The Highland Council

Agenda Item	**7b**
Report No	**BIER/34/26**

Committee: **Black Isle and Easter Ross**

Date: **9 November 2026**

Report Title: **Fortrose and Rosemarkie Common Good Fund Monitoring Report**

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

1 Purpose/Executive Summary

1.1 This report presents the Fortrose and Rosemarkie Common Good Fund (FRCGF) monitoring statement for Quarter 2, 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 monitoring statement.

3 Implications

3.1 **Resource** - The monitoring statements highlight predicted 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 A monitoring statement showing transactions to the end of 30 September 2026 against budget and estimated year-end position is within **Appendix 1**.

5.2 The income for FRCGF arises from rents, interest and investment, as shown within **Appendix 1**. As at the end of September 2026 a positive outturn of £49,800 is estimated.

5.3 The expenditure for FRCGF arises predominantly from property costs and grants totalling a year-end estimate of £10,000.

5.4 The forecast year-end outturn for 2026/27 is a surplus of £39,800 and usable reserves is £333,573.

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

Period April to September 26				**Appendix 1**
	Actual	**Budget**	**Estimated Outturn**	**Variance**
	£	**£**	**£**	**£**
Income				
Rents	18,942	40,000	40,000	0
Interest and investment income	0	9,800	9,800	0
Total Income	18,942	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	269	0	0	0
Total Expenditure	269	10,000	10,000	0
Income less Expenditure Surplus (Deficit)	**18,673**	**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**			