

Agenda Item	7(b).
Report No	SCC/19/22

HIGHLAND COUNCIL

Committee: Sutherland County Committee

Date: 7 November 2022

Report Title: Dornoch Common Good Quarterly Monitoring report

Report By: ECO Communities and Place
ECO Resources and Finance

1. Purpose/Executive Summary

- 1.1 This report provides a financial monitoring report for the second quarter of Financial Year 2022/23.

2. Recommendations

- 2.1 Members are asked to:
- i. note the position of Dornoch Common Good fund at the end of the second quarter FY 22/23.

3. Implications

- 3.1 Resource implications
The Q2 monitoring statement highlights predicted income and expenditure against the budget. Income and expenditure are expected to be on target for 22/23.
- 3.2 Legal implications
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. The application of funds will comply with all financial regulations.
- 3.3 Community (Equality, Poverty, Rural and Island) impacts
Grants from Dornoch Common Good Fund are awarded in consultation with Dornoch Area Community Council. Community consultations are carried out in line with Community Empowerment Act on potential disposals of Dornoch Common Good land.
- 3.4 There are no Climate Change, Risk or Gaelic implications.

4. Monitoring Report Q1 2022/23

4.1 A monitoring statement showing transactions to the end of September 2022 against budget and estimated year end position is attached at Appendix One.

4.2 Income

- Rental income is on target at the end of Q2
- The remaining rents will be invoiced when they become due.
- Sales Land/Buildings includes £1,598 legal and professional fees incurred by the fund and subsequently reimbursed by purchasers/ tenants
- Invitation to pay income is from the Dornoch Beach Car Park invitation to pay scheme
- Income is expected to be above target for the year as a result of invitation to pay income and legal fees as noted above.

4.3 Expenditure

- No grants were made during the second quarter.
- The fourth payment (of four) of £7,000 to Dornoch Heritage Society for the Museum expansion project, as agreed at Sutherland County Committee on 9 July 2020, has not yet been drawn down.
- Staff costs cover the charge for the Common Good Officer for the first quarter only
- Total expenditure for the year is expected to be on budget.

Designation: ECO Communities and Place
ECO Resources and Finance

Date: 6 October 2022

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Appendix One

Dornoch Common Good - Quarterly Monitoring Period to September 22

	Actual to date £	Budget £	Estimated Outturn £	Variance £
INCOME				
Rents	26,474	45,890	45,890	0
Sales-Land/Building	3,598	0	3,600	3,600
Invitation to pay income	1,459	0	2,000	2,000
Interest and investment income	0	2,500	2,500	0
TOTAL INCOME	<u>31,531</u>	<u>48,390</u>	<u>53,990</u>	<u>5,600</u>
EXPENDITURE				
Staff Costs	823	2,500	2,500	0
Grants & contributions	9,922	32,000	32,000	0
Miscellaneous Costs	3,404	13,500	13,500	0
TOTAL EXPENDITURE	<u>14,149</u>	<u>48,000</u>	<u>48,000</u>	<u>0</u>
Income less Expenditure	<u><u>17,382</u></u>	<u><u>390</u></u>	<u><u>5,990</u></u>	<u><u>5,600</u></u>

Unaudited Usable Reserves 2021/22

£255,406

Appendix Two

Grants and Contributions to end Q2

Organisation	Project	Amount
Dornoch Trust	Purchase & Maintenance of Earls Wood, Do	3,632.00
Lodge St Gilbert	Handrail Renewal for Bridge Across Burn	500.00
Dornoch Area Community Council	Christmas Tree Lights Refurbishment	5,789.76
Total		9,921.76