| | |
|---|---|
| Agenda Item | **6** |
| Report No | **SCC/32/26** |

**The Highland Council**

**Committee:** **Sutherland County Committee**

**Date:** **30 November 2026**

**Report Title:** **Dornoch Common Good Monitoring Report – Quarter 2 2026/27**

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

## 1 Purpose/Executive Summary

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

## 2 Recommendations

2.1 Members are asked to:

i. **Scrutinise** and **note** the Quarter 2 2026/27 monitoring statement for the Dornoch Common Good Fund; and
ii. **Note** £1,232 costs incurred by the Councils' Parking Enforcement Team to operate the invitation to pay parking scheme at the Dornoch Beach Car Park are charged to the Dornoch 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 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 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 16 February 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 income of £29,723 was generated from Common Good assets during the reporting period, which is in line with budget expectations and reflects the anticipated position at this stage of the financial year.
- £1,742 was received from Invitation to Pay car park dues during this reporting period.

### 5.3 Expenditure

In this reporting period:-

- An allocation of £4,500 from the Grants and Contributions Fund has been awarded to the Dornoch and Area Community Council to support the delivery of projects in 2026/27.
- A total of £11,270 has been invested in resurfacing and white lining works at Dornoch Beach Car Park, improving the condition and accessibility of the facility.
- £195 was allocated from the Miscellaneous Costs budget to fund the installation of nesting bird signage at the Links, helping raise awareness and protect wildlife.

### 5.4 Outturn

- The estimated outturn for 2026/27 is a deficit of £243,865 which will reduce revenue reserves to £106,882. This is the result of previous committee decision to award £280,000 to Dornoch and District Community Association for a new community centre and has been previously reported to committee.

## 6 Dornoch Beach Invitation to Pay Management Costs

### 6.1 Income

The invitation to pay parking scheme at Dornoch Beach generated £2,948.50 in financial year 2025/26 all of which is paid to the Dornoch Common Good Fund.

### 6.2 Expenditure

The costs incurred by the Parking Enforcement Team in respect of the operation and maintenance of the Dornoch Common Good Fund invitation-to-pay parking site totalled £1,232 in 2025/26, representing an overspend of £232 against the approved budget of £1,000; consequently, the budget for 2026/27 has been increased to reflect the actual level of expenditure.

| **Item** | **2025/26** |
|---|---|
| Card Transaction and processing fees | £157.41 |
| Maintenance agreements - 6 payment machines each at £400/yr | £400.00 |
| Staff Costs to retrieve cash and monitor sites 1.5 h/wk x 6 months | £674.77 |
| **Total costs** | **£1,232.18** |

## 7 Common Good Update

### 7.1 Dornoch Beach Wheelchairs

A public consultation is currently underway regarding a proposed lease of Dornoch Common Good land at Dornoch Beach to Dornoch Beach Wheelchairs. The organisation is seeking a lease to facilitate the installation of an accessible toilet facility, helping to improve accessibility and inclusion at the beach for residents and visitors with mobility challenges. The proposal supports the continued development of inclusive facilities at Dornoch Beach, and members of the public are encouraged to review the consultation details and provide their views before the consultation closes on 10 December 2026.

### 7.2 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: 9 October 2026

Author: Fiona Richardson, Community Development Manager
Jennifer Johnston, Accountant
Ross Bartlett, Principal Traffic Officer

Background Papers: None

Appendices: Appendix 1 – Q2 2026/27 Monitoring Statement

## Appendix 1

| **Dornoch Common Good Fund** | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Period to September 26** | | | | | | | |
| | | | | | | | |
| | **Actual** | | **Budget** | | **Estimated Outturn** | | **Variance** |
| | **£** | | **£** | | **£** | | **£** |
| **Income** | | | | | | | |
| | | | | | | | |
| Rents | 29,723 | | 101,235 | | 101,235 | | 0 |
| Invitation to pay income | 0 | | 3,500 | | 3,500 | | 0 |
| Donations and Sponsorship | 1,742 | | 0 | | 0 | | |
| Interest and investment income | 0 | | 12,000 | | 12,000 | | 0 |
| **Total Income** | 31,465 | | 116,735 | | 116,735 | | 0 |
| | | | | | | | |
| **Expenditure** | | | | | | | |
| | | | | | | | |
| Staff Costs | 0 | | 3,000 | | 3,000 | | 0 |
| Miscellaneous Property costs | 195 | | 15,000 | | 15,000 | | 0 |
| Grants | 4,500 | | 35,000 | | 35,000 | | 0 |
| Dornoch Beach Car Parks | 11,270 | | 25,000 | | 25,000 | | 0 |
| Miscellaneous Other costs | 0 | | 1,750 | | 1,750 | | 0 |
| Central Support | 0 | | 850 | | 850 | | 0 |
| | | | | | | | |
| **Total Expenditure** | 15,965 | | 80,600 | | 80,600 | | 0 |
| | | | | | | | |
| | | | | | | | |
| **Surplus/(deficit) before projects** | 15,500 | | 36,135 | | 36,135 | | - |
| | | | | | | | |
| **Projects** | | | | | | | |
| DADCA Community Centre | 0 | | 280,000 | | 280,000 | | 0 |
| | | | | | | | |
| **Surplus/(deficit) before projects** | 15,500 | | (243,865) | | (243,865) | | 0 |
| | | | | | | | |
| | | | | | | | |
| **Estimated revenue reserves 2025/26** | 350,747 | | | | | | |
| Estimated outturn 26/27 | (243,865) | | | | | | |
| **Estimated revenue reserves 2026/27** | **106,882** | | | | | | |