

Agenda Item	11
Report No	NC/08/26

The Highland Council

Committee: Nairnshire

Date: 9 February 2026

Report Title: Nairn Common Good Fund – 2024/25 Audited Accounts, 2025/2026 Q3 Monitoring and General Update, Proposed Budget 2026/27

Report By: Assistant Chief Executive – Place
Chief Officer – Corporate Finance

1 Purpose/Executive Summary

- 1.1 This report presents the Statement of Accounts and final monitoring for 2024/25 for Nairn Common Good Fund (NCGF/the “Fund”). An overall revenue surplus of £198,409 was achieved (before revaluation losses and other year-end accounting adjustments). The adjusted deficit of £1,318,357 has been applied to reserves. (Revenue Funds increased by £194,469; and Capital Funds/Revaluation Reserve decreased by £1,492,826 & £20,000 respectively).
- 1.2 This report also presents the expenditure monitoring position for the Common Good Fund as of 31 December 2025 (Q3) and the projected year end position for 2025/26.
- 1.3 The report further sets out the proposed revenue budget for the NCGF for the financial year 2026/2027.
- 1.4 The report also presents a summary of discussion at the Nairn Common Good Fund Engagement Group (NCGFEG) held on 16 October 2025 which includes a proposed revision to the Terms of Reference for the NCGFEG.

2 Recommendations

- 2.1 Members are asked to:-
 - i. **Consider** and **agree** the Nairn Common Good Fund Statement of Accounts for 2024/25 at Appendix 1a and the final 2024/25 Monitoring Statement at Appendix 1b;
 - ii. **Consider** and **note** the position of the Nairn Common Good Fund and 2025/26 outturn as shown in the Q3 monitoring statement against the budget presented at Appendices 2a and 2b);
 - iii. **Agree** the Nairn Common Good Fund budget for 2026/27 detailed at Appendix 3; and
 - iv. **Note** the summary of discussion from the NCGFEG held on 16 October 2025 and agree the revised NCGFEG Terms of Reference at Appendix 4.

3 Implications

- 3.1 Resource – Financial implications are as outlined in this report. Proposed expenditure for 2026/27 includes work to develop a long-term plan for the Links. This will be delivered within the core budget and does not rely on funding from reserves. As noted previously to this committee, ongoing work is required to develop an approach to income generation and development of the Fund’s asset portfolio to ensure a source of revenue on an ongoing basis. This work will be continued to be supported by the Common Good Fund Project Officer.
- 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.
- 3.4 Risk – As noted at 3.1, work is still required to increase sources of income for NCGF in order to support, protect and sustain its assets for the future.
- 3.5 Health and Safety (risks arising from changes to plant, equipment, process, or people) – the fund will seek to ensure its assets are maintained which will ensure H&S is maintained.
- 3.6 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. An Integrated Impact Assessment screening has been undertaken on the Nairn Common Good Budget for 2026/27. The conclusions have been subject to the relevant Manager Review and Approval.
- 4.4 The Screening process has concluded that there are no impacts as a result of the proposed budget

4.5

Impact Assessment Area	Conclusion of Screening
Equality	No impact
Socio-economic	No impact
Human Rights	No impact
Children’s Rights and Well-being	No impact
Island and Mainland Rural	No impact
Climate Change	No impact
Data Rights	No impact

5 2024/25 Statement of Accounts

5.1 **Appendix 1a** of this report shows the Income and Expenditure Account and Balance Sheet in respect of the Fund for the Financial Year 2024/25 and detail on the movements on these accounts is noted below. The statement of accounts has not been individually audited, but the total common good fund balances, comprising all the Highland Council Common Good Funds, which appear as a note to the Highland Council accounts, have been audited as they appear in the Highland Council accounts. The auditors have found no significant issues to report.

5.2 Expenditure

5.2.1 The main area of expenditure related to property maintenance costs which comprised grounds maintenance (largely grass cutting), general maintenance costs for Common Good areas but principally related to the Links, and the operational management agreement with Highlife Highland in respect of the Splashpad.

5.2.2 Administration and staff costs relate to the NCGF share of charges for the Common Good Fund Officer as well as central support charges. Please note the central support charges include Finance team costs which support the common good account.

5.2.3 Other costs include the operational management agreement with Highlife Highland in respect of the Splashpad and investment management fees. Also included are costs for electricity and water for the Links.

5.2.4 Depreciation relates to the splashpad whereby the costs of the assets are being written down over the expected life of the asset.

5.3 Income

5.3.1 The principal income for the NCGF came mainly from rents (e.g. Lochloy Caravan Park) and lettings from short term lets for the Nairn Links for the stalls, hospitality tent and Showmen's Guild lets at the Nairn Games, plus small ad hoc lets for, e.g., the Bandstand. These are shown separately in the 2024/25 Final Monitoring.

5.3.2 Interest and investment income is the interest on cash balances held with the Council's Loans Fund plus income from investments held with Adam & Co. This increased by £8,000 from 2023/24 to 2024/25 due to an increase in interest rates. As in previous years, income from the investment portfolio has been re-invested.

5.3.3 Miscellaneous income was primarily income from invitation to pay car parking.

5.3.4 Finally, investment income increased by 1.3% on average across the year.

5.4 Other Comprehensive Income

5.4.1 A revaluation loss of £1.5m was recorded in year-end accounts in respect of the capital investment property the Sandown Lands. This can be attributed to a revaluation by Property & Estates in light of a recent private land sale nearby for housing development. The Sandown valuation figure was adjusted in light of that sale value.

5.5 **Balance Sheet**

- 5.5.1 The underlying concept of the Balance Sheet is that each category of asset in the top half of the balance sheet has an equivalent reserve in the bottom half of the balance sheet.
- 5.5.2 The revaluation reserve represents the value held in terms of the Heritage assets of the fund, which for the NCGF is the Provost's Chain.
- 5.5.3 Capital funds represent the value of the investment properties and property, plant & equipment. The movement in the year in this reserve is the result of gains on revaluation and a disposal of investment properties along with the value of the property, plant and equipment, net of the depreciation charged in the year.
- 5.5.4 The value of the investment portfolio along with that of loans fund deposits and creditors are held in Revenue Funds, which represent actual funds available.

5.6 **2024/25 Final Monitoring Statement**

- 5.6.1 **Appendix 1b** sets out the 2024/25 final monitoring, which shows the Revenue results for the year against Budget (whereas **Appendix 1a** shows prior year comparatives), including a reconciliation to the Income and Expenditure Account.

6 **Quarter 3 2024/25 Monitoring Statement**

- 6.1 A monitoring statement showing transactions against budget for the period to December 2025 is attached at **Appendix 2a**. This shows the anticipated impact on revenue funds resulting from the estimated outturn presented in the Monitoring Statement.

- 6.2 **Income** - The income received to date relates principally to property rentals, which are anticipated to be higher than budgeted by £3,000 by year end due to lease amendments.

Income in respect of Pitch Lettings is higher than budgeted by £6000 because of a higher volume of short terms pitch let applications than expected at the Links in 2025/26. Miscellaneous income is anticipated to be higher than budget by £7,800 due to CRF regeneration income received in respect of the Nairn Heritage Trail project. Overall, income is estimated to be £19,000 higher than budget.

- 6.3 **Expenditure** - Property costs reported for the year to date reflect the Highlife Highland management fee for the Leisure Park & Paddling Pool/Splashpad and maintenance costs for the Splashpad and Links area. The annual levies have been paid for the River Fishing as have charges for insurance for common good property.

- 6.3.1 Under property maintenance, spend is reflected for grass cutting and grounds maintenance, the Highlife Highland management fee for the Splash Pad, replacement equipment and for maintenance works carried out across the Links/Riverside and repairs as well as remedial works to Common Good assets. Central Support expenditure listed relates to charges for the Council providing support to Nairn Common Good Fund, such as the Corporate (Legal) Common Good Fund Officer who focusses on compliance with our legal duties in respect of Common Good Funds across the Council – including the NCGF and Finance staff.

- 6.3.2 Overall expenditure is forecast to be £15,000 higher than budget. This is due to additional costs within Events & Festivals spend associated with the costs associated with the 2025 Nairn Highland Games.
- 6.4 **Project Expenditure** - £19,000 has been incurred in respect of Project Expenditure which has been in respect of Links Development works including improvements to the Crazy Golf area. Project works are ongoing at the Links and the additional costs will be reflected in future monitoring statements. It is forecast that the Links Development Project will stay within the forecast budget. Minimal costs are anticipated for coastal erosion in 2025/26 and it is expected that around £700 will be incurred in respect of the Dune Resilience project.
- 6.5 **Annual Surplus** - The revised budget for the year shows a surplus of £7,000 but the overall outturn is expected to be a surplus of £56,000. This is mainly due to the increase in Central Support Costs expected to match previous year spend, which has been the subject of a corporate review carried out by the Chief Officer for Corporate Finance and impacts all Common Good Funds across the Council.
- 6.6 **Nairn Common Good Fund Investments** - The Council has delegated power to manage investments by NCGF to the Investment Sub-Committee, which reports to the Pensions Committee. The Nairn Area Committee has power to administer the Revenue income of the NCGF and Projects.
- 6.6.1 Officers can confirm that the value of the fund increased by 0.03% over the quarter ending 31 December 2025, in comparison to a benchmark increase over the quarter of 0.05%. On a year-to-date basis, the Fund has risen 9.9% in contrast to the benchmark return of 17.5%. The value of the investments at end of December 2025 was £691,000. The value of the investments is subject to constant change based on the market conditions (see **Appendix 2b**).

7 Proposed Budget 2026/27

- 7.1 **2026/27 Budget** – The proposed budget for 2026/27 is set out in **Appendix 3**. In accordance with Council policy, wherever practicable, no inflationary increase has been applied to budget heads.
- 7.2 **Available funds** – This budget plans for the estimated expenditure and income which will be received in 2026/27. If income and expenditure are set at levels proposed in **Appendix 3**, and if no unforeseen spend is encountered, the NCGF should provide a surplus (after project spend) of £5,600.
- 7.3 **Anticipated Revenue**
- 7.3.1 **Rental income** – The total income from rentals expected to be available from Common Good Assets in 2025/26 is £142,600. This is based on estimated outturn for 2025/26.

7.3.2 **Lettings Income** – Lettings income relates largely to the Nairn Games and is dependent on the income from stalls, the successful tendering for provision of a hospitality tent and the annual let of the Links by the Showmen’s Guild. A small level of income is also derived from the areas of the Links let largely for sporting events; a budget of £20,000 is projected for 2026/27.

Officers will seek income opportunities throughout the financial year to increase income levels.

7.3.4 **Invitation to Pay Parking** – Income of £27,400 has been generated from the invitation to pay scheme on NCGF car parks in the period to December 2025. A budget income of £25,000 is projected for 2026/27

7.3.5 **Interest & Investment Income** – anticipated income from Investment is anticipated to be £10,000.

7.3.6 **Miscellaneous Income** – This is usually generated in the form of income from donations or wayleaves. This has been minimal for 2025/26 and a budget of £125 is projected for 2026/27.

7.4 **Expenditure Budget**

7.4.1 **Property Costs** – a budget of £80,000 is proposed. This includes the annual charge from the Council for grounds maintenance for Common Good, the management fee for Highlife Highland for the seasonal management of the Splashpad and year-round overseeing of the Links and Leisure Park. This includes provision for the replacement of, for example, the beach life belts which are prone to vandalism and theft. It also makes provision and builds in contingency for ongoing repairs and remedial works to Common Good assets, including the Links and Riverside areas.

7.4.2 **Electricity and Water Charges** – A budget of £2,100 is proposed for electricity charges in line with charges received in 2025/26 on NCGF properties, and a budget of £700 for water charges on a similar basis. These figures allow for any increase in new financial year.

7.4.3 **Rent, Rates and Insurance** – A budget of £5,900 is proposed for the River Fishing Licence Fees and for necessary insurance cover.

7.4.4 **Nairnshire Events** - As agreed at the August 2022 Nairnshire Committee, the proposed budget again contains a budget line to support Nairnshire events. This budget has been reduced to £5,500 from the £10,000 in 2025/26 due to the change in management arrangements for the Nairn Games in 2026.

Any organisation will be able to submit a request for support from this budget towards an event being held. It is proposed that any intended use of this budget line will be discussed with Members at an Area Business Meeting with expenditure thereafter being approved by the Community Development Manager in line with existing delegated authority as per the Scheme of Delegation.

7.4.5 **Staff costs** - Nairn Common Good Fund Development Officer. A post which focusses on the development aspects of NCGF assets as well as making a significant contribution to community engagement. This is a fixed term post which was renewed for a further 2-year period following approval by this Committee in May 2025. The budget includes provision for this part time 17.5 hour per week post to support the continued development of the Fund and its associated project work in line with previous decisions of Committee. A budget line of £26,600 is included for the post in 2026/27.

7.4.6 **Central Support Charges** – A budget of £21,500 is proposed in respect of Corporate Resources officer support for Finance, Administration and Property services for the NCGF and includes a proportion of the costs of the Common Good Funds Officer post.

It should be noted that this will vary to reflect the actual levels of Highland Council officer support provided to the fund in the year ahead. Any variations will be reported through the Quarterly Monitoring Report.

7.4.7 **Car parking costs** – The costs of running the invitation to pay car parking have been budgeted at £3,500 which is consistent with the 2025/26 budget provision.

7.4.8 **Legal Expenses** – A budget of £1,000 is proposed to cover legal costs associated with work ongoing on the NCGF.

7.4.9 **Project Costs** – As in previous years a budget line of £25,000 is proposed to be allocated to provide for support of possible progression of the Development Plan for the Links.

A new budget line in respect of the 2026 Nairn Highland Games has been included for 2026/27 to reflect that the Highland Council will take over event management planning arrangements for the Games in 2026. Mobile phone mast data has shown that there were 15k visitors to the Nairn Games in 2025 and following the 2025 Nairn Games debrief meeting it was agreed that the Council would run event management planning arrangements for 2026 and to take that through the Council's Safety Advisory Group process.

Discussions are now ongoing with partners and colleagues in respect of Safety Advisory Group requirements for the 2026 Games and associated costs. The expenditure budget line for the Games in 2026 is £21,000, income in respect of the Games is forecast to be £21,000 and it is intended that the 2026 Games will run as a break event project. Further details will be reported to Committee in May 2026.

7.4.10 **Nairn Coastal Erosion Works** – it was agreed at previous Area Committee to ringfence £20,000 to allow remedial works of the path area at the west links to be carried out if the current path starts to erode further. These funds were not required in 2025/26 as alternative funding has been identified by the Area Roads team for the footpath remedial works. However, there are gabion basket remedial works required near that path which will require £20,000 of maintenance works to safeguard the dunes from coastal erosion following previous storm damage to existing gabions.

8 Nairn Common Good Fund Engagement Group (NCGF) Update

- 8.1 NCGF Engagement Group continues to meet and review and comment on key NCGF matters. At the most recent meeting, in October 2025 there was a specific focus on the accounts and investments of the NCGF along with the core projects being progressed through the Fund.
- 8.2 An update to the Terms of Reference (ToR) has been requested to reinforce that any proposed NCGFEG 'focus groups' should be short term in duration reporting back to the NCGFEG.

The following revised wording has been added to the proposed revised ToR at Appendix 4 to reflect that:

The NCGF Engagement Group Chair will have the ability to convene specialist short term focus groups drawn from Engagement Group membership as agenda items require. These focus groups will report back to the NCGFEG.

Designation: Assistant Chief Executive – Place
Chief Officer – Corporate Finance

Date: 22/01/2026

Author: Lewis Hannah, Community Development Manager
Jennifer Johnston, Accountant

Appendices: Appendix 1a Statement of Accounts 2024/25
Appendix 1b Final Monitoring Statement 2024/25
Appendix 2a Monitoring Statement December 2025/26
Appendix 2b Quarter 3 Reserves and Investments
Appendix 3 Budget 2026/27
Appendix 4 NCGFEG Terms of Reference V1.1

STATEMENT OF ACCOUNTS 2024-25

APPENDIX 1a

Nairn Common Good Fund

2023/24 £	Income and Expenditure Account	2024/25 £	Mvmt £	Mvmt %
	<u>Expenditure</u>			
84,416	Property maintenance	78,628	(5,788)	-6.9%
1,906	Rent, rates and insurance	6,068	4,162	218.3%
12,002	Administration charges	15,879	3,877	32.3%
25,759	Staff costs	37,377	11,618	45.1%
10,000	Events and festivals	59,114	49,114	491.1%
18,896	Other costs	15,932	(2,964)	-15.7%
555	Realised losses on sale of investment property	-	(555)	-100.0%
2,910	Realised losses on sale of investments	4,680	1,770	60.8%
14,703	Depreciation	16,103	1,400	9.5%
171,147	Total expenditure	233,781	62,634	36.6%
	<u>Income</u>			
152,449	Rents	362,163	209,714	137.6%
28,510	Miscellaneous income	33,431	4,921	17.3%
30,848	Interest and investment income	39,089	8,241	26.7%
-	- Capital grants and contributions	-	-	0.0%
-	- Grants and contributions	-	-	0.0%
211,807	Total income	434,683	222,876	105.2%
40,660	Surplus for the year	200,902	160,242	394.1%
132,001	Revaluation gains/(losses) - investment properties	(1,520,000)	(1,652,001)	-1251.5%
45,075	Revaluation gains/(losses) - investments	(3,939)	(49,014)	-108.7%
2,910	Realised losses recycled through CIES	-	(2,910)	-100.0%
220,646	Total comprehensive income and expenditure	(1,323,037)	(1,543,683)	-699.6%
31/03/2024	Balance Sheet	31/03/2025	Variance	%
£		£	£	
	<u>Non current assets</u>			
8,359,589	Investment properties	6,875,864	(1,483,725)	-17.7%
60,000	Heritage assets	40,000	(20,000)	-33.3%
613,996	Investments at valuation	622,042	8,046	1.3%
162,087	Property, plant and equipment	152,986	(9,101)	-5.6%
9,195,672		7,690,892	(1,504,780)	-16.4%
	<u>Current assets</u>			
358,241	Loans fund deposits	538,243	180,002	50.2%
15	Sundry Debtors	2,678	2,663	17753.3%
358,256		540,921	182,665	51.0%
	<u>Current liabilities</u>			
(3,758)	Sundry creditors	-	3,758	-100.0%
(3,758)		-	3,758	-100.0%
9,550,170	Total assets	8,231,813	(1,318,357)	-13.8%
896,548	Revenue funds	1,091,017	194,469	21.7%
8,593,622	Capital funds	7,100,796	(1,492,826)	-17.4%
60,000	Revaluation reserve	40,000	(20,000)	-33.3%
9,550,170	Total reserves	8,231,813	(1,318,357)	-13.8%

**Nairn Common Good
Period to Mar 2025**

APPENDIX 1b

	Actual £	Annual Budget £	Variance £
INCOME			
Rents	140,842	135,079	5,763
Lettings	21,324	18,000	3,324
Invitation to pay parking	32,861	25,000	7,861
Miscellaneous Income	200,567	125	200,442
Investment Income	14,963	-	14,963
Int.On Rev. Balance Cr	24,127	-	24,127
TOTAL INCOME	<u>434,684</u>	<u>178,204</u>	<u>256,480</u>
EXPENDITURE			
Property maintenance	71,821	75,000	(3,179)
Investment management costs	2,580	-	2,580
Electricity	4,077	2,000	2,077
Water charges	855	700	155
Rents, Rates and Insurance	6,068	3,600	2,468
Staff costs	23,213	26,052	(2,839)
Central support	25,920	25,004	916
Car parking costs	5,875	3,000	2,875
Advertising	-	250	(250)
Events and festivals	59,114	10,000	49,114
Miscellaneous Expenditure	3	-	-
Legal Expenses	(102)	1,000	(1,102)
TOTAL EXPENDITURE	<u>199,424</u>	<u>146,606</u>	<u>52,815</u>
Surplus/(deficit) before projects	<u>235,260</u>	<u>31,598</u>	<u>203,665</u>
PROJECTS			
INCOME			
Income	-	-	-
	-	-	-
EXPENDITURE			
Project Costs - Links Development	20,576	25,000	(4,424)
Sandown feasibility study	16,275	18,000	(1,725)
	<u>36,851</u>	<u>43,000</u>	<u>(6,149)</u>
Surplus/(deficit) after projects	<u>198,409</u>	<u>(11,402)</u>	<u>209,814</u>
Year end accounts adjustments not in Monitoring:			
Project costs capitalised	23,277		
Depreciation	(16,103)		
Realised losses on sale of investment property	-		
Revaluation gains/(losses)	(1,523,939)		
	<u>(1,516,766)</u>		
Total comprehensive income and expenditure	<u>(1,318,357)</u>		
Revenue Funds			
As at 31.3.24	896,548		
Surplus/(deficit) for year	(1,318,357)		
Revaluation of investment properties and PPE to capital adjustments account	1,523,939		
As at 31.3.25	<u>1,102,131</u>		

**Nairn Common Good
Period to Dec 25**

	Actual £	Revised Annual Budget £	Estimated Outturn	Variance £
INCOME				
Rents	133,845	140,000	143,091	3,091
Lettings	25,235	20,000	26,000	6,000
Invitation to pay parking	27,436	25,000	27,500	2,500
Miscellaneous Income	7,843	125	7,925	7,800
Investment Income	-	10,000	10,000	-
TOTAL INCOME	194,359	195,125	214,516	19,391
EXPENDITURE				
Property maintenance	57,818	75,000	75,000	-
Investment management costs	(209)	-	-	-
Electricity	1,154	2,100	2,100	-
Water charges	642	735	735	-
Rents, Rates and Insurance	2,241	5,900	5,900	-
Staff costs	22,489	24,720	24,720	-
Central support	-	20,000	20,000	-
Car parking costs	-	3,500	3,500	-
Advertising	525	250	525	275
Events and festivals	20,752	10,000	25,000	15,000
Legal Expenses	93	1,000	1,000	-
TOTAL EXPENDITURE	105,505	143,205	158,480	15,275
Surplus/(deficit) before projects	88,854	51,920	56,036	4,116
PROJECTS				
Project Costs - Links Development	18,691	25,000	25,000	-
Nairn Coastal Erosion	-	20,000	20,000	-
	18,691	45,000	45,000	-
Surplus/(deficit) after projects	70,163	6,920	11,036	4,116
Check	-			
Unaudited Reserves 2024/25	1,091,017			
Estimated outturn for 25/26 *	11,036			
Change in value of investment portfolio over 2025/26	45,461			
Estimated Revenue Reserves 2026/27	1,147,514			

* does not take into account any movement in value of investments over the remainder of the year

**MONITORING STATEMENT 2025/26
NAIRN COMMON GOOD FUND RESERVES
FOR PERIOD ENDING DEC 2025**

APPENDIX 2b

	£000
Value of investment portfolio at 30.09.2025	668
Change in value of investment portfolio	<u>23</u>
Value of investment portfolio at 31.12.2025	691
Loans Fund balance (cash reserves) as at 31.03.2025	538
Net creditors at 31.03.25	3
Total reserves balance as at 31.12.25	<u>1,232</u>
Anticipated use of reserves during 2025/26:	
To be added to reserves/(fund core budget spend) (from Appendix 1)	56
To fund project spend (from Appendix 2)	<u>(26)</u>
	30
Movement in net creditors in year	
Capital receipts reserve	<u>(72)</u>
	<u>(42)</u>
Anticipated usable reserves as at 31.3.2027	<u>1,190</u>

Appendix 3.**Nairn Common Good Fund
Budget 2026/27****Draft Budget****2026/27
£****INCOME**

Rents	142,600
Lettings	20,000
Invitation to pay parking	25,000
Miscellaneous Income	125
Investment Income	10,000
TOTAL INCOME	197,725

EXPENDITURE

Property maintenance	80,000
Investment management costs	-
Electricity	2,100
Water charges	735
Rents, Rates and Insurance	5,900
Staff costs	26,600
Central support	21,500
Car parking costs	3,500
Advertising	250
Events and festivals	5,500
Legal Expenses	1,000
TOTAL EXPENDITURE	147,085

Income less Expenditure**50,640****PROJECTS****Income**

Nairn Highland Games 2026	21,000
Total Income	21,000

Expenditure

Project Costs - Links Development	25,000
Nairn Coastal Erosion	20,000
Nairn Highland Games 2026	21,000
	66,000

Surplus/(deficit) after projects**5,640****Estimated Revenue Reserves 2025/26*****1,147,058**

Budget surplus/(deficit) for 26/27

5,640

Forecast year end reserves 26/27**1,152,699**

* does not take into account any movement in value of investments over the remainder of the year

Terms of Reference

Nairn Common Good Fund Engagement Group

Purpose

To meet the community aspiration to have a stronger role in the Nairn Common Good Fund (NCGF), focusing on engagement without compromising the requirement for Common Good decisions to be taken at Area Committee.

Strengthen how the Highland Council delivers on duties under the Community Empowerment Act 2015 taking account of Scottish Land Commission Good Practice Guidance.

Support community aspiration to deliver positive change through the Local Place Plan.

2025/26

The Common Good Fund Engagement Group will continue in Nairn for a period of 12 months on a test & learn basis following which time the outcomes from this second phase will be reported to the Nairnshire Area Committee for further consideration. The Engagement Group is not a decision-making body but, as key stakeholders, the members input is valued and can help shape outcomes in respect of Member NCGF decisions.

Feedback

The remit of the group has been amended to reflect the feedback of the initial year of activity and aims to improve upon the aims of the group. To facilitate the new Terms of Reference a decision was taken to define the remit very clearly in respect of its links to the Scottish Land Commission's Good Practice Guidance and clarify the scope of business for the group.

Reference should be made to the 'Specific Expectations' section of this guidance.

Remit

1	<p><i>Consider and engage on the current use and management of assets.</i></p> <p>Proposing and discussing priorities for funding for new projects and management of current assets</p>
2	<p><i>Consider and review if disposals or changes of use will deliver public good.</i></p> <p>Making representation to the decision-making committee.</p>
3	<p><i>Consideration on an annual basis of strategy, projects and budget using the management framework.</i></p> <p>Making representation to the decision-making committee.</p>

Agenda

A call for agenda items will be placed in the public domain through Highland Council's Corporate Communications Department two months prior to the scheduled meeting.

Members of the group will be able to submit items for inclusion in the agenda where the business is within the Remit of the Terms of Reference. The member will need to state how much time they need to present and allow for discussion.

The Chair will decide on what items are to be included on the agenda based on alignment with the remit, specifically how it delivers on the Local Place Plan and reflects the Good Practice Guidance of the Scottish Land Commission.

All agenda items will be given a specific time slot for presentation and discussion to ensure the meeting does not overrun and all items receive equitable attention.

Meeting Frequency

Core group to meet quarterly in advance of scheduled Nairnshire Area Committee meetings, the outcomes and actions from the NCGF Engagement Group will be reported to Area Committee.

The NCGF Engagement Group Chair will have the ability to convene specialist short term focus groups drawn from Engagement Group membership as agenda items require. These focus groups will report back to the NCGFEG.

Membership

All member organisations will provide a single contact for the groups administration but may send a representative of their choice.

Core Group

Highland Council Officers	Community Development Manager – CHAIR Nairn Common Good Officer – ADVISOR Service Officer representatives - as agenda headings require
Nairn Community Councils	1 representative from each
Nairn Councillors	All members
Nairn Academy Stakeholder Group	1 representative
Highland Youth Parliament	1 representative
Nairn Business Community	BID manager

Economic Development	Nairn Improvement Enterprise (NICE) representative

Ancillary Group

Statutory Partners	Community subject matter experts from statutory partners as required, i.e. Highland Council Services/Police /Health /Fire/ Highlife Highland etc
3rd Sector & Community Groups *	1 representative per organisation where an item for the agenda affects them
Community Planning Partnership	1 representative identified by chair plus 1 partnership group representative where an agenda item affects them
Common Good Tenants	1 representative where an item for the agenda affects them

Conduct & Fairness

The Group aims to be a positive, forward-looking partnership where trust is built through transparency and respect for the opinions of others.

All members are expected to be concise in their submissions to allow the meeting to flow and to allow others the time and opportunity to express their opinions.

Confidentiality

To facilitate openness on proposals and developing ideas, there is a requirement for confidentiality in respect of matters discussed. Any press or social media releases that are not endorsed by the chair will be considered a breach of that confidentiality.

* 3rd Sector & Community Groups must be properly constituted and able to demonstrate active and current participation in community interests within the Nairnshire area.