

# The Highland Council

Agenda Item	10.
Report No	CC/32/25

**Committee:** Caithness Committee

**Date:** 3 November 2025

**Report Title:** Thurso 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 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 2 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. Backdated rent has been 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)** - None
- 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 The 2025/26 budget was 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 2 2025/26 Monitoring Statement

- 6.1 A monitoring statement showing transactions to the end of September 2025 against budget and the estimated year end position is attached at **Appendix 1**.
- 6.2 **Income**
- The only source of income was payment of historic outstanding rent from Thurso Caravan Park. Rent due in the current year has now been invoiced.
- 6.3 **Expenditure**
- No expenditure was attributed to the Thurso Common Good fund in Q2.

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

### 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>	<b>48,053</b>	<b>7,500</b>	<b>48,053</b>	<b>40,553</b>
<b>EXPENDITURE</b>				
Property costs	-	-	-	-
Staff Costs	-	-	-	-
Miscellaneous Costs	-	-	-	-
<b>TOTAL EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income less Expenditure</b>	<b>48,053</b>	<b>7,500</b>	<b>48,053</b>	<b>40,553</b>

<b>Unaudited Usable Reserves 2024/25</b>	9,269
Estimated outturn for 25/26	48,053
<b>Estimated Usable Reserves 2025/26</b>	<b>57,322</b>