The Highland Council

Agenda Item	**9**
Report No	**CC/29/26**

Committee: **Caithness**

Date: **2 November 2026**

Report Title: **Wick Common Good Fund Q2 2026/27 Monitoring**

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

1 Purpose/Executive Summary

1.1 This report presents the Quarter 2 26/27 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 26/27 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 **Risk** – None

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 Quarter 2 Monitoring Statement

5.1 The 2026/27 budget was agreed at Committee on 20 January 2026. A monitoring statement showing transactions to the end of September 2026 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 due course. Rental income also includes rent for three ground floor offices and first floor office in the Town Hall.
- Invitation to pay income appears lower than in previous years, and it is likely that income will reduce over the winter months.
- No income was received from lettings in the reporting period.

5.3 **Expenditure**

- The expenditure in the reporting period was property costs for the Town Hall.

5.4 **Outturn**

- The estimated outturn for 2026/27 is a balanced budget which will maintain revenue reserves at £270,492.

6 Common Good Update

6.1 **Wick Town Hall**

The four offices at Wick Town Hall have been successfully marketed and are now all occupied.

6.2 **Bignold Park**

Work continues with stakeholders to explore possible funding streams for improving the facilities at Bignold Park.

6.3 The Common Good Officer continues to work with a cross-service group to review and develop the Council's approach to the management and administration of Common Good Funds. This work is intended to support a consistent Highland-wide framework for the operation and management of Common Good assets and funds, including the management of income and expenditure and the application of charges where appropriate.

There has been work ongoing to develop a public facing map of Common Good assets to complement the existing published Asset Register lists. The map is now live on the Asset Registers web pages on the new Highland Council website. As Common Good asset information continues to be reviewed and updated, further amendments and enhancements to the map will be made in due course.

Designation:	Assistant Chief Executive - Place
Date:	7 October 2026
Author:	Cai MacIver, Community Development Manager Jennifer Johnston, Accountant
Background Papers:	None
Appendices:	Appendix 1 – Quarter 2 Monitoring Report

Appendix 1
Wick Common Good
Q2 Monitoring Report Period to September 2026

	Actual £	Budget £	Estimated Outturn £	Variance £
Income				
Rents	3,350	10,000	10,000	-
Lettings	-	700	700	-
Miscellaneous income and Car Parking	2,579	9,000	9,000	-
Interest and investment income	-	4,700	4,700	-
Contributions - Private Sector	-	-	-	-
Total Income	5,929	24,400	24,400	-
Expenditure				
Property costs	530	12,200	12,200	-
Staff Costs	-	2,500	2,500	-
Central Support	-	400	400	-
Car parking costs	-	2,500	2,500	-
Miscellaneous Costs	-	6,800	6,800	-
Total Expenditure	530	24,400	24,400	-
Income less Expenditure Surplus (Deficit)	**5,399**	**-**	**-**	**-**

Estimated revenue reserves 2025/26	270,492
Estimated outturn for 26/27	0
Estimated revenue reserves 2026/27	**270,492**