

The Highland Council

Agenda Item	8
Report No	NC/18/26

Committee: Nairnshire

Date: 24 August 2026

Report Title: Nairn Common Good Fund Update - Quarter 4 2025/26 and Quarter 1 2026/27 Financial Monitoring

Report By: Assistant Chief Executive – Place

1 Purpose/Executive Summary

- 1.1 This report provides information on income and expenditure in relation to the Nairn Common Good Fund (NCGF) as of 30 June 2026. The report seeks Committee approval to use £200k NCGF reserves as the first part of the capital funding package required for the Links Toilets Project.

2 Recommendations

- 2.1 Members are asked to:-
- Note** the near final outturn of the NCGF for 2025/26;
 - Scrutinise and note** the position of the NCGF as shown in the Quarter 1 Revenue Monitoring Statement against the Budget for 26/27;
 - Note** the progress of the Links Toilet Project Board; and
 - Agree** to allocate £200k from NCGF Cash reserves towards the capital funding required to deliver the Links Toilets Project.

3 Implications

- 3.1 **Resource** – Financial implications are outlined in this report, as noted previously to this Committee, ongoing work is required to develop an approach to income generation and development of the NCGF asset portfolio to ensure a source of sustainable revenue is further developed.
- 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.
- 3.3 **Risk** - To mitigate the risk to the Common Good Fund, consideration continues to be given to the potential for income generation from Nairn Common Good assets to support ongoing maintenance and sustainability of other projects coming forward.
- 3.4 **Health and Safety (risks arising from changes to plant, equipment, process, or people)** - all project work directly undertaken on Common Good Fund property will be subject to full compliance with all Health and Safety requirements.

3.5 **Gaelic** - There are no specific implications associated with this report.

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 and update report and therefore an impact assessment is not required.

5 Quarter 4 2025/26 Monitoring Statement

5.1 A monitoring statement showing transactions to the end of March 2026 against budget and the estimated year end position is attached within **Appendix 1**. Members are asked to note that these are near final figures, pending the completion of the audit of the Highland Council accounts.

5.2 Income

5.2.1 Rents – £142,158 collected from tenants occupying NCGF properties. This reflects ongoing lease agreements and consistent occupancy across the estate.

5.2.2 Lettings – £26,888 received, primarily from the Nairn Highland Games. This includes income from the Traders' Village and showground lets, with additional bookings under the approved letting framework.

5.2.3 Invitation to pay parking - £29,842 generated from the Links car park scheme. This income supports maintenance of the area, including the Team Hamish Splashpad.

5.2.4 Miscellaneous Income – £7,843 received

5.2.5 Investment Income - £15,471 earned from the investment portfolio held for NCGF. This reflects market performance.

5.2.6 Interest income - £29,791 generated from reserve balances held in the Loans Fund.

5.3 Expenditure

5.3.1 Property Maintenance – £61,271 spent on upkeep of Common Good assets, including grounds, buildings, and infrastructure. £50,563, accounts for the majority of this cost as it relates to the ground's maintenance recharging from the amenities service. Other cost relates to the day to day maintenance of NCGF assets and Splashpad management costs.

5.3.2 Investment Management Costs – £3,291 incurred for professional services managing the investment portfolio.

- 5.3.3 Electricity – £1,151 spent on utilities for NCGF properties such as the Riverside Changing Rooms and Cricket Pavilion.
- 5.3.4 Water Charges – £1,061 paid for water services across NCGF sites.
- 5.3.5 Rents, Rates and Insurance – £5,336 spent, including rates now applicable to recreation areas following legislative changes. The fishing levy for the NCGF river fishing beats are also included within this.
- 5.3.6 Staff Costs – £32,440 relates solely to the Nairn Common Good Officer salary costs.
- 5.3.7 Central Support – £22,893 allocated for internal service recharges in respect of staff time spent on NCGF matters.
- 5.3.9 Car Parking Costs – £5,660 spent on maintenance and operational costs for the Links car park.
- 5.2.10 Events and Festivals – £23,792 spent to support local cultural activities and public events. This is showing a £13.7k overspend against budget in relation to costs associated with the Nairn Highland Games in 2025.

5.4 **Projects**

Project Cost – Links Development – Spend on these totals £16,764. These costs relate to upgrade/maintenance works to improve the links area and some initial project costs relating to the Links Toilet Project. The budget also supports improvement works across the Links area which in 2025/26 included upgrades to the Crazy Golf facility. These works focused on resurfacing and refurbishing worn obstacles to ensure the area is safe, functional, and attractive for public use.

Nairn Coastal Erosion – These planned works to repair the gabion baskets at the West Beach were not carried out during 2025/25, these works will be undertaken during 2026/27.

5.5 **Surplus/Deficit**

The NCGF is showing a surplus of £69,800 for the financial year ending 31 March 2026.

6 **Quarter 1 Revenue Monitoring Report**

- 6.1 A monitoring statement showing transactions against budget for the period 31 May 2025 is detailed within **Appendix 2**.
- 6.2 Members will note the (Unaudited) Balance of usable reserves on 31 March 2026 was £1.203m.
- 6.3 **Income** – Income received during the period has been generated from four key sources: property rents; lettings; invitation to pay parking and miscellaneous income.

Rents - totalling £61,454 have been collected from tenants occupying NCGF properties. This reflects ongoing lease agreements with a range of local tenants.

Lettings - have contributed £7,109 to date through bookings made under the approved letting framework, which continues to be developed to support future income growth and improve financial outcomes. Further income is anticipated in respect of the traders village at the 2026 Nairn Highland Games.

Invitation to pay parking – the scheme has generated £1,324 during the period.

Miscellaneous Income - £150 has been received from a memorial plaque request.

- 6.4 **Expenditure** - Expenditure from the NCGF covers a range of agreed budget lines, including property maintenance, utilities, rates, staffing, central support, car parking, and events. All allocations were approved at the February Area Committee as part of the budget setting process.

Property Maintenance - The budget supports grounds maintenance, splashpad upkeep and cleaning via High Life Highland. To date £Nil has been charged for maintenance however this is due to this report reflecting only the first 2 months of expenditure. Expenditure in line with budget is expected throughout the year.

Utilities - Costs relate to the Riverside Changing Rooms and the Nairn Links Cricket Pavilion.

Rents, Rates & Insurance - £2,165 was spent this period on costs associated with Common Good properties including the Maggot, Riverside Park and the Putting Green at West Links.

Staff Costs - £4,557 was charged for the Nairnshire Common Good Officer post. This includes basic pay, national insurance, pension (superannuation) and the Apprenticeship Levy, which is a mandatory employer contribution.

Events and Festivals – this budget line supports community events through the NCGF. This figure shows expenditure to date relating to the support of the Nairn Highland Games. A full breakdown of income and expenditure in respect of the 2026 Nairn Highland Games will be provided to the November Committee along with feedback from the Games debrief. At this stage it is still anticipated that the 2026 Games will operate as a break-even event for the NCGF.

Future grant payments from this budget line are also expected to support the Nairn Book and Arts Festival and the Nairn BID Christmas Lights Switch-On event.

- 6.5 Project Cost – Links Development – The budget supports improvement works across the Links area.

To date in 2026/27 £8,308 has been spent largely on improvements to the assets and monuments associated with the Nairn Heritage project. These costs will be recovered from the project CRF award.

Nairn Coastal Erosion – These planned works to repair the gabion baskets at the West Beach will commence on 17 August. These works are expected to cost £18.5 however the outturn figure has been kept at £20k in line with budget to allow for a modest contingency.

- 6.6 **Annual Surplus** – the approved budget currently projects a year-end surplus of £5,640, which would be added to the NCGF reserves.

However, this figure may change due to unforeseen costs that may arise during the remainder of the year. Every effort will be made to manage expenditure carefully and maintain a positive year-end balance.

7 Links Changing Spaces Toilets Feasibility Study Update

- 7.1 Background - Committee agreed previously in August 2025 to use £45k of the Area's Regeneration Funding to carry out a feasibility study into the refurbishment of the Nairn Links public toilets and creation of a fully accessible changing spaces public toilet facility.
- 7.1.1 The Nairn Links land is a NCGF asset and the replacement toilet block once built will be added to the NCGF asset register.
- 7.1.2 The project strongly aligns with the Local Place Plan and the Links Development Plan. Both plans highlight community concerns and aspirations around improving public amenities at Nairn Links, which includes the condition and availability of public toilets. These facilities are often discussed in the context of supporting tourism, accessibility, and enhancing the visitor experience at key public spaces like the Links. The community feedback quoted in the Place Plan stated that many locals were concerned, even embarrassed by Nairn's poor visitor welcome. Many asked for urgent action on improving public amenities such as toilets, changing spaces, parking and signage for both locals and visitors.
- 7.1.3 This project has identified a key community asset for development that meets with 4 of the 5 key themes of the Place Plan including Sustainable Future, Jobs & Business: Tourism, Town & Village Centre, and Green Spaces and Leisure.
- 7.2 Project Board
- 7.2.1 To ensure effective project management governance a Project Board was set up to manage this feasibility study project. The core Project Board is made up as follows:
- Nairnshire Community Development Manager – Project Board Chair
 - N.I.C.E. representatives – Stakeholder
 - Colin Armstrong Associates – Design Architect
 - Nairn River Community Council – Stakeholder
 - THC Amenities – Subject Matter Expert
 - THC Regeneration Team – Subject Matter Expert
- 7.2.2 To date the Project Board has successfully taken the Project through the following project milestones:
1. Development of Design Brief for a Changing Spaces Public Toilet at the Links
 2. Initial community engagement
 3. Development of 3 project concept designs
 4. Detailed community engagement on the 3 project concept designs
 5. Identification of preferred community concept design
 6. Ward Member engagement at Area Business Meeting
 7. Completion of drainage and topographical surveys
 8. Development of preferred concept design
 9. Submission of Planning Application

- 7.2.3 The preferred design was presented to Members at their Area Business Meeting on 24 June 2026. Artist impressions and plan drawings for the preferred design are provided at Appendix 5.
- 7.2.4 Committee is asked to note that the Capital build costs of the project are estimated to be £509k (which includes a £25k contingency). This estimate has been provided by the Quantity Surveyor who has been engaged by the Project Board. The cost estimate is provided at Appendix 6.
- 7.2.5 Committee is asked to note that the Planning application for the project was submitted by Colin Armstrong Associates on behalf of THC week beginning 3rd August 2026.

7.3 Next Steps.

- 7.3.1 The preferred design which has now been submitted for Planning approval is now proceeding to full detailed design and the Project Board will continue to work on this, drawing in relevant stakeholders as required. The Project Board will take this project to a shovel ready stage, i.e. RIBA Stage 4 (Technical Design).
- 7.3.2 Efforts are underway by the Project Board to identify potential sources of both internal and external capital funding for the capital build costs of the replacement Changing Spaces Public Toilets at the Links, including:
- THC Regeneration Funding
 - Scottish Government Changing Places Toilets Scotland Fund
 - Rural Tourism Infrastructure Fund (RTIF)

Funding applications will be completed late summer / Autumn for these funding sources as they open for bids.

- 7.3.3 An associated piece of feasibility study work is underway to identify the delivery partner for the new Links Toilet facility, this work is examining potential community based delivery models to oversee the running of the facility and income streams to cover the revenue running costs of it. The Project Board's preferred option for the delivery model is for the new toilets to become part of the Common Good Asset Register sitting within the NCGF property maintenance portfolio at the Links alongside with other built assets such as the Splashpad. N.I.C.E. will work in partnership with the NCGF to run the toilets once built.
- 7.3.4 It is the intention of the Project Board to recommend in due course retention of the existing toilet block for use as a commercial lettable unit which will generate income at the Links to part fund the running of the new toilets. Modest charges to use the toilets are proposed along with a chargeable warm shower which will be part of the build. The THC comfort Scheme is also a source of revenue funding that the Project Board are hoping to access in due course.
- 7.3.5 Work is also underway with the THC Common Good Officer to carry out the required statutory consultations required within the Community Empowerment (Scotland) Act in respect of the change of use consultation which will be required for the NCGF land that will be required to build the new toilets. A report in respect of this will be brought to the November Committee.

7.3.6 The November Committee update report will also contain full details of:

- the capital funding package for the project build
- revenue running costs and funding
- community based operating model
- detailed project design

7.4 Capital Funding

7.4.1 As indicated above, the new public toilet facility will become part of the NCGF Asset Register. As such, Committee is asked to allocate funding from NCGF reserves towards the capital funding required to deliver the project as the first part of the project capital budget.

7.4.2 Total unaudited NCGF revenue reserves for 2025/26 is reported at £1.203m, £677k of which relates to investments, leaving an uninvested total of £526k. Within the uninvested reserves is £200k wayleave income which NCGF received during 2024/25 which was a one-off payment by Barratt Homes for servitude rights at Sandown land.

7.4.3 Committee is asked to agree to use £200k of the uninvested NCGF reserves as capital funding for the public toilet, changing places and beach showering facility capital build costs. This is subject to successful applications to be made for other sources of funding as detailed above. As this proposed expenditure will in effect utilise the 2024/25 unexpected wayleave income received by the NCGF this proposed expenditure will have no impact on the sustainability of the NCGF.

Designation: Assistant Chief Executive – Place

Date: 25 July 2025

Author: Lewis Hannah – Community Development Manager
Jennifer Johnston - Accountant

Background Papers:

1. Committee: Nairnshire Committee : 26 May 2025. Agenda Item: Item 9, Report [NC/13/25, Place Planning Update: Our Nairnshire – Local Place Plan](#)
2. Committee: Nairnshire Committee : 12 June 2019. Agenda Item 9, Report [NC/10/19, Nairn Links – Development Plan](#)

Appendices:

- Appendix 1 – Q4 2025/26 Monitoring Statement
- Appendix 2 – Q1 2026/27 Monitoring Statement
- Appendix 3 – Nairn Common Good Fund Reserves
- Appendix 4 – Links Toilets Project Summarised Survey Results
- Appendix 5 – Links Toilets - Drawings
- Appendix 6 – Links Toilets - Costs Estimates Capital Build

**Nairn Common Good
Period to March 26**

Appendix 1

	Actual £	Annual Budget £	Variance £
INCOME			
Rents	142,158	140,000	2,158
Lettings	26,888	20,000	6,888
Invitation to pay parking	29,842	25,000	4,842
Miscellaneous Income	7,843	125	7,718
Investment Income	15,471	10,000	5,471
Interest income	29,781	-	29,781
TOTAL INCOME	251,983	195,125	56,858
EXPENDITURE			
Property maintenance	61,271	75,000	13,729
Investment management costs	3,291	-	(3,291)
Electricity	1,151	2,100	949
Water charges	1,061	735	(326)
Rents, Rates and Insurance	5,336	5,900	564
Staff costs	32,440	24,720	(7,720)
Central support	22,893	20,000	(2,893)
Car parking costs	5,660	3,500	(2,160)
Advertising	525	250	(275)
Events and festivals	23,792	10,000	(13,792)
Legal Expenses	93	1,000	907
TOTAL EXPENDITURE	157,513	143,205	(14,308)
Surplus/(deficit) before projects	94,469	51,920	42,549
PROJECTS			
Project Costs - Links Development	16,764	25,000	8,236
Links Project Maintenance	8,523	-	(8,523)
Nairn Coastal Erosion	-	20,000	20,000
	25,287	45,000	19,713
Surplus/(deficit) after projects	69,182	6,920	22,836
Revenue reserves 2024/25	1,091,017		
Outturn for 25/26 *	69,182		
Change in value of investment portfolio over 2025/26	42,813		
Estimated Revenue reserves 2025/26	1,203,012		

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

**Nairn Common Good
Period to May 26**

Appendix 2

	Actual £	Annual Budget £	Estimate d Outturn	Variance £
INCOME				
Rents	61,454	142,600	142,600	-
Lettings	7,109	20,000	20,000	-
Invitation to pay parking	1,324	25,000	25,000	-
Miscellaneous Income	150	21,125	21,125	-
Investment Income	-	10,000	10,000	-
TOTAL INCOME	70,037	218,725	218,725	-
EXPENDITURE				
Property maintenance	-	80,000	80,000	-
Investment management costs	-	-	-	-
Electricity	138	2,100	2,100	-
Water charges	88	735	735	-
Rents, Rates and Insurance	2,165	5,900	5,900	-
Staff costs	4,557	26,600	26,600	-
Central support	-	21,500	21,500	-
Car parking costs	-	3,500	3,500	-
Advertising	-	250	250	-
Events and festivals	3,839	26,500	26,500	-
Legal Expenses	-	1,000	1,000	-
TOTAL EXPENDITURE	10,786	168,085	168,085	-
Surplus/(deficit) before projects	59,251	50,640	50,640	-
PROJECTS				
Project Costs - Links Development	8,308	25,000	25,000	-
Nairn Coastal Erosion	-	20,000	20,000	-
	8,308	45,000	45,000	-
Surplus/(deficit) after projects	50,943	5,640	5,640	-

MONITORING STATEMENT 2025/26
NAIRN COMMON GOOD FUND RESERVES
FOR PERIOD ENDING MARCH 2026

APPENDIX 3

	£000
Value of investment portfolio at 31.12.2025	690
Change in value of investment portfolio	<u>(13)</u>
Value of investment portfolio at 31.03.2026	677
Loans Fund balance (cash reserves) as at 31.03.2025	538
Net creditors at 31.03.25	3
Total reserves balance as at 31.03.26	<u>1,218</u>
Anticipated use of reserves during 2025/26:	
To be added to reserves/(fund core budget spend) (from Appendix 1)	94
To fund project spend (from Appendix 2)	<u>(25)</u>
	69
Deduct Adam & Co transactions (included in movements in value of investment portfolio above)	(12)
Capital receipts reserve	<u>(72)</u>
	<u>(15)</u>
Anticipated usable reserves as at 31.3.2026	<u>1,203</u>

Report on Links Toilets Consultation March 2026 to June 2026

Author, Mandy Lawson N.I.C.E.

First local workshop consultation event on 18th March at NCAC

Twenty-five Community stakeholders reviewed three outline design options presented by Colin Armstrong Architects

- 1 new modular facility - leave the old block to refurbish as Community space
- 1 hybrid – refurbish existing block and add newbuild facilities
- 1 bespoke – replace existing block with newbuild with added Community space

No one supported option 2 above so architects designed 3 options for phase 2
Community wide consultation – 2 modular units – located near the old block (to be retained for refurbishment), and one bespoke design on same site replacing the original block

Consultation opened 29 April – **11 May** online and on paper

Designs online on NICE/CAA websites and on public display at NCAC/NICE office

Visual Display to Nairn Academy for 2 lunchtime pupil drop in sessions 8 and 9 June

Total responses as follows

287 online responses plus 53 hard copy responses (26 from Nairn Academy pupils)

335 final total

Option 1 102 92 online plus 10 on paper

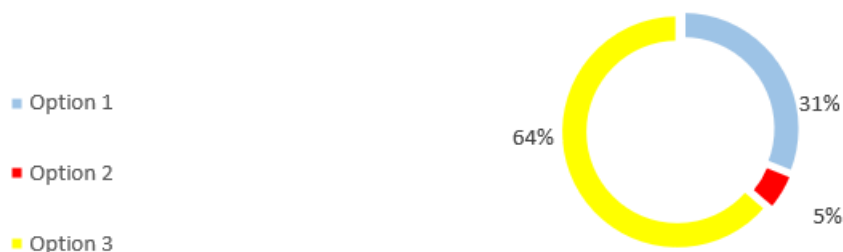
Option 2 17 16 online plus 1 on paper

Option 3 209 199 online plus 10 on paper

NONE of above – one response

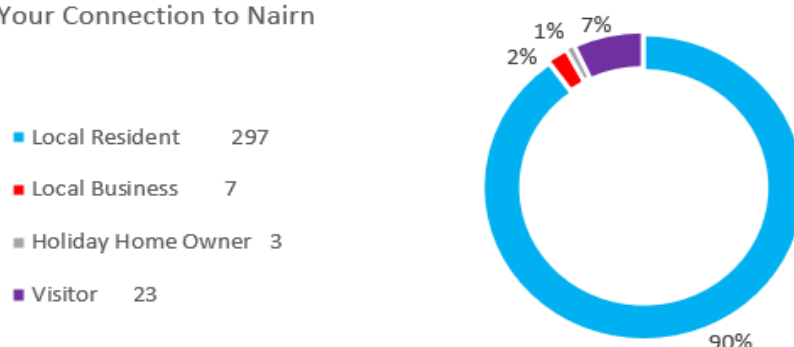
The design preferred by the community is Option 3 (bespoke design on existing site)

What is your preferred choice from the three design options presented?



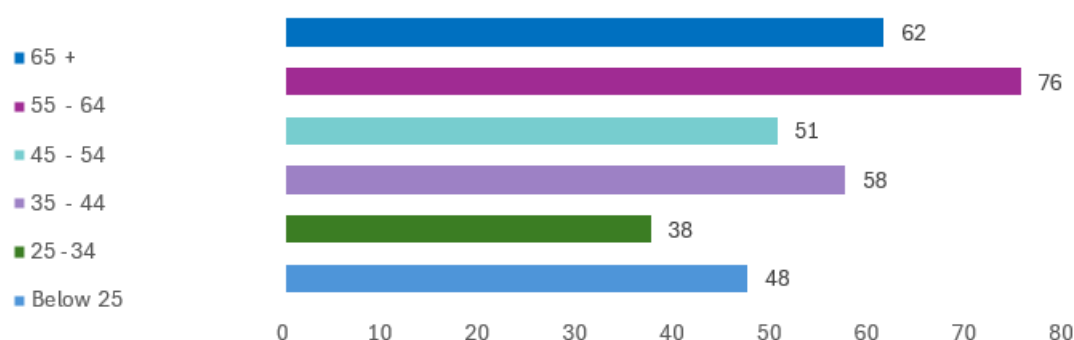
Respondent profile – mostly local residents – 297 gave an IV12 address, & local business owners, 7 holiday homeowners and 23 regular visitors to Nairn (including former residents and some with strong family connections who identify as Nairnites)

Your Connection to Nairn



Respondent age group – a good mix – with more than half the online respondents over 45 – and most of the paper respondents over 65.

Your Age Group



Examples of public responses

‘Beach Wheelchairs would benefit by having their pod moved next to new toilet block. This would encourage more to come to Nairn and use facilities. Would put us on the map as a town who supports all abilities.’

‘Prefer the option of using the current location, building backing onto the hill - so that the sea front vista is not spoilt by a building.’

Option 1 fits well with the Splashpad and surrounding ethos.... I like the beach hut style.....the rainbow colours match with Team Hamish

Option 2 – pitched roof looks ugly but would deter nesting birds!

Option3 –is the most aesthetically pleasing, but the covered seating area could end up being an easy target for damage and graffiti!

A bespoke replacement feels more permanent and fitting for the location. It also creates a multipurpose space that could accommodate future additions such as a bike station or changing facilities for wild swimmers, making it a much better long-term investment for Nairn Links.

There should be security cameras around to prevent graffiti.

None of the above, I feel the existing building should be refurbished with new toilet facilities. No need to waste huge amounts of money on a new build, just clean up and improve the toilet block that already exists and leave Nairn seafront blemish free.

I like that there is a place where you can change and get ready after being on the beach/ at the splash pad as trying to get a child out of wet clothes to dry without showing everything to the world is hard

It is pretty straightforward for us. As a parent of a child with disabilities, we couldn't visit the beach without a 'changing places' toilet.

I like that it is a modern facility with toilets showers and disabled facilities also providing community space. I think it's aesthetically pleasing and would enhance the links environment. I also like the use of solar.

If a community organisation may run these toilets might there be a kiosk space added for an attendant / security / money collection, for the public to see that a community organisation is involved

can indoor and outdoor showers be added

The park run has been huge and attracts over 120 people every Saturday morning. Our group would love somewhere to store our one-wheel bin full of run hosting stuff.

Examples of public Academy Pupils responses

option 3 easily the most attractive - other options look too brutalist and rainbow colours feel forced

has outdoor area as well

I like the benches and showers

I like the benches and that there will be showers

I like the idea of the benches for places to sit

need to be much cleaner!

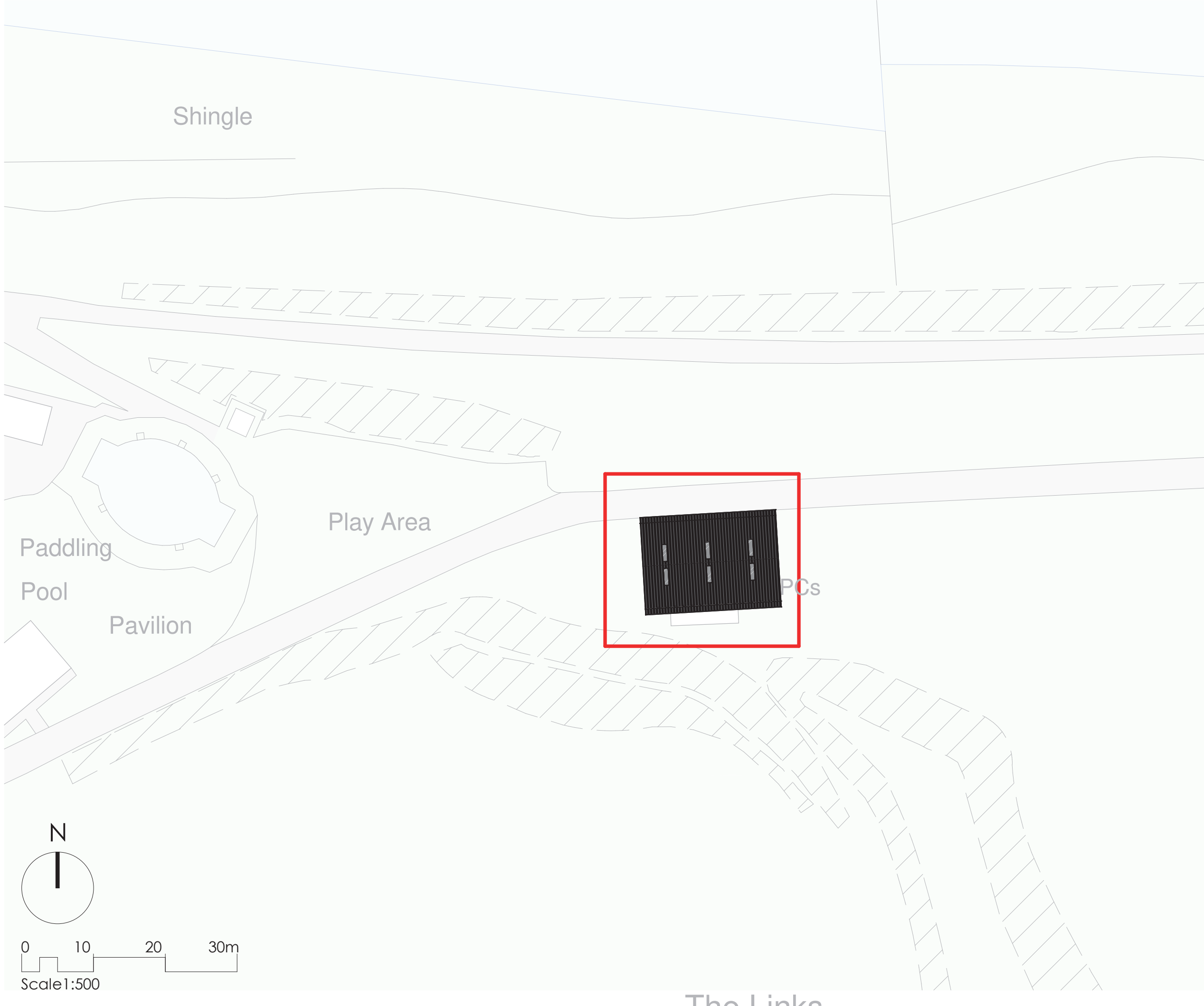
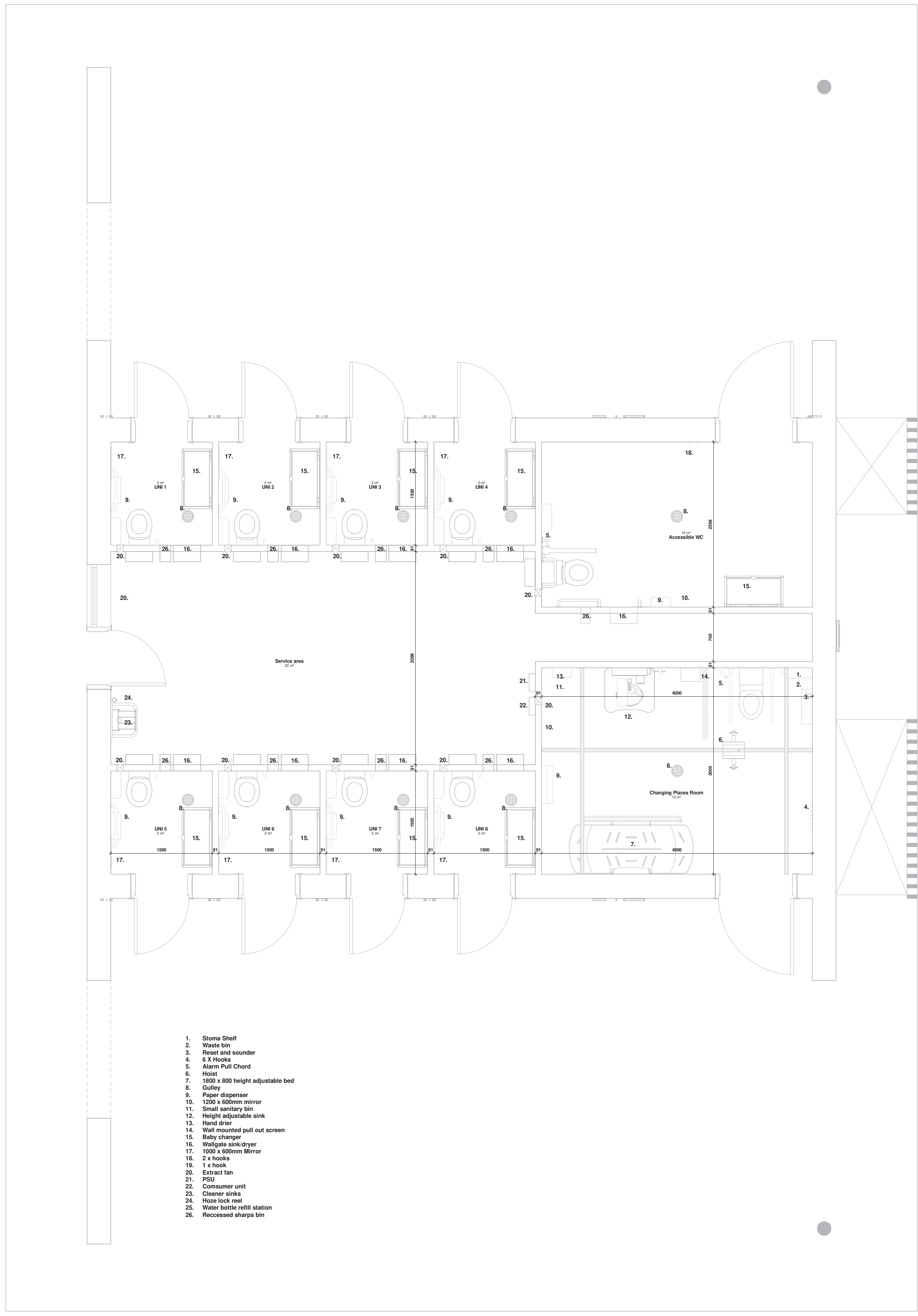
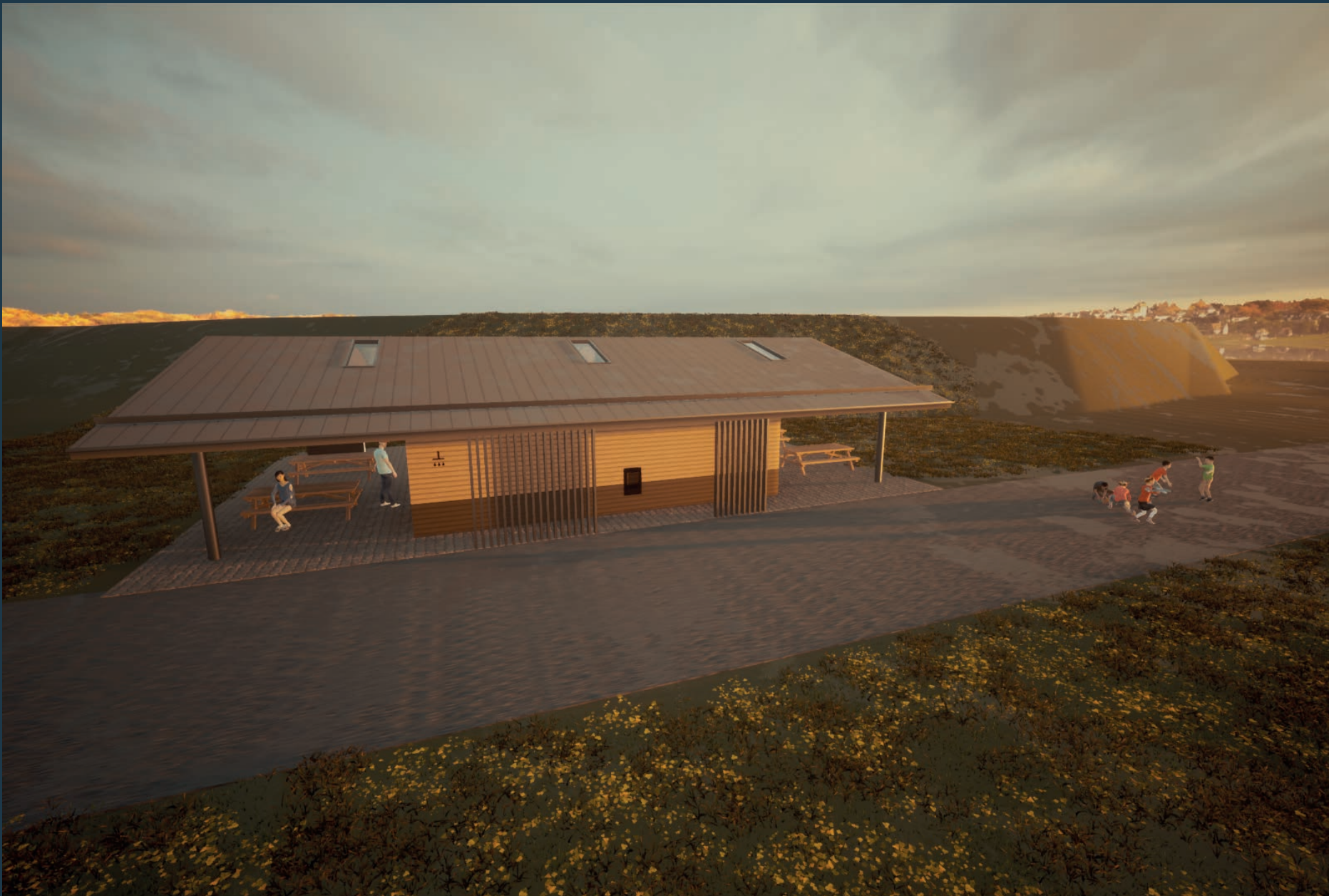
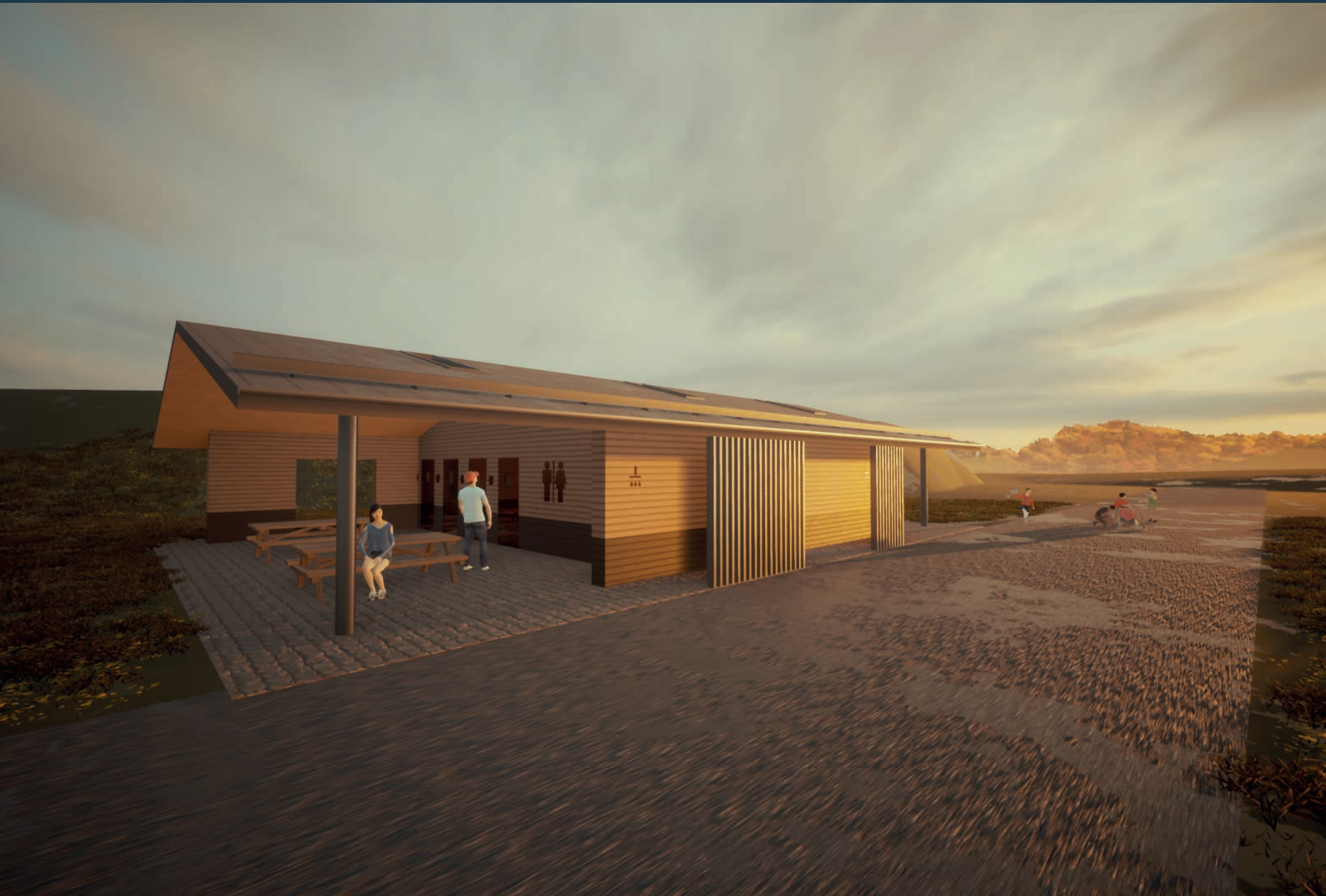
outdoor shelter if raining



Nairn Links Public Toilets

Nairn

Option 3 – Bespoke Pavillion



Option 3 - Bespoke

The proposed toilet block is envisioned as a bespoke pavilion structure, carefully embedded within the coastal setting of Nairn Beach. Its architectural expression is inspired by the organic qualities of driftwood scattered along the shoreline, with a cladding palette of wood-effect tiles in varied tones that evoke the contrast between wet and sun-bleached timber. This layered façade gives the building a tactile, weathered character, allowing it to harmonise with its surroundings while maintaining a distinct civic identity. Muted bronze doors and signage complement this materiality, reflecting the subdued, natural hues of the beach environment.

The building is conceived as a pavilion, with generous overhanging roof planes that extend beyond the enclosed footprint. These large canopies respond directly to community needs, providing sheltered external space for gathering, waiting, or refuge from wind and rain—an important social and functional addition in an exposed coastal location. The overhangs also reinforce the building's horizontal emphasis, anchoring it within the landscape and enhancing its visual presence without overwhelming the setting.

Internally, the layout is clear, inclusive, and highly functional, accommodating a minimum of eight WC equivalents. A well-proportioned 12m² Changing Places suite forms a key component of the design, equipped with a ceiling hoist and adult changing bench to ensure full accessibility. A standard accessible WC is also provided, alongside at least two cubicles incorporating integrated baby changing facilities. The plan is arranged to maintain clear sightlines for safety and ease of use, while also supporting a straightforward and efficient servicing strategy.

The building envelope is designed for durability and comfort throughout the year, with high levels of insulation and an all-electric heating system. Photovoltaic panels mounted on the roof contribute to reducing operational energy demand, aligning the project with sustainable design principles.

Given the coastal exposure, all fixtures and fittings are specified as marine-grade and vandal-resistant, ensuring resilience against both environmental conditions and heavy public use.

Internally, finishes are robust, hygienic, and easy to maintain, suited to the demands of a busy beachfront facility. Externally, the building is supported by practical amenities including open-air showers for beach users. A dedicated community wall is incorporated into the pavilion's façade, providing a platform for local art and public notices, reinforcing the building's role as both an amenity and a small civic landmark.

Overall, the design balances utility with sensitivity to place—combining durability, inclusivity, and environmental responsiveness within a pavilion form that reflects the textures, tones, and social life of the beach.



NAIRN LINKS PUBLIC TOILETS

OPTION 3

NAIRN IMPROVEMENT COMMUNITY ENTERPRISE

ESTIMATED COST

Office 1,
Stirling Suite,
Castle House,
Fairways Business Park,
Inverness,
IV2 6AA

t: 01463 239444

E-mail: admin@mcleodaitken.net

22nd April 2026

I.2938

ESTIMATED COST**SECTION A: BUILDING WORKS ESTIMATE****1. SUBSTRUCTURE****1.1 Foundations**

Concrete strip foundations; blockwork underbuilding with render base course generally

£ 9,045.00

1.4. Ground Floor Construction

Concrete ground floor; insulation

£ 8,665.00

£	17,710.00	£	17,710.00
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2. SUPERSTRUCTURE**2.1. Frame**

Steel supports to overhanging ridges, fire protection

£ 14,740.00

2.3. Roof

Timber joists, insulation, standing seam roof finish

£ 85,010.00

Gutters and downpipes

£ 4,230.00

£	89,240.00	£	89,240.00
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2.5 External Walls

Timber external wall framing, insulation, including "wind break walls", timber feature fins

£ 21,830.00

Tile cladding finish, sub-framing

£ 21,760.00

£	43,590.00	£	43,590.00
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2.6. Windows and External Doors

External doors, louvred panels to service area

£ 29,100.00

Forward

£	176,670.00	£	17,710.00
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Forward	£	176,670.00	£	17,710.00
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2.7. Internal Walls

Timber internal partitions, acoustic insulation	£	5,000.00		
	£	181,670.00	£	181,670.00

3. INTERNAL FINISHES

3.1. Wall Finishes

Plasterboard wall finishes, taped and filled finish, decoration, plywood in robust partitions	£	12,320.00		
Wall finishes within toilet areas	£	19,440.00		
	£	31,760.00	£	31,760.00

3.2. Floor Finishes

Vinyl floor finishes, coved skirtings throughout	£	7,680.00		
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3.3. Ceiling Finishes

Plasterboard wall finishes on underside of rafters, taped and filled finish, decoration	£	2,420.00		
	£	41,860.00	£	41,860.00

4. FITTINGS AND FURNISHINGS

4.1. Fittings

Stoma shelf, waste bins, hooks, paper dispensers, mirrors, sanitary bin, hand drier, baby changing units, hose lock reel, grab rails, recessed sharps bins, adjustable bed	£	11,320.00		
Hoist	£	5,000.00		
Provisional Sum for External and Internal Signage	£	4,500.00		
	£	20,820.00	£	20,820.00
Forward			£	262,060.00

Forward	£	262,060.00
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5. SERVICES

5.1. – 5.3. Sanitary Appliances - Disposal Installations

WCs; WHB; Accessible Sanitary Fittings, DPC M packs, internal drainage; soil, vent and waste pipework	£	36,000.00
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5.4 – 5.7. Mechanical Installation

Hot & cold water installations; ventilation installations; Electric space heating	£	20,420.00
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5.8. Electrical Installation

Electrical installations, roof mounted PV array	£	24,710.00
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5.14. Builders Work in Connection with Services

Forming holes in walls & floors for services installations	£	1,500.00
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£	82,630.00	£	82,630.00
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8. EXTERNAL WORKS

8.1. - 8.5. Site Works

Site preparation, demolition of existing toilet block, new hard surfacing, local repairs to grass areas	£	31,470.00
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8.6. Drainage

New surface and foul water drains; waste water treatment plant, surface water soakaway	£	30,350.00
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8.7. External Services

New electric and water tracks and ducting, utility connection charges, underground ducting to waste water treatment tank	£	18,200.00
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£	80,020.00	£	80,020.00
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SUB-TOTAL BUILDING WORKS

£	424,710.00
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SUB-TOTAL BUILDING WORKS BROUGHT FORWARD	£	424,710.00
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10. MAIN CONTRACTOR'S PRELIMINARIES

10.1. – 10.2. Preliminaries

Main Contract Preliminaries, Overheads & Profit	£	60,000.00
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TOTAL BUILDING WORKS ESTIMATE	£	484,710.00
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SECTION B: PROJECT / DESIGN TEAM FEES AND OTHER DEVELOPMENT / PROJECT COSTS

12. PROJECT / DESIGN TEAM FEES

12.1. Consultants Fees

Note: Client / Architect to insert fee quotations as appropriate

Architect / Lead Designer	£		
Quantity Surveyor	£		
Structural Engineer	£		
Mechanical and Electrical Consultants	£		

	£		£

Planning & Building Warrant			£

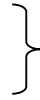
		£	£

13. OTHER DEVELOPMENT / PROJECT COSTS

Legal Fees	£	

	£	
Site Purchase	£	

TOTAL: PROJECT / DESIGN TEAM FEES AND OTHER DEVELOPMENT / PROJECT COSTS ESTIMATE (SECTION B):	£	Excluded

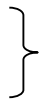
SECTION C: RISKS14. RISKS14.1. Design development risks14.2. Construction risks

£ 25,000.00

TOTAL: RISK ALLOWANCE ESTIMATE (SECTION C)**£ 25,000.00****SECTION D: INFLATION**15. INFLATION

Given the heightened volatility stemming from the ongoing US-Iran conflict, we wish to highlight that cost forecasting remains subject to significant uncertainty at this time. As such, we strongly advise continuous monitoring of the situation as it evolves.

It is important to note that suppliers have begun issuing notifications to the industry regarding anticipated price increases of 10–20% for certain materials, effective from April 2026. For the purposes of this report, all pricing has been calculated based on current rates and market conditions.

15.1. Tender Inflation15.2. Construction Inflation

£ Excluded

TOTAL INFLATION ALLOWANCE (SECTION D)**£ Excluded****COST LIMIT SUMMARY**

SECTION A: TOTAL BUILDING WORKS ESTIMATE

£ 484,710.00

SECTION B: TOTAL: PROJECT / DESIGN TEAM FEES AND OTHER
DEVELOPMENT / PROJECT COSTS ESTIMATE:

£ Excluded

SECTION C: TOTAL: RISK ALLOWANCE ESTIMATE

£ 25,000.00

SECTION D: TOTAL INFLATION ALLOWANCE

£ Excluded

COST LIMIT**£ 509,710.00**

16. VAT ASSESSMENT**£ Excluded**

Value Added Tax (VAT) in relation to buildings is a complex area. We recommend that specialist advice is sought on VAT matters to ensure the correct rates are applied to the various aspects of the project.

Assumptions, Exclusions and Clarifications:

We have assumed the following:-

- The current ground conditions are suitable for three courses of blockwork on concrete strip foundation in substructure makeup.
- Existing Water and Electric connections are available locally and are suitable for reconnecting to the new scheme (an allowance has been made for a re-connection charge as noted below).
- Standing seam to roof will be Greencoat, or equal, with muted bronze factory applied finish.
- Assumed steel ridge beam and additional columns will be required to cantilever the roof over each covered area, however our allowance has not been calculated with any Structural Engineer's input.
- Assumed a contract period of 24 working weeks.

No allowance has been made for the following:-

- Remedial works to existing external finishes;
- Concrete encasement to drain pipes;
- Battery for PV System;
- Suspended ceiling finishes;
- Asbestos surveys and removal;
- Specialist Surveys;
- Professional & Statutory fees;
- Design development fees;
- Legal fees;
- Any applicable VAT.

The following Provisional Sums have been included in the budget cost:

Internal Signage	£ 1,500.00
External Signage	£ 3,000.00
Roof Mounted PV Array	£ 16,000.00
Builder's Work in Connection with Services	£ 1,500.00
Water Connection Charge	£ 2,000.00
Electric Connection Charge	£ 2,000.00

22nd April 2026

GM/DR/Projects/I.2938/Cost Plan Reports/Cost Plan – Opt 3 – Apr 26