Agenda Item	**7d**
Report No	**BIER/36/26**

The Highland Council

Committee: **Black Isle and Easter Ross**

Date: **9 November 2026**

Report Title: **Tain Common Good Fund Quarter 2 2026/27 Monitoring Report**

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

1 Purpose/Executive Summary

1.1 This report presents the Quarter 2 26/27 monitoring statement for the Tain Common Good Fund. Income and expenditure are agreed as part of the budget setting process.

2 Recommendations

2.1 Members are asked to **scrutinise** and **note** the Quarter 2 2026/27 monitoring statement for the Tain Common Good Fund.

3 Implications

3.1 **Resource** – The Q2 monitoring statement highlights predicted income and expenditure against the budget.

3.2 **Legal** – The application of the 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** – 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 This is a monitoring update report and therefore an impact assessment is not required.

5 Quarter 2 2026/27 Monitoring Statement

5.1 The 2026/27 budget was agreed at Committee on 26 January 2026. A monitoring statement showing transactions to the end of September 2026 against the budget and the estimated year end position is attached within **Appendix 1**.

5.2 **Income**
Rental and letting income is on track with £11,831.90 received to date.

5.3 **Expenditure**
Expenditure in this reporting period relates to £244 property costs which is made up of utility charges at the Tain Links and Wildlife Pond.

5.4 **Outturn**
The estimated outturn for 2026/27 is a balanced budget which will maintain revenue reserves at £286,865.

6 Common Good Update

6.1 Condition Surveys of Common Good Assets
Condition surveys of Tain Common Good assets are currently underway, and good progress is being made. The survey findings will help inform future maintenance and investment requirements.

6.2 Common Good Officer 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:	7 October 2026
Author:	Fiona Richardson, Community Development Manager Jennifer Johnston, Accountant
Background Papers:	None
Appendices:	Appendix 1 – Q2 2026/27 Monitoring Statement

Appendix 1

Tain Common Good
Period to September 26

	Actual	Budget	Estimated Outturn	Variance
	£	£	£	£
Income				
Rents & Lettings	11,832	24,900	24,900	0
Insurance recharge	233	0	0	0
Interest and investment income	0	10,000	10,000	0
Total Income	12,065	34,900	34,900	0
Expenditure				
Staff costs	0	5,000	5,000	0
Property costs	244	18,800	18,800	0
Central Support Charges	0	1,100	1,100	0
Grants	0	10,000	10,000	0
Total Expenditure	244	34,900	34,900	0
Income less Expenditure Surplus (Deficit)	**11,821**	**0**	**0**	**0**
Estimated revenue reserves 2025/26		286,865		
Estimated outturn for 26/27		0		
Estimated revenue reserves 2026/27		**286,865**		