

# The Highland Council

<b>Agenda Item</b>	<b>9</b>
<b>Report No</b>	<b>CC/22/25</b>

**Committee:** Caithness

**Date:** 4 August 2025

**Report Title:** Thurso Common Good Q1 2025/26 Monitoring

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

## **1 Purpose/Executive Summary**

- 1.1 This report presents the Quarter 1 25/26 monitoring statement for the Thurso 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 1 25/26 monitoring statement for the Thurso Common Good Fund.

## **3 Implications**

- 3.1 **Resource** - Thurso Common Good Fund had no expenditure or income in 2024/25. Rent is now being recovered for Thurso Caravan Park which is currently the only source of income to the Fund. In the longer term, Thurso Common Good Fund needs to develop revenue sources to cover operational costs and to build reserves to cover its responsibilities.
- 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** – As a newly identified Common Good Fund, time is required to build up reserves to cover its responsibilities.
- 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 Background**

- 5.1 Members will recall from the Thurso Common Good Annual report 2023/24 (Ref PLN/09/25), presented to the Committee on 20 January 2025, that Thurso Common Good Fund had no expenditure or income in 2024/25, hence there is no Q4 24/25 report. The report also noted that work was underway to recover outstanding rent for Thurso Caravan Park which is the only source of income for the fund.
- 5.2 The 2025/26 budget was also agreed at Committee on 20 January 2025 and is detailed in **Appendix 1** of this report. The only budget item is the estimated income from Thurso Caravan Park of £7,500. No expenditure is anticipated and this is reflected in the budget.

## **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 1**.
- 6.2 **Income**
- The only source of income was payment of historic outstanding rent from Thurso Caravan Park. All historic, outstanding rent has now been invoiced. Rent due in the current year will be invoiced in due course.
- 6.3 **Expenditure**
- No expenditure was attributed to the Thurso Common Good Fund in Q1

## **7 Common Good Update**

- 7.1 **Outlook**
- In the longer term, Thurso Common Good Fund needs to develop revenue sources to cover operational costs and to build reserves to cover liabilities. Work is required to identify the different operational costs associated with the Fund's assets. Members are asked to note that until the Fund generates a sustainable surplus and has established sufficient reserves to cover liabilities, expenditure from the fund on wider community projects will not be possible.

## 7.2 **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 particular challenges faced by newly identified Common Good Funds such as 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

Author: Phil Tomalin, Senior Community Development Manager  
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Background Papers: None

Appendices: Appendix 1 - Quarter 1 2025/26 Monitoring Statement

## Appendix 1

### Thurso Common Good Period to June 25

	Actual £	Budget £	Estimated Outturn £	Variance £
<b>INCOME</b>				
Rents	48,053	7,500	48,053	40,553
Interest and investment income	-	-	-	-
<b>TOTAL INCOME</b>	<u>48,053</u>	<u>7,500</u>	<u>48,053</u>	<u>40,553</u>
<b>EXPENDITURE</b>				
Property costs	-	-	-	-
Staff Costs	-	-	-	-
Miscellaneous Costs	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Income less Expenditure</b>	<u><b>48,053</b></u>	<u><b>7,500</b></u>	<u><b>48,053</b></u>	<u><b>40,553</b></u>

**Unaudited Usable Reserves  
2024/25**

9,269

Estimated outturn for 25/26

48,053

**Estimated Usable Reserves  
2025/26**

**57,322**