

# The Highland Council

<b>Agenda Item</b>	<b>8</b>
<b>Report No</b>	<b>CC/21/25</b>

**Committee:** Caithness

**Date:** 4 August 2025

**Report Title:** Wick Common Good Q4 2024/25 and Q1 2025/26 Monitoring

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

## **1 Purpose/Executive Summary**

1.1 This report presents the Quarter 4 24/25 (near final) and Quarter 1 25/26 monitoring statements for the Wick Common Good Fund. The report outlines an estimated end of year surplus for the Wick Common Good for 2024/25, primarily because of an oversail payment. For 2025/26 a surplus is also predicted due to the second oversail payment.

## **2 Recommendations**

2.1 Members are asked to **scrutinise** and **note** the Quarter 4 24/25 and Quarter 1 25/26 monitoring statements for the Wick Common Good Fund.

## **3 Implications**

3.1 **Resource** - The Q4 monitoring statement highlights predicted income and expenditure against the budget. Members are asked to note that these figures are near final, pending completion of the audit of the Highland Council accounts. An end of year surplus for 2024/25 is estimated, primarily because of an oversail payment.

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** - None

3.4 **Health and Safety (risks arising from changes to plant, equipment, process, or people)** – There are no health and safety impacts from this report.

3.5 **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 report and therefore an impact assessment is not required.

## 5 Quarter 4 2024/25 Monitoring Statement

- 5.1 A monitoring statement showing transactions to the end of March 2025 against budget and the estimated year end position is attached at **Appendix 1**. Members are asked to note that these are near final figures, pending the completion of the audit of the Highland Council accounts.

### 5.2 Income

- Rental income for the year is that received for occupied offices in Wick Town Hall. The income additional to the budget followed the letting of an office in the Town Hall during the year.
- No income for lettings was received in 2024/25.
- Invitation to Pay income was, in the main, on budget
- Interest and investment income of £2,277 was in excess of the budget due to high interest rates during the year.
- Income of £37,884 from Legal Fees Recovery is a one-off payment for an oversail option to transport windfarm components.

### 5.3 Expenditure

- No utilities charges were applied to the fund in 2024/25, although costs were incurred and £13,350 was budgeted. This is being progressed with the relevant service team.
- Staff and car parking costs were slightly over budget; staff costs are increased to £2,500 in the 25/26 budget.
- Miscellaneous costs were advertising and court fees associated with the oversail agreement.

### 5.4 Variances

Members will note that the fund has delivered a surplus at year-end. This is largely due to the underspend against property costs and the receipt of a one-off oversail payment. Nonetheless, the fund continues to face significant operational costs mostly associated with the Town Hall, and as previously noted to Members, any surplus is required to build up reserves until the fund can sustainably cover its costs. The estimated Usable Reserves as of 31 March 2025 are £89,060.

## 6 Quarter 1 2025/26 Monitoring Statement

6.1 A monitoring statement showing transactions to the end of June 2025 against budget and the estimated year end position is attached at **Appendix 2**.

### 6.2 Income

- Rental and car parking income appear to be on track to reach budgeted income at year end.
- Income from “Contributions - Private Sector” of £30,000 represents payment resulting from a second oversail option for the transport of windfarm components.

### 6.3 Expenditure

There was minimal expenditure in Q1.

## 7 Common Good Update

### 7.1 Wick Town Hall

The remaining unlet offices at Wick Town Hall are being marketed on the Council's website and on commercial property website <https://www.novaloca.com>.

### 7.2 Bignold Park

A positive first meeting was held with a range of stakeholders at the end of May 2025 to consider options for improving the facilities at Bignold Park.

### 7.3 Common Good Working Group

The Common Good Officer continues to work with a cross-service group to develop a new Highland Council Common Good Policy to inform and guide the management of all Highland Common Good Funds, including the management of reserves. The policy will also address the challenges faced by newly identified Common Good Funds such as Wick and Thurso Common Good Fund which have no or limited income and minimal reserves. The Policy, being Highland wide, will require approval at full Council or strategic committee. Members will be updated in due course

Designation: Assistant Chief Executive - Place

Date: 15 July 2025

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Background Papers: None

Appendices: Appendix 1 - Quarter 4 2024/25 Monitoring Statement  
Appendix 2 - Quarter 1 2025/26 Monitoring Statement

**Appendix 1****Wick Common Good  
Period to March 25**

	<b>Actual</b> £	<b>Budget</b> £	<b>Variance</b> £
<b>INCOME</b>			
Rents	9,783	7,700	2,083
Lettings	-	700	(700)
Miscellaneous income Car Parking	9,861	10,000	(139)
Interest and investment income	2,277	850	1,427
Legal Fees Recovery	<u>37,884</u>	<u>-</u>	<u>37,884</u>
<b>TOTAL INCOME</b>	<u>59,805</u>	<u>19,250</u>	<u>40,555</u>
<b>EXPENDITURE</b>			
Property costs	1,189	13,350	(12,161)
Staff Costs	2,845	2,000	845
Car parking costs	2,934	2,500	434
Miscellaneous Costs	<u>348</u>	<u>1,400</u>	<u>(1,052)</u>
<b>TOTAL EXPENDITURE</b>	<u>7,317</u>	<u>19,250</u>	<u>(11,933)</u>
<b>Income less Expenditure</b>	<u><b>52,489</b></u>	<u><b>0</b></u>	<u><b>52,488</b></u>
<b>Usable Reserves 2023/24</b>		36,571	
Surplus (Deficit) outturn for 24/25		<u>52,489</u>	
<b>Estimated Usable Reserves 2024/25</b>		<u><b>89,060</b></u>	

## Appendix 2

### Wick Common Good Period to June 25

	Actual £	Budget £	Estimated Outturn £	Variance £
<b>INCOME</b>				
Rents	2,725	11,200	11,200	-
Lettings	-	700	700	-
Miscellaneous income Car Parking	1,902	8,500	8,500	-
Interest and investment income	-	1,200	1,200	-
Contributions - Private Sector	30,000	-	30,000	30,000
<b>TOTAL INCOME</b>	<b>34,628</b>	<b>21,600</b>	<b>51,600</b>	<b>30,000</b>
<b>EXPENDITURE</b>				
Property costs	207	12,200	12,200	-
Staff Costs	-	2,500	2,500	-
Car parking costs	-	2,500	2,500	-
Miscellaneous Costs	295	4,400	4,400	-
<b>TOTAL EXPENDITURE</b>	<b>502</b>	<b>21,600</b>	<b>21,600</b>	<b>-</b>
<b>Income less Expenditure</b>	<b>34,126</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>

<b>Unaudited Usable Reserves 2024/25</b>	89,060
Estimated outturn for 25/26	30,000
<b>Estimated Usable Reserves 2025/26</b>	<b>119,060</b>