

Agenda Item	9.b
Report No	CC/31/25

The Highland Council

Committee: **Caithness Committee**

Date: **3 November 2025**

Report Title: **Wick Common Good Q2 2025/26 Monitoring**

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

1 Purpose/Executive Summary

1.1 This report presents the Quarter 2 25/26 monitoring statement for the Wick 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 25/26 monitoring statement for the Wick 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** – No implications

3.5 **Risk** – No implications

3.6 **Health and Safety (risks arising from changes to plant, equipment, process, or people)** – No implications

3.7 **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 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 2025 against budget and the estimated year end position is attached at Appendix 1.

5.2 Income

- Rental income comprises rent for the Town Hall including the Scottish Assessors office accrued (paid in advance) from last year. Rent for the current year will be invoiced in the next quarter. Rental income also includes rent for one ground floor office in the Town Hall.
- £30,000 Contributions – Private Sector is an oversail payment for windfarm components at Station Road, Wick.
- No income was received from lettings in the reporting period.
- Invitation to pay income appears on target for the year, although it is likely that income will reduce over the winter months.

5.3 Expenditure

- The expenditure in the reporting period was for property repairs and replacement flag.

6 Common Good Update

6.1 Wick Town Hall

- The tenant of the Ground floor office in Wick Town Hall gave notice and the lease ended 8 September 2025; this and the remaining unlet offices are being marketed on the Council's website and on commercial property website <https://www.novaloca.com>

Designation:	Assistant Chief Executive – Place
Date:	9 October 2025
Author:	Cai MacIver, Community Development Manager Jennifer Johnston, Accountant
Background Papers:	None
Appendices:	Appendix 1 - Quarter 2 2025/26 Monitoring Statement

Appendix 1

Wick Common Good - Quarterly Monitoring Period to Sept 24 (unaudited)

	Actual	Budget	Estimated Outturn	Variance
	£	£	£	£
INCOME				
Rents	4,100	11,200	11,200	-
Lettings	-	700	700	-
Miscellaneous income Car Parking	5,075	8,500	8,500	-
Interest and investment income	-	1,200	1,200	-
Contributions- Private Sector	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
TOTAL INCOME	<u>39,176</u>	<u>21,600</u>	<u>51,600</u>	<u>30,000</u>
EXPENDITURE				
Property costs	4,100	12,200	12,200	-
Staff Costs	-	2,500	2,500	-
Car parking costs	-	2,500	2,500	-
Central support charges	-	-	-	-
Miscellaneous Costs	<u>295</u>	<u>4,400</u>	<u>4,400</u>	<u>-</u>
TOTAL EXPENDITURE	<u>588</u>	<u>21,600</u>	<u>21,600</u>	<u>-</u>
Income less Expenditure	<u>38,587</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
 Unaudited Usable Reserves 2023/24				
Estimated outturn for 24/25		89,060		
Estimated Usable Reserves 2024/25		<u>30,000</u>		
		<u>119,060</u>		