reserves 2025/26	391,851			
Estimated outturn for 26/27	39,100			
Estimated revenue reserves 2026/27	**430,951**			