

## Board of Management

Meeting	Finance and General Purposes Committee
Date and time	Thursday 10 June 2021 at 9.00 a.m.
Location	Microsoft Teams

*The timings on this agenda are indicative only and the meeting may extend beyond the anticipated finish timings*

Board Secretary

03 June 2021

## AGENDA

### Welcome and Apologies Declarations of Interest

### ITEMS FOR DECISION

1. **MINUTES**
  - a. Meeting of the Joint Audit & Finance and General Purposes Committee held on 27 January 2021
  - b. Meeting of the Finance and General Purposes Committee held on 27 January 2021
2. **OUTSTANDING ACTIONS**  
Action List
3. **POLICIES FOR APPROVAL**  
Student Support Funds Policy  
Fee Waiver Policy - *To Follow*

### ITEMS FOR DISCUSSION

4. **CAPITAL MONITORING REPORT**  
Joint Report by Assistant Principal – Finance & Audit and Assistant Principal – Operations and External Relations
5. **REVENUE BUDGET MONITORING – 30 APRIL 2021**  
Report by Assistant Principal – Finance & Audit
6. **MID YEAR FORECAST RETURN**  
Report by Assistant Principal – Finance & Audit

- 7. FINANCE STRATEGY**  
Report by Assistant Principal – Finance & Audit
  - 8. FINANCE APPROVAL THRESHOLDS**  
Report by Assistant Principal – Finance & Audit
  - 9. EXTERNAL RELATIONS**  
Report by Assistant Principal – Operations & External Relations
  - 10. LEASE FOR HARBOURSIDE CONSTRUCTION CENTRE**  
Report by Assistant Principal – Operations and External Relations
  - 11. RISK REGISTER ANNUAL REVIEW**  
Joint report by Principal and Assistant Principal – Finance & Audit
  - 12. ANNUAL CHAIR AND COMMITTEE EVALUATION**  
Report by Board Secretary
- 

**ITEMS FOR NOTING**

- 13. GTFM REPORT – *To follow***
- 14. ESTATES AND CAMPUS SERVICES REPORT (Confidential) – *To Follow***  
Report by Director of External Relations & Estates and Campus Services Manager
- 15. AOCB**
- 16. DATE OF NEXT MEETING – TBA**  
Meeting to approve Revenue Budgets and Capital Expenditure to be set for June/July 2021.

If any member wishes to add an item of business to the Agenda, please inform the Chair and the Board Secretary as soon as possible. Additional items of business will only be considered for inclusion in the agenda in advance of the start of the meeting.

**Board of Management**

**MINUTES of the JOINT MEETING of the AUDIT & FINANCE AND GENERAL PURPOSES COMMITTEES held via Microsoft Teams on Wednesday 27 January 2021**

<b>PRESENT:</b>	Sally Blyth, Kelly MacKenzie, Chris O'Neil, Donald MacKenzie, Andy Gray, Sarah Burton, Innis Montgomery
<b>CHAIR:</b>	Donald MacKenzie
<b>ATTENDING:</b>	Director of Finance Director of External Relations Depute Principal – Academic Development Stephen Reid, Ernst & Young Chloe Ridley, BDO Board Secretary
<b>OBSERVER:</b>	Amy Goodbrand
<b>APOLOGIES:</b>	Samantha Cribb, Gillian Galloway, Leanne MacKenzie, Depute Principal – Planning and Student Experience, Claire Robertson, BDO, Olga Potapova, Ernst & Young

**1. DRAFT AUDITED ACCOUNTS AND ANNUAL AUDIT REPORT 2019/20**

**a) Annual Report and Accounts for the Year Ended 31 July 2020**

The Director of Finance spoke to his report which provides guidance on the parameters within which Inverness College operates. The Committee was advised of the background behind allocation changes and the methodology which had been used to implement these changes.

The issue of the water claim was discussed and the Committee was advised that whilst the adjudication process had found in our favour; legal action could still be progressed. However the Committee noted that the deadline for any progression of legal action is 25 February 2021.

The Committee gave their thanks to the Director of Finance and his team for their refreshing approach to the presentation of the accounts.

**b) Draft Inverness College Annual Audit Report by Ernst & Young**

Stephen Reid confirmed that Ernst and Young's independent auditor's report provided an unqualified opinion on our Financial Statements:

- gave a true and fair view in accordance with the Further and Higher Education (Scotland) Act 1992 and directions made thereunder by the Scottish Funding Council (SFC) of the state of the affairs of the College and Group as at 31 July 2020.

## Item 01a

- had been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- and had been prepared in accordance with the requirements of the Further and Higher Education (Scotland) Act 1992 and directions made thereunder by the Scottish Funding Council, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 14 of The Charities Accounts (Scotland) Regulations 2006 (as amended).

In relation to the wider scope audit:

- Financial Management was assessed as green.
- Financial Sustainability was assessed as amber with the Committee being advised that whilst the progress of the Financial Recovery Plan had been recognised the external environment remains volatile.
- Governance and Transparency was assessed as amber with the Committee noting that previously agreed implementations had yet to be applied.

The Committee were advised that 7 recommendations had been made, all of which were grade 2:

1. Review of NPD model and its treatment within the accounts.
2. Financial monitoring and forward planning.
3. Continual review of cash flow position and forecasting.
4. Review of pressures placed on Director of Finance in respect of dual responsibilities for Inverness and North Highland Colleges.
5. Compliance with relevant timetables in respect of NFI.
6. Formalisation of assessment of compliance with Code of Good Governance.
7. Completion of External Effectiveness Review.

The Committee noted that management have provided a response with regards all recommendations and that the Audit Committee will continue to follow these up.

With regards recommendation 4 the Committee discussed succession planning with the Director of Finance advising that both he and the Shared Finance Manager are reviewing the processes within Inverness College. With regard the future it is hoped that senior members of the Finance Team could in time assist with preparing top level reports. The Principal advised that he and the Principal from NHC were in the process of drafting a paper which reviewed the shared function and that this report will be available for discussion at the February Board of Management meeting. Thanks were again given to the Director of Finance and the Finance Team.

The Committee also gave their thanks to Ernst & Young for completing the audit in these challenging times and providing a robust service to us.

### **1c) Letter of Representation**

Stephen Reid confirmed that this was a standard letter in connection with the audit of the financial statements. No additional representation was sought as Ernst & Young had no areas of concern or adjustment.

The Director of Finance advised that he had drafted the initial narrative and that the Interim Chair of the Audit Committee had reviewed and provided further updates to this document.

A discussion took place with regards the term “appears” within the letter and the Director of Finance advised that this phrase was used due to the uncertainties posed by Covid-19 and how this impacts our finances.

### **1d) End of Year Return to SFC**

The Director of Finance advised that he had noticed a few errors within the end of year return document and that he will therefore update the return and provide additional narrative to it.

**Decision:** The Joint Committee **NOTED** the contents of the Annual Report and Accounts for the year ended 31 July 2020, the draft Annual Audit Report by Ernst and Young and the letter of representation and **RECOMMENDED** all be taken to the Board of Management for approval at their meeting being held on 18 February 2021.

## **2. MEETING WITH EXTERNAL AUDITORS**

The Board Secretary advised the Committee that in order to ensure compliance with the Code of Good Governance and the Audit Committee Terms of Reference; the Audit Committee require to meet with both internal and external auditors without the SMT present at least once a year. The Board Secretary also highlighted that yearly evaluations of both the internal and external auditors had not yet been carried out. As such the Board Secretary proposed the following:

- a. That the External Auditors Evaluation be carried as part of the 09 March 2021 Audit Committee meeting and that the Audit Committee Members meet privately with the external auditors following this meeting.
- b. That the Internal Auditors Evaluation be carried out as part of the 01 June 2021 Audit Committee Meeting and that the Audit Committee Members meet privately with internal auditors following this meeting.

The Chair of the Board of Management advised that both she and the Board Secretary would ensure that a Chair and Vice Chair for the Audit Committee were in place prior to the 09 March 2021 Audit Meeting.

**Decision:** Members of the Audit Committee **APPROVED** the above proposal for the evaluations to be carried out and the private meetings to take place.

## **3. ANNUAL AUDIT COMMITTEE REPORT**

## Item 01a

The Board Secretary advised that members of the Audit Committee were provided with a draft version of this report at their October 2020 meeting. This report has been updated to reflect the positions with regards closed meetings and assessment of performances.

Mr Reid highlighted some incorrect dates within the report which the Board Secretary advised she would update.

**Decision:** Pending the above updates within the report, members of the Audit Committee **RECOMMENDED** that this report be taken for approval at the Board of Management Meeting being held on 18 February 2021.

#### 4. AOCB

The Chair of the Board of Management took this opportunity to give final thanks to both the Internal and External Auditors for all their work and to the Director of Finance and the Finance Team.

**Signed by the Chair:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**MINUTES of the MEETING of the EXTRAORDINARY FINANCE AND GENERAL PURPOSES COMMITTEE held via Microsoft Teams on Wednesday 27 January 2021**

**PRESENT:** Andy Gray, Kelly Mackenzie, Chris O'Neil, Donald MacKenzie  
**CHAIR:** Donald MacKenzie  
**APOLOGIES:** Leanne MacKenzie, Gillian Galloway, Depute Principal – Planning and Student Experience  
**ATTENDING:** Depute Principal Academic Development  
Director of Finance  
Director of External Relations  
Board Secretary

**1. MINUTES****Meeting of the Finance and General Purposes Committee held on 01 October 2020**

The minutes of the meeting of the Finance and General Purposes Committee held on 01 October 2020 were **ACCEPTED** as a correct record and it was **RECOMMENDED** that they be approved and signed by the Chair.

**2. OUTSTANDING ACTIONS**

- **ALF Funds:** The Director of Finance advised the Committee that he had received confirmation of the amount within the ALF in October 2020.  
**Decision:** It was **AGREED** that the Board Secretary will circulate this information out to Committee members and the item can then be removed from the list.
- **Bad Debt Write Off:** The Director of Finance advised the committee that bad debts are currently sitting at around £35K-£40K. The Director of Finance reported that he and the Finance Team are looking at an SMT approach to writing these off rather than this coming through the F&GP Committee and/or the Board of Management.
- **Decision:** The Committee **AGREED** that bad debt write off was an SMT responsibility and that the item could be removed from the list.
- **Internal Audit Report Recommendations:** The Committee noted that the Director of Finance and the Chair of the F&GP Committee will meet with the Chair of Audit, when appointed, to discuss all outstanding recommendations from the internal audit.
- **Risk Register:** The Committee noted that this item is for discussion further down the agenda.

### **3. CAPITAL MONITORING**

The Director of Finance spoke to his report and advised that as part of the November SMT Capital Expenditure Plan we are seeking to increase space within the Construction Teaching Wing. Discussions have been held with the Estates Team and it has been agreed that we would seek to have these works procured/contracted prior to 31 March 2021.

### **4. REVENUE BUDGET MONITORING REPORTS**

The Director of Finance advised that the budget monitoring reports provided explanation for any variances between the actual and budgeted spends. The Director of Finance highlighted the following to the Committee

- Pay projections including the impact of Covid-19 and ELCC.
- Modern Apprenticeships
- Bad Debts including further work which was required to be carried out on coding and the expectation that these would increase until SASS funding monies are released.

The Committee enquired about the WASPS rental and it was confirmed that we took a 3 year lease for this space which is continuing to be paid. However the Committee noted that there is an expectation that we will receive an extension at the end of the lease in respect of the time lost due to Covid-19.

### **5. PROCUREMENT REPORT**

The Director of Finance advised that Amanda MacKenzie, APUC is due to present this report to the Board of Management in February 2021. Following a discussion with Amanda the Director of Finance highlighted the following points to the Committee:

- That 57.09% of the College's spend went through collaborative agreements which is higher than the sector average.
- That Galliford Try Facilities Management (GTFM) were, under their contract, assigned the majority of capital expenditure projects however we need to ensure that they continue to provide value for money.
- That effective contract management has allowed for a reduction in expenses during Covid-19.
- That there have been 8 instances of non-compliance on regulated spend. This can assisted by the SMT having an early engagement with the procurement system. It was noted that there has been additional pressure placed on the Estates Team due to Covid-19. These instances of non-compliance can be found within Appendix F of the report.
- That we have received a score of 76% following the mandatory Scottish Government Operational Procurement Review on 12 March 2020 which is against a target score of 67%.



The Committee welcomed the improvement shown over the past 3 years with regards procurement.

**Decision:** The Committee **RECOMMENDED** that the report be taken to the Board of Management for approval.

## **6. EXTERNAL RELATIONS REPOT – CONFIDENTIAL**

The Director of External Relations spoke to her report and highlighted to the Committee:

- The performance of Modern Apprenticeships – with the number of modern apprenticeships at 587 with 166 starts commenced to December 2020.
- FWDF Income to December 2020 is £109K against a budget profile of £176K.
- Commercial short course income YTD is £51K against a profile of £103K.
- Commercial food service is forecasting a deficit of £174K due to Covid-19 closures. However some losses have been mitigated due to the use of the furlough scheme and reallocation of staff to other departments.
- ELCC deficit is forecasted to be between £56-£76K.

The Committee discussed the backlog of Modern Apprenticeship Students and noted that this was due to Covid-19. Final assessments require to be observed at the apprentices place of work with the Committee being advised that 2/3 of all apprentices are on a 4 year programme.

The Committee held a discussion with regards the long term future of the ELCC and were provided with a confidential update.

## **7. RISK REGISTER ANNUAL REVIEW**

The Committee noted that a risk register review had been carried out by the Principal and the Director of Finance. Aimee Cormack, PA to the Principal is updating the register and it will be brought to the next meeting for discussion.

## **8. ESTATES AND CAMPUS SERVICES REPORT**

The Committee noted the contents of this report and the Director of External Relations highlighted that the Longman Site would go to market on 30 January 2021.

## **9. DATE OF NEXT MEETING**

9.00 a.m. Thursday 18 March 2021

**Signed by the Chair:**

**Date:**

**Outstanding Actions from Finance and General Purposes Committee**

<b>Item</b>	<b>Action</b>	<b>Responsibility</b>	<b>Time Line</b>	<b>Actioned</b>
<b>1st October 2020</b>				
Risk Register	To be reviewed in January 2021.	DofF	January 2021	

## Board of Management

<b>Subject/Title:</b>	UHI Common Student Support Funds Policy
<b>Author:</b> [Name and Job title]	Sheree Grant, Admissions & Student Funding Team Leader
<b>Meeting:</b>	Finance & General Purposes Committee
<b>Meeting Date:</b>	10 <sup>th</sup> June 2021
<b>Date Paper prepared:</b>	24 <sup>th</sup> May 2021
<b>Brief Summary of the paper:</b>	<p>The F&amp;GP Committee are asked to approve the revisions to the UHI Common Student Support Funds Policy.</p> <p>Scrutiny Panel approved this Policy on 9<sup>th</sup> March and SMT Committee approved on 25<sup>th</sup> March 2021.</p>
<b>Action requested:</b> [Approval, recommendation, discussion, noting]	Approval.
<b>Link to Strategy:</b> Please highlight how the paper links to, or assists with:: <ul style="list-style-type: none"> <li>• compliance</li> <li>• partnership services</li> <li>• risk management</li> <li>• strategic plan</li> <li>• new opportunity/change</li> </ul>	
<b>Resource implications:</b>	Yes / No <b>If yes, please specify:</b>
<b>Risk implications:</b>	Yes / No <b>If yes, please specify:</b> Operational: Organisational:
<b>Equality and Diversity implications:</b>	Yes/No <b>If yes, please specify:</b>
<b>Consultation:</b> [staff, students, UHI & Partners, External] and provide detail	

<b>Status</b> – [Confidential/Non confidential]	Non-Confidential		
<b>Freedom of Information</b> Can this paper be included in “open” business* [Yes/No]	Yes		
*If a paper should <b>not</b> be included within “open” business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

Further guidance on application of the exclusions from Freedom of Information legislation is available via

<http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp> and

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)



Inverness College UHI, University of the Highlands and Islands

# Student Support Funds Policy

## POL

Lead Officer (Post):	Director of Finance
Responsible Office/ Department:	Admissions & Student Funding
Responsible Committee:	Board of Management F&GP Committee
Review Officer (Post):	Admissions & Student Funding Team Leader
Date policy approved:	30/06/2020
Date policy last reviewed and updated:	28/02/2021
Date policy due for review:	28/02/2024
Date of Equality Impact Assessment:	28/02/2021
Date of Privacy Impact Assessment:	n/a

This policy covers the period academic year 2021/22 to academic year 2023/24.

For all our up-to-date policies, please visit the Policy homepage on our [website](#).

Accessible versions of this policy are available upon request.

## Policy Summary

Overview	This policy is required to set out a regional approach to distribution of student support funds for <b>Inverness College UHI</b> and all academic partners in the University of the Highlands and Islands.
Purpose	The policy will provide a framework for a consistent and coherent methodology for the awarding of student support funds.
Scope	This policy applies to all academic partners.
Consultation	This policy was formulated by a Policy Ownership Group, made up of practitioners from across the University of the Highlands and Islands network. Endorsement was received from Partnership Council, before the policy went through local consultation and approval by College Boards of Management and Finance and General Purpose Committee.
Implementation and Monitoring	Academic partners will be responsible for implementing and monitoring the policy. Analysis will be carried out of the policy's impact by staff from the Vice-Principal for Further Education's office.
Risk Implications	<p>The policy reduces risk for the University and academic partners by creating a streamlined process and reinforcing the existing staff community of practice.</p> <p>Students will also benefit from a consistent approach across all partners.</p>
Link with Strategy	This policy is linked to the Regional Outcome Agreement.
Impact Assessment	Equality Impact Assessment: February 2021 – No further action required.
	Privacy Impact Assessment: n/a

## 1. Policy Statement

- 1.1 The purpose of this policy is to outline the principles underpinning the College's process of assessing and distributing Student Support Funds. The overarching aim of this policy is to ensure that as many eligible students as possible have access to funds within allocated budgets.
- 1.2 Funds are distributed in compliance with the funding regulations as determined by the Scottish Funding Council and Student Awards Agency Scotland. Where discretion is given to the College to determine eligibility, this policy and the separate **Inverness College UHI** Student Support Funds Procedure specifies the rationale applied.

## 2. Definitions

- 2.1 Scottish Funding Council ("SFC") - SFC is the national, strategic body that is responsible for funding teaching and learning provision, research and other activities in Scotland's Colleges and universities. SFC gives funding to Colleges and universities with guidance on how the funds should be distributed to students.
- 2.2 Student Awards Agency Scotland ("SAAS") – SAAS is an agency of the Scottish Government giving financial support to eligible students doing a course of higher education in the UK. SAAS provides the University of the Highlands and Islands with funds and guidance for distribution of the Higher Education Discretionary Fund.
- 2.3 For the purposes of this policy, the following terms will be used:
  - 2.3.1 The Further Education Bursary will be referred to as the "Bursary Fund".
  - 2.3.2 The Educational Maintenance Allowance will be referred to as the "EMA".
  - 2.3.3 The College and University Childcare Funds will be referred to the "Childcare Funds".
  - 2.3.4 The Further Education Discretionary Fund will be referred to as the "FE Discretionary Fund".
  - 2.3.5 The Higher Education Discretionary Fund will be referred to the "HE Discretionary Fund".
- 2.4 Further Education courses are normally up to and including Level 6 on the [SCQF Framework](#). Higher Education courses are normally Level 7 and above.

## 3. Purpose

- 3.1 The College will utilise the current guidance to ensure fair distribution of the Student Support Funds.
- 3.2 The College aims to distribute Student Support Funds within the conditions of the respective national policies in a fair and consistent manner to assist students who demonstrate financial need. The College undertakes to maximise the use of available funds to ensure as many students as possible benefit through the qualifying criteria.
- 3.3 **Bursary Fund**
  - 3.3.1 As defined in the current SFC guidelines, available [here](#), the Bursary Fund may be offered where the student and their course meets eligibility criteria. There is no automatic entitlement to the Bursary Fund, even where eligibility is established.
  - 3.3.2 The Bursary Fund constitutes the following:
    - Maintenance Allowance
    - Dependant Allowance
    - Study Expense Allowance



- Travel Expense Allowance
- Additional Support Needs for Learning Allowance

3.3.3 Maintenance Allowance: the College follows the SFC guidance for this element.

3.3.4 Dependant Allowance: the College follows the SFC guidance for this element.

3.3.5 Study Expense Allowance: the College follows the SFC guidance for this element.

3.3.6 Travel Expense Allowance

- The College will determine the most appropriate and cost-effective route or mode of transport for Travel Expense Allowance.
- Travel expenses will only be paid for students residing X miles or more from the College.

3.3.7 Additional Support Needs for Learning Allowance: the College follows the SFC guidance for this element.

3.3.8 The attendance criteria for the Bursary Fund is based on the current SFC guidance. Where the guidance calls for institutional discretion to be applied, the process to be followed is agreed regionally and is available in the Attendance and Engagement Appendix.

#### 3.4 EMA

As defined in the current SFC guidelines, available [here](#), the EMA provides a weekly term time allowance for students normally aged 16-19 years old inclusive from low income households who are studying non-advanced courses.

3.4.1 The College follows the current SFC guidance.

3.4.2 The attendance criteria for EMA is based on the current SFC guidance. Where the guidance calls for institutional discretion to be applied, the process to be followed is agreed regionally and is available in the Attendance and Engagement Appendix.

#### 3.5 Childcare Funds (Further and Higher Education)

As defined in the current national policy and guidelines, available [here](#), Childcare Funds consist of two elements to help pay for formal or registered childcare expenses: the Lone Parents Childcare Grant and the Discretionary Childcare Funds.

3.5.1 The College follows the current national policy and guidelines for Childcare Funds.

3.5.2 The College may identify certain groups as priority for allocation of the Discretionary Childcare Funds element, based on assessment of need.

#### 3.6 FE Discretionary Fund

As defined in the current [SFC guidelines](#), the FE Discretionary Fund is “primarily for emergency use and instances of financial hardship”.

3.6.1 The College follows the current guidance, available above.

3.6.2 The College distributes FE Discretionary Funds within allocated budgets in response to student need and circumstances.

3.6.3 The FE Discretionary Fund has priority areas including, but not limited to:

- Housing and accommodation costs
- Emergency aid for unforeseen and unmanageable circumstances

- Students at risk of financial hardship due to substantially higher-than-average utility costs

### 3.7 HE Discretionary Fund

As defined in the current [SAAS guidelines](#), the HE Discretionary Fund is intended to “provide non-repayable assistance for students in financial difficulties in order for them to access and/or continue in Higher Education”.

3.7.1 The College follows the current guidance, available above.

3.7.2 The College distributes HE Discretionary Funds within allocated budgets in response to student need and circumstances.

3.7.3 The HE Discretionary Fund has priority areas including, but not limited to:

- Housing and accommodation costs
- Students experiencing excessive travel costs, e.g. where the journey is greater than a reasonable commute
- Childcare costs for part-time HE courses
- Emergency aid for unforeseen and unmanageable circumstances
- Students at risk of financial hardship due to substantially higher-than-average utility costs

### 3.8 Supporting Evidence

3.8.1 Students applying for financial support are required to produce documentary evidence in support of their application before an award can be considered.

3.8.2 Exception may be made for care experienced students and young estranged students who may encounter difficulty in providing documentation in support of their application, which could create or exacerbate financial hardship. In this case, confirmation of the student’s circumstances from a third party agency such as the local authority Social Work department will be accepted in place of the normal supporting documentation.

### 3.9 Eligibility

3.9.1 Eligibility criteria are in line with the relevant guidance/policy for each fund.

3.9.2 In addition, all applicants for student financial support will be checked for any outstanding debt to the College. Students with outstanding debt will be required to enter into a repayment agreement before additional funds will be released.

3.9.3 Where a student’s experiences an unforeseeable or unavoidable change to their circumstances during an academic year, the College may re-assess the student as appropriate.

### 3.10 Appeals (Informal and Formal)

3.10.1 Students are entitled to raise concerns related to the application of this policy and awarding of student support funds.

3.10.2 In the first instance, students should raise their concerns with College staff responsible for student support funds administration.

3.10.3 Should this not resolve the concerns; the student will be able to escalate the issue by means of an impartial review.

3.10.4 Further information is available in the accompanying Student Support Funds Procedures.

## 4. Scope

- 4.1 Financial support may only be offered if both the student and their course are eligible for support.

## 5. Exceptions

- 5.1 The policy identifies areas of discretion for Colleges and sets out priority areas for support. Ultimate authority for awarding of discretionary funds rests with the College, and decisions will be made in line with the policy and/or guidelines issued by SFC or SAAS.
- 5.2 As per the Education (Access Funds) (Scotland) Determination there are different arrangements for students living in the local authority areas of Orkney Islands and Shetland Islands. These students should contact the College at which they intend to study for further information.

## 6. Notification

- 6.1 Staff members engaging with Student Support Funds should be familiar with this policy and all relevant SFC/SAAS policies.
- 6.2 Annual changes to SFC/SAAS policies will be cascaded to staff by line managers and hyperlinks in the policy updated to reflect the most recent guidance.
- 6.3 Any changes in SFC/SAAS policy or national legislation will be reflected in this policy.
- 6.4 The policy will be publicly available on the College's website, along with other current policies.

## 7. Roles and Responsibilities

- 7.1 The **Director of Finance** has overall responsibility for the implementation of this policy and the management of Student Support Funds.
- 7.2 The **Director of Finance** is responsible for the approval of FE Discretionary Funds and HE Discretionary Funds.
- 7.3 The staff administering Student Support Funds are responsible for ensuring up-to-date local policies and SFC/SAAS guidance is followed.
- 7.4 The **Admissions and Student Funding Team Leader** is responsible for ensuring that all enrolled students receiving EMA support have a signed Learning Agreement.
- 7.5 The **Admissions and Student Funding Team Leader** is responsible for ensuring that student attendance information is passed to the **SITS office for recording on the College SITS system** to satisfy the conditions of the relevant Student Support Fund award.
- 7.6 Students are responsible for informing the College of changes to their circumstances, including voluntary withdrawal from a course.

## 8. Related Policies, Procedures, Guidelines and Other Resources

- 8.1 This policy should be read in conjunction with SFC and SAAS policies and guidance. Links are provided above in Section 3.
- 8.2 **Student Support Funds Procedures.**
- 8.3 Student Support Funds Attendance and Engagement Appendix
- 8.4 **Further Education Fee Waiver Policy.**
- 8.5 [University of the Highlands and Islands Hardship Group Guidance](#)

8.6 [University of the Highlands and Islands Funding webpage](#)

8.7 [Scottish Funding Council \(SFC\) website](#)

8.7 [Student Awards Agency Scotland \(SAAS\) website](#)

## 9. Version Control and Change History

Version	Date	Endorsed by	Amendment(s)	Author
0	Nov 2018	Partnership Council	New single policy.	Student Support Funds Policy Ownership Group
1	Feb 2021	Partnership Council	Formatting changes and grammar corrections; 3.8.2: 'young estranged students' added; 3.10: Clarity added around informal steps before formal process initiated; 7.5: made more generic for local contextualisation.	Student Support Funds Policy Ownership Group
2				
3				
4				

## Board of Management

<b>Subject/Title:</b>	UHI FE Fee Waiver Policy
<b>Author:</b> [Name and Job title]	Gillian Hossack, Finance Manager
<b>Meeting:</b>	Finance & General Purposes Committee
<b>Meeting Date:</b>	10th June 2021
<b>Date Paper prepared:</b>	7 <sup>th</sup> June 2021
<b>Brief Summary of the paper:</b>	<p>The F&amp;GP Committee are asked to approve the revisions to the UHI Common FE Fee Waiver Policy.</p> <p>The policy was approved by Policy &amp; Procedure Review Panel (PPRP) via email in May 2021 and approved by EMT Forum on 7th June 2021. The Policy approval will be noted at the next EMT Committee in June 2021.</p>
<b>Action requested:</b> [Approval, recommendation, discussion, noting]	Approval.
<b>Link to Strategy:</b> Please highlight how the paper links to, or assists with:: <ul style="list-style-type: none"> <li>• compliance</li> <li>• partnership services</li> <li>• risk management</li> <li>• strategic plan</li> <li>• new opportunity/change</li> </ul>	
<b>Resource implications:</b>	Yes / No <b>If yes, please specify:</b>
<b>Risk implications:</b>	Yes / No <b>If yes, please specify:</b> Operational: Organisational:
<b>Equality and Diversity implications:</b>	Yes/No <b>If yes, please specify:</b>
<b>Consultation:</b> [staff, students, UHI & Partners, External] and provide detail	

<b>Status –</b> [Confidential/Non confidential]			
<b>Freedom of Information</b> Can this paper be included in “open” business* [Yes/No]			
*If a paper should <b>not</b> be included within “open” business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

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Inverness College, University of the Highlands and Islands

# Further Education Fee Waiver Policy

## REFERENCE TO FOLLOW

Lead Officer (Post):	Assistant Principal – Finance & Audit
Responsible Office/ Department:	Finance
Responsible Committee:	Finance & General Purposes Committee
Review Officer (Post):	Finance Manager
Date policy approved:	30/06/2020
Date policy last reviewed and updated:	12/05/2021
Date policy due for review:	Click or tap to enter a date.
Date of Equality Impact Assessment:	February 2021
Date of Privacy Impact Assessment:	n/a

This policy covers the 2021-22 academic year.

For all our up-to-date policies, please visit our [website](#).

Accessible versions of this policy are available upon request.

## Policy Summary

Overview	This policy is required to set out a regional approach to Further Education Fee Waivers for <b>Inverness College</b> and all academic partners in the University of the Highlands and Islands.
Purpose	The policy will provide a framework for a consistent and coherent methodology for the awarding of Scottish Funding Council and discretionary fee waivers for further education courses.
Scope	This policy applies to all academic partners who run further education courses.
Consultation	This policy was developed by a Policy Ownership Group, made up of practitioners from across the University of the Highlands and Islands network. Endorsement was received from Partnership Council, before the policy went through local consultation and approval by college Boards of Management.
Implementation and Monitoring	Academic partners will be responsible for implementing and monitoring the policy.
Risk Implications	The policy reduces risk for the University and academic partners by creating a streamlined process and a community of practice for staff. Students will also benefit from a consistent approach across all partners.
Link with Strategy	Links with our obligations under the Regional Outcome Agreement.
Impact Assessment	Equality Impact Assessment: Assessed – No further action to be taken.
	Privacy Impact Assessment: n/a



## 1. Policy Statement

- 1.1 This document sets out the policy for the awarding of further education fee waivers in **Inverness College UHI**. This policy refers to Scottish Funding Council policy and guidelines on fee waivers, which is reviewed annually. A position is also set out for the awarding of discretionary fee waivers from a college's individual budget.

## 2. Definitions

- 2.1 Scottish Funding Council ("SFC"): SFC is the national, strategic body that is responsible for funding teaching and learning provision, research and other activities in Scotland's colleges and universities. SFC provides funding that colleges can claim for fee waivers.
- 2.2 Fee waiver: Some students will be able to access a fee waiver, which means they will not have to pay their own course fees. Eligibility for a fee waiver will be assessed at the start of the course, and the student may be required to produce evidence to support their application.

## 3. Purpose

- 3.1 This policy sets out a robust and transparent framework for the awarding further education course fee waivers at **Inverness College UHI**.
- 3.2 The policy will create an equality of experience for students across the partnership, whilst allowing individual colleges the flexibility to respond to local needs.

### 3.3 SFC Funded Fee Waivers

The core of this policy is based on the SFC Fee Waiver Policy, associated annexes and appendices. The current SFC Fee Waiver Policy can be accessed [here](#). The majority of fee waivers will be approved by the college and funded by SFC.

### 3.4 Discretionary Fee Waivers

Students attending the University of the Highlands and Islands will have a parity of experience through the use of SFC fee waivers. Under exceptional circumstances and subject to individual budgets, colleges have the power to award discretionary fee waivers and for the college to pay the course fees.

#### 3.4.1 Categories of Discretionary Fee Waivers include but are not limited to:

- Staff development, where a course is an essential part of an approved staff development plan;
- Where the college stipulates compulsory completion of an additional qualification as part of the main course;
- Exceptional requirements, where college senior management identify a local benefit to use of Discretionary Fee Waivers (being cognisant of 3.4.3).

#### 3.4.2 Colleges should endeavour to create parity of experiences for students across the region through their use of discretionary fee waivers.

#### 3.4.3 Due consideration should be given to the impact of discretionary fee waiver usage on other colleges in the University of the Highlands and Islands partnership.

### 3.5 SVQs

- 3.5.1 Students undertaking a part-time SVQ as a condition of their employment will not be awarded a fee waiver. In these circumstances, the employer is normally expected to meet the cost of the fees.

3.5.2 Students undertaking a SVQ where it is not a condition of their employment may be eligible for a fee waiver dependent on the course and their personal circumstances.

3.5.3 For students undertaking a part-time SVQ regardless of whether it is a condition of employment, their eligibility for fee waivers on additional courses will be assessed according to the current SFC Fee Waiver Policy, associated annexes and appendices.

## 4. Scope

4.1 This Policy applies to all applicants for further education courses (full-time and part-time), except for the courses set out in Section 5 below.

4.2 Applicants for higher education courses should refer to the [Higher Education Fees Policy](#). Higher education courses are normally Level 7 and above on the [SCQF Framework](#).

## 5. Exceptions

5.1 Courses outwith the scope of this policy are:

- Any non-credit bearing leisure courses, designed for hobby or personal interest
- All commercial courses, designed and delivered for a particular business/industry

5.2 Please refer to the accompanying Fee Waiver Procedures and eligibility flowchart for further information.

## 6. Notification

6.1 Staff engaging with fee waivers should be familiar with this policy and all relevant SFC policies.

6.2 Annual changes to SFC policies will be cascaded to staff by line managers and hyperlinks in the policy updated to reflect the most recent guidance.

6.3 Any changes in SFC policy or national legislation will be reflected in this policy.

6.4 The policy will be publicly available on the **Inverness College UHI**'s website, along with other current policies.

## 7. Roles and Responsibilities

7.1 The College's most senior financial officer has overall responsibility for the implementation of this policy and the management of fee waivers, including the approval of discretionary fee waivers.

7.2 Staff administering fee waivers are responsible for ensuring up-to-date SFC guidance is followed.

## 8. Legislative Framework

[Further and Higher Education \(Scotland\) Act 2005](#)

[Equality Act 2010](#)

[Scottish Government: Costs of Learning Student Funding Guide](#)

## 9. Related Policies, Procedures, Guidelines and Other Resources

9.1 This policy should be read in conjunction with SFC Fee Waiver policies and guidance. The up-to-date information can be accessed [here](#).

9.2 University of the Highlands and Islands Further Education Fee Waiver Procedures

9.3 University of the Highlands and Islands Further Education Student Funding Support Policy

9.4 [University of the Highlands and Islands Higher Education Fees Policy](#)

9.5 University of the Highlands and Islands Further Education Fees Policy (Forthcoming)

## 10. Version Control and Change History

Version	Date	Endorsed by	Amendment(s)	Author
0	May 2018	Partnership Council	New single policy	Fee Waiver Policy Ownership Group
1	March 2021	Partnership Council	Various formatting and grammatical changes through policy; 2.1: Clarity added around source of funding; 2.2: New definition added; 3.3: 'approved by college added'; 3.4: ' for the college to pay the course fees' added; 3.4.1: changes to three bullet points for clarity, including removal of 'significant' and addition of '(being cognisant of 3.4.3)' in third bullet point; 3.5: New section added bringing SVQs into scope of policy; 5.1: SVQs removed from exceptions, and additional information added to other exceptions; 7.3: section removed. 9.4 and 9.5: Removed Access and Inclusion Strategy and added HE Fees Policy and FE Fees Policy.	Fee Waiver Policy Ownership Group
2				

## Finance and General Purposes Committee

<b>Subject/Title:</b>	Capital Plan 2020-21
<b>Author:</b> [Name and Job title]	Roderick M Ferrier, Director of Finance (Shared) Georgie Parker, Assistant Principal
<b>Meeting:</b>	Finance and General Purposes Committee
<b>Meeting Date:</b>	10 June 2021
<b>Date Paper prepared:</b>	28 May 2021
<b>Brief Summary of the paper:</b>	To provide the committee with information on expenditure and commitments on capital funding allocation for 2020-21
<b>Action requested:</b> [Approval, recommendation, discussion, noting]	Consideration and noting
<b>Link to Strategy:</b> Please highlight how the paper links to, or assists with:: <ul style="list-style-type: none"> <li>• compliance</li> <li>• partnership services</li> <li>• risk management</li> <li>• strategic plan</li> <li>• new opportunity/change</li> </ul>	Ties into annual finance cycle
<b>Resource implications:</b>	Yes <b>If yes, please specify:</b> Must ensure funds are fully utilised in year and on budget.
<b>Risk implications:</b>	Yes <b>If yes, please specify:</b> Operational: to support the institution in the delivery of its operational objectives.
<b>Equality and Diversity implications:</b>	No <b>If yes, please specify:</b>
<b>Consultation:</b> [staff, students, UHI & Partners, External] and provide detail	

## ITEM 04

<b>Status –</b> [Confidential/Non confidential]	Non-confidential		
<b>Freedom of Information</b> Can this paper be included in “open” business* [Yes/No]	Yes		
*If a paper should <b>not</b> be included within “open” business, please highlight below the reason.			
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### **Recommendation**

That members note the terms of the report.

### **Purpose of Report**

This report is to provide members with information on capital funding and spend for 2020-21.

### **Executive Summary**

The College receives capital funding for the period 1 April – 31 March each year and prepares plans to spend it. This should tie into a longer-term estates' strategy. Colleges have to commit to spend by 31 March; and actually spend cash by 31 July.

Funding allocations are given on sheet Capital Funding. The main HE capital allocation of £169,111 can only be applied to buildings' works and cannot be used, for example, to purchase equipment. It can also be used to meet building loan capital repayments. The BIS element can be used on either buildings or equipment provided it is connected to research.

On or before 31 March 2021 a one-year lease agreement was approved for 7 Burnett Road, Inverness to provide a facility to catch up in terms of curriculum delivery for Construction Skills within Covid 19 restrictions.

Other spend commitments at 31 March 2021 have been provided.

Although there appears to be a small underspend, on reviewing the ledger there is probably some other expenditure that we can include to close this gap.



## INVERNESS COLLEGE UHI

28-May-21

## YEAR ENDED 31 MARCH 21

## HE Capital - Planned Spend

Location	Reason	Net £	VAT £	Gross £		
Main Campus	Modification of ground floor disabled facilities	10,097	2,019	12,116	Complete	20-21
Main Campus	Motorised door openers around the college	20,565	4,113	24,678	Complete	20-21
Main Campus	Provide power to the goods yard + lighting + frost protection to storage containers	15,706	3,141	18,847	Complete	20-21
School of Forestry	Install fire and intruder alarms in all buildings at Balloch. Additional alarms are required for the 2 adjacent building next to the Tractor Shed.	4,829	966	5,795	Complete	20-21
		<b>51,197</b>	<b>10,239</b>	<b>61,436</b>		
Main Campus	Reconfiguration of G16 to construction workshop	11,696	2,339	14,035	95% Complete	20-21
Main Campus	Painting	15,000	3,000	18,000	80% Complete	20-21
Main Campus	Upgrading of wellbeing path	13,606	2,721	16,327	Complete	20-21
Main Campus	Bike shed Planning Application	950	190	1,140	With Planning	20-21
Both Campuses	installation of electric vehcal charging system	50,780	10,156	60,936	Plan for July install	20-21
SSF	External class room.	6,670	1,334	8,004	Complete	20-21
Main Campus	External Store	6,670	1,334	8,004	Awaiting delivery	20-21
Main Campus	Upgrade of SSF toilet facilities	18,982	3,796	22,778	Plan for July install	20-21
Main Campus	Reconfiguration of G25,26,27 construction workshops to support larger class sizes and SD.	9,700	1,940	11,640	Plan for July install	20-21
Main Campus	New external Lease for construction workshops	69,900	13,980	83,880	90% Complete	20-21
Main Campus	Small ACN building modifications	4,827	965	5,792	Complete	
BIS Research funding	Research Lab at An Lochan	33,769	6,754	40,523	Plan for July install	20-21
<b>Totals</b>		<b>242,550</b>	<b>48,510</b>	<b>291,060</b>		
		<b>293,746</b>	<b>58,749</b>	<b>352,496</b>		
<b>Total Funding</b>				169,111		
				42,821		
				137,106		
				7,382		
				356,420		
				30,537		
				<b>386,957</b>		



## Finance and General Purposes Committee

Title:	Revenue Budget Monitoring 30 April 2021		
Meeting and date:	10 June 2021		
Author:	Roderick M Ferrier, Director of Finance (Shared)		
Link to Strategic Plan:	Yes – monitors operational finance that links to strategic •		
Resource implications:	Yes <b>If yes, please specify:</b> • <b>Finance</b>		
Risk assessment:	Yes <b>If yes, please specify:</b> Financial: Yes Operational: Yes Organisational: Yes		
Equality and Diversity Issues:	N/A		
Status – Confidential / Non Confidential	Non-Confidential		
Freedom of Information Can this paper be included in “open” business	Yes		
If a paper should <b>not</b> be included within “open” business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)	<input type="checkbox"/>	Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	<input type="checkbox"/>
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)	<input type="checkbox"/>	Its disclosure would constitute a breach of confidence actionable in court (S36)	<input type="checkbox"/>
Its disclosure would constitute a breach of the Data Protection Act (S38)	<input type="checkbox"/>	Other (Please give further details)	<input type="checkbox"/>
For how long must the paper be withheld? (Express as either the time which needs to pass or a condition which needs to be met.)			

**Recommendation(s):**

That members note the projected financial position of the College for the nine months ended 30 April 2021. This should also be considered in the light of 2020-21 Revenue Budget, College Financial Forecast Return, and financial sustainability.

**Purpose of report**

Advise the Committee of the Revenue Budget for the nine months ended 30 April 2021.

**Executive Summary**

The College's financial position is satisfactory and is likely to see a surplus Adjusted Operating Position for the year to 31 July 2021. After loan capital this is projected at near £1.25 million. This includes sustaining losses as follows: Research £135,019; Early Learning Centre £113,645; Refectories £262,486. This means the main college Adjusted Operating Surplus is £1.75 million. Given that the FE Credit system is not designed to generate large surpluses, then this is a very commendable projected result.

Although Inverness College is estimated to generate surplus, of the four other incorporated colleges, Perth College was projecting a large cash deficit (this may have lessened with the additional Covid revenue funding). The five incorporated colleges are supposed to break even roughly in Adjusted Operating Position. Thus, the Inverness College projected surplus position should be considered in this light. I will be liaising with Niall McArthur, UHI Director of Finance, about the overall position. It could be that I seek to put some monies into the Foundation prior to 31 July 2021. The sector was advising the Scottish Government of the challenges of Covid 19. However, many are producing significant surpluses due to the additional Covid 19 monies. I hope this is not clawed back and the government looks at the sector over two years. I have no doubt that there will be engagement politically about all this. Inverness College has delivered on a financial recovery plan, so the out-performance is mostly due to this, and a fair amount of out-delivery against budget generally. Some costs are less than trend due to the estate being less used.

Additional sources of Revenue Funding amounting to £588,175 are due to be received in the year from the Scottish Funding Council due to the pressures of Covid 19 awarded to all colleges and HE institutions. See Appendix 1 for details and have been included in the projected outturns. I was advising before of income generally holding up better than expected in Covid 19 world; staff costs are increasingly less compared to budget (the budgets on redundancy payments and other restructuring costs were probably too high), and some cost savings are being delivered. Spending the additional Research monies within the parameters is proving challenging. These additional monies are being used to meet pressures arising from Covid 19 as follows:

- Some additional staff hours for meeting pressures incurred by Covid 19; higher spend on IT to procure substantially more laptops (near additional £100,000); Refectory losses due to it being closed down; Research sustainability; some furniture and equipment due to social distancing; loss of commercial and FWDF income

FE Credit Target is 29,439. Credit delivery to date is 23,362 (over 6,000 short) for 2020-21. This is quite a high shortfall, although some other colleges are struggling. If any non-delivery is due to Covid 19, then this does not matter in terms of delivering FE credit target, as there will be no clawback of funding in 2020-21. HE Student nos are likely to be 50 ahead of budget at the year-end. Staff pay – for comments, see Appendix 1.

Compared to the concerns of over a year ago, then this is a satisfactory position, and my thanks are due to colleagues for all their work in delivering this, especially in a difficult year of Covid 19 and recently Cyber Incident.

Looking forward 2021-22 sees the SFC awarding inflation increases in funding – this will help meet National Bargaining pay inflation. Work is on-going preparing the 2021-22 revenue budget. Beyond that for 2022-23 I am being advised that it is likely to be flat funding. Also, I am being advised that if there are additional costs for colleges resulting from Job Evaluation for Support Staff beyond SFC support (the SFC has a pot of monies), then colleges will have to meet these costs themselves. This would of course add to financial pressures.

## Appendix 1

Additional SFC funding from the SFC to support colleges in a Covid 19 year is as follows:

	£
FE Funding Support	316,859
HE Funding Support	244,732
Research	<u>26,584</u>
Total	<u><b>588,175</b></u>
Used to support	
Staff pressures	100,000 (Estimate)
IT equipment pressures	120,000
Commercial Income lost	95,000
FDWF Income lost	85,000
Refectory losses	262,486
Cleaning and Health and Safety	158,152
Furniture and Equipment	75,000
Research sustain	<u>26,584</u>
Total	<u><b>922,222</b></u>

### 1. Main Funding

This includes additional FE funding of £316,859 from SFC to meet Covid 19 pressures.

### 2. UHI

Although there are estimated to be more than 50 additional students compared to budget, many of them have been hitting lower funding groups. The MicroRam outflow is budgeted and estimated at £400,000 which is in line with 2019-20, and a substantially lower outflow than 2018-19. At the date of preparing this report I still have not had any information on this – this is late.

This includes additional HE funding of £244,732 from SFC to meet Covid 19 pressures.

This includes additional Research funding of £26,584 from SFC to meet Covid 19 pressures.

### 3. Tuition Fees

There are higher HE fees compared to January's position and compared to budget.

### 4. Other Grant Funding

Europe income has been estimated. However, it should be noted that £136,196 of ESIF DSW funding from 2018-19 and 2019-20 is likely to be received before year-end. I have not included this in the outturns and intend to roll this into next year.

Other Grants have been reduced as some monies should be transferred to PHDs.

### 5. SDS and Similar

Modern Apprenticeship income has been substantially increased based on discussions around this source.

**6. Miscellaneous**

I may be cautious on Other Income and there could be room for further improvement compared to estimate.

Furlough Income continues to increase, and the college continues to make use of it.

**7. Staff Costs**

Staff pay generally has been well controlled. The budget probably over-estimated costs for staff leaving under the terms of the financial recovery plan. Even with some additional costs for delivering in Covid 19 world, this budget is being well controlled. Professional Staff pay rise as agreed through National Bargaining has gone through in May pay.

**8. Estates Costs**

Detailed review has been done on this costs' base, and revised estimates put in.

**9. Other Costs**

Equipment and Materials – this may be on the high side regarding the estimated outturn, although includes costs for furniture and equipment to assist re Covid 19 management.

Other Student Costs was heading for an underspend – however additional SDS costs are hitting, but also this will be reimbursed through funding. See note 5.

IT equipment cost outturns have been increased by £100,000 with the college seeking to support IT replacement to meet the challenge of staff working within Covid 19 world and post Cyber Incident.

Consultancy and Legal – there are some cost budgets which could have spend towards the back of the financial year. Also, there will be unbudgeted costs for Finance Service support from North Highland College to Inverness College. This will be partially offset by support for IT Services from Inverness College to North Highland College. Again, this estimated outturn could be on the high side. However, there could be further costs to assist with Board governance.

Liquidity is sound, and the increased bank reflects this. Debtors have decreased due to SAAS monies being received in the period January - March. There is a minor difference on the Balance Sheet which I have not had time to look at. It is not material. (As an aside, the Cyber Incident has affected the speed of the Finance Team being able to do its job, including myself at a top level).

**Student Support Funding**

This has been reviewed, and the college has not asked for more funding. The base funding from SFC was increased from the previous year and is adequate for the College's purpose.

**Looking forward****Risks Upside**

- Generally, I have probably been cautious on income; and on the high side on estimated costs. This year is likely to be financial good for the college.
- £136,196 of ESIF DSW funding from 2018-19 and 2019-20 is likely to be received before year-end. This is still subject to audit, so I may try and defer to 2020-21. This has not been included

in outturns. (It should also be noted that a similar amount of monies will be further due over and above this)

- Early Learning Centre Childcare Growth of £49,250 may be receivable before the year-end and again it not reflected in the outturns.

### Risks Downside

- There may be some staff cost pressures upwards as the college refines its middle management delivery post SMT restructure. This would be within overall cost parameters.
- Because of the Cyber Incident, IT equipment (PCs and laptops) are having to be wiped and cleaned before being allowed on to shared files. This is adding to costs to replace our oldest IT machines.
- SFC funding has inflation increase for 2021-22. Beyond this, there could be tighter funding parameters.
- If Job Evaluation monies from the SFC are not enough, then colleges will have to fund the financial gap themselves.
- Still lack of progress on more efficient partnership governance.
- Intermediate timeframe - the uncertainty over Scottish independence. I am not making a political point, but most economists predict higher taxes and lower public sector spending if this was to happen.

Date: 27 May 2021

## INVERNESS COLLEGE

PERIOD ENDED 30 APRIL 21

## INCOME AND EXPENDITURE ACCOUNT

	To Date 30-Apr-21 £	Committee Budget 31-Jul-21 £	Estimated Outturn 30-Nov-20 £	Estimated Outturn 21-Jan-21 £	Estimated Outturn 30-Apr-21 £	Variance from January £	Actual 31-Jul-20 £
<b>Income</b>							
Scottish Funding Council Grants	6,714,727	9,879,636	9,952,834	9,952,834	10,269,693	316,859	10,158,541
UHI	4,129,114	4,898,398	5,063,169	5,046,905	5,182,783	135,878	5,494,221
Tuition Fees	3,157,974	3,154,664	3,075,513	3,089,254	3,157,974	68,719	2,982,860
Other Grants	644,295	846,049	869,184	869,184	725,337	(143,847)	478,836
Refectory and Training Restaurant	44,033	373,259	25,347	39,171	44,033	4,862	552,594
SDS	1,136,403	1,319,408	1,300,814	1,499,000	2,009,537	510,537	1,556,070
Commercial	257,802	546,372	535,000	424,937	432,256	7,319	770,922
Miscellaneous	648,331	715,360	734,733	764,697	915,103	150,407	728,864
Unitary Charge	3,625,545	4,837,824	4,837,824	4,837,824	4,837,824	0	4,751,307
	<b>20,358,223</b>	<b>26,570,969</b>	<b>26,394,418</b>	<b>26,523,805</b>	<b>27,574,540</b>	<b>1,050,735</b>	<b>27,474,214</b>
<b>Expenditure</b>							
Staff Costs	11,338,445	17,223,000	16,551,452	16,479,133	16,291,723	187,410	18,083,769
Premises	1,135,504	1,914,553	1,922,199	1,922,199	1,836,022	86,176	1,529,700
Other Operating Costs	4,834,643	7,631,771	7,011,330	7,024,221	7,448,673	(424,452)	7,175,113
	<b>17,308,591</b>	<b>26,769,324</b>	<b>25,484,981</b>	<b>25,425,552</b>	<b>25,576,418</b>	<b>(150,866)</b>	<b>26,788,582</b>
Cash prior to loan capital repayment	3,049,632	(198,355)	909,437	1,098,253	1,998,122	899,869	685,632
Loan Capital	549,527	750,644	750,644	750,644	750,644	0	685,520
Adjusted Operating Position	<b>2,500,105</b>	<b>(948,999)</b>	<b>158,793</b>	<b>347,609</b>	<b>1,247,478</b>	<b>899,869</b>	<b>112</b>
Cash prior to loan capital repayment	3,049,632	(198,355)	909,437	1,098,253	1,998,122	899,869	685,632
Deferred Grant Release	375,000	600,000	500,000	500,000	500,000	0	401,497
Depreciation	(1,077,000)	(1,536,000)	(1,436,000)	(1,436,000)	(1,436,000)	0	(1,393,595)
	(702,000)	(936,000)	(936,000)	(936,000)	(936,000)	0	(992,098)
Revaluation Reserve	0	0	0	0	0	0	0
<b>Surplus/(Deficit)</b>	<b>2,347,632</b>	<b>(1,134,355)</b>	<b>(26,563)</b>	<b>162,253</b>	<b>1,062,122</b>	<b>899,869</b>	<b>(306,466)</b>

## INVERNESS COLLEGE

PERIOD ENDED 30 APRIL 21

## INCOME AND EXPENDITURE ACCOUNT

Income Details	Note	To Date 30-Apr-21 £	Committee Budget 31-Jul-21 £	Estimated Outturn 30-Nov-20 £	Estimated Outturn 21-Jan-21 £	Estimated Outturn 30-Apr-21 £	Variance from January £	Actual 31-Jul-20 £
<b>SFC Grants</b>								
Recurrent Grant		6,557,378	9,817,085	9,890,283	9,890,283	9,890,283	0	10,183,684
Infrastructure and Estates		61,712	62,551	62,551	62,551	62,551	0	45,839
Additional FE Covid 19 Funding	1					316,859	316,859	
Other Grants		95,637	0	0	0	0	0	(70,982)
		<u>6,714,727</u>	<u>9,879,636</u>	<u>9,952,834</u>	<u>9,952,834</u>	<u>10,269,693</u>	<u>316,859</u>	<u>10,158,541</u>
<b>UHI</b>								
Ram/MicroRam	2	3,804,018	4,563,921	4,713,921	4,693,453	4,566,548	(126,905)	4,308,533
Additional HE Covid 19 Funding	2					244,732	244,732	
Other Funding		208,725	217,258	217,258	217,258	208,725	(8,533)	1,067,047
Research - KT and UIF		92,510	108,129	108,129	112,333	112,333	0	108,129
Additional Research Covid 19 Funding	2					26,584	26,584	
UHI Income		23,861	9,090	23,861	23,861	23,861	0	10,512
		<u>4,129,114</u>	<u>4,898,398</u>	<u>5,063,169</u>	<u>5,046,905</u>	<u>5,182,783</u>	<u>135,878</u>	<u>5,494,221</u>
<b>Tuition Fees</b>								
FE		117,583	81,454	54,303	101,741	117,583	15,842	113,792
HE	3	2,956,443	2,905,126	2,905,126	2,905,126	2,956,443	51,317	2,766,120
Overseas Fees FE		0	5,914	5,914	0	0	0	36,647
Overseas Fees HE		83,948	147,000	95,000	82,388	83,948	1,560	55,170
Evening and Vocational		0	15,120	15,120	0	0	0	3,416
Student Residential Fees		0	50	50	0	0	0	7,717
		<u>3,157,974</u>	<u>3,154,664</u>	<u>3,075,513</u>	<u>3,089,254</u>	<u>3,157,974</u>	<u>68,719</u>	<u>2,982,860</u>
<b>Other Grant Funding</b>								
EU Funding	4	208,181	0	17,773	17,773	107,773	90,000	286,439

Postgraduate (PHD) Funding		0	171,450	171,450	171,450	171,450	0	0
Other Grants	4	436,114	674,599	679,961	679,961	446,114	(233,847)	192,397
		644,295	846,049	869,184	869,184	725,337	(143,847)	478,836
<b>Refectory and Training Restaurant</b>								
Catering Income		44,015	306,832	25,347	39,171	44,015	4,845	460,950
Shop/Training Restaurant		0	65,539	0	0	0	0	89,714
Vending Machine		17	888	0	0	17	17	1,930
		44,033	373,259	25,347	39,171	44,033	4,862	552,594
<b>SDS and Similar</b>								
Modern Apprenticeships	5	1,100,411	901,814	901,814	1,100,000	1,502,000	402,000	911,624
Foundation Apprentices		58,728	247,500	247,500	247,500	331,000	83,500	253,780
Graduate Apprenticeships		(49,274)	170,094	150,000	150,000	150,000	0	132,570
CITB		25,437	0	0	0	25,437	25,437	253,126
Training For Work		0	0	0	0	0	0	2,360
Work Based Assessment Fees		1,100	0	1,500	1,500	1,100	(400)	2,610
Individual Learning Accounts		0	0	0	0	0	0	0
		1,136,403	1,319,408	1,300,814	1,499,000	2,009,537	510,537	1,556,070
<b>Commercial</b>								
Nursery Fees		73,777	48,750	100,000	100,000	100,000	0	154,677
HC Pre-School Funding		84,256	56,250	50,000	59,937	84,256	24,319	70,012
FWDF Income		51,012	264,750	300,000	180,000	180,000	0	423,861
Research		0	5,362	0	0	0	0	0
Consultancy		0	0	0	0	0	0	0
Short Course Income		48,757	158,254	80,000	80,000	63,000	(17,000)	123,820
Commercial		0	13,006	5,000	5,000	5,000	0	(1,448)
		257,802	546,372	535,000	424,937	432,256	7,319	770,922
<b>Unitary Charge - funding</b>		3,625,545	4,837,824	4,837,824	4,837,824	4,837,824	0	4,751,307
<b>Miscellaneous</b>		648,331	715,360	734,733	764,697	915,103	150,407	728,864
<b>Deferred Grant Release</b>		50,386	600,000	500,000	500,000	500,000	0	401,497
		<b>16,783,064</b>	<b>22,333,145</b>	<b>22,056,594</b>	<b>22,185,981</b>	<b>23,236,716</b>	<b>1,050,735</b>	<b>23,124,404</b>



## INVERNESS COLLEGE

PERIOD ENDED 30 APRIL 21

## INCOME AND EXPENDITURE ACCOUNT

	To Date 30-Apr-21 £	Committee Budget 31-Jul-21 £	Estimated Outturn 30-Nov-20 £	Estimated Outturn 21-Jan-21 £	Estimated Outturn 30-Apr-21 £	Variance from January £	Actual 31-Jul-20 £
<b>Micellaneous</b>							
Hire of Accommodation	1,680	0	1,120	1,120	1,680	560	10,372
Childcare Voucher Payroll	0	0	0	0	0	0	0
Endowments and Donations	0	0	0	0	0	0	0
Photocopying Charges	51	1,784	1,784	100	100	0	8,132
Sale of Materials	4,609	8,927	4,000	3,248	4,609	1,361	2,237
Sale of Equipment	70	3,766	3,766	800	800	0	0
Hire of Equipment	125	800	800	200	200	0	0
Income from Vehicles	0	514	514	0	0	0	0
Telephone Income	0	1	1	0	0	0	0
Salon Income	1,692	23,025	10,000	3,000	3,000	0	26,663
Exam Fee Income	0	11,179	4,426	2,000	2,000	0	1,811
Deposits	(605)	6,114	6,114	1,000	0	(1,000)	6,851
External Examiner Fees	0	0	0	0	0	0	206
LIS Income	164,967	404,582	404,582	404,582	404,582	0	0
Other Income	6 330,000	243,703	243,703	243,703	330,000	86,297	446,119
Foundation Support	7,615	0	0	7,615	7,615	0	38,944
Bank Interest	610	10,100	10,100	3,000	3,000	0	9,890
Library Charges	3,238	865	865	3,715	3,238	(477)	731
Discount Recived	0	0	0	0	0	0	393
Donations	0	0	0	0	0	0	(62)
Covid 19 Furlough Monies	6 134,279	0	42,957	90,613	154,279	63,665	176,577
Support for Learners	0	0	0	0	0	0	0
	648,331	715,360	734,733	764,697	915,103	150,407	728,864

## INVERNESS COLLEGE

PERIOD ENDED 30 APRIL 21

## INCOME AND EXPENDITURE ACCOUNT

Expenditure Details	To Date 30-Apr-21 £	Committee Budget 31-Jul-21 £	Estimated Outturn 30-Nov-20 £	Estimated Outturn 21-Jan-21 £	Estimated Outturn 30-Apr-21 £	Variance from January £	Actual 31-Jul-20 £
<b>Staff Costs</b>							
<i>To Split Out</i>	9,905,735	14,608,705	14,368,280	14,407,297		14,407,297	15,211,987
Fixed Term Contracts	249,959	658,824	278,585	320,000	300,000	20,000	658,824
Teaching	0	0	0	0	9,007,978	(9,007,978)	0
Teaching Support	0	0	0	0	1,232,794	(1,232,794)	0
Premises	0	0	0	0	246,100	(246,100)	0
Administration and Support	0	0	0	0	3,452,159	(3,452,159)	0
Business Development Unit		0	0	0	299,658	(299,658)	
Hospitality	278,056	363,319	374,456	375,286	370,992	4,294	363,319
Early Learning Centre	220,747	365,086	340,968	286,979	279,829	7,150	365,086
Research	527,631	688,268	719,610	723,047	696,361	26,686	688,268
Additional	0	0	0	0		0	0
	11,182,127	16,684,202	16,081,899	16,112,609	15,885,871	226,738	17,287,484
Agency and External	2,000	23,974	23,974	500	2,000	(1,500)	49,710
Pension and Strain - Year End	3,956	135,660	135,660	139,165	186,213	(47,048)	344,530
Other Staff and Travel	74,182	157,631	159,921	88,652	90,082	(1,430)	146,732
Redundancies	57,558	0	107,044	95,254	77,558	17,696	167,115
Staff Training	617	71,549	17,953	17,953	25,000	(7,047)	58,673
Other	18,004	149,984	25,000	25,000	25,000	0	29,525
	11,338,445	17,223,000	16,551,452	16,479,133	16,291,723	187,410	18,083,769
	0	0	0	0		0	0
<b>7</b>	<b>11,338,445</b>	<b>17,223,000</b>	<b>16,551,452</b>	<b>16,479,133</b>	<b>16,291,723</b>	<b>187,410</b>	<b>18,083,769</b>
<b>Premises:</b>							
Maintenance and Repairs	29,643	78,966	78,966	78,966	60,000	18,966	53,020
Fixtures and Fittings	9,250	4,932	4,932	4,932	12,000	(7,068)	14,960
Energy Costs	239,879	430,868	460,000	460,000	384,666	75,334	445,653
Rents	14,825	64,037	64,037	64,037	35,816	28,221	48,911
Rates and Water	31,235	59,762	63,000	63,000	56,036	6,964	62,553

# ITEM 05

Cleaning and Domestic	116,427	289,259	261,570	261,570	277,811	(16,241)	192,546
Insurance	37,792	108,257	108,457	108,457	108,457	0	141,354
Premises Other Costs	86,621	97,269	100,033	100,033	120,033	(20,000)	86,046
Wider Groundwork Agreement	0	0	0	0	0	0	0
HIE Maintenance Charges	82,269	115,200	115,200	115,200	115,200	0	114,358
<b>8</b>	647,940	1,248,550	1,256,196	1,256,196	1,170,019	86,176	1,159,402
Unitary Supercharges	487,563	666,003	666,003	666,003	666,003	0	370,298
	1,135,504	1,914,553	1,922,199	1,922,199	1,836,022	86,176	1,529,700

## Operating Costs

Equipment/Materials	<b>9</b>	324,592	848,356	574,100	574,100	542,526	31,573	467,870
Refectory and Food supplies		34,766	210,621	45,000	45,000	50,000	(5,000)	275,569
Other Student Costs	<b>9</b>	498,673	212,710	399,987	399,987	652,033	(252,046)	383,036
Telephones & Postages		19,205	63,265	62,407	63,241	34,000	29,241	28,991
IT Costs	<b>9</b>	254,685	285,549	280,564	285,764	386,620	(100,856)	365,995
LIS Costs		252,731	404,583	404,583	404,583	404,583	0	362,450
Transport Costs		19,196	168,421	59,301	59,301	38,392	20,909	91,947
Print, Photocopying and Stationery		20,453	65,387	45,960	45,960	39,675	6,285	59,663
Consultancy and Legal	<b>9</b>	99,131	184,411	184,411	184,411	335,274	(150,863)	376,124
Financial Services		94,736	181,492	185,212	180,012	179,733	279	149,570
Other Services		3,412	1,324	1,324	1,324	1,324	0	2,685
Exam and Registration		34,672	376,494	350,000	350,000	350,000	0	293,034
Student Awards		0	0	0	0	0	0	0
Miscellaneous		0	0	0	0	0	0	0
Other		(644)	0	0	0	0	0	322
Board of Management		2,150	509	509	509	4,000	(3,491)	1,023
Advertising and Marketing		16,841	80,473	51,400	51,400	51,400	0	46,383
Hospitality		3,856	69,672	21,000	15,000	9,000	6,000	48,748
Bad Debts		0	40,000	40,000	40,000	40,000	0	(125,521)
HISA Costs		39,823	50,759	39,759	55,310	55,310	0	88,949
VAT		954,328	1,449,843	1,322,900	1,322,900	1,322,900	0	1,255,948
Other Bank and Loan Interest		11,277	0	5,012	7,518	14,000	(6,482)	10,229
Unitary Charge Interest		2,150,760	2,937,901	2,937,901	2,937,901	2,937,901	0	2,992,099
Adjusted Operating Position		4,834,643	7,631,771	7,011,330	7,024,221	7,448,673	(424,452)	7,175,113
Interest on Pension Liability		0	137,000	137,000	137,000	137,000	0	236,000
Actuarial Loss		0	0	0	0	0	0	5,777,286
		4,834,643	7,768,771	7,148,330	7,161,221	7,585,673	(424,452)	13,188,399

Central Costs

Depreciation	0	1,536,000	1,436,000	1,436,000	1,436,000	0	1,393,595
Revaluation Reserve	0	0	0	0	0	0	0
	0	1,536,000	1,436,000	1,436,000	1,436,000	0	1,393,595
	17,308,591	28,305,324	26,920,981	26,861,552	27,012,418	(150,866)	28,182,178

Key Performance Indicators

SFC Grant as %age of Total Income	55.04%
Staff Costs as %age of Total Expenditure	60.31%
Estates Costs as %age of Total Expenditure	6.80%
Days Cash to Total Expenditure	95

## INVERNESS COLLEGE

## BALANCE SHEET AS AT 30 APRIL 21

	30-Apr-21 £	31-Jul-20 £
<b>FIXED ASSETS</b>		
Tangible Assets	53,433,054	53,331,569
	<u>53,433,054</u>	<u>53,331,569</u>
<b>CURRENT ASSETS</b>		
Stock	36,452	36,452
Debtors	389,957	1,858,474
Assets Held for Sale	2,773,400	2,773,400
Cash at Bank and in Hand	6,218,399	4,065,802
	<u>9,418,209</u>	<u>8,734,128</u>
<b>CREDITORS</b>		
Amounts falling due within One Year	(1,111,703)	(4,509,211)
<b>NET CURRENT ASSETS</b>	<u>8,306,505</u>	<u>4,224,917</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>61,739,560</u>	<u>57,556,486</u>
<b>CREDITORS</b>		
Amounts falling due after more than One Year	(47,547,603)	(46,371,518)
<b>PROVISION FOR LIABILITIES AND CHARGES</b>		
Enhanced Pensions	(2,340,467)	(2,437,086)
Defined Benefit Obligations	(17,857,000)	(17,857,000)
<b>NET ASSETS INCLUDING PENSION LIABILITY</b>	<u>(6,005,510)</u>	<u>(9,109,118)</u>
<b>RESERVES</b>		
Revaluation Reserve	6,620,739	6,620,739
Income and Expenditure Account including Pension Liability	(12,634,618)	(15,729,858)
<b>Total Reserves</b>	<u>(6,013,879)</u>	<u>(9,109,119)</u>

## Finance and General Purposes Committee

<b>Subject/Title:</b>	Mid-Year FFR 2020
<b>Author:</b> [Name and Job title]	Roderick M Ferrier, Director of Finance (Shared)
<b>Meeting:</b>	Finance and General Purposes Committee
<b>Meeting Date:</b>	10 June 2021
<b>Date Paper prepared:</b>	13 April 2021
<b>Brief Summary of the paper:</b>	To present to Committee Mid-Year FFR 2020
<b>Action requested:</b> [Approval, recommendation, discussion, noting]	Consideration and discussion
<b>Link to Strategy:</b> Please highlight how the paper links to, or assists with:: <ul style="list-style-type: none"> <li>• compliance</li> <li>• partnership services</li> <li>• risk management</li> <li>• strategic plan</li> <li>• new opportunity/change</li> </ul>	
<b>Resource implications:</b>	Yes <b>If yes, please specify:</b> Must ensure funds are fully utilised in year and on budget.
<b>Risk implications:</b>	Yes <b>If yes, please specify:</b> Operational: to support the institution in the delivery of its operational objectives. Organisational: if funds not utilised or overspend could lead to reduction in future years allocations
<b>Equality and Diversity implications:</b>	No <b>If yes, please specify:</b>
<b>Consultation:</b> [staff, students, UHI & Partners, External] and provide detail	

## ITEM 06

<b>Status</b> – [Confidential/Non confidential]	Confidential		
<b>Freedom of Information</b> Can this paper be included in “open” business* [Yes/No]	No		
*If a paper should <b>not</b> be included within “open” business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

Further guidance on application of the exclusions from Freedom of Information legislation is available via

<http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp> and

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)

## Finance and General Purposes Committee

<b>Subject/Title:</b>	Finance Strategy
<b>Author:</b> [Name and Job title]	Roderick M Ferrier, Director of Finance (Shared)
<b>Meeting:</b>	Finance and General Purposes Committee
<b>Meeting Date:</b>	10 June 2021
<b>Date Paper prepared:</b>	27 May 2021
<b>Brief Summary of the paper:</b>	Finance Strategy 2020-24
<b>Action requested:</b> [Approval, recommendation, discussion, noting]	Approval of new Finance Strategy
<b>Link to Strategy:</b> Please highlight how the paper links to, or assists with:: <ul style="list-style-type: none"> <li>• compliance</li> <li>• partnership services</li> <li>• risk management</li> <li>• strategic plan</li> <li>• new opportunity/change</li> </ul>	Subsidiary to Strategic Plan
<b>Resource implications:</b>	None <b>If yes, please specify:</b> Overall Strategy concerns financial resources
<b>Risk implications:</b>	Yes <b>If yes, please specify:</b> Strategy seeks to address overall risks
<b>Equality and Diversity implications:</b>	No <b>If yes, please specify:</b>
<b>Consultation:</b> [staff, students, UHI & Partners, External] and provide detail	EMT



## ITEM 07

<b>Status –</b> [Confidential/Non confidential]	Non-confidential		
<b>Freedom of Information</b> Can this paper be included in “open” business* [Yes/No]	Yes		
*If a paper should <b>not</b> be included within “open” business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

Further guidance on application of the exclusions from Freedom of Information legislation is available via

<http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp> and

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)

### **Recommendation**

That members approve the Finance Strategy 2020-24 for Inverness College.

### **Purpose of Report**

This report is to ask Committee members to approve the Finance Strategy.

### **Executive Summary**

The new College overall Strategy document is still being worked on to finalisation. However, the external auditors made clear to me that it expects the College Board to engage with report prepared by the Scottish Funding Council and published on 20 October 2020 'Coherence and Sustainability: A review of Scotland's Colleges and Universities Phase One Report: Insights to Develop Further'. I have summarised the points in the Finance Strategy as relating to the UHI partnership and am of the view these points should be included in this document.

No matter what the College overall Strategy finally is, the issues in this Finance Strategy will not change materially.

**INVERNESS COLLEGE UHI**

**FINANCE STRATEGY**

**1 JANUARY 2020 – 31 JULY 2024**

## INTRODUCTION

The UHI Partnership, including Inverness College, faces increasing financial challenges. Even before Covid 19 hit, this was becoming increasingly clear. What Covid 19 is anticipated to do is reduce public funding available for the public sector, and colleges and universities are likely to suffer.

On 20 October 2020 the Scottish Funding Council published ‘Coherence and Sustainability: A review of Scotland’s Colleges and Universities Phase One Report: Insights to Develop Further’. It is obvious that there is likely to be further efforts to deliver further and higher education more cheaply and at less cost going into the future. In terms of the UHI partnership the Scottish Funding Council noted the following:-

### **Recommendations**

*61. In concluding this report SFC considers the areas of work to build on and what improvement actions might be required and feasible for UHI to implement in future to ensure it can build on strengths and address some of the areas for further development outlined in this report. This also acknowledges the current developments and reform underway within UHI which have significance for UHI as the RSB in future to deliver enhanced and sustainable benefits of regionalisation.*

#### **1. Deliver greater alignment of strategic planning**

*62. Given the geographical spread of the colleges there is scope for UHI to take more account of local, place-based responses and strategies across partner colleges and ensure that these are reflected in a more coherent and responsive approach to the regional strategy.*

#### **2. Implement the recommendations flowing from the Assembly/Programme Board project**

*63. Delivering the recommendations of the Assembly/Programme Board project the RSB should progress actions to secure efficiencies and plan for the long-term sustainability of partners.*

#### **3. Continue to make progress with a regional approach to curriculum review and planning**

*64. Build on the good progress that has been made on joint curriculum planning and review at FE level and on a shared portfolio for senior phase students to ensure a strategic regional planning approach with partner colleges. Continue to utilise the full range of labour market information and intelligence available to ensure provision meets demand across the region.*

#### **4. Consider mergers, shared services, recalibrated roles and responsibilities, and options to ensure UHI survives and thrives, and gets closer to the original mission of a more fully integrated tertiary institution**

*65. UHI’s original mission as the first integrated tertiary education body in Scotland was ambitious and compelling. It has achieved a huge amount in ten years, and provides excellent blended, online learning and opportunities for people to access further and higher education in rural, remote and fragile areas. But its governance is complex and with the involvement of many governors and principals, its decision-making processes can seem territorial and, at times, disconnected from a focus on optimal outcomes for students and the efficient use of public funds.*

*66. There are legitimate costs associated with rural and remote education and training (recognised in the premium funds we deploy across rural, remote and island areas). However,*

*the current structures and ways of organising the delivery of education across UHI are expensive and unwieldy at a time when public funds will become increasingly pressured, funding models will change and outcomes for learners and the Scottish economy will be paramount. When changes have been proposed in the past, either through mergers of academic partners or more vertically integrated models, they have not commanded support from all stakeholders. There has been strong representation from the student body that aligns with our assessment of the current arrangements.*

*67. At the time of writing colleges are exploring with UHI options for possible mergers of partner colleges. We recommend UHI considers consolidation, shared services, recalibrated roles and responsibilities, and options to ensure it survives and thrives, and gets closer to the original mission of a more fully integrated tertiary institution. In all options it will be vitally important to 18 preserve local presence and reach, as well as good further education, while streamlining governance and decision-making, securing greater curriculum coherence, and seeking more efficient modes of delivering provision that streamline management costs and support front-facing services, courses and opportunities for students and local communities.*

In terms of financial strategy, it is recognised that Inverness College can only do so much in terms of working on some of these above recommendations. It is also acknowledged that in terms of finances, Inverness College has recently been through a major financial recovery, which has seen savings of over £1.5 million being delivered. However, some aspects of legislative issues have been increasing in terms of compliance:- GDPR; Health and Safety; Legionella; Equalities legislation.

### FINANCE SERVICE

This past year has seen North Highland College and Inverness College share a Finance Director. It is the first time in the UHI partnership that this has been done.

The background to this development was that both colleges use the same accounting system – Sun Accounts. Both colleges had to upgrade the accounting system, and this was done through a joint project. Also, for various reasons, Inverness College had a number of finance issues registering on its risk register - its general financial position, the performance of its finance function, production of its statutory accounts, and aspects of its finance service. At the request of both Chairs and the Inverness Principal, and with the agreement of the North Highland College Principal, it was decided to ask the North Highland College Finance Director to work across the two colleges. This has seen him manage the Inverness Revenue and Capital budgets for 2020-21; the 2020-21 Financial Forecast Return process; and the 2019-20 Statutory Accounts. He has also reviewed and had amended the report writing that Inverness College has done in terms of the Sun Accounts upgrade. All work has been done on time. Also, the top-level monitoring and what is submitted to the Finance Committee, has been significantly amended to be more in line with what is prepared for North Highland College.

Both the Director of Finance and shared Finance Manager posts have only been formally resolved and agreed with the staff in December 2020.

Looking forward it is expected to restructure the Finance Team as one team. The top end output functions for both colleges now work reasonably well, with top level reporting for Inverness having been transformed. However, the input functions for Inverness still need some

improvement in some ways of working, and this is the focus of further work. Also, there is work to be done shaping the joint Finance team regarding wider UHI Shared Finance Services.

North Highland College's External Auditors advised that despite the Director of Finance being responsible for two colleges, they received drafts accounts for audit and working papers on time, and to a similar standard as previously.

The Director of Finance has also advised that delivering one team to produce two sets of budgets, audits, and accounts to two Boards and associated committees and management teams is far more challenging, particularly at a senior level, than if both colleges were merged. The impact this has for the whole UHI EO and colleges Finance Services cannot be emphasised too much. Senior Finance staff end up spending a lot of time on Financial Accounting – Budgets; Year End Accounts; Financial Forecasts; and Cash Flows to the detriment of Management Accounting. The latter focuses on costing, courses' contribution analysis; and cross colleges' income and costs review.

### **FINANCE SYSTEMS**

The UHI Partnership is pushing for a wider shared Finance Service. One aspect which is being pushed is a Process Alignment Centre (PAC) (centre being decentralised) which would see income, purchases and payroll (input functions) being managed in a way that maximises skills and speed in one area eg a staff member becoming an expert in processing purchase invoices, rather than being expected to know how to do purchases, fees, income and payroll. Its full potential will not be realised until the whole partnership is using one finance system.

In order for the PAC to deliver it is recognised that the partnership needs one finance system. There were efforts by a number of colleges to work with Technology One to deliver this. This project has taken over six years, and only in the last couple of months has UHI Executive Office gone live. If eventually this is successful, then it is anticipated that other partner colleges will join this. Inverness College and North Highland College would be anticipated to join. Also, the partnership requires a standard HR/Payroll system. North Highland College has a joint HR/Payroll system, but it is not very good. It is planned to work with both colleges and possibly some other UHI colleges to have a combined HR/Payroll system.

### **FINANCIAL SUSTAINABILITY**

In November 2020 the University Court announced that the partnership should have an aspirational target of £20 million re efficiencies and improved income generation by 31 July 2024. However, this also includes a degree of transformation. This is now summed in a UHI Blueprint for Change which has been approved by UHI Partnership Council.

There has been work done by some Finance Directors reviewing the overall UHI partnership finances. There has been considerable discussion by this group, and their combined view is that the current governance is a hindrance to a more financially robust partnership. Shared Services is not a magic wand to economic sustainability and has its problems, VAT being a major one. The UHI Executive Office budget needs further review. The more complex the governance, the larger the EO is likely to be.

The Scottish Funding Council is recommending to colleges that FE Estates and Infrastructure monies which is used to support annual estate maintenance and IT equipment be capitalised as

estate improvements. This is a subtle change, but what it means is that colleges will have less monies to spend on annual estate maintenance. For a college like Inverness College which has newer buildings, this may not be so significant an issue compared to colleges which have older estate.

National Bargaining will continue to exert demands on colleges to meet inflation-wide pay increases agreed at a Scottish-wide level. Also, if Job Evaluation costs more than the Scottish Funding Council resources, then colleges are likely to have to meet the difference.

Inverness College is undertaking or has undertaken various pieces of work to further reduce costs. This covers the following:

1. Transport and Travel review
2. IT review
3. Multi-functional Devices and Stationery review
4. Income Generation
5. Transfer Early Learning Centre to a third party
6. Review Refectory delivery
7. Review Research
8. Procurement

There is also work led by various UHI teams looking at cross partnership working on:

- Shared Finance Service and Shared Services generally
- Governance
- Financial Sustainability
- HE Curriculum
- Income generation

It is also acknowledged that further work has to be done on FE curriculum.

In terms of the above, the following is being planned:

### **Transport and Travel**

- Given Covid 19 and the virtual cessation of travel, this is making the Executive think seriously of a strategy to lessen transport and travel in the college quite radically saving on costs and carbon emissions.

### **IT review**

- The key issue here is supporting IT requirements in an environment of increasingly restricted resources. Work is being considered on encouraging students to bring their own devices and supporting students who do not have such devices.
- Curriculum and its delivery on-line and through other devices than PCs and laptops will have to be looked at partnership-wide.

### **Multi-functional Devices and Stationery**

- With Covid 19 the demand regarding equipment and paper reduced a lot. This needs to be embedded more in the way the college works in the future, and that more permanent savings can be achieved.

### **Income Generation**

- Working with other UHI partner colleges, aim to deliver an increase in income in the most cost-effective way.

### **Early Learning Centre**

- It is anticipated to transfer the Early Learning Centre to a third party in July 2021.

### **Refectory**

- Covid 19 has meant a significant decline in the delivery of refectory services. It is clear that this is an area the college will have to review to reduce its cost base and make its delivery more efficient.

### **Research**

- Research budget monitoring is increasingly focused, together with review of its strategy in terms of financial sustainability. Also more Inverness College staff are expected to be submitted for the next REF exercise.

### **Procurement**

- Working with North Highland College on its Finance and Procurement side should see the procurement side trying to work together more.

## **Key Performance Indicators**

- SFC Grant as %age of Total Income
- Staff Costs as %age of Total Expenditure
- Estates Costs as %age of Total Expenditure
- Days Cash to Total Expenditure

## **Summary**

Rather than produce a Finance Strategy with reams of information, given the environment of challenge of public funding, the uncertainty within UHI and its governance, and financial targets, this seeks to identify the challenges, areas of cost bases the College Senior Management is targeting, and that the College Board and its management will do as much as is required to ensure that students in the Inverness-shire area and beyond continue to receive as good opportunities in terms of FE, HE and Research as can be offered, given resources available.

- The College to consider the SFC recommendations in terms of its place within the UHI partnership and financial sustainability
- Progress the Finance Shared Service with North Highland College, and shape toward the wider UHI Finance Shared Service and PAC
- If Technology One delivers for UHI EO, then transfer Inverness College to use this



## ITEM 07

- Progress joint Payroll/HR system with North Highland College
- Progress various cost saving measures and income generation measures

## Finance and General Purposes Committee

<b>Subject/Title:</b>	Finance Approval Thresholds
<b>Author:</b> [Name and Job title]	Roderick M Ferrier, Director of Finance (Shared)
<b>Meeting:</b>	Finance and General Purposes Committee
<b>Meeting Date:</b>	10 June 2021
<b>Date Paper prepared:</b>	27 May 2021
<b>Brief Summary of the paper:</b>	Outlining proposed new Finance approval thresholds and giving details on current thresholds
<b>Action requested:</b> [Approval, recommendation, discussion, noting]	Approval of new Finance Approval limits and thresholds
<b>Link to Strategy:</b> Please highlight how the paper links to, or assists with:: <ul style="list-style-type: none"> <li>• compliance</li> <li>• partnership services</li> <li>• risk management</li> <li>• strategic plan</li> <li>• new opportunity/change</li> </ul>	Compliance
<b>Resource implications:</b>	None <b>If yes, please specify:</b> Yes Overall management of College Finances
<b>Risk implications:</b>	Yes <b>If yes, please specify:</b> Operational: The security of College Finances
<b>Equality and Diversity implications:</b>	No <b>If yes, please specify:</b>
<b>Consultation:</b> [staff, students, UHI & Partners, External] and provide detail	EMT

## ITEM 08

<b>Status</b> – [Confidential/Non confidential]	Confidential		
<b>Freedom of Information</b> Can this paper be included in “open” business* [Yes/No]	No		
*If a paper should <b>not</b> be included within “open” business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)	X	Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

Further guidance on application of the exclusions from Freedom of Information legislation is available via

<http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp> and

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)

**Board of Management**

<b>Subject/Title:</b>	External Relations & Operations Update
<b>Author:</b>	Georgina Parker, Assistant Principal – External Relations & Operations
<b>Meeting:</b>	Finance & General Purposes Committee
<b>Meeting Date:</b>	10 June 2021
<b>Date Paper prepared:</b>	03 June 2021
<b>Brief Summary of the paper:</b>	<ul style="list-style-type: none"> <li>• The current number of Modern Apprenticeships in learning is 608.</li> <li>• 2020/21 Financial Year income for MAs YTD is £870K. Forecast year best case estimate is £1.176m against a budget of £907K.</li> <li>• FWDF income claimed to mid-May 2020 is £150 against a budget profile of £176K. Forecast year end worst reasonable case income estimate is £190K (with reduced costs).</li> <li>• Commercial short course income YTD is £63, with a best case full year projection of £103K against a full year budget of £206K (with reduced costs).</li> <li>• GA and FA income is forecast to be broadly in line with the budget.</li> <li>• Commercial food service is forecasting deficit of £201K, due to closures re. Covid-19.</li> <li>• An update is provided on Operations covering: Curriculum planning, work on efficiency measures and KPIs.</li> <li>• The ELCC will close on 30<sup>th</sup> June 2021 and a new facility will be opened on 17 July 2021 by CALA.</li> </ul>
<b>Action requested:</b> [Approval, recommendation, discussion, noting]	That the committee notes the year-to-date performance in relation to Operations & External Relations (excluding HR, Admissions, Student Records, Marketing, MIS and Estates & Campus Services, which are reported at other committees).
<b>Link to Strategy:</b> Please highlight how the paper links to, or assists with: <ul style="list-style-type: none"> <li>• compliance</li> <li>• partnership services</li> <li>• risk management</li> <li>• strategic plan</li> <li>• new opportunity/change</li> </ul>	<p>Compliance:</p> <ul style="list-style-type: none"> <li>• SDS audit</li> <li>• ESF audit</li> <li>• SFC audit</li> </ul> <p>New opportunity:</p> <ul style="list-style-type: none"> <li>• Further growth in Modern Apprenticeship contract</li> </ul> <p>Risk Management:</p> <ul style="list-style-type: none"> <li>• Apprenticeship funding from SDS post-Brexit</li> <li>• Discontinuation of Apprenticeship Levy</li> </ul>

## ITEM 09

<b>Resource implications:</b>	Yes / No <b>If yes, please specify:</b>		
<b>Risk implications:</b>	Yes / No <b>If yes, please specify:</b> Operational: <ul style="list-style-type: none"> <li>n/a</li> </ul> Organisational: <ul style="list-style-type: none"> <li>n/a</li> </ul> Financial: <ul style="list-style-type: none"> <li>Covid-19</li> </ul>		
<b>Equality and Diversity implications:</b>	Yes/No <b>If yes, please specify:</b>		
<b>Consultation:</b> [staff, students, UHI & Partners, External] and provide detail	n/a		
<b>Status</b> – [Confidential/Non confidential]	Commercially confidential re ELCC closure		
<b>Freedom of Information</b> Can this paper be included in “open” business* [Yes/No]	Yes		
*If a paper should <b>not</b> be included within “open” business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)	x	Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

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<b>Subject/Title:</b>	Lease for Harbourside Construction Centre
<b>Author:</b>	Lisa Ross Board Secretary
<b>Presented by:</b>	Georgie Parker Assistant Principal – Operations and External Relations
<b>Meeting:</b>	F&GP Committee
<b>Meeting Date:</b>	10 June 2021
<b>Date Paper prepared:</b>	03 June 2021
<b>Brief Summary of the paper:</b>	Copy of the offer to take lease letter received from MacLeod and MacCallum and copy of draft lease. A copy of the final signed lease is awaited.
<b>Action requested:</b> [Approval, recommendation, discussion, noting]	Discussion/Noting
<b>Link to Strategy:</b> Please highlight how the paper links to, or assists with:: <ul style="list-style-type: none"> <li>• compliance</li> <li>• partnership services</li> <li>• risk management</li> <li>• strategic plan</li> <li>• new opportunity/change</li> </ul>	Risk Management New Opportunity/Change
<b>Resource implications:</b>	Yes – Financial Implications
<b>Risk implications:</b>	No <b>If yes, please specify:</b> Operational: Organisational:
<b>Equality and Diversity implications:</b>	No
<b>Consultation:</b> [staff, students, UHI & Partners, External] and provide detail	N/A

## ITEM 10

<b>Status</b> – [Confidential/Non confidential]	Confidential		
<b>Freedom of Information</b> Can this paper be included in “open” business* [Yes/No]	No		
*If a paper should <b>not</b> be included within “open” business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)	X	Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

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[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)

<b>Subject/Title:</b>	Risk Register
<b>Author:</b>	Lisa Ross Board Secretary
<b>Presented by:</b>	Roddy Ferrier/Chris O'Neil
<b>Meeting:</b>	F&GP Committee
<b>Meeting Date:</b>	10 June 2021
<b>Date Paper prepared:</b>	25 May 2021
<b>Brief Summary of the paper:</b>	Copy of the risk register.  Updates are pending with regards item 30 on the register and a new risk is to be added with regards infection management – this will be general and non-Covid-19.
<b>Action requested:</b> [Approval, recommendation, discussion, noting]	Discussion and consideration of risks.
<b>Link to Strategy:</b> Please highlight how the paper links to, or assists with:: <ul style="list-style-type: none"> <li>• compliance</li> <li>• partnership services</li> <li>• risk management</li> <li>• strategic plan</li> <li>• new opportunity/change</li> </ul>	Risk Management – demonstrates our understanding of the key risks facing Inverness College UHI.
<b>Resource implications:</b>	
<b>Risk implications:</b>	Yes <b>If yes, please specify:</b> Operational: Organisational: Ineffective management of significant risks leading to adverse financial impacts
<b>Equality and Diversity implications:</b>	No
<b>Consultation:</b> [staff, students, UHI & Partners, External] and provide detail	N/A



# ITEM 11

<b>Status</b> – [Confidential/Non confidential]	Confidential		
<b>Freedom of Information</b> Can this paper be included in “open” business* [Yes/No]	No		
*If a paper should <b>not</b> be included within “open” business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)	X	Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

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## Board of Management

<b>Subject/Title:</b>	Committee & Chair Evaluation
<b>Author:</b> [Name and Job title]	Lisa Ross, Board Secretary
<b>Meeting:</b>	F&GP Committee
<b>Meeting Date:</b>	10 June 2021
<b>Date Paper prepared:</b>	03 June 2021
<b>Brief Summary of the paper:</b>	Annual F&G Committee and Committee Chair Evaluation Exercises
<b>Action requested:</b> [Approval, recommendation, discussion, noting]	<p>The committee is requested to collectively complete the Committee self-evaluation exercise.</p> <p>The Chair will leave the room and the members will complete the committee chair evaluation exercise.</p>
<b>Link to Strategy:</b> Please highlight how the paper links to, or assists with:: <ul style="list-style-type: none"> <li>• compliance</li> <li>• partnership services</li> <li>• risk management</li> <li>• strategic plan</li> <li>• new opportunity/change</li> </ul>	<p>The Code of Good Governance for Scotland's Colleges establishes standards of good governance practice for all boards and provides the essential foundations for compliance within the legislative framework. One of the five principles around which the code has been developed is effectiveness.</p> <p>Paragraph D24 states that "The board must agree a process for evaluating the effectiveness of the board chair and the committee chairs"</p>
<b>Resource implications:</b>	
<b>Risk implications:</b>	Yes/No Operational: required for the proper Governance of the College
<b>Equality and Diversity implications:</b>	N/A
<b>Consultation:</b> [staff, students, UHI & Partners, External] and provide detail	

## ITEM 12

<b>Status</b> – [Confidential/Non confidential]	Non-Confidential		
<b>Freedom of Information</b> Can this paper be included in “open” business* [Yes/No]	Yes		
*If a paper should <b>not</b> be included within “open” business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

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**Finance and General Purposes Committee Evaluation (to be completed by the F&GP committee collectively).**

Date:

Good Practice	Yes	No	N/A	Comments/Action
<b>Composition, Establishment and Duties of the Committee</b>				
Does the Committee meet regularly in accordance with the Board Standing Orders?				
Does the Committee consistently have a quorum?				
Do all Committee members attend meetings regularly?				
Does the Committee have enough members?				
Does at least one of the Committee members have a background relevant to the remit of the Committee?				
Have new Committee members received all necessary training?				
Does the Committee report regularly to the Board?				

Good Practice	Yes	No	N/A	Comments/Action
<b>Terms of reference</b>				
Does the Committee have written terms of reference?				
Do the terms of reference include all aspects of the Committee's role?				
Does the membership of the Committee need to be changed?				
Are the terms of reference adopted by the full Board and reviewed annually?				

## ITEM 12

Good Practice	Yes	No	N/A	Comments/Action
<b>Compliance with the Law and Regulations</b>				
Does the Committee have a mechanism to keep it aware of topical legal and regulatory issues?				

Good Practice	Yes	No	N/A	Comments/Action
<b>Internal Control</b>				
Does the Committee monitor to ensure that risk is controlled?				
Does the Committee regularly review relevant strategic plans?				
Does the Committee consider the level of detail and information it receives appropriate?				
Are appropriate internal performance measures monitored by the Committee?				
Is the Committee addressing all matters delegated to it by the Board and under its terms of reference?				

Good Practice	Yes	No	N/A	Comments/Action
<b>Administrative arrangements</b>				
Does the Committee have an independent secretary?				
Are Committee papers distributed in sufficient time for members to give them due consideration?				
Are Committee meetings scheduled prior to important decisions on specific matters being made?				
Is the timing of Committee meetings discussed with all involved?				

## Evaluation of Finance and General Purposes Committee Chair

Chair being evaluated: Donald MacKenzie

Circle to indicate  
Tendency

Keeps members on topic and to the agenda	1 2 3 4 5 6	Tends to criticise the ideas and values of members
Summarises discussions and decisions impartially and confirms action points	1 2 3 4 5 6	Tends to force ideas on to the group
Spots likely problems early and states them in a constructive way	1 2 3 4 5 6	Makes decisions without consulting the group or despite the group's views
Suggests solutions	1 2 3 4 5 6	Leaves decisions 'hanging'
Ensures adequate time is given to the different areas of the agenda	1 2 3 4 5 6	Talks too much and gets too involved
Facilitates the expression of all views and opinions	1 2 3 4 5 6	Allows individuals to dominate discussion
Communicates information to Board members	1 2 3 4 5 6	Fails to inform Board members of important information
Supports individual Board members	1 2 3 4 5 6	Is too distant or directing

Comments

Completed by Finance and General Purposes Members

Date