

# The Highland Council

Agenda Item	8d
Report No	<b>BIER-28-24</b>

**Committee:** Black Isle and Easter Ross Area Committee

**Date:** 4 November 2024

**Report Title:** Tain Common Good Q2 Monitoring

**Report By:** Chief Officer Community and Housing  
Chief Officer Corporate Finance

## 1 Purpose/Executive Summary

1.1 This report presents the Quarter 2 24/25 monitoring statement for the Tain Common Good Fund. Income and expenditure are as agreed as part of the budget setting process.

## 2 Recommendations

2.1 Members are asked to:

- Scrutinise and note the Quarter 2 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 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 **Community (Equality, Poverty and Rural)** – All future potential disposals or other relevant dealings involving Common Good land will be carried out in line with Community Empowerment (Scotland) Act 2015, including appropriate community consultation.

3.4 **Climate Change / Carbon Clever** – None

3.5 **Risk** – None

3.6 **Health and Safety (risks arising from changes to plant, equipment, process, or people)** – None

3.7 **Gaelic** – None

#### **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 Quarter 2 Monitoring Statement**

5.1 A monitoring statement showing transactions to the end of September 2024 against budget and the estimated year end position is attached at Appendix 1.

5.2 Income

- Rental income from Market Stalls and the large grazing let is up to date. The smaller grazing let has not been let this year.
- Other income comprises an insurance recharge.

5.3 Expenditure

- Property costs comprise £124 electricity charges.
- Staff costs and central support charges were not applied to end Q2.
- There are no costs associated with the mussel fishery to end Q2.

#### **6 Common Good Update**

6.1 There are no other Common Good issues to report.

Designation: Chief Officer Community and Housing  
Chief Officer Corporate Finance

Date: 10 October 2024

Author: Phil Tomalin, Community Development Manager  
Jennifer Johnston, Accountant  
Sara Murdoch, Common Good Officer

Background Papers:

Appendices:

**Tain Common Good - Quarterly Monitoring  
Period to Sept 24**

	<b>Actual to date</b>	<b>Budget</b>	<b>Estimated Outturn</b>	<b>Variance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>				
Rents & Lettings	5,598	7,950	7,950	0
Interest and investment income		5,600	5,600	0
Other Income	110			0
<b>TOTAL INCOME</b>	<u>5,708</u>	<u>13,550</u>	<u>13,550</u>	<u>0</u>
<b>EXPENDITURE</b>				
Staff costs		2,000	2,000	0
Property costs	124	5,000	5,000	0
Central Support Charges		1,000	1,000	0
Tain Mussel Fishery		2,000	2,000	0
<b>TOTAL EXPENDITURE</b>	<u>124</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<b>Income less Expenditure</b>	<u><b>5,585</b></u>	<u><b>3,550</b></u>	<u><b>3,550</b></u>	<u><b>0</b></u>

**Unaudited Usable Reserves 2023/24**

219,757

Estimated outturn for 24/25

3,550

**Estimated Usable Reserves 2024/25**

**223,307**