The Highland Council

Agenda Item	**7a**
Report No	**BIER/33/26**

Committee: **Black Isle and Easter Ross**

Date: **9 November 2026**

Report Title: **Cromarty Common Good Fund Monitoring Report**

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

1 Purpose/Executive Summary

1.1 This report presents the monitoring statement for Cromarty Common Good Fund for Quarter 2, 2026/27.

2 Recommendations

2.1 Members are asked to **scrutinise** and **note** the position of Cromarty Common Good Fund as shown in the monitoring statement.

3 Implications

3.1 **Resource** - The monitoring statements highlight 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 Monitoring Statement April – September 2026/27

5.1 As at the end of September 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 with **Appendix 1**. 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.

5.2 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:	16 October 2026
Author:	Lynn Bauermeister, Community Development Manager Jennifer Johnston, Accountant
Background Papers:	None
Appendices:	Appendix 1 - Monitoring Statement 1 June – 30 Sept 2026

Cromarty Common Good				**Appendix 1**
Period April to September 26				
	Actual	**Budget**	**Estimated Outturn**	**Variance**
	£	**£**	**£**	**£**
Income				
Rents	0	0	0	0
Interest and investment income	0	2,000	2,000	0
Legal Fees Recovery	1,725	0	0	
Total Income	1,725	2,000	2,000	0
Expenditure				
Property costs	3,094	6,430	6,430	0
CGFO costs	0	3,000	3,000	0
Central Support	0	700	700	0
Legal Expenses	245	0	0	0
Total Expenditure	3,339	10,130	10,130	0
Income less Expenditure Surplus (Deficit)	**(1,615)**	**(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**			