The Highland Council

Agenda Item	**10**
Report No	**CC/30/26**

Committee: **Caithness**

Date: **2 November 2026**

Report Title: **Thurso 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 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 26/27 monitoring statement for the Thurso 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** - As a reasonably new 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 Quarter 2 2026/27 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**

- There was no income for this period. The only budget item is the estimated income from Thurso Caravan Park of £7,500.

5.3 **Expenditure**

- No expenditure was attributed to the Thurso Common Good fund in Q2.

5.4 **Outturn**

- The estimated outturn for 2026/27 is £5,200 which will increase revenue reserves to £79,669

6 Common Good Update

6.1 **Thurso Bay Caravan Park**

Officers continue to work with the operators of the Thurso Bay Caravan Park with regards to the future operation of the caravan park. Valuation and condition surveys have been carried out to inform the current rent review. The survey costs will be reported in the Q3 Report.

6.2 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 2026/27 Monitoring Statement

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

	Actual £	Budget £	Estimated Outturn £	Variance £
Income				
Rents	-	7,500	7,500	(7,500)
Interest and investment income	-	2,700	2,700	(2,700)
Total Income	-	10,200	10,200	(10,200)
Expenditure				
Property costs	-	3,000	3,000	(3,000)
Staff Costs	-	2,000	2,000	(2,000)
Miscellaneous Costs		-	-	-
Total Expenditure	-	5,000	5,000	(5,000)
Income less Expenditure Surplus (Deficit)	**-**	**5,200**	**5,200**	**(5,200)**

Estimated revenue reserves 2025/26	74,469
Estimated outturn for 26/27	5,200
Estimated revenue reserves 2026/27	**79,669**