

# The Highland Council

Agenda Item	4
Report No	LA/20/26

**Committee:** Lochaber

**Date:** 11 May 2026

**Report Title:** Fort William Common Good Fund - 2024/25 Annual Accounts and 2026/27 Proposed Budget

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

## 1 Purpose/Executive Summary

1.1 This report presents the 2024/25 Annual Accounts and 2026/27 Proposed Budget for Fort William Common Good Fund (FWCGF).

## 2 Recommendations

2.1 Members are asked to:=

- i. **Consider** and **agree** the FWCGF Statement of Accounts (Appendix 1) for 2024/25; and
- ii. **Approve** the proposed budget for 2026/27 as set out in Appendix 2.

## 3 Implications

3.1 **Resource** -The statement of accounts shows the Fort William Common Good Fund income and expenditure in the year. Fort William Common Good Fund needs 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. The application of funds will comply with all financial regulations.

3.3 **Risk** – Fort William Common Good assets are currently managed by Highland Council. It would be prudent to build reserves to ensure liabilities can be covered.

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 impact assessment 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 Integrated Impact Assessment - Summary

4.3.1 An Integrated Impact Assessment screening has been undertaken on the proposed budget. The conclusions have been subject to the relevant Manager Review and Approval.

4.3.2 The Screening process has concluded that there are no impacts identified in relation to the proposed budget.

4.3.3	Impact Assessment Area	Conclusion of Screening/Full Assessment
	Equality	<i>No impact</i>
	Socio-economic	<i>No impact</i>
	Human Rights	<i>No impact</i>
	Children's Rights and Well-being	<i>No impact</i>
	Island and Mainland Rural	<i>No impact</i>
	Climate Change	<i>No impact</i>
	Data Rights	<i>No impact</i>

## 5 2024/25 Statement of Accounts

5.1 **Appendix 1** of this report shows the Income and Expenditure Account and Balance Sheet in respect of the Fort William Common Good Fund for Financial Year 2024/25. This is the first set of Annual Accounts produced for Fort William Common Good Fund.

5.2 **Income and Expenditure** - The income and expenditure incurred during the reporting period relates to the West End Car Park. Expenditure of £3,791 relates to costs incurred by car parking services. Income of £45,720 predominantly comprises parking charges plus interest and investment income.

5.3 **Revaluation gains/(losses)** - there were no revaluation gains/(losses).

5.4 **Balances** - Members are requested to note that the Fund shows total reserves of £41,929 as at 31 March 2025.

5.5 **Changes to Leases** - There were no changes to leases in 2024/25.

5.6 **Disposal and Acquisitions** - There were no disposals or acquisitions in 2024/25.

## 6 **Budget 2026/27**

6.1 The proposed budget for 2026/27 is outlined in **Appendix 2**.

6.2 **Income** - Income comprises estimated income from the West End Car Park plus interest and investment income which is estimated proportionately to what was realised in 2024/25.

6.3 **Expenditure** – It is proposed that a property budget of £12,000 is set for minor operational costs, on the basis that, although the full allocation may not be required or fully committed within the year, it is important to maintain a level of funding to address essential or unforeseen works should they arise. It is proposed to set the budget to £1,700 for staff costs (Common Good Officer) and £500 for Central Support.

6.4 **Fund Balance** - Members are asked to note that the proposed budget is anticipated to lead to a surplus of £57,600. Forecast year end reserves are therefore expected to be £172,529 at 31 March 2027. Once the potential fund liabilities and costs are better understood Members may wish to consider opening a community small grants scheme, similar to those open in other Common Good Funds.

## 7 Current position and outlook

7.1 Fort William Common Good Fund assets are listed on the Highland Council [website](#) and include the West End Car Park, play parks, amenity land and playing fields. The only income earning asset at present is the West End Car Park.

Fort William Common Good Fund needs to build reserves to cover liabilities. Members are asked to note that until the liabilities are fully understood, and a sustainable surplus has established sufficient reserves to cover those liabilities, expenditure from the fund on wider community projects will not be possible.

Following discussion regarding the West End Car Park, officers from the Operations and Maintenance service have acknowledged pre-existing dilapidations such as damage to the sea wall and the surface condition of car park. A survey of the sea wall has been scheduled and will be carried out when tide times allow access. It is expected that the findings from the sea wall survey will inform any next steps regarding any potential/necessary works in relation to pre-existing dilapidations and the Operations and Maintenance service has acknowledged it will be responsible for covering these costs.

It is understood that, once the car park has been made good in respect of the pre-existing dilapidations, it would be reasonable for the Common Good Fund to contribute 55% of the ongoing maintenance and repair costs, reflecting the Common Good Fund's receipt of 55% of the associated income.

The principles regarding liabilities, as outlined for the West End Car Park above, will be applicable to all Fort William Common Good Fund assets.

Designation: Assistant Chief Executive – Place

Date: 17 March 2026

Author: Lynn Bauermeister, Community Development Manager  
Jennifer Johnston, Accountant  
David Haas, Senior Community Development Manager  
Lewis Hannah, Community Development Manager  
Debbie Sutton, Chief Officer, Operations and Maintenance  
Shane Manning, Principal Traffic Officer  
Ross Bartlett, Principal Traffic Officer  
Paula Betts, Common Good Fund Officer

Background Papers: None

Appendices: Appendix 1 - Statement of Accounts for 2024/25  
Appendix 2 - Proposed Budget for 2026/27

## Appendix 1

### Fort William Common Good Fund Statement of Accounts for 2024/25

<b>Income and Expenditure Account</b>	
	<b>2024/25</b>
	<b>£</b>
<u>Expenditure</u>	
Staff costs	-
Property costs	-
Administration costs	-
Grants and contributions	-
Other costs	3,791
<b>Total expenditure</b>	<b>3,791</b>
<u>Income</u>	
Rents	-
Miscellaneous income	44,672
Interest and investment income	1,048
<b>Total income</b>	<b>45,720</b>
<b>Surplus/(deficit) for the year</b>	<b>41,929</b>
Revaluation gains/(losses)	-
<b>Total comprehensive income and expenditure</b>	<b>41,929</b>
<b>Balance Sheet</b>	<b>31/03/2025</b>
	<b>£</b>
<u>Non current assets</u>	
Investment Properties	-
Heritage assets	-
<u>Current assets</u>	
Loans fund deposits	39,497
Sundry Debtors	2,432
	41,929
<u>Current Liability</u>	
Other Creditors	-
<b>Total assets</b>	<b>41,929</b>
Revenue funds	41,929
Revaluation reserve	-
Capital funds	-
<b>Total reserves</b>	<b>41,929</b>

## Appendix 2

### Proposed Fort William Common Good Fund Annual Budget for 2026/27

	<b>Draft</b>
	<b>Budget</b>
	<b>2026/27</b>
	<b>£</b>
<u>Income</u>	
Miscellaneous income - Car Parking	75,000
Interest and investment income	2,000
<b>Total Income</b>	<b>77,000</b>
<u>Expenditure</u>	
Staff costs	1,700
Property costs	12,000
Car Parking costs	5,200
Community Grants	0
Special Grants	0
Central Support	500
<b>Total Expenditure</b>	<b>19,400</b>
<b>Surplus/(deficit) for the year</b>	<b>57,600</b>
<b>Estimated Revenue Reserves 2025/26</b>	<b>114,929</b>
Budget surplus/(deficit) for 26/27	57,600
<b>Forecast year end reserves 2026/27</b>	<b>172,529</b>