

Meeting	Finance and General Purposes Committee
Date and time	Thursday 27 April 2023 at 9.00 a.m.
Location	Virtually – via Microsoft Teams

Governance Officer

20 April 2023

AGENDA

Welcome and Apologies

Declaration of Interests and/or any Statement of Connections or Transparency Statements.

ITEMS FOR DECISION

- 1. MINUTES**
Meeting of the Joint Audit and Finance and General Purposes Committee held on 24 January 2023.
- 2. OUTSTANDING ACTIONS**

ITEMS FOR DISCUSSION

- 3. CAPITAL BUDGET MONITORING**
Report by Interim Finance Director
- 4. REVENUE BUDGET MONITORING**
Report by Interim Finance Director
- 5. MID YEAR FORECAST RETURN**
Report by Interim Finance Director
- 6. SHARED FINANCE SERVICE**
- 7. STUDENT RECRUITMENT**
Report by Information Systems Manager
- 8. OPERATIONS AND EXTERNAL RELATIONS REPORT**
Report by Vice Principal – Operations and External Relations

- 9. CAMPUS REPORT**
Report by Estates and Campus Services Manager
 - 10. 6 MONTHLY GDPR REPORT**
Report by Information Development Manager
 - 11. FREEDOM OF INFORMATION ANNUAL REPORT**
Report by Governance Officer
-

ITEMS FOR NOTING

- 12. AOCB**
- 13. DATE OF NEXT MEETING – 08 June 2023 at 9.00 a.m.**

If any member wishes to add an item of business to the Agenda, please inform the Chair and the Governance Officer 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.



MINUTES of the JOINT MEETING of the AUDIT & FINANCE AND GENERAL PURPOSES COMMITTEES held via Microsoft Teams on Tuesday 24 January 2023

PRESENT: Sally Blyth, Kelly MacKenzie, Chris O'Neil, Donald MacKenzie, Innis Montgomery, James Millar, Amy Goodbrand, Rojan Kumar Subramani, Michael Beveridge and Stephen Sheridan

CHAIRS: Donald MacKenzie and Sally Blyth

ATTENDING: Vice Principal – Finance and Audit
Vice Principal – Operations and External Relations
Operations and Commercial Manager
Information Systems Manager
Stephen Reid, Ernst & Young
Olga Potapova, Ernst & Young
Claire Robertson, BDO

APOLOGIES: Russell Edwards, Tina Stones, Gillian Galloway, Vice Principal – Academic and Research and Chloe Main, BDO

The Chair of the F&GP Committee welcomed everyone to the meeting.

There were no declarations of interests, statements of connections or transparency statements noted.

1. MINUTES FOR APPROVAL

The Chair of the F&GP Committee highlighted that minutes from the Committees would not ordinarily be taken to the Joint Meeting. Committee Members were advised that because of quorum difficulties experienced within our October meetings; there were several minutes which had yet to be given Committee approval. Committee members were advised that in order for them to be uploaded onto our website, approval was to be sought at this meeting.

a) Minutes of the Meeting of the Audit Committee held on 07 June 2022

Decision: The Minutes of the Meeting of the Audit Committee held on 07 June 2022 were **AGREED** as a correct record and were **APPROVED**.

b) Minutes of the Meeting of the Audit Committee held on 18 October 2022

Decision: The Minutes of the Meeting of the Audit Committee held on 18 October 2022 were **AGREED** as a correct record and were **APPROVED**.

c) Minutes of the Meeting of the Finance and General Purposes Committee held on 18 November 2022

Decision: The Minutes of the Meeting of the Finance and General Purposes Committee held on 18 November 2022 were **AGREED** as a correct record and were **APPROVED**.

Innis Montgomery joined the meeting.

2. DRAFT AUDIT ACCOUNTS AND ANNUAL AUDIT REPORT 2021/22 (CONFIDENTIAL)

a) Draft UHI Inverness College Annual Audit Report by Ernst & Young

Stephen Reid, Ernst and Young advised the Committee that once the financial statements are approved and signed, they will sign their opinion within the audit report. This report will then be updated and shared with Audit Scotland for publication on their website.

The following key messages from the report were highlighted to the Committee:

- Ernst and Young intend to provide an unqualified opinion on our Financial Statements. Confirming that they:
 - 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 2022
 - Had been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
 - 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).
- That four audit differences had been identified and that these have been reflected within the financial statements.
- That there was one unadjusted disclosure misstatement above their reporting thresholds which they are required to communicate.
- That the audit process had been undertaken in line with the agreed audit plan with the level of materiality being kept under review.

- That conclusions have been included throughout the report and Ernst and Young advised that they do not have any material matters which are required to be brought to the Committees attention.

The Committee was advised that three dimensions were considered as part of the audit: Financial Sustainability (Red RAG rated), Financial Management (Green RAG rated) and Governance and Transparency (Green RAG rated). The Committee noted that the red RAG rating in respect of financial sustainability had been concluded because of the challenges which the sector was facing and was not based on any specific actions that the College had or had not taken. The Committee was assured that this rating was consistent with audits carried out within the sector this year. A lengthy discussion in respect of sector challenges resulting from funding settlements, cost of living crisis, supply changes and Brexit took place with it being reiterated that colleges are consistently being given a red RAG rating in respect of financial sustainability.

The Committee noted the recommendations which have been made within the report.

Ernst and Young provided thanks to the Vice Principal – Finance and Audit and the Shared Finance Team for their cooperation and support in respect of the audit. Ernst and Young highlighted that this was their final year as external auditor and thanked both the Principal and the Executive Management Team for their support over the years.

The Committee expressed thanks to Ernst and Young for the work which they had undertaken and their valuable expertise and advice.

The Information Systems Manager joined the meeting.

Decision: The Committee **NOTED** the contents of the draft Annual Audit Report by Ernst and Young and **RECOMMENDED** it be taken to the Board of Management for approval.

b) Annual Report and Accounts for the Year Ended 31 July 2022

c) Report by Vice Principal – Finance and Audit

The Vice Principal – Finance and Audit advised that he had provided an explanation as to how our management accounts feed into the Annual Report and Accounts.

The Committee were provided with an explanation in respect of:

- Variances
- FE Clawback
- Increase in bad debts. The Committee noted that the Shared Finance Service are examining the debts which are sitting within SITS.
- Bank position.
- Arm's Length Foundation (ALF). The Committee was advised that the ALF was due to be closed and that discussions on how to spend the monies

within this are taking place. The Committee noted that applications for monies must be submitted by early February 2023.

- Main income drivers.
- Provisions in respect of the Local Government Pension Scheme.
- Executive Office Top Slice. The Committee noted that this is being reviewed as part of UHI 2024 and that it is expected that this will be reduced.

The Committee noted that as part of the UHI 2024 review our curriculum and portfolio offer was being revised.

The Committee was advised that some slight adjustments will be made to the Annual Report and Accounts that would be taken to the Board of Management on 07 February 2023 but noted that these adjustments would not affect the bottom line.

Decision: The Committee **NOTED** the contents of the draft Annual Report and Accounts for the year ended 31 July 2022 and **RECOMMENDED** they be taken to the Board of Management for approval.

d) Letters of Representations

The Committee noted that there were two separate letters of representation. The first one being our response to Ernst and Young to provide them with an understanding of our arrangements for oversight of management processes and arrangements annually. The Committee noted that this letter is to be signed by the Audit Chair.

Decision: Members of the Audit Committee **APPROVED** the signing of the Letter of Representation by the Chair of the Audit Committee.

The Committee was advised that the second letter of representation is a standard letter provided by Ernst and Young in connection to the audit of the financial statements for the year ended 31 July 2022. The Committee noted that this document is to be approved by the Board at the same time as the Annual Report and Accounts.

Decision: It was **AGREED** that this letter should be **RECOMMENDED** for signature by the Board of Management.

e) End of Year Return to SFC

The Vice Principal – Audit and Finance advised that the information within the return had been taken from the statutory accounts. The Committee was provided with an explanation in respect of variances.

Decision: It was **AGREED** that the End of Year Return to the SFC should be **RECOMMENDED** for approval by the Board of Management. Following Board approval, it will be submitted to the SFC.

3. MEETING WITH EXTERNAL AUDITORS

The Governance Officer advised that this report outlined the areas which were discussed with the External Auditors during the private session held with Non-Executive and Co-opted members of the Audit Committee on 08 March 2022. The Committee noted that a further private session would be arranged for the Audit Committee being held on 14 March 2023.

4. ANNUAL AUDIT COMMITTEE REPORT

The Governance Officer spoke to the Annual Audit Committee Report for the Academic Year 2021-22. The Committee noted that this report provided a summary of the membership of the Committee, internal and external audit assessment of performance as well as the other work undertaken by the Committee.

The Committee noted that this draft report had previously been taken to the Audit Committee in October 2022 who had recommended that it come to this meeting.

The Committee was advised that the report, following approval from the Board of Management will be submitted to Executive Office.

Decision: It was **AGREED** that the Annual Audit Committee Report should be **RECOMMENDED** for approval by the Board of Management.

5. INTERNAL AUDIT

a) Financial Planning Audit

BDO spoke to the Financial Planning Audit and provided apologies for the late submission of this report. The Committee were provided with a brief background to the audit, the scope and approach of the audit, the areas of good practice identified and the key findings. Two low level recommendations were identified.

Decision: It was **AGREED** that due to the limited time available to members to review this audit, it would be discussed at the Audit Committee being held on 14 March 2023. Finance and General Purposes members should highlight any queries they have in respect of this audit to the Audit Chair or Vice Chair by the end of February 2023.

Kelly MacKenzie, Donald MacKenzie, Rojan Kumar Subramani, Stephen Sheridan, Vice Principal – Operations and External Relations, Operations and Commercial Manager, Stephen Reid, Ernst and Young and Olga Potapova, Ernst and Young left the meeting.

b) Progress Report – January 2023

BDO spoke to the Progress Report advising that this provided Audit Committee Members with the progress against the internal audit plan. The Committee noted that the Student Support audit was currently taking place and that the Complaints Management audit was scheduled for March 2023.

The Committee expressed their thanks to BDO for attending this meeting.

6. AOCB

The Committee extended their thanks to the Vice Principal – Audit and Finance and the Shared Finance Team for the work they have undertaken for both Committees.

Signed by the Chair: _____

Date: _____

Outstanding Actions from Finance and General Purposes Committee

Item	Action	Responsibility	Time Line	Actioned
18 November 2022				
Minutes – ALF Monies	The Board of Management are to be presented with a report on the ALF which specifies the monies currently held within it. A Board decision on whether these should be used for current projects is to be sought. The Board to discuss and agree our long-term position in respect of the ALF.	VP – A&F and BOM	February 2023	
Revenue Budgets	The Committee is to be provided with an explanation of our current debt provision protocol and confirmation of at what stage a debt would be referred to debt collectors.	VP – A&F.	March 2023	
AOCB – Procurement	The Principal to provide the Vice Principal – Finance and Audit with a copy of the report from the confidential matter to allow for additional thoughts and guidance before it is brought before the Board of Management.	Principal & VP – A&F	November 2023	

Subject/Title:	Capital Budget Monitoring 2022/23
Author:	Niall McArthur, Joint Finance and Audit Director
Meeting:	Finance and General Purposes Committee
Meeting Date:	27 April 2023
Date Paper prepared:	20 April 2023
Brief Summary of the paper:	Present an update for the Capital Budget Monitoring for 2022/23.
Action requested: [Approval, recommendation, discussion, noting]	Noting
Link to Strategy: Please highlight how the paper links to, or assists with: <input type="checkbox"/> compliance <input type="checkbox"/> partnership services <input type="checkbox"/> risk management <input type="checkbox"/> strategic plan <input type="checkbox"/> new opportunity/change	Complying with Funding parameters
Resource implications:	Yes – monitoring of Financial Resources If yes, please specify:
Risk implications:	Yes If yes, please specify: Financial Operational
Equality and Diversity implications:	N/A
Student Experience Impact:	None
Consultation: [staff, students, UHI & Partners, External] and provide detail	None

Item 03

Status – [Confidential/Non confidential]	Non-Confidential		
Freedom of Information Can this paper be included in “open” business* [Yes/No]	Yes		
*If a paper should not 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 confident actionable in court (s36)	
Its disclosure would constitute a breach of the Data Protection Act (s38)		Other (Please give further details)	

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

Recommendation

That members note the capital funding and spend for the period ended 31 July 2023.

Purpose of report

To advise the Committee of the actual/ forecast spend for the year ended 31 July 2023.

Executive Summary

Capital Funding from the SFC is made up of:

1. HE Capital
2. FE Backlog
3. BIS Funding (Research)
4. FE Lifecycle Maintenance – this can be spent on property additions/ improvements; or else annual maintenance and IT equipment. It is more versatile in spend parameters than the other three sources.

2022/23

As a condition of the SFC capital grant funding, the College has to commit the capital expenditure by 31 March 2023 and to pay this by 31 July 2023.

In the attached spreadsheet are the various projects that have been previously identified within the 2022/23 capital plan and the College has utilised its full capital grants for both FE and HE capital grants for 2022/23.

At present, a number of projects have not yet been completed and so the financial amounts shown in the appendix are taken from the purchase orders which were completed by 31 March 2023. Once the various projects are completed and the final invoices have been received, approved and paid, a final return will be completed and sent to UHI/ SFC, as per the funding conditions.

There are also a number of other projects the College has identified, out with the 2022/23 allocation. The college hopes to make a request to the SFC to use bank funding to support lab work in An Lochran and the ABC Garden. Other sources of funding may be sought particularly around energy efficiency. These will also be part of planning for future years spend parameters.

INVERNESS COLLEGE

Appendix 1

YEAR ENDED 31 MARCH 23

CAPITAL FUNDING BUDGET

	FE Lifecycle Maintenance £	Total £	HE Capital £	FE Backlog £	Sub Total £	BIS Research £	Additional BIS £	BIS Total £	
2022-23	<u>108,164</u>	<u>108,164</u>	<u>159,775</u>	<u>8,018</u>	<u>167,793</u>	<u>23,341</u>	<u>4,004</u>	<u>27,345</u>	195,138
2021-22	<u>101,385</u>	<u>101,385</u>	<u>160,280</u>	<u>7,534</u>	<u>167,814</u>	<u>10,949</u>		<u>10,949</u>	178,763
2020-21	<u>107,551</u>	<u>107,551</u>	<u>169,111</u>	<u>7,382</u>	<u>176,493</u>	<u>11,371</u>		<u>11,371</u>	187,864

INVERNESS COLLEGE

YEAR ENDED 31 MARCH 23

PROPERTY

Location	Description	Net £	VAT £	Gross £	Funding Budget	ACN
Main Campus	G9 Room Modifications	52,152	10,430	62,582		ACN0304/305
Main Campus	Finance/Cash Office modifications	6,313	1,263	7,576		
Main Campus	HR Office Change 148a	8,000	1,600	9,600		ACN0324
Main Campus	Room 135 Cooling System	8,419	1,684	10,102		ACN0294
Main Campus	General Improvements - Various ACNs	18,798	3,760	22,558		
Main Campus	Carpark Management - Controlled Entrance	14,904	2,981	17,885		
Main Campus	Painting Campus	1747	349	2,096		
Burnett Road	Additional Fire Exit	3,980	796	4,776		
	External Storage, Flexible Building & containers	7,252	1,450	8,702		
SSF	Wood chip store security CCTV	14,752	2,950	17,702		ACN0318
SSF	Road markings at SSF	4,129	826	4,955		
Main Campus	Main campus ground floor survey	6,520	1,304	7,824		
HE Capital		146,966	29,393	176,359	159,775	
FE Backlog		6682	1,336	8,018	8,018	
An Lochan	Freezer room conversion to eDNA Lab	58616	11723	70339		
BIS		58,616	11,723	70,339	27,345	
		212,264	42,453	254,716	195,138	
FE Lifecycle Maintenance					108,164	

Subject/Title:	Revenue Budget Monitoring 28 February 2023
Author:	Niall McArthur, Joint Finance & Audit Director
Meeting:	Board of Management
Meeting Date:	27 April 2023
Date Paper prepared:	20 April 2023
Brief Summary of the paper:	Present Revenue Budget Monitoring and Projected Outturn
Action requested: [Approval, recommendation, discussion, noting]	Noting
Link to Strategy: Please highlight how the paper links to, or assists with: <input type="checkbox"/> compliance <input type="checkbox"/> partnership services <input type="checkbox"/> risk management <input type="checkbox"/> strategic plan <input type="checkbox"/> new opportunity/change	Complying with Funding parameters Finance undergirds Strategic Plan
Resource implications:	Yes – monitoring of Financial Resources If yes, please specify:
Risk implications:	Yes If yes, please specify: Financial Operational

Item 04

Equality and Diversity implications:	N/A		
Student Experience Impact:	None		
Consultation: [staff, students, UHI & Partners, External] and provide detail	None		
Status – [Confidential/Non confidential]	Non-Confidential		
Freedom of Information Can this paper be included in “open” business* [Yes/No]	Yes		
*If a paper should not 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 confident actionable in court (s36)	
Its disclosure would constitute a breach of the Data Protection Act (s38)		Other (Please give further details)	

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

Recommendation

That members note the Revenue Budget monitoring for the seven months ended 28 February 2023. This should also be considered in the light of the 2022/23 Revenue Budget.

Purpose of report

Advise the Board of the Revenue Budget Monitoring position for the seven months ended 28 February 2023.

Executive Summary

The College is now forecasting that it is likely to meet the FE Credit target for 2022/23. However, it will not meet HE FTE target in 2022/23, although the actual HE FTE number has increased since last reported. There has been further work done and more review and the HE estimated target is 1,307 FTE, of which 35 are Graduate Apprentices which are likely to be RAM-able. However, this is still likely to have a major impact financially.

Overall, the projection is that the bank position from the Revenue Monitoring side will **decrease** by £1,004,215 with pay inflation at 3%; and a £1,349,100 **decrease** if pay inflation is at 5%.

At 3% pay inflation, the Management Accounts position prior to Depreciation Gap is £994,215 deficit.

The main issues that will affect the financial performance for the College are noted below.

Income

- FE income per SFC monthly Cashflow is £9,604,136 and this will be the outturn. The budget was £9,642,181. The budget figure was prepared using Draft figures from UHI, which were subsequently slightly adjusted downwards, and after the budget exercise for Inverness was done.
- MicroRam was budgeted at £0 for 2022/23. This was based on the first run of it for 2021/22 which showed a net income position to Inverness College. Unfortunately, the final outturn for the year ended 31 July 2022 was £371,567 net outflow. In the year ended 31 July 2021 this net outflow was £132,470. Although this net outflow has gone up, it is still significantly better than the net outflow in 2018-19 of £631,000. The assumption in the 2022/23 outturn is for a £300,000 net outflow.
- The Academic Target through UHI was 1,441 FTE students. The budget was prepared based on 1,410 FTE. HE student FTE numbers are currently projected at 1,307 FTE.
- Other Income outturn has been increased compared to budget based on higher outturn in 2021/22 and more income expected.

Expenditure

- At 3% inflation increase, staff costs are projected to come in under budget. At 5% slightly higher than budget. An additional £200,000 was added to account for Job Evaluation without including this as an income driver thus inflating the budget overall position a bit more than it should have.
- Other Expenditure is assumed to be less than last year where some additional spend was deliberately targeted.

The UHI partnership has seen a major reduction in HE student no's, with some colleges having larger %age reductions than others. The UHI partnership as a whole was facing significant financial challenges, but the HE under-recruitment in 2022/23 is exacerbating this.

The main issue in the sector is the five-year projected public sector financial outlook which sees flat funding for the college sector for the next five years, and reduced capital funding. To meet these challenges there are two alternatives:

- a) maintain the funding, but reduce student targets significantly and essentially the value of a credit and HE FTE is significantly increased, or
- b) the college sector cannot survive in its current governance form.

Appendix 1

1. SFC FE Funding

See accompanying details on Credits. FE funding is not drawn down every month from SFC, as the college should not be drawing down in advance of need. College liquidity is deliberately reduced between the months of March and July. The Budget figure was based on a draft figure from UHI which was subsequently reduced when finalising.

2. UHI

See accompanying details on HE FTE. The projection for HE teaching grant is based on average HE FTE values. This may be different as there are RAM groups which have different values e.g. some courses for example Engineering are paid at higher values. Last year the final RAM funding figure Inverness received was a bit higher than the average value methodology.

Also shown are FTE numbers for the last 5 – 6 years. This shows HE FTE nos in 2017/18 which were 1,609. The estimated outturn for 2022/23 is 1,307 FTE. This is a reduction of over 300 FTE in six years which conservatively is a reduction in funding of over £1.5 million.

KT and UIF (Research orientated) funding has increased from 2021/22 up to £196,541.

3. Tuition Fees

Last year FE fees included some FDWF income. This year we are trying to avoid this and code them more to the FWDF section. This means that overall, FE fees income will probably be less than last year.

HE fees are calculated excluding Graduate Apprentice numbers.

4. Other Grant Funding

This will be the last year for some EU funding, and next year will be a lot less. The large amount of Research income received to date is due to a fair bit of income being rolled forward at 31 July 2022. Some of this may be rolled forward at 31 July 2023 – we are currently reviewing this. Postgraduate reimbursements can sometimes be a bit slow.

5. Refectories

Refectories and Shops income have made a reasonable start for the year. However, free breakfast for students in poverty could cost between £50,000 - £90,000 per annum. The outturn has not been reduced compared to budget, and this will be kept under review. Food costs are ahead of profile and the estimated outturn increased for costs.

6. SDS

Further review of these income drivers will have to be done. Most of the outturns are less than last year. Looking to the future, these income drivers may be coming under more pressure with tightening government funding.

7. Commercial

Most of the Short Course income in 2021/22 related to FDWF income. This government funding may be reducing. The outturn has been reduced compared to budget. Most of this income is not received until later in the year.

8. NPD Income

This is an area the College is reviewing. The Director of Finance and Accountant met representatives from the SFC a few months ago. The Auditor has tended to focus on the cost side. However, increasingly we are looking at income reimbursement from the SFC. The SFC also has been reviewing this in terms of Scottish Government funding and support for colleges who have NPD contracts.

9. Miscellaneous Income

Other Income Outturn has been increased based on a review of the previous year and also funding anticipated. No income has been assumed from the Arms-Length Foundation (ALF). However, the Executive is looking at ALF funding to utilise it in a way to support the Colleges longer term financial sustainability, which includes curriculum, and attracting students and estate efficiency.

10. Staff Costs

Two estimates of staff costs have been given – one based on 3% increase per annum; and the other at 5%.

Other Staff Costs and Travel is ahead of where we would expect this to be. It is an area requiring further review.

11. Estates Costs

Fixtures and fittings were allowed to overspend in 2021/22 and will come back more to trend in 2022/23. It is hoped that the budget (which was increased) for heat and power will be sufficient for 2022/23. Rates and water have been increased based on the outturn for 2021/22. Rent costs for Burnett Road are assumed to be paid through revenue in 2022/23, whereas in the previous year these costs went through capital. Also, there are higher costs to UHI for the rent of An Lochran, this has increased from £10,000 per annum to £20,000, although this is still pretty good value. HIE costs (for the wider grounds' maintenance) is a bit ahead of where we would expect this to be. More detailed review work is being undertaken on a number of these cost drivers.

12. Other Costs

Some overheads were deliberately allowed to overspend in 2021/22. However, it is assumed that most will come back to trend in 2022/23. VAT has been increased but not to the level of last year's outturn.

Food costs (covers free breakfasts for some students) are likely to be heading for a small overspend. With increased use of Refectories, bank charges are increasing.

Hospitality is already over budget.

VAT has been increased based in a measure on last year's outturn. However generally costs were allowed to increase deliberately, so the VAT might end up less than the revised outturn.

Student Support Funding

Despite buying laptops last year, the Student Support funding was well underspent in 2021/22. This underspend is likely to reduce in 2022/23 due to less funding, and higher credits being delivered. Also, there are efforts to use some of this funding to support efforts to assist students in poverty.

Liquidity

The bank balanced at the end of February 2023 is just over £4 million. This is lower than trend because of drawdown instructions from SFC to not drawdown FE grant in advance of need. This will continue to be run down until there is a requirement to implement drawdown. The bank will return to trend in March 2023 through to July 2023.

Looking forward

Risks Upside (Improving position)

- A Cyber insurance claim has been submitted on behalf of the College for £221,744. This is not included in the figures, and if accepted in full, will likely be received in 2022/23.
- Credit position continues to improve, although no additional grant funding over and above the target figure is guaranteed.
- HE no's slightly better than previously forecast.

Risks Downside (Adverse Position)

- There are tighter funding parameters for 2022/23 and beyond.
- Cost of living increases for teaching and support staff forecasted to be significantly above public sector pay policy of 2%.
- Job Evaluation is due to complete by 31 March 2023. If monies from the SFC are not enough, then colleges will have to fund the financial gap themselves.
- The five-year public sector finances issued recently by the Scottish Government. This shows flat funding for Revenue and reduced capital for five years.
- HE FTS no's are still struggling compared to budget target. The College is looking at short course delivery and part time delivery. The under-recruitment of HE no's in the wider UHI partnership is a concern. The partnership was facing financial challenges without this added issue and the HE recruitment issue is adding to financial problems.
- The UHI 2024 programme – some longer-term Board members queried that they had heard this before, and that nothing improves. It is a fair point.
- MicroRam continues to add a degree of uncertainty in projections.

PERIOD ENDED 28 FEBRUARY 23

INCOME AND EXPENDITURE ACCOUNT

INCOME AND EXPENDITURE ACCOUNT									
			3%	3%	3%	5%			
	Check	To Date	Committee	Estimated	Estimated	Estimated	Estimated	Variance	
		28-Feb-23	Budget	Outturn	Outturn	Outturn	Outturn	Nov to	Actual
		£	31-Jul-23	30-Sep-22	30-Nov-22	28-Feb-23	28-Feb-23	Feb	31-Jul-22
		£	£	£	£	£	£	£	£
Income									
Scottish Funding Council Grants		3,020,556	9,750,345	9,712,300	9,710,993	9,710,993	9,710,993	0	9,990,814
UHI		3,652,359	6,365,242	5,907,103	5,658,035	5,758,035	5,758,035	(100,000)	5,513,358
Tuition Fees		2,627,659	3,117,905	3,077,793	2,961,146	2,966,456	2,966,456	(5,311)	3,084,757
Other Grants		643,055	786,347	786,347	786,347	786,347	786,347	0	810,254
Refectory and Training Restaurant		363,013	521,752	521,752	521,752	521,752	521,752	0	345,679
SDS		870,596	1,852,706	1,872,706	1,872,706	1,872,706	1,872,706	0	2,111,352
Commercial		62,662	375,000	330,000	370,000	260,000	260,000	110,000	415,413
Miscellaneous		501,785	542,423	642,695	866,013	878,771	878,771	(12,758)	775,254
Unitary Charge		2,860,585	4,903,884	4,903,884	4,903,884	4,967,725	4,967,725	(63,841)	4,910,395
		14,602,269	28,215,604	27,754,579	27,650,875	27,722,784	27,722,784	(71,909)	27,957,277
		-14,602,269							
Check		0							
Expenditure									
Staff Costs		10,085,341	17,727,340	17,399,339	17,612,053	18,100,876	18,445,761	(488,823)	16,475,509
Premises		1,060,633	2,125,490	2,151,430	2,151,430	2,171,430	2,171,430	(20,000)	1,925,104
Other Operating Costs		4,266,045	7,237,160	7,296,910	7,349,395	7,547,101	7,547,101	(197,706)	7,989,706
		15,412,018	27,089,990	26,847,679	27,112,878	27,819,407	28,164,292	(706,529)	26,390,320
		15,412,018							
Check		0							
Cash prior to loan capital repayment		(809,749)	1,125,614	906,900	537,997	(96,623)	(441,508)	634,620	1,566,958
NPD Loan Capital		526,974	897,592	897,592	897,592	897,592	897,592	0	821,189
Cash after Loan Capital Repaid		(1,336,723)	228,022	9,308	(359,595)	(994,215)	(1,339,100)	(634,620)	745,768
Cash prior to loan capital repayment		(809,749)	1,125,614	906,900	537,997	(96,623)	(441,508)	(634,620)	1,566,958
Deferred Grant Release		0	500,000	650,000	650,000	650,000	650,000	150,000	881,724
Depreciation		0	(1,492,000)	(1,300,000)	(1,300,000)	(1,300,000)	(1,300,000)	192,000	(1,472,612)
		0	(992,000)	(650,000)	(650,000)	(650,000)	(650,000)	342,000	(590,888)
Revaluation Reserve		0	0	0	0	0	0	0	0
Management Accounts (Deficit)/Surplus		(809,749)	133,614	256,900	(112,003)	(746,623)	(1,091,508)	(292,620)	976,070

PERIOD ENDED 28 FEBRUARY 23

INCOME AND EXPENDITURE ACCOUNT

	To Date 28-Feb-23 £	Committee Budget 31-Jul-23 £	3% Estimated Outturn 30-Sep-22 £	3% Estimated Outturn 30-Nov-22 £	3% Estimated Outturn 28-Feb-23 £	5% Estimated Outturn 28-Feb-23 £	Variance Nov to Jan £	Draft Actual 31-Jul-22 £
Management Accounts Surplus	(809,749)	133,614	256,900	(112,003)	(746,623)	(1,091,508)	(292,620)	976,070
Add Back Depreciation Gap	0	(992,000)	(650,000)	(650,000)	(650,000)	(650,000)	342,000	(590,888)
	(809,749)	1,125,614	906,900	537,997	(96,623)	(441,508)	(634,620)	1,566,958
Adjustment for Early Retirements	0	120,000	120,000	120,000	120,000	120,000	0	(318,011)
	(809,749)	1,245,614	1,026,900	657,997	23,377	(321,508)	(634,620)	1,248,947
Repay								
Loan Capital	526,974	897,592	897,592	897,592	897,592	897,592	0	821,189
Early Retirements - monthly payments	21,667	130,000	130,000	130,000	130,000	130,000	0	131,164
Bank Movement - Revenue	(1,358,390)	218,022	(692)	(369,595)	(1,004,215)	(1,349,100)	(634,620)	296,593

INVERNESS COLLEGE
PERIOD ENDED 28 FEBRUARY 23
INCOME AND EXPENDITURE ACCOUNT

Income Details			3%	3%	3%	5%			
	Note	To Date 28-Feb-23 £	Committee Budget 31-Jul-23 £	Estimated Outturn 30-Sep-22 £	Estimated Outturn 30-Nov-22 £	Estimated Outturn 28-Feb-23 £	Estimated Outturn 28-Feb-23 £	Variance Nov to Jan £	Draft Actual 31-Jul-22 £
SFC Grants									
Recurrent Grant		3,000,000	9,642,181	9,604,136	9,604,136	9,604,136		0	9,547,043
Job Evaluation		0	0	0	0	0	0	0	345,654
Other Grants		20,556	0	0	0	0	0	0	9,110
Infrastructure and Estates		0	108,164	108,164	106,857	106,857	106,857	0	89,007
	1	3,020,556	9,750,345	9,712,300	9,710,993	9,710,993	9,710,993	0	9,990,814
UHI									
Ram/MicroRam		3,195,604	5,795,226	5,337,087	5,088,019	5,088,019	5,088,019	0	5,038,490
Other Funding		220,167	332,475	332,475	332,475	332,475	332,475	0	323,179
Research - KT and UIF		97,295	196,541	196,541	196,541	196,541	196,541	0	127,689
UHI Income		139,293	41,000	41,000	41,000	141,000	141,000	(100,000)	24,000
	2	3,652,359	6,365,242	5,907,103	5,658,035	5,758,035	5,758,035	(100,000)	5,513,358
Tuition Fees									
FE		43,789	118,422	130,000	80,000	110,000	110,000	(30,000)	142,012
HE		2,431,468	2,853,040	2,801,350	2,728,146	2,704,054	2,704,054	24,091	2,791,623
Overseas Fees FE		100	7,593	7,593	100	100	100	0	13,563
Overseas Fees HE		152,302	138,850	138,850	152,900	152,302	152,302	598	137,560
	3	2,627,659	3,117,905	3,077,793	2,961,146	2,966,456	2,966,456	(5,311)	3,084,757
Other Grant Funding									
EU Funding		(22,760)	136,196	136,196	136,196	136,196	136,196	0	162,667
Postgraduate (PHD) Funding		122,788	177,841	177,841	177,841	177,841	177,841	0	167,797
Other Grants		543,026	472,310	472,310	472,310	472,310	472,310	0	479,790
	4	643,055	786,347	786,347	786,347	786,347	786,347	0	810,254
Refectory and Training Restaurant									
Catering Income		287,798	403,996	403,996	403,996	403,996	403,996	0	295,685
Shop/Training Restaurant		75,215	117,756	117,756	117,756	117,756	117,756	0	49,995
	5	363,013	521,752	521,752	521,752	521,752	521,752	0	345,679
SDS and Similar									
Modern Apprenticeships		772,437	1,508,534	1,508,534	1,508,534	1,508,534	1,508,534	0	1,485,820
Foundation Apprentices		98,159	123,172	123,172	123,172	123,172	123,172	0	168,986
Graduate Apprenticeships		0	100,000	120,000	120,000	120,000	120,000	0	238,584
SECT/SNIPF		0	121,000	121,000	121,000	121,000	121,000	0	217,962
	6	870,596	1,852,706	1,872,706	1,872,706	1,872,706	1,872,706	0	2,111,352
Commercial									
FWDF Income		0	280,000	100,000	140,000	80,000	80,000	60,000	101,854
Short Course Income		62,662	95,000	230,000	230,000	180,000	180,000	50,000	313,560
	7	62,662	375,000	330,000	370,000	260,000	260,000	110,000	415,413
Unitary Charge - funding	8	2,860,585	4,903,884	4,903,884	4,903,884	4,967,725	4,967,725	63,841	4,910,395
Miscellaneous		501,785	542,423	642,695	866,013	878,771	878,771	(12,758)	775,254
Deferred Grant Release		0	500,000	650,000	650,000	650,000	650,000	0	881,724
		11,741,684	23,811,720	23,500,695	23,396,991	23,405,059	23,405,059	(8,068)	23,928,606

PERIOD ENDED 28 FEBRUARY 23

INCOME AND EXPENDITURE ACCOUNT

			3%	3%	3%	5%			
	Note	To Date	Committee	Estimated	Estimated	Estimated	Estimated	Variance	Draft
		28-Feb-23	Budget	Outturn	Outturn	Outturn	Outturn	Aug to	Actual
Micellaneous		£	£	£	£	£	£	£	£
Hire of Accommodation		0	0	0	0	0	0	0	1,680
Childcare Voucher Payroll		0	0	0	0	0	0	0	0
Endowments and Donations		0	0	0	0	0	0	0	0
Photocopying Charges		796	0	274	492	796	796	(304)	403
Sale of Materials		640	0	580	640	640	640	0	2,212
Sale of Equipment		7,457	0	150	2,917	7,457	7,457	(4,540)	4,706
Hire of Equipment		0	0	0	0	0	0	0	62
Income from Vehicles		0	0	0	0	0	0	0	0
Telephone Income		0	0	0	0	0	0	0	0
Salon Income		11,092	19,000	19,000	19,000	19,000	19,000	0	13,948
Exam Fee Income		0	0	0	0	0	0	0	3,510
Deposits		0	0	0	0	0	0	0	(80)
External Examiner Fees		0	0	0	0	0	0	0	444
Other Income		302,221	237,923	310,000	530,399	537,973	537,973	(7,574)	353,939
LIS Income		161,406	250,000	250,000	250,000	250,000	250,000	0	324,255
Foundation Support		0	0	0	0	0	0	0	0
Shared Service Income		11,834	35,000	62,108	62,108	62,108	62,108	0	62,108
Bank Interest		6,042	500	500	500	500	500	0	1,874
Library Charges		297	0	83	(42)	297	297	(340)	69
Discount Recived		0	0	0	0	0	0	0	0
Donations		0	0	0	0	0	0	0	0
Covid 19 Furlough Monies		0	0	0	0	0	0	0	6,124
Other		0	0	0	0	0	0	0	0
Support for Learners		0	0	0	0	0	0	0	0
9		501,785	542,423	642,695	866,013	878,771	878,771	(12,758)	775,254

PERIOD ENDED 28 FEBRUARY 23

INCOME AND EXPENDITURE ACCOUNT

			3%	3%	3%	5%		
Expenditure Details		To Date	Committee	Estimated	Estimated	Estimated	Variance	Draft
		28-Feb-23	Budget	Outturn	Outturn	Outturn	Aug to	Actual
		£	£	£	£	£	Feb	£
Staff Costs								
<i>To Split Out</i>			0	0	0	0	0	0
Fixed Term Contracts			0	0	0	0	0	0
Supply back payments			0	207,000	0	0	0	0
Teaching		5,897,558	9,856,247	9,640,442	10,161,504	10,583,215	(421,711)	9,147,236
Teaching Support		854,408	1,403,390	1,533,021	1,507,821	1,485,191	22,630	1,333,457
Premises		170,180	262,512	309,017	298,805	295,027	3,778	277,550
Administration and Support		2,167,943	4,230,964	3,914,871	3,815,855	3,802,355	13,500	3,962,582
Refectories		214,550	390,654	359,269	373,143	382,540	(9,397)	354,887
Early Learning Centre		0	0	0	0	0	0	0
Research		439,956	858,168	800,460	763,951	804,541	(40,590)	659,160
Business Development		215,151	389,157	347,031	362,745	408,726	(45,981)	363,081
ER NIC Covid Recovery		0	0	0	0	0	0	73,315
Additional/Apprentice Levy		0	48,000	0	40,000	48,000	(8,000)	45,930
10		9,959,745	17,439,090	17,111,111	17,323,825	17,809,595	(485,770)	16,217,198
Job Evaluation				0	0	0	0	345,654
		9,959,745	17,439,090	17,111,111	17,323,825	17,809,595	(485,770)	16,562,852
Agency and External		3,315	0	420	420	3,315	(2,895)	5,795
Pension Strain		0	120,000	120,000	120,000	120,000	0	(318,011)
Other Staff and Travel		72,333	95,000	95,000	95,000	95,000	0	139,574
Redundancies		0	0	0	0	0	0	0
Staff Training		49,632	72,650	72,650	72,650	72,650	0	83,792
Other		315	600	158	158	315	(158)	1,506
		10,085,341	17,727,340	17,399,339	17,612,053	18,100,876	(488,823)	16,475,509
		0	0	0	0	0	0	0
		10,085,341	17,727,340	17,399,339	17,612,053	18,100,876	(488,823)	16,475,509
Premises:								
Maintenance and Repairs		38,688	83,917	83,917	83,917	83,917	0	98,414
Fixtures and Fittings		8,704	11,874	11,874	11,874	11,874	0	173,165
Energy Costs		176,635	615,918	615,918	615,918	615,918	0	402,500
Rents		44,647	106,675	106,675	106,675	106,675	0	36,801
Rates and Water		60,830	94,060	120,000	120,000	120,000	0	116,370
Cleaning and Domestic		139,429	304,220	304,220	304,220	304,220	0	268,525
Insurance		88,808	100,550	100,550	100,550	100,550	0	80,413
Premises Other Costs		80,004	65,000	65,000	65,000	85,000	(20,000)	77,394
HIE Maintenance Charges		65,770	135,000	135,000	135,000	135,000	0	94,588
		703,516	1,517,214	1,543,154	1,543,154	1,563,154	(20,000)	1,348,169
Unitary Supercharges		357,117	608,276	608,276	608,276	608,276	0	576,936
11		1,060,633	2,125,490	2,151,430	2,151,430	2,171,430	(20,000)	1,925,104
Operating Costs								
Equipment/Materials		410,372	621,173	621,173	621,423	621,173	250	724,436
Refectory and Food supplies		199,384	299,626	299,626	322,750	319,626	3,124	161,748
Other Student Costs		234,578	372,885	372,885	372,885	392,885	(20,000)	429,818
Telephones & Postages		25,405	41,000	41,000	41,000	46,000	(5,000)	58,044
IT Costs		257,964	429,860	429,860	429,860	454,860	(25,000)	678,496

LIS Costs	161,406	250,000	250,000	250,000	250,000	250,000	0	324,255
Transport Costs	51,264	80,033	80,033	80,033	80,033	80,033	0	65,712
Print, Photocopying and Stationery	19,254	50,950	50,950	50,950	50,950	50,950	0	32,036
Consultancy and Legal	174,353	205,180	205,180	205,180	305,180	305,180	(100,000)	264,786
Shared Service Costs	82	150,000	150,000	160,000	160,000	160,000	0	159,378
Financial Services	92,372	157,475	157,475	157,475	157,475	157,475	0	156,006
Other	2,038	0	0	0	0	0	0	13,534
Exam and Registration	48,175	277,690	277,690	277,690	277,690	277,690	0	268,382
Board of Management	1,057	2,000	2,000	2,000	2,000	2,000	0	705
Advertising and Marketing	16,874	46,250	46,000	46,000	46,250	46,250	(250)	34,403
Hospitality	13,803	10,394	10,394	21,024	25,000	25,000	(3,976)	19,644
Bad Debts	52,854	0	0	0	52,854	52,854	(52,854)	95,479
HISA Costs	32,948	56,000	56,000	56,000	56,000	56,000	0	58,110
VAT	814,973	1,364,493	1,424,493	1,424,493	1,424,493	1,424,493	0	1,551,141
Other Bank and Loan Interest	5,012	8,519	8,519	17,000	11,000	11,000	6,000	15,036
Unitary Charge Interest	1,651,877	2,813,632	2,813,632	2,813,632	2,813,632	2,813,632	0	2,878,555
RDEL	4,266,045	7,237,160	7,296,910	7,349,395	7,547,101	7,547,101	(197,706)	7,989,706
Year-End Adjustments								
Interest on Pension Liability	0	0	0	0	0	0	0	277,000
LGPS	0	0	0	0	0	0	0	2,173,000
Actuarial Loss	0	0	0	0	0	0	0	(16,696,000)
	4,266,045	7,237,160	7,296,910	7,349,395	7,547,101	7,547,101	(197,706)	(6,256,294)
Central Costs								
Depreciation	0	1,492,000		1,300,000	1,300,000	1,300,000	0	1,472,612
Revaluation Reserve	0	0		0	0	0	0	0
	0	1,492,000		1,300,000	1,300,000	1,300,000	0	1,472,612
	15,412,018	28,581,990		28,412,878	29,119,407	29,464,292	(706,529)	27,862,932
Unitary Charge costs								
Loan Interest	1,651,877	2,813,632					2,813,632	2,878,555
Loan Capital	526,974	897,592					897,592	821,189
	2,178,851	3,711,224					3,711,224	3,699,744
Super Charges	357,117	608,276					608,276	576,936
	2,535,968	4,319,500					4,319,500	4,276,680
	2,535,968	4,319,500					4,319,500	4,276,680

INVERNESS COLLEGE

PERIOD ENDED 28 FEBRUARY 23

	28-Feb-23 £	Signed FS 31-Jul-22 £
FIXED ASSETS		
Tangible Assets	57,225,014	56,917,004
Leased Assets	54,000	54,000
	<u>57,279,014</u>	<u>56,971,004</u>
CURRENT ASSETS		
Stock	52,555	52,555
Debtors	2,269,255	2,495,679
Assets Held for Sale	2,300,000	2,300,000
Cash at Bank and in Hand	4,037,833	7,496,473
	<u>8,659,644</u>	<u>12,344,707</u>
CREDITORS		
Amounts falling due within One Year	<u>(4,581,564)</u>	<u>(6,727,191)</u>
NET CURRENT ASSETS	4,078,080	5,617,516
TOTAL ASSETS LESS CURRENT LIABILITIES	61,357,093	62,588,520
CREDITORS		
Amounts falling due after more than One Year	(43,721,230)	(43,382,112)
PROVISION FOR LIABILITIES AND CHARGES		
Defined Benefit Obligations	(2,038,000)	(2,038,000)
Enhanced Pensions	<u>(1,550,905)</u>	<u>(1,626,899)</u>
NET ASSETS INCLUDING PENSION LIABILITY	<u>14,046,958</u>	<u>15,541,509</u>
RESERVES		
Revaluation Reserve	12,506,641	12,506,641
Income and Expenditure Account including Pension Liability	<u>1,540,317</u>	<u>3,034,868</u>
Total Reserves	<u>14,046,958</u>	<u>15,541,509</u>
Difference	0	0

INVERNESS COLLEGE

STUDENT SUPPORT FUNDING

PERIOD ENDED 28 February 23

	Budget 31-Jul-23 £	Estimated Outturn 28-Feb-23 £	To Date 28-Feb-23 £	Outturn 31-Jul-22 £
<i>Student Support Funding</i>				
Bursary	2,278,946	2,278,946	1,150,000	2,426,593
FE Childcare	100,000	100,000	40,508	78,064
FE Hardship	150,000	150,000	0	149,406
HE Childcare	60,000	60,000	26,057	42,215
	2,588,946	2,588,946	1,216,566	2,696,278
<i>Student Support Expenditure</i>				
Bursary	2,278,946	2,186,027	1,002,479	1,621,353
Equipment	0	92,919	92,919	366,097
FE Childcare	100,000	100,000	40,508	78,064
FE Hardship	150,000	150,000	142,354	149,406
HE Childcare	60,000	60,000	26,057	42,215
	2,588,946	2,588,946	1,304,317	2,257,135
	0	0	-87,752	439,143
HE Hardship Expenditure	122,352	122,352	69,003	65,434
HE Hardship Income	122,352	122,352	98,388	73,628
	0	0	-29,385	8,195
EMA Expenditure	64,000	64,000	42,420	62,490
EMA Income	64,000	64,000	-34,860	60,870
	0	0	77,280	-1,620
Check				
Check	2,775,298	2,775,298	1,415,740	2,385,058
	2,775,298	2,775,298	1,280,094	2,830,776

INVERNESS COLLEGE

BUDGET 31 JULY 23
HE

	FTE Nos	Budget 2022-23 £	Estimate 31-Jan-23 Nos	Estimate 31-Jan-23 £	Outturn 31-Jul-22 Nos	Outturn 31-Jul-22 £	Budget 31-Jul-22 Nos	Budget 2121-22 £
RAM	1,441	5,696,944			1,363		1,556.00	5,568,975
Reduce Nos Target Module and Units	1,410	5,574,387	1,307	5,167,180	1,363	5,080,425 139,938		
Assume	83%							
MicroRam Estimate		0		(300,000)		(371,567)		(400,000)
PGDE		220,839		220,839		181,134		158,717
Moral Philosophy						8,560		
	1,410	5,795,226	1,307	5,088,019	1,363	5,038,490	1,556	5,327,692

Fees

31-Jul-22	1,350	2,791,623
31-Jul-23 Project	1,307	2,702,704

HE Nos	FTE	
2017-18	1,609	
2018-19	1,578	
2019-20	1,525	
2020-21	1,542	
2021-22	1,350	
2022-23	1,307	302 1,510,000 Reduction in income (conservative)

FE

	Credit Nos	Budget 2022-23 £	Estimate 27-Jan-23 Nos	Estimate 27-Jan-23 £	Outturn 31-Jul-22 Nos	Outturn 31-Jul-22 £	Budget 31-Jul-22 Nos	Budget 2121-22 £
Credit Income	29,008	9,642,181	29,882		28,856	9,784,961	30,677	9,784,961
Per SFC Cash Flow				9,604,136				
Roll Forward support Deferred Learners						328,570		
Potential Clawback						(441,489)		
	29,008	9,642,181	29,882	9,604,136	28,856	9,672,042	30,677	9,784,961

UHI | INVERNESS

Title:	SFC Mid-Year Return (FFR) 2023		
Meeting and date:	F&GP Committee – 27 April 2023		
Author:	Niall McArthur, Joint Finance and Audit Director		
Link to Strategic Plan:	Yes (please delete as appropriate) <ul style="list-style-type: none"> Yes – monitors operational finance that links to strategic 		
Resource implications:	Yes (please delete as appropriate) If yes, please specify: <ul style="list-style-type: none"> Finance 		
Risk assessment:	Yes (please delete as appropriate) If yes, please specify: Financial: Yes Operational: Yes Organisational: No		
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 not 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

That the Board approves the Mid-Year 2023 Financial Forecast Return and accompanying narrative.

Purpose of report

To present the Mid-Year 2023 Financial Forecast Return.

Background

The Scottish Funding Council requests colleges to present Financial Forecasts twice a year.

Executive Summary

The figures are based on the 28 February 2023 Budget Monitoring.

The accompanying report to the Scottish Funding Council covers the main issues.

The initial Mid-Year 2023 Financial Forecast Return was produced in March 2023. However since then further information has been received on projection assumptions from the Scottish Funding Council and these assumptions are set out below.

The main ones to note affecting the previous figures presented to the Finance and General Purposes Committee are:

- For FE credit delivery, the forecast is for the college to achieve its credit target for the year of 29,882 credits.
- For HE FTE delivery, the forecast is for the college to achieve 1,307 HE FTE, which is 134 short of its target of 1,441 He FTE. This equates to a potential clawback of:

Target	1,441 HE FTE	£5,696,944
Projected	1,307 HE FTE	£5,167,180

Potential Clawback	£529,764
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- Increasing the staff costs cost of living assumption from 3% to 5% is adding an additional £345,000 onto staff costs.

The above two adjustments add an additional £875,000 of lost income/additional costs to the previous projections. Some other areas have been reviewed and minor adjustments incorporated into the revised forecasts.

This has resulted in a projected Adjusted Operating Deficit of £1,340,000. Further points are noted below.

- There is a recent letter from a Scottish Government minister which confirms regarding counsellors' funding:- 'funds have been earmarked within 23/23 Scottish budget

process and final allocations will be confirmed shortly.’ At present, the college has funds which have been rolled over from 31 July 22 which are being utilised in 2022/23.

- Additionally, we have been advised that where we can evidence the 2021/22 shortfall in credits is Covid related, the Scottish Funding Council will consider not clawing back, but this decision may not come till the year-end. This is very late in making a final decision. If clawback was not applied for 2021/22, then this would assist the College at this difficult time.
- Both Unison and EIS are now balloting for strike action.

SFC Mid-year Return 2022-23 Assumptions

- 2021/22 SFC clawback of core / foundation apprentices
 - Colleges should assume that they will be subject to clawback for under-delivery on core and foundation apprenticeships credits and should not pre-empt any decision on mitigating circumstances.
 - All other credit related funding should also be considered as subject to clawback unless agreed directly with the SFC.
- 2022/23 SFC clawback of core / foundation apprentices
 - Colleges should assume that they will be subject to clawback for under-delivery on core and foundation apprenticeship credits.
- Credit Flexibility 2022/23
 - Credits tolerance to remain at 2%
- All other SFC 2022/23 funds will be subject to clawback.
- No SFC support for voluntary severance costs incurred before 31 July 2023.
- No additional 2022/23 SFC funding beyond that announced.
- To assume that Counselling funding will be provided up to 31 July 2023 but not beyond.
- Fee income to be based upon local intelligence.
- Pay award at 5% for all staff.
- No increase in pension cost or national insurance costs.
- Non staff costs to be based upon local intelligence:
 - The sector is seeing increases in costs which cannot easily be absorbed.
 - Consideration of general uplift of 2% for all non-contractual expenditure and 9% for contractual expenditure to be applied locally based on circumstances.

Mid-Year Return 2022-23

College	Inverness College
Contact	
Telephone	
Email:	

DECLARATION:	The attached worksheets represent an update on the financial forecasts for the College, based on the actual financial results for the year to date and other relevant information. I consider the revised forecasts to be a reasonable assessment of the College's projected financial position at the end of this academic year in the light of the information available to me.
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Signed:	<div></div> Principal
Date:	

Inverness College

	FFR 2022-23	MYR 2022-23	Variance	Variance	Explanation for variance
	£000	£000	%	£	
Statement of Comprehensive income and expenditure (Consolidated)					
INCOME					
Tuition fees and education contracts	4,989	4,839	-3.0%	-150	
Funding council/RSB grants	21,624	21,223	-1.9%	-401	
Research grants and contracts	472	472	0.0%	0	
Other income	1,628	1,838	12.9%	210	
Investment income	1	1	0.0%	0	
Total income before donations and endowments	28,714	28,373	-1.2%	-341	
Donations and endowments	0	0		0	
Total income	28,714	28,373	-1.2%	-341	
EXPENDITURE					
Staff costs	17,498	18,446	5.4%	948	
Staff costs - exceptional restructuring costs	0	0		0	
Exceptional costs - non-staff	0	0		0	
Other operating expenses	6,609	6,905	4.5%	296	
Donation to Arms Length Foundation	0	0		0	
Depreciation	1,692	1,300	-23.2%	-392	
Interest and other finance costs	2,814	2,814	0.0%	0	
Total expenditure	28,613	29,465	3.0%	852	
Surplus/(deficit) before other gains and losses and share of operating surplus/deficit of joint ventures and associates	101	(1,092)	-1181.2%	-1,193	
Gain/(loss) on disposal of fixed assets	0	0		0	
Gain/(loss) on investments	0	0		0	
Share of operating surplus/(deficit) in joint venture(s)	0	0		0	
Share of operating surplus/(deficit) in associate(s)	0	0		0	
Surplus/(deficit) before tax	101	(1,092)	-1181.2%	-1,193	
Other taxation	0	0		0	
Surplus/(deficit) for the year	101	(1,092)	-1181.2%	-1,193	
Unrealised surplus on revaluation of land and buildings	0	0		0	
Actuarial (loss)/gain in respect of pension schemes	0	0		0	
Other comprehensive income	0	0		0	
Total comprehensive income for the year	101	(1,092)	-1181.2%	-1,193	

Inverness College

INCOME		FFR	MYR	Variance	Variance	Explanation for variance
		2022-23	2022-23			
		£000	£000			
Tuition fees and education contracts						
a)	FE - UK	135	110	-18.5%	-25	
b)	FE - EU	8	0	-100.0%	-8	
c)	HE	2,854	2,704	-5.3%	-150	
d)	Non-EU	139	152	9.4%	13	
e)	SDS contracts	1,853	1,873	1.1%	20	
f)	Education contracts	0	0		0	
g)	Other	0	0		0	
Total tuition fees and education contracts		4,989	4,839	-3.0%	-150	
SFC / RSB Grants						
a)	SFC / RSB FE recurrent grant (including fee waiver)	9,604	9,604	0.0%	0	
b)	UHI recurrent grant - HE provision	5,495	5,088	-7.4%	-407	
c)	FE Childcare funds	0	0		0	
d)	Release of SFC / RSB deferred capital grants	800	650	-18.8%	-150	
e)	SFC capital grant	108	107	-0.9%	-1	
f)	SFC grant for NPD	4,910	4,968	1.2%	58	
g)	Other SFC / RSB grants - FE provision	0	0		0	
h)	Other UHI grants - HE provision	707	806	14.0%	99	
Total SFC / RSB Grants		21,624	21,223	-1.9%	-401	
Research grants and contracts						
a)	European Commission	0	0		0	
b)	Other grants and contracts	472	472	0.0%	0	
Total research grants and contracts		472	472	0.0%	0	
Other Income						
a)	Catering and residences	471	522	10.8%	51	
b)	Other European Income	0	0		0	
c)	Other income generating activities	349	260	-25.5%	-89	
d)	Grants from ALF	0	0		0	
i)	Revenue	0	0		0	
	II) Capital	0	0		0	
e)	Non-government capital grant	0	0		0	
f)	Other grant income	0	0		0	
g)	Release of non-SFC government deferred capital grant	0	0		0	
h)	Other income	808	1,056	30.7%	248	
Total other income		1,628	1,838	12.9%	210	
Investment income						
a)	Investment income on endowments	0	0		0	
b)	Investment income on restricted reserves	0	0		0	
c)	Other investment income	0	0		0	
d)	Other interest receivable	1	1	0.0%	0	
e)	Net return on pension scheme	0	0		0	
Total investment income		1	1	0.0%	0	
Donations and endowment income						
a)	New endowments	0	0		0	
b)	Donations with restrictions	0	0		0	
c)	Unrestricted donations	0	0		0	
Total donation and endowment income		0	0		0	

Inverness College		FFR	MYR	Variance	Variance	Explanation for variance
EXPENDITURE		2022-23	2022-23			
STAFF COSTS		£000	£000	%	£	
1 Teaching departments		9,897	10,789	9.0%	892	
2 Teaching support services		1,533	1,514	-1.2%	-19	
3 Other support services		800	820	2.5%	20	
4 Administration and central services		3,965	3,877	-2.2%	-88	
5 Premises		309	301	-2.6%	-8	
6 Catering and residences		359	390	8.6%	31	
7 Other income generating activities		347	465	34.0%	118	
8 Other staff costs		288	290	0.7%	2	
9 Impact of FRS 102 pensions reported costs (less contributions paid included above)		0	0		0	
Normal staff costs		17,498	18,446	5.4%	948	
10 Exceptional restructuring costs		0	0		0	
Total staff costs		17,498	18,446	5.4%	948	
Additional breakdown of staff costs						
	Salaries	13,570	14,306	5.4%	736	
	Social security costs	1,337	1,410	5.4%	73	
	Pension contributions	2,590	2,730	5.4%	140	
	Non-cash pension adjustments - net service cost	0	0		0	
	Non-cash pension adjustments - early retirement provision	0	0		0	
	Severance payments	0	0		0	
	Total staff costs	17,498	18,446	5.4%	948	
NON-STAFF COSTS						
1 Exceptional costs - non-staff		0	0		0	
2 Other operating expenses	a) Teaching departments	1,823	1,946	6.7%	123	
	b) Teaching support services	0	0		0	
	c) Other support services	108	67	-38.0%	-41	
	d) Administration and central services	1,322	1,467	11.0%	145	
	e) General education	0	0		0	
	f) Premises	2,423	2,484	2.5%	61	
	(i) Maintenance	971	995	2.5%	24	
	(ii) Utilities	647	664	2.6%	17	
	(iii) Other	805	825	2.5%	20	
	g) Catering and residences	300	345	15.0%	45	
	h) Other income generating activities	523	532	1.7%	9	
	i) Overspend on student support funds *	0	0		0	
	j) Planned maintenance	0	0		0	
	k) Movement on early retirement pension provision	0	0		0	
	l) NPD	0	0		0	
	m) Other	110	64	-41.8%	-46	
Total other operating expenses		6,609	6,905	4.5%	296	
3 Depreciation	a) Government funded assets	660	650	-1.5%	-10	
	b) Non-government funded assets	0	0		0	
	c) NPD funded assets	1,032	650	-37.0%	-382	
Total depreciation		1,692	1,300	-23.2%	-392	
4 Interest	a) On bank loans, overdrafts and other loans	0	0		0	
	b) Finance lease interest	0	0		0	
	b) Other	0	0		0	
	c) Net charge on pension scheme	0	0		0	
	d) NPD interest	2,814	2,814	0.0%	0	
Total interest		2,814	2,814	0.0%	0	

* Includes any overspend on bursaries, discretionary funds, and student funds received from SAAS, but excludes childcare funds.

Inverness College

ADJUSTED OPERATING RESULT	FFR 2022-23 £000	MYR 2022-23 £000	Variance %	Variance £	Explanation for variance
Surplus/(deficit) before other gains and losses and share of operating surplus/deficit of joint ventures and associates	101	(1,092)	-1181.2%	-1,193	
Add:					
Total depreciation (Government-funded, privately funded and NPD-funded assets) net of deferred capital grant release (<i>incorporated colleges only</i>)	892	650	-27.1%	-242	
Exceptional non-restructuring items (e.g. impairment costs)	0	0		0	
Donation to Arms-Length Foundation (incorporated colleges only)	0	0		0	
Non-cash pension adjustment - net service cost	0	0		0	
Non-cash pension adjustment - ERP	0	0		0	
Non-cash pension adjustment -net interest costs	0	0		0	
Deduct:					
Non-Government capital grants (e.g. ALF capital grant)	0	0		0	
Exceptional income (if disclosed as exceptional in accounts)	0	0		0	
CBP allocated to loan repayments and other capital items (<i>incorporated colleges only</i>)	496	898	81.0%	402	
NPD payments to reduce NPD balance sheet debt	0	0		0	
Adjusted operating result	497	(1,340)	-369.6%	-1,837	

Cash budget for priorities (*incorporated colleges*) :

Revenue priorities

Student support funding	0	0
2015-16 pay award	0	0
Voluntary severance	0	0
Estates costs	0	0
Other - please describe	0	0
Total impact on operating position	0	0

Capital priorities

Loan repayments	0	0
NPD / PFI repayments	496	898
Estates costs	0	0
Provisions pre 1 April 2014	0	0
Total capital	496	898

Total cash budget for priorities spend	496	898
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Balance Sheet		FFR 2022-23	MYR 2022-23	Variance	Variance	Explanation for variance
		£000	£000	%	£	
1 Non-current assets	a) Intangible assets	0	0		0	Revaluation of L&B at 31/07/22
	b) Fixed assets	49,987	55,786	11.6%	5,799	
	c) Investments	0	0		0	
	Total non-current assets	49,987	55,786	11.6%	5,799	
2 Current assets	a) Stock	52	52	0.0%	0	
	b) Debtors	2,556	2,556	0.0%	0	
	c) Investments	0	0		0	
	d) Cash and cash equivalents	7,181	6,147	-14.4%	-1,034	
	e) Other (e.g. assets for resale)	2,300	2,300	0.0%	0	
Total current assets		12,089	11,055	-8.6%	-1,034	
3 Creditors: amounts falling due within one year	a) Bank loans and external borrowing	0	0		0	
	b) Bank overdrafts	0	0		0	
	c) Lennartz creditor	0	0		0	
	d) Obligations under finance leases and service concessions	0	0		0	
	e) Payments received in advance	597	597	0.0%	0	
	f) Amounts owed to Funding Council	0	0		0	
	g) Obligations under PFI/NPD	980	980	0.0%	0	
	h) Deferred capital grant	257	257	0.0%	0	
	i) Other creditors and accruals	4,798	4,798	0.0%	0	
	Total creditors < 1year	6,632	6,632	0.0%	0	
Share of net assets/(liabilities) in associate		0	0		0	
NET CURRENT ASSETS/LIABILITIES		5,457	4,423	-18.9%	-1,034	
TOTAL ASSETS LESS CURRENT LIABILITIES		55,444	60,209	8.6%	4,765	
4 Creditors: amounts falling due after more than one year	a) Local authority loans	0	0		0	
	b) Bank loans and external borrowing	0	0		0	
	c) Lennartz creditor	0	0		0	
	d) Finance leases and service concessions	0	0		0	
	e) Obligations under PFI/NPD	33,711	33,711	0.0%	0	
	f) Deferred capital grant	8,182	8,182		0	
	g) Amounts repayable to Funding Council	0	0		0	
	h) Other creditors	0	0		0	
Total creditors >1 year		41,893	41,893	0.0%	0	
5 Provisions	a) Pension provisions	17,900	17,900	0.0%	0	
	b) Other	0	0		0	
Total provisions		17,900	17,900	0.0%	0	
TOTAL NET ASSETS		(4,349)	416	-109.6%	4,765	
9 Restricted Reserves	a) Endowment Reserve	0	0		0	
	b) Restricted Reserve	0	0		0	
10 Unrestricted reserves	a) Income and Expenditure Reserve	-10,898	-12,091	10.9%	-1,193	Revaluation of L&B at 31/07/22
	b) Revaluation reserve	6,549	12,507	91.0%	5,958	
11 Non-controlling interest		0	0		0	
TOTAL RESERVES		(4,349)	416	-109.6%	4,765	

Inverness College

LIQUIDITY ANALYSIS

FFR	2022- MYR	2022-	Variance	
23	23			
£000	£000	£000	%	

1 Current assets

- a) Stocks
- b) Debtors
- c) Investments
- d) Cash and cash equivalents

Total Current Assets

52	52	0	0%
2,556	2,556	0	0%
0	0	0	
7,181	6,147	1,034	17%
9,789	8,755	1,034	12%

2 Less Creditors: Amounts falling due within one year **excl Deferred Capital Grants**

- a) Bank loans and external borrowing
- b) Bank overdrafts
- c) Lennartz creditor
- d) Obligations under finance leases and service concessions
- e) Payments received in advance
- f) Amounts owed to SFC
- g) Obligations under PFI / NPD (Unfunded Only)
- h) Other creditors and accruals

Total Creditors: Amounts falling due within one year **excl Deferred Capital Grants**

0	0	0	
0	0	0	
0	0	0	
0	0	0	
597	597	0	0%
0	0	0	
0	0	0	
4,798	4,798	0	0%
5,395	5,395	0	0%

Liquidity position (Baseline Cash)

Liquidity ratio

4,394	3,360	1,034	31%
1.81	1.62	0	

ADDITIONAL INFORMATION

Longer Term Obligations under PFI / NPD (Unfunded Only)

Other Longer Term Liabilities in Balance Sheet resulting in cash outflows

Other Cash Commitments not included in Balance Sheet

0	0	0
0	0	0
0	0	0

Liquidity position less Longer Term Cash Liabilities/Commitments

4,394	3,360	1,034
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Inverness College

Cashflow	FFR	MYR	Variance	Variance	Explanation for variance
	2022-23	2022-23			
	£000	£000	%	£	
1 Cash flow from operating activities					
a) Surplus / (deficit) for the year	101	-1092	(1181%)	-1,193	
2 Adjustment for non-cash items					
a) Depreciation	1,692	1,300	(23%)	-392	
b) Amortisation of intangibles	0	0		0	
c) Benefit on acquisition	0	0		0	
d) Amortisation of goodwill	0	0		0	
e) Loss / (gain) on investments	0	0		0	
f) Decrease / (increase) in stock	0	0		0	
g) Decrease / (increase) in debtors	0	0		0	
h) Increase / (decrease) in creditors	0	0		0	
i) Increase / (decrease) in pension provision	(11)	(11)	0%	0	
j) Increase / (decrease in other provisions	(800)	(898)	12%	-98	
k) Receipt of donated equipment	0	0		0	
l) Share of operating surplus / (deficit) in joint venture	0	0		0	
m) Share of operating surplus / (deficit) in associate	0	0		0	
n) Other	0	0		0	
Total adjustment for non-cash items	881	391	(56%)	-490	
3 Adjustment for investing or financing activities					
a) Investment income	0	0		0	
b) Interest payable	2,814	2,814	0%	0	
c) Endowment income	0	0		0	
d) Loss / (gain) on the sale of assets	0	0		0	
e) Capital grant income	0	650		650	
Total adjustment for investing or financing activities	2,814	3,464	23%	650	
4 Net cash inflow from operating activities	3,796	2,763	(27%)	-1,033	
5 Cash flow from investing activities					
a) Proceeds from sales of fixed assets	0	0		0	
b) Proceeds from sales of intangible assets	0	0		0	
c) Capital grants receipts	180	180	0%	0	
d) Disposal of non-current asset investments	0	0		0	
e) Withdrawal of deposits	0	0		0	
f) Investment income	1	0	(100%)	-1	
g) Payments made to acquire fixed assets	(400)	(400)	0%	0	
h) Payments made to acquire intangible assets	(180)	(180)	0%	0	
i) New non-current asset investments	0	0		0	
j) New deposits	0	0		0	
Total cash flows from investing activities	(399)	(400)	0%	-1	
6 Cash flows from financing activities					
a) Interest paid	0	0		0	
b) Interest element of finance lease and service concession	(2,814)	(2,814)	0%	0	
c) Endowment cash received	0	0		0	
d) New secured loans	0	0		0	
e) New unsecured loans	0	0		0	
f) Repayments of amounts borrowed	(898)	(898)	0%	0	
g) Capital element of finance lease and service concession payments	0	0		0	
Total cash flows from financing activities	(3,712)	(3,712)	0%	0	
7 (Decrease) / increase in cash and cash equivalents in the year	(315)	(1,349)	328%	-1,034	
8 Cash and cash equivalents at beginning of the year	7,496	7,496	0%	0	
9 Cash and cash equivalents at the end of the year	7,181	6,147	(14%)	-1,034	

Inverness College

Capital Expenditure Projects and Forecast Methods of Financing	FFR 2022-23 £000	MYR 2022-23 £000	Variance %	Variance £
Expenditure:				
Land & Buildings	580	580	0.0%	0
Equipment & Others	0	0		0
	580	580	0.0%	0
Financed by:				
Cash reserves	400	400	0.0%	0
Arms Length Foundation	0	0		0
Leasing	0	0		0
SFC/RSB grant	180	180	0.0%	0
Re-investment of proceeds from disposal of assets *	0	0		0
Non-SFC/RSB grants	0	0		0
PFI/NPD	0	0		0
Other - please specify if material	0	0		0
	580	580	0.0%	0

* to be included only where this has been agreed by SFC

Capital disposals	FFR 2022-23 £000	MYR 2022-23 £000
Disposal proceeds:		
Asset description	0	0
Asset description	0	0
Asset description	0	0
Asset description	0	0
	0	0
Gain/(loss) on disposal:		
Asset description	0	0
Asset description	0	0
Asset description	0	0
Asset description	0	0
	0	0

Inverness College

FINANCIAL SUMMARY

FFR	MYR
2022-23	2022-23
£000	£000

Income ratios		
Total Income	28,714	28,373
Total Funding Council Grant (excluding release of deferred capital grant) as % of Total Income	75%	75%
Total non-Funding Council Grant (including release of SFC DCG) as % of Total Income	25%	25%
Total Education Contracts and Tuition Fees as % of Total Income	17%	17%
Total Research Grants and Contracts as % of Total Income	2%	2%
Total Other Income as % of Total Income	6%	6%

Expenditure ratios		
Total Expenditure	28,613	29,465
Salaries as % of Total Expenditure	61%	63%
Other operating costs as % of Total Expenditure	23%	23%
Depreciation/amortisation as % of Total Expenditure	6%	4%

Operating position		
Operating Surplus/(deficit)	101	-1,092
Operating Surplus/(deficit) as % of Total Income	0%	-4%
Adjusted operating surplus/(deficit)	497	-1,340
Adjusted operating surplus/(deficit) as % of Total Income	1.7%	-4.7%

Cash Position		
Cash and Current Asset Investments	7,181	6,147
Overdrafts	0	0
Days Ratio of Cash to Total Expenditure	97	80
Net cash inflow/(outflow) from operating activities	3,796	2,763
Net cash inflow/(outflow) from operating activities as % of Total Income	13.2%	9.7%

Balance Sheet strength		
Unrestricted reserves	(10,898)	(12,091)
Liquidity Ratio	1.81	1.62
Unrestricted reserves as % of Total Income	-38%	-43%
Total borrowing (Overdrafts, Loans, Finance Leases, PFI/NPD)	34,691	34,691
Interest cover	1.04	0.61

Subject/Title:	Student Activity 2022/23 and Recruitment 2023/24
Author: [Name and Job title]	Jane Maclellan, Information Systems Manager
Meeting:	Finance and General Purposes
Meeting Date:	27 April 2023
Date Paper prepared:	14 April 2023
Brief Summary of the paper:	To provide the committee with the final student enrolments and withdrawals for 2022/23, and the status of current recruitment for 2023/24.
Action requested: [Approval, recommendation, discussion, noting]	Discussion
Link to Strategy: Please highlight how the paper links to, or assists with: a) compliance • partnership services • risk management • strategic plan • new opportunity/change	This paper links to the strategic plan, particularly in relation to the student experience and the curriculum.
Resource implications:	Yes
Risk implications:	Yes – quality of the student experience
Equality and Diversity implications:	Yes – equity of the student experience
Consultation: [staff, students, UHI & Partners, External] and provide detail	n/a

ITEM 07

Status – [Confidential/Non confidential]	Non-confidential		
Freedom of Information Can this paper be included in “open” business* [Yes/No]	Yes		
*If a paper should not 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

Student Activity 2021/22 and Recruitment 2022/23**Executive summary**

The report provides a summary of the current student enrolments and withdrawals for 2022/23, and the status of current recruitment for 2023/4.

The current total enrolments for 2022/23 at FE level is 3,553 heads generating 29,922 credits which exceeds our target, with further Modern Apprentice enrolments due following the Easter Break.

The UHI Partnership Planning Forum (now Academic Planning Committee) target for HE undergraduate students for 2022/23 who are fundable is 1,441 fte. Our delivery is currently estimated at 1,303 fte which is 90.4% of target.

It is anticipated that 7.2% will be the final outcome for FEFT early withdrawals which is significantly lower than the year-end total of 10.3% for 2021/22 and is back in line with pre-covid levels. It is expected that 5.2% will be the final outcome for HEFT early withdrawals which is higher than in previous years.

Recruitment for 2023/24 is ongoing for FE and HE students. At the time of writing our FE recruitment is progressing well, with Active Applications at their highest rate since 2019, and acceptances are at their highest since 2017. However, recruitment at HE remains a concern and is mirrored across the UHI partnership.

Main body of information**Student enrolments against targets 2022/23**

- FE**

The core credit target for 2022/23 is 29,882 this includes both core learning of 29,511 and 371 credits to be generated from Foundation Apprentices

Credit Target		Actual Credits		% of Target
2020/21	29,439	01/04/2021	23,291	79.2%
2021/22	30,695	01/04/2022	27,709	90.3%
2022/23	29,882	14/04/2023	29,922	100.1%

Currently, the total enrolments for 2022/23 at FE level is 3,553 heads generating 29,922 credits which exceeds our target, with further Modern Apprentice enrolments due following the Easter Break.

- HE**

The UHI Partnership Planning Forum (now Academic Planning Committee) for 2022/23 for Inverness College undergraduate students with a fee status of Scottish or European is 1,441.

ITEM 07

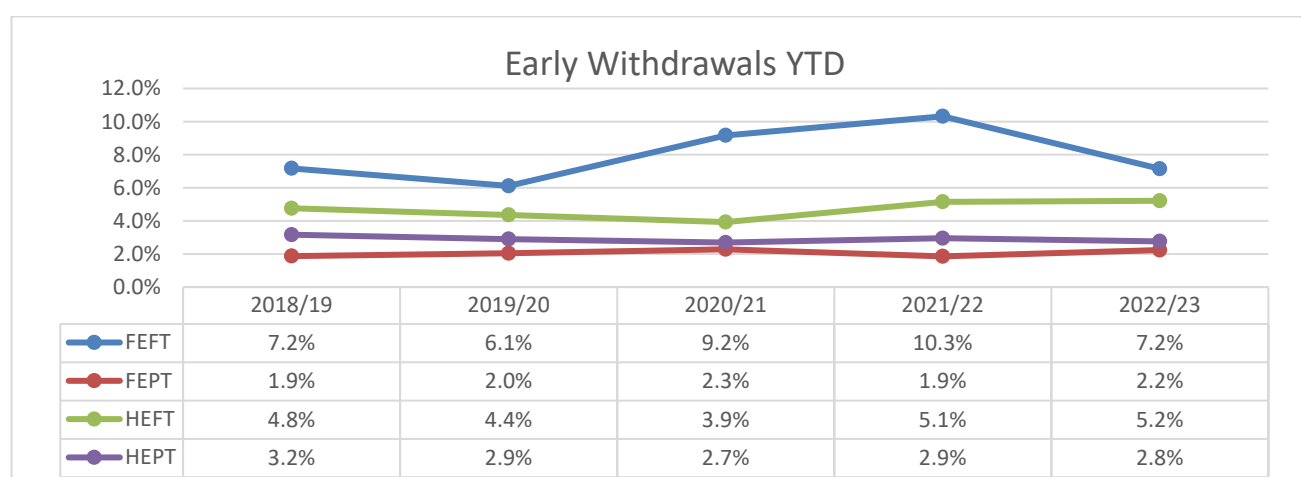
The table below shows the estimated HE FTE based on current enrolments, against targets set. The estimates are made using information from the student record system and historical values of FTE based on mode of attendance.

FTE target		Estimated FTE		% of Target
2020/21	1,491	01/04/2021	1,533	102.8%
2021/22	1,556	01/04/2022	1,377	87.4%
2022/23	1,441	14/04/2023	1,303	90.4%

Currently, the estimated FTE at HE level is 3,378 heads generating 1,303.3 FTE. It is expected our FTE will rise to 1,307 which is 90.7% of target.

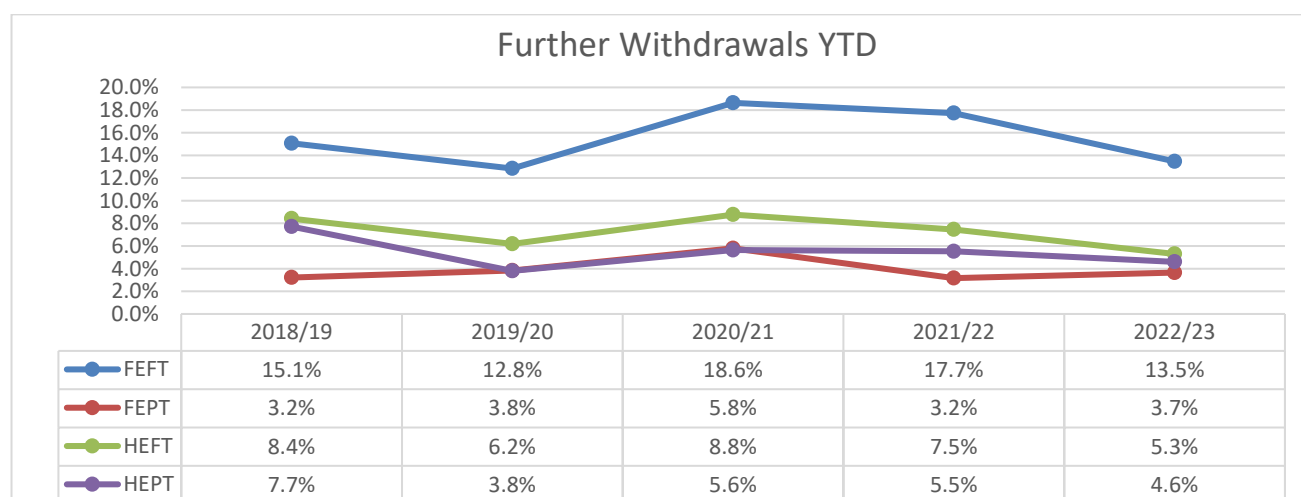
Withdrawal's summary

The chart below shows the end of year figures for previous years and the year to date for 2022/23 Early Withdrawals.



It is anticipated that 7.2% will be the final outcome for FEFT early withdrawals, and 5.2% the final outcome for HEFT early withdrawals.

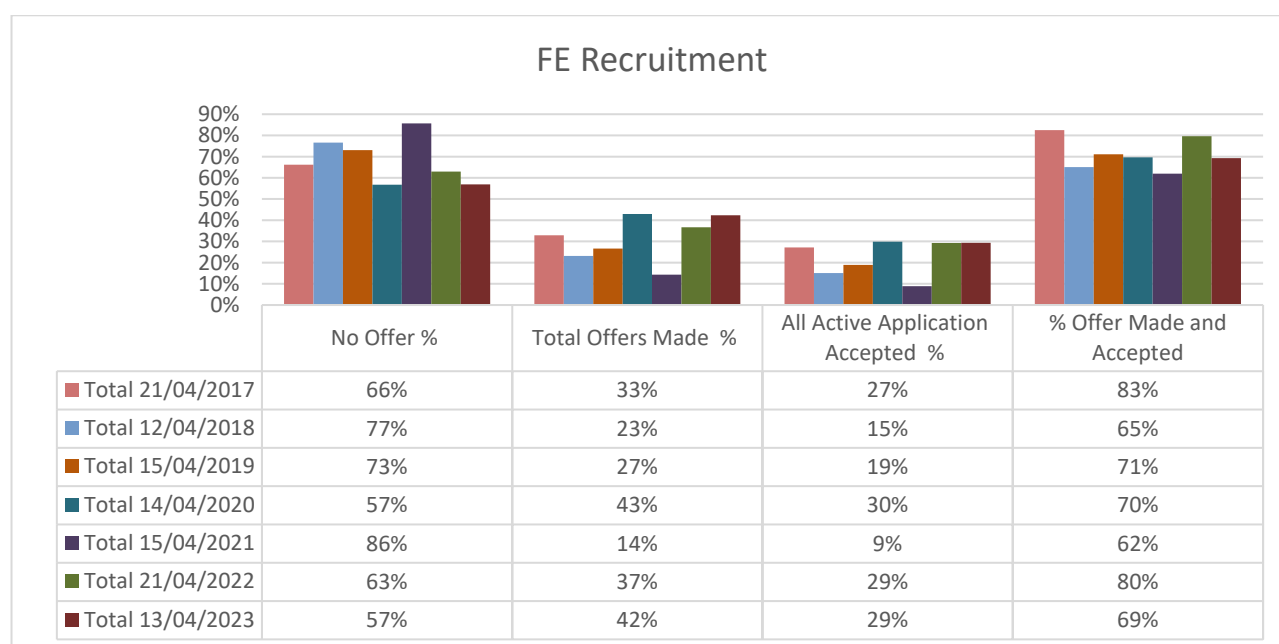
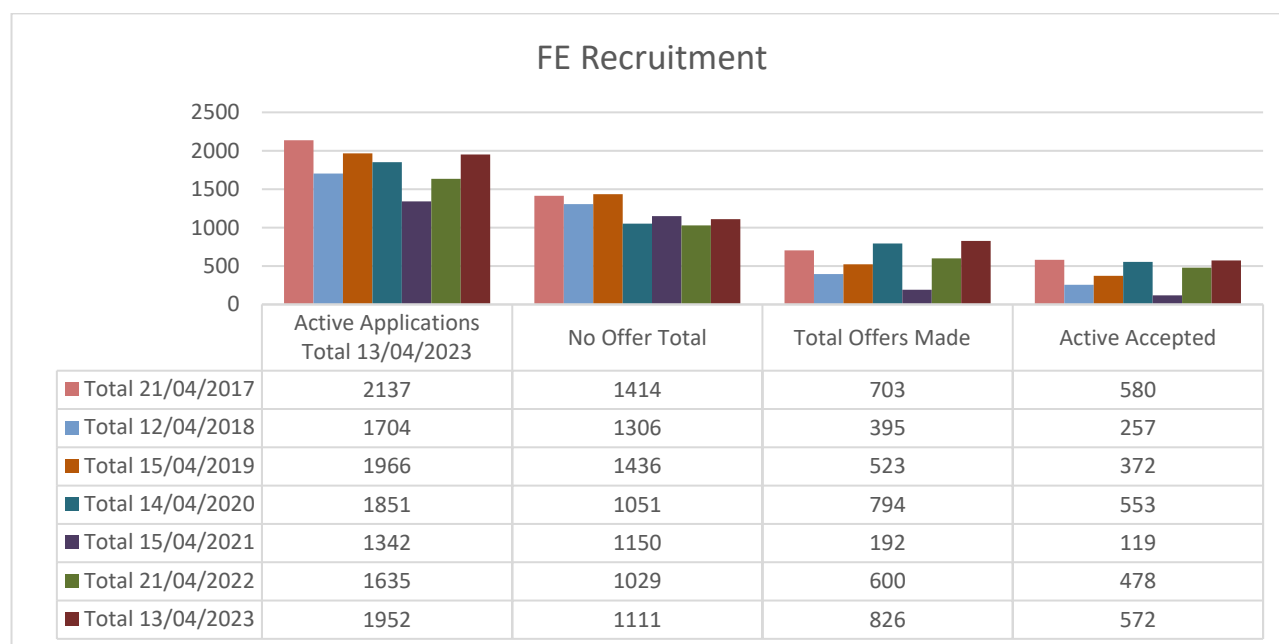
The chart below shows the end of year figures for previous years and the year to date for 2022/23 for Further Withdrawals.

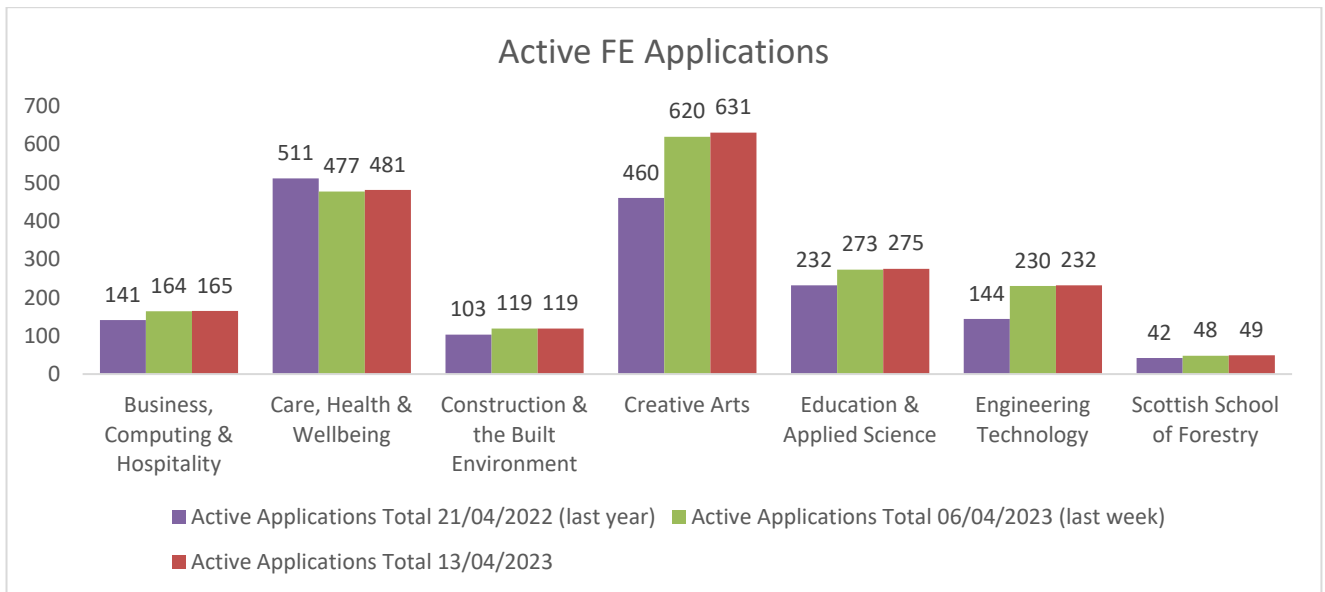


September 2023 Recruitment

FE

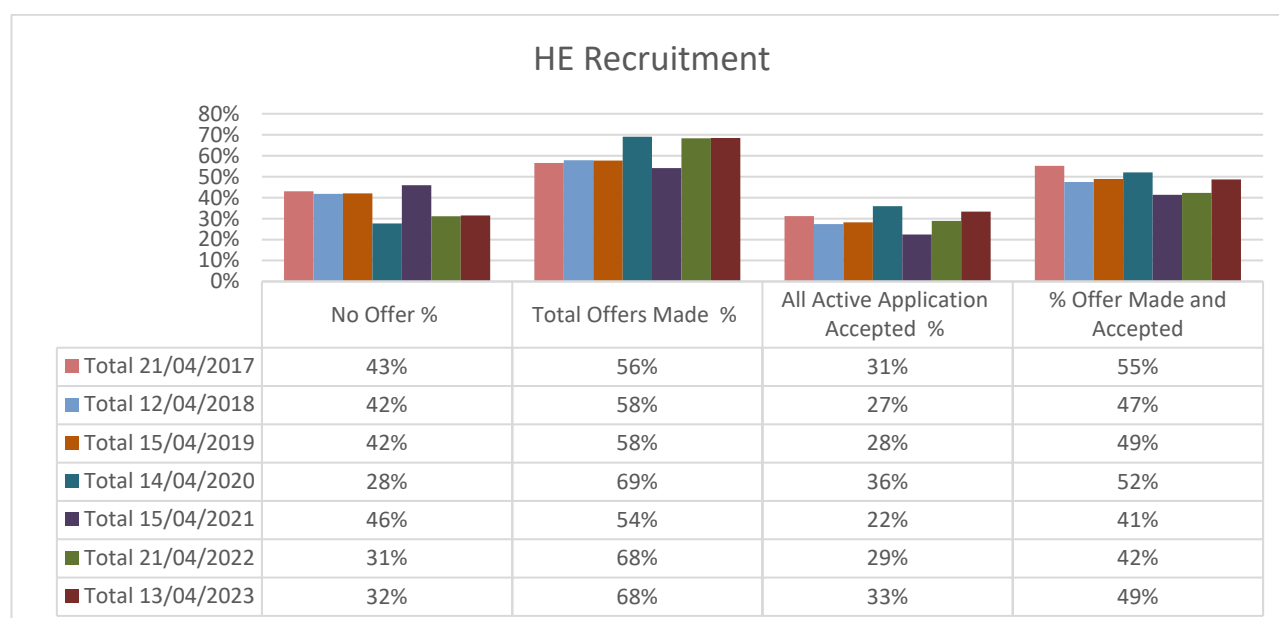
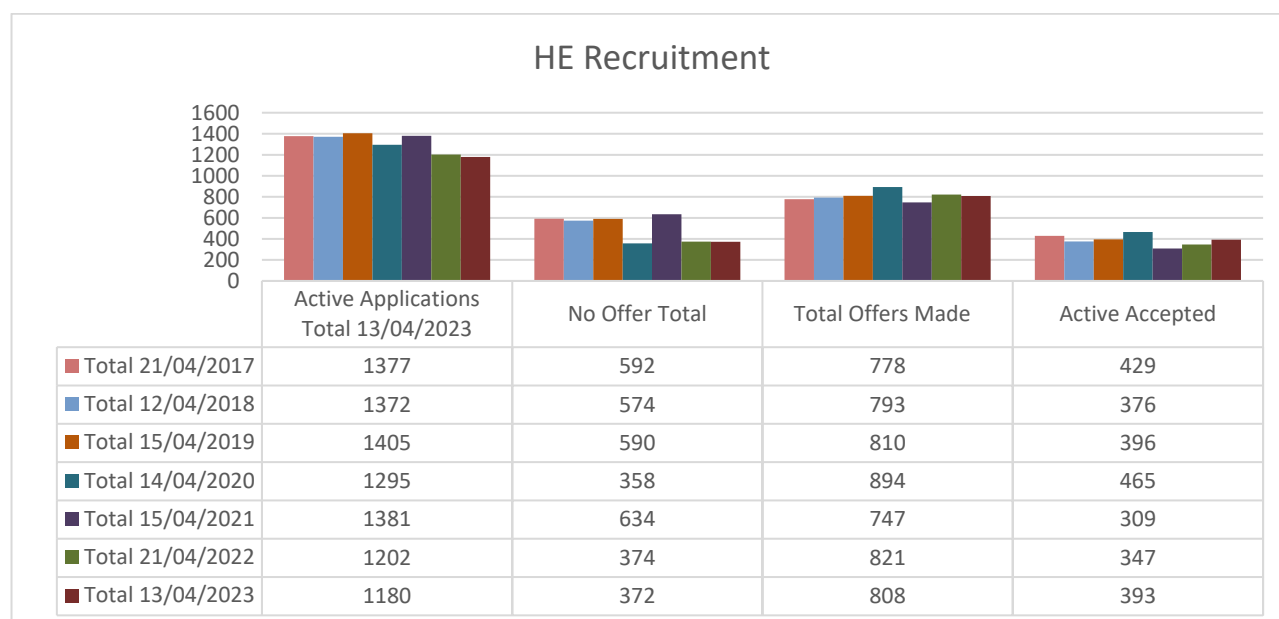
- Active FE applications are still increasing, but at a slower rate than in previous weeks. However, active FE applications is at its highest since 2019.
- Senior Phase course active applications (805) account for 41.2% of our active applications.
- Total offers made at FE is at its highest over the period in the summary charts, acceptances are at their highest since 2017.

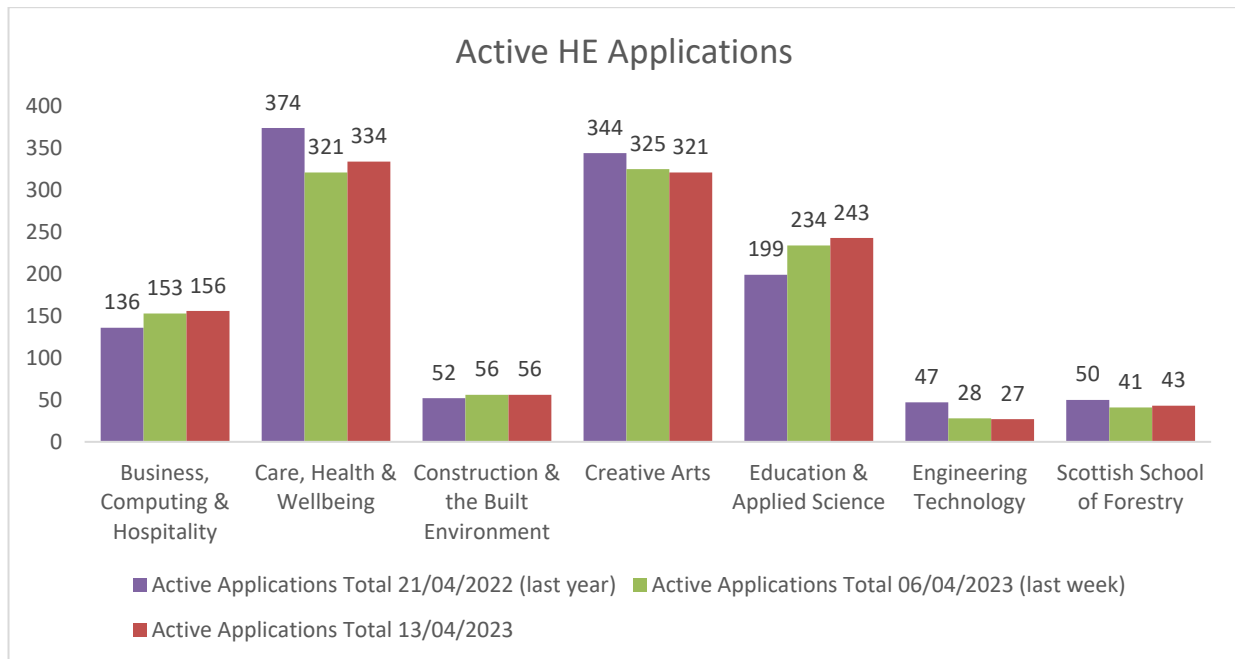




HE

- Similar to FE active HE applications are still increasing, but at a slower rate than in previous weeks.
- Active Applications were at 1,180 on 13th April 2023, which is lower than the number of active applications at a similar point in 2022.
- Total offers made at HE is 68%, in line with last year, offers accepted at 33% is higher than the last two years.





Jane MacLennan
Information Systems Manager

Item 08

Subject/Title:	Operations & External Relations Report
Author: [Name and Job title]	Georgina Parker Vice Principal
Meeting:	Finance and General Purposes Committee
Meeting Date:	27 April 2023
Date Paper prepared:	20 April 2023 – updated 25 April 2023
Brief Summary of the paper:	<p>An update is provided on Modern Apprenticeship, FWDF and Commercial Short Course performance and income.</p> <p>An update is provided on funding allocations and curriculum planning for 2023/24, including a reduced SDS allocation for Apprentices.</p> <p>A update is provided for commercial services.</p> <p>An update on student numbers is provided separately.</p> <p>The latest update of the KPI Matrix is presented.</p>
Action requested: [Approval, recommendation, discussion, noting]	Discussion.
Link to Strategy: Please highlight how the paper links to, or assists with:: <ul style="list-style-type: none"> <input type="checkbox"/> compliance <input type="checkbox"/> partnership services <input type="checkbox"/> risk management <input type="checkbox"/> strategic plan <input type="checkbox"/> new opportunity/change 	
Resource implications:	Yes / No If yes, please specify:
Risk implications:	Yes / No If yes, please specify: Operational & Organisational: Delays in the announcement of all Government funding streams Reputational: Employers and students will be impacted by the implications arising from the lateness of allocations in both MA and FE credit funding.

Item 08

Equality and Diversity implications:	Yes/No If yes, please specify:		
Student Experience Impact:	Yes/No If yes, please specify:		
Consultation: [staff, students, UHI & Partners, External] and provide detail			
Status – [Confidential/Non confidential]	Confidential		
Freedom of Information Can this paper be included in “open” business* [Yes/No]			
*If a paper should not 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)	x
Its disclosure would substantially prejudice the commercial interests of any person or organisation (s33)	x	Its disclosure would constitute a breach of confident actionable in court (s36)	
Its disclosure would constitute a breach of the Data Protection Act (s38)		Other (Please give further details)	

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http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf

Finance & General Purposes

Subject/Title:	Estates and Campus Services Report
Author: [Name and Job title]	Martin Kerr, Estates & Campus Manager Georgina Parker, Vice Principal
Meeting:	Finance and General Purposes Committee
Meeting Date:	27 th April 2023
Date Paper prepared:	13 th April 2023
Brief Summary of the paper:	This paper provides updates on our carbon management plan, waste management and capital projects, together with reporting on aspects of soft FM and hard FM performance
Action requested: [Approval, recommendation, discussion, noting]	Noting
Link to Strategy: Please highlight how the paper links to, or assists with:: <ul style="list-style-type: none"> • compliance • partnership services • risk management • strategic plan • new opportunity/change 	
Resource implications:	Yes / No If yes, please specify:
Risk implications:	Yes / No If yes, please specify: Operational: Organisational:
Equality and Diversity implications:	Yes/No If yes, please specify:
Consultation: [staff, students, UHI & Partners, External] and provide detail	
Status – [Confidential/Non confidential]	Non confidential
Freedom of Information Can this paper be included in “open” business* [Yes/No]	Yes
*If a paper should not be included within “open” business, please highlight below the reason.	

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Campus Services Report

Campus Occupancy and observations

The campus is now operating a normal capacity, albeit with reduced staffing on site at any one time due to hybrid working. This has provided an opportunity to review the use of the campus in light of the Sector Development Plan outcomes. Following a number of room audits, occupancy levels of classrooms and staffrooms show opportunity for further flexibility. The estates team is working closely with ICT and the staffroom working group to look at further adjustments to optimise room usage.

Carbon Management Plan

The Inverness College Carbon Management plan has been developed by the Estates team and GTFM our FM contractor. The group has been undertaking low to no cost options to reduce gas and electricity consumption. We are currently reviewing costing and implementation plans for Installation of Solar panels to the roof and changing lighting to LED. However, both options are costly, particularly in terms of labour. In the case of the LED lighting, unfortunately the light fittings installed across the campus when it was built, only 8 years ago, are not compatible with LED light bulbs.

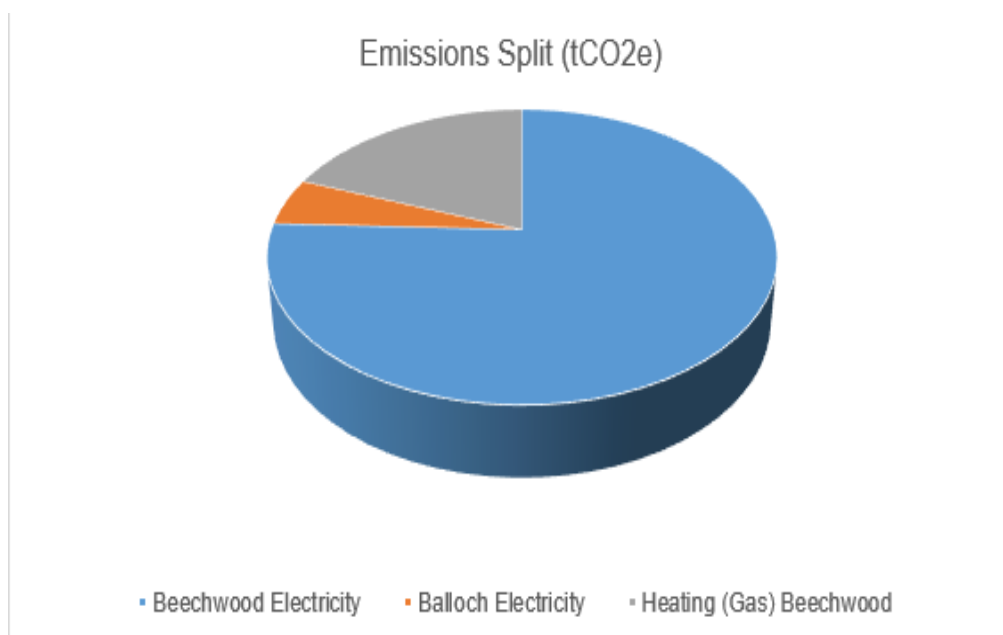
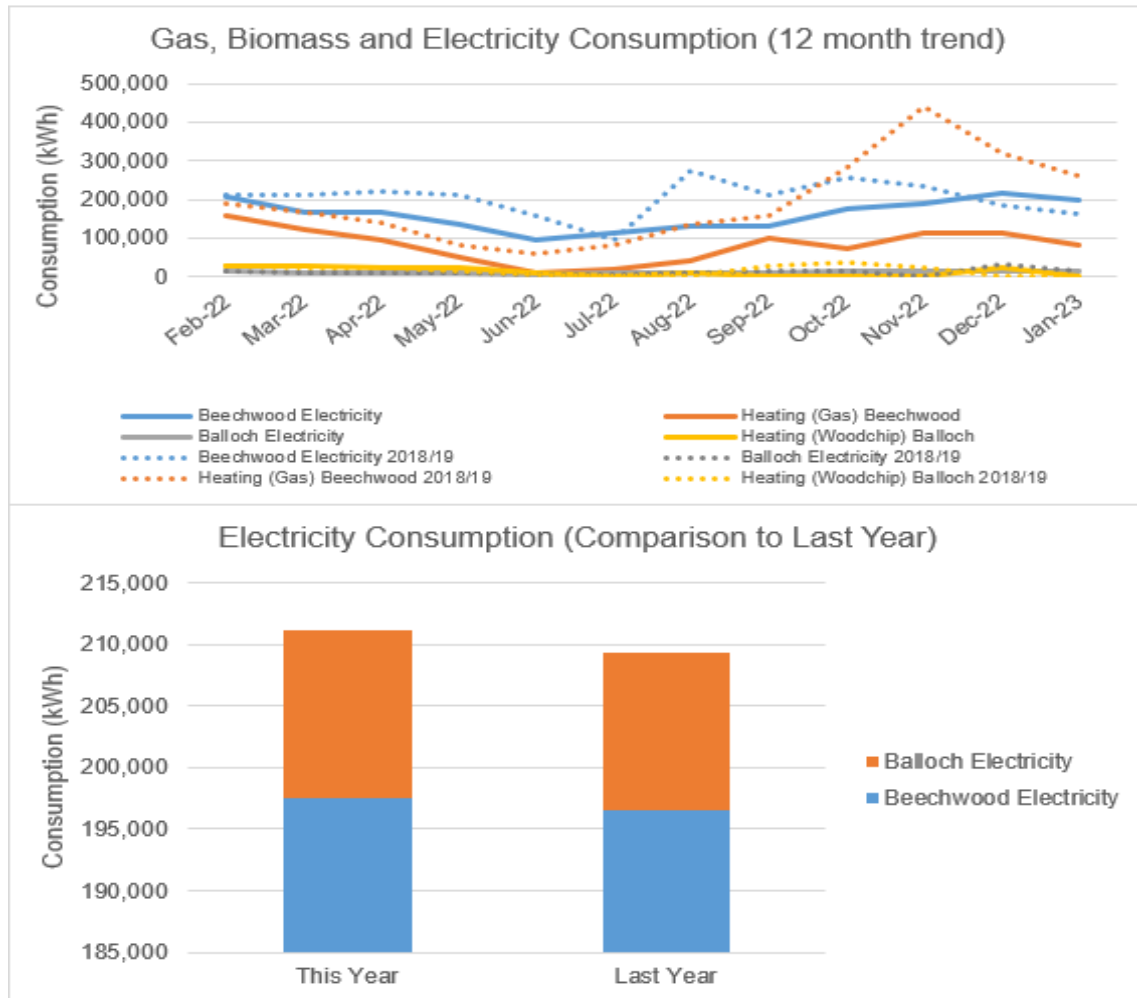
In the meantime, we are focussing on:

- Electrical base line study to determine high load areas.
- Building management system review.
-

GTFM produces a monthly utility report for scrutiny at the IC GTFM Monthly Operations Meeting chaired by the Estates & Campus Manager. Overall electrical consumption has reduced, however there has been an increase at SSF. The next Carbon management group meeting scheduled.

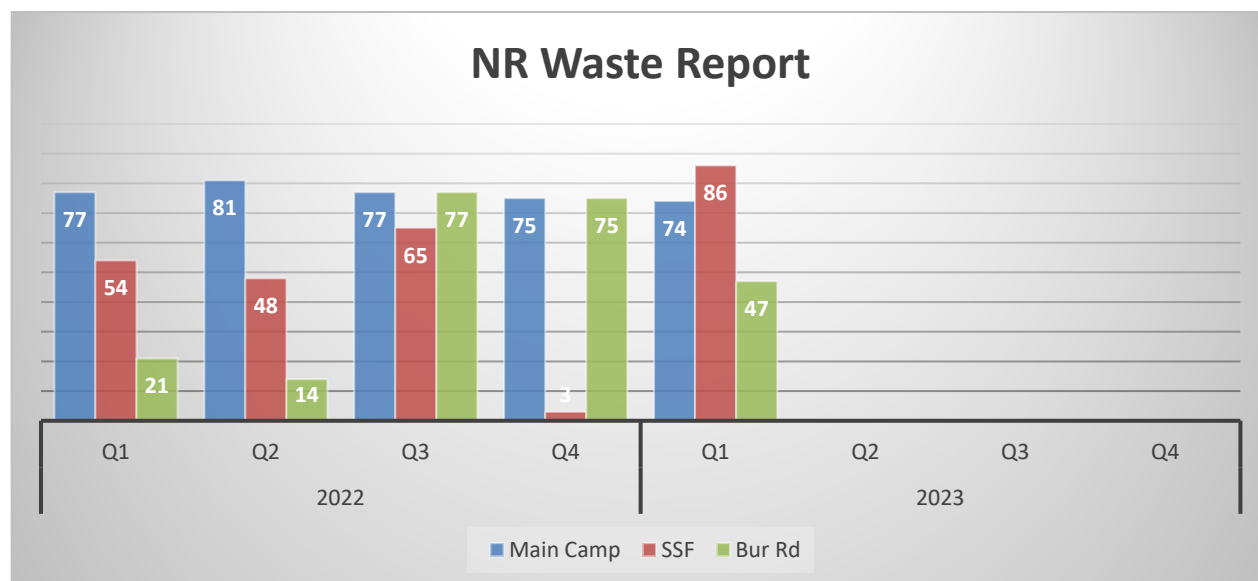
Our previous fixed energy deal, which insulated us against increasing energy costs over recent months, ended in April 2023. APUC has secured a two-year deal that provides a reduction of 21% in Gas unitary costs but an increase of 61.7% in electrical unitary costs. These present an ethical dilemma at a time when funding has been flat lined but we are obliged to reduce our fossil fuel use as part of our zero carbon imperative. These cost increases have been applied to budgets for 2023/4.

The first two charts on the following page provide an overview of our gas and electricity consumption at Inverness Campus and Balloch, indicating that gas and biomass energy use overall is below that in 2018/19. However, electricity use at both has increased slightly over the last year compared to the previous year, largely due to the low occupancy relating to ongoing Covid measures for part of that previous year. An emissions split is also provided.



Waste Management

Northern recycling supports the college with waste management. They have undertaken waste audits and facilitated site visits to their recycling facility for Nat5 students. The estates department supported a HISA promotion to improve waste recycling during their green week. The table below shows the percentage of waste that is recycled, split by campus. It indicates that, whilst the proportion of recycling has increased at SSF, it has levelled off at the Main Campus and increased at Burnet Road (albeit in relation to a very small volume at Burnett Road). The Waste Management group will work to develop strategies further increases in recycling at the main campus.



Capital Project and Campus Management Capital Projects

2022/23 Projects

Construction workshop and workroom Development.

First phase of G9 modification to room layout to increase student capacity and flexibility was completed summer 2022 the second phase is planned to be installed summer 2023. Cost £80,000, Funding HE Capital budget.

HR and Finance office relocations Cost £14,000, Funding HE Capital budget.

ABC Garden/ Healthy Campus

Project funding for planning and project management secured. Catoe Brown appointed project managers. Further funding required for entrance and path. Estimated cost £330,000. – funding to be secured.

SSF

Wood chip store conversion for curriculum: - Design and application stage complete. Currently on hold due to campus utilisation review and capital budget constraints.

An Lochran Research Lab

2 internal eDNA labs to increase capacity: - Contractor secured starting July 2023.
Cost: £70,000 Source of Funding: BISS

Electric Car Chargers

New EV charger installed May 2022. Estates team are working with GTFM and equipment providers to improve reliability.

Looking forward. 2023/24

Funding being pursued for campus flexibility improvements from ALF. Estates changes are a direct outcome from Sector Development Plan process, to make our campus facilities more flexible. The project proposal will be to provide additional teaching and workshop spaces, by repurposing our estate in such a way that it is future proofed. In transforming large staff offices into multiple workshops and teaching rooms. Estimated cost £660,000.

Soft FM Update.**Pool Car provision**

Currently we have short temp hires off - 2 minibuses and 1 pool car in-place until end of June. The estates department are working with procurement to secure 3-year lease agreements. Securing of an electrical vehicle is proving difficult due to cost and relatively low business mileage.

Leasing Agreements

WASPS securing a 5-year lease agreement being pursued
An lochan lease extension also being pursued. Awaiting new T&C from UHI.
Burnett road lease is secured until May 2026.

Disposal of Longman Campus

Potential for short term lettings being passed to Estates manager to progress.

Water Risk Assessment

Guidance document still in drafted form awaiting approval SFT.

Contract Management - Hard FM, GTFM

GTFM have made good improvements in speeding up the ACN process, by engaging new contracting firms. In March GTFM's annual statutory audit was undertaken, 5 observations and 1 none-conformance were raised. All were closed out once appropriate documentation was presented. The "Permit To Work" system was raised again as a concern.

Contract Management – Soft FM

Soft FM contracts are issued and managed by the estate's campus team, worked closely with the APUC team to align ongoing contractors to the national framework agreements. A number of contacts are now up for renewal this year. Contract review process has allowed the team to evaluate contactor performance through contract period. This allowing us to determine if contract extensions are awarded.

- Cleaning contractor Pristine Ltd has been working very closely with the college. Campus joint cleaning audit with Pristine had dropped from 95% to 85% satisfaction. An action plan has been presented from Pristine to address a dip in performance.
- Painting contracts scope confirmed and booked for summer 2023.
- Waste Management contract with Northern Recycling has been extended.

Subject/Title:	Data Protection Annual
Author: [Name and Job title]	Suzanne Stewart, Data Controller
Meeting:	Finance & General Purposes Committee
Meeting Date:	27 April 2023
Date Paper prepared:	20 April 2023
Brief Summary of the paper:	Report provides a general update on operational activity, compliance, and annual statistics for 2022 for Subject Access Requests.
Action requested: [Approval, recommendation, discussion, noting]	For noting
Link to Strategy: Please highlight how the paper links to, or assists with: <input type="checkbox"/> compliance <input type="checkbox"/> partnership services <input type="checkbox"/> risk management <input type="checkbox"/> strategic plan <input type="checkbox"/> new opportunity/change	The content of this paper links to legal compliance regarding the processing times for subject access requests and for recording data breaches & information security incidents. By analysing incidents, we can see where the organisational risk exists in relation to how data breaches occur.
Resource implications:	Yes / No If yes, please specify:
Risk implications:	Yes / No If yes, please specify: Operational: Causes of data breaches Organisational: As above
Equality and Diversity implications:	Yes/No If yes, please specify:
Student Experience Impact:	Yes/No If yes, please specify: Data breaches often impact on students if their data has been shared inappropriately.
Consultation: [staff, students, UHI & Partners, External] and provide detail	
Status – [Confidential/Non confidential]	
Freedom of Information Can this paper be included in “open” business* [Yes/No]	

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Its disclosure would substantially prejudice the commercial interests of any person or organisation (s33)		Its disclosure would constitute a breach of confident actionable in court (s36)	
Its disclosure would constitute a breach of the Data Protection Act (s38)		Other (Please give further details)	

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Purpose of report

To inform the committee of actions taken to ensure on-going compliance with the UK Data Protection Act 2018 and the UK GDPR and any associated risks.

Data Breaches

In the period Jan-March 2023 there have been 9 data breach/incidents reported.

Month	Incidents	Summary
January	1	Lost laptop – Laptop was encrypted and had multi-factor authentication in place. Request raised to have data wiped remotely.
February	3	Email – all 3 incidents occurred via email. <ul style="list-style-type: none"> One involved sharing a template that had been saved containing personal data. Two emails were sent to the wrong recipient
March	5	Email – all 5 incidents occurred via email. <ul style="list-style-type: none"> Staff member was showing class a video and thought they would check their emails whilst the class watched the recording. Staff member's email account was then visible on screen to the whole class as the activity interrupted the recording being shown. Student withdrawal form shared with the Celcat team who didn't need to see it. Email sent to an external person in error. Was intended to go to internal colleague who shared the same first name. Auto complete (send to function) has since been turned off. Email sent to class group that included a screen shot of the register highlighting poor attendance pattern for some individuals. Email containing an attachment of a student's achievement record was sent to the wrong student in error.

Email continues to be the largest cause of data breaches generally, not just for UHI Inverness.

Thankfully, none of the above events caused any major impact on the data subject's whose information was shared in error. Data shared was minimal in all cases. The one that wasn't great involved the attendance register. Whilst students who attend classes are aware of who is absent, showing the register which highlights absence regularity is intrusive and could lead to a negative impact on the data subject.

Subject Access Requests

In the period Jan-December 2022 a total of 102 subject access requests were received. The data is gathered on a calendar year basis due to the reporting requirements for the Scottish Information Commissioner. Breakdown of statistics are recorded below:

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total
4	10	5	16	10	10	7	10	5	7	13	5	102

Breakdown of Statistics

Police	5
Public Authorities	
Individual	7
Solicitors	1
3 rd Party/Employment Reference	89
Total	102

Timescale for Responses

Days	Volume of Responses
1-5	99
6-10	2
11-15	
16-20	
21-40	1
Over 40	

Most requests were educational references for students seeking employment. Generally, these are turned around within 1-2 days. Delays tend to occur when 3rd parties have not produced acceptable evidence the data subject has consented to the release of their personal data. It's a legal requirement to have this in place before data can be released.

The request that took between 21-40 days was a complex request from a school pupil where it was suspected the parent had made the request. It took time to verify the individual's identity and involved meeting the data subject at their school to discuss the information request and provide assurance the request originated from the data subject.

Personal Data Registers

The record of processing activity as outlined in Article 30 of the GDPR remains an area where attention is required. Each department has its own register, and the Data Controller retains a central copy of everything for overview purposes. It is a legal requirement to maintain a record of all personal data processing (so we know what we are processing for which purposes. The registers should assist greatly with the processing of information requests made by data subjects.

The Data Controller met with departmental contacts in February to advise colleagues to ensure their registers are up to date in advance of impending internal audit taking place.

Compliance Auditing

Meetings are currently being scheduled for audit activity to take place throughout May. Activity will be focussed on our high-risk areas of personal data processing e.g. HR, Admissions & Funding and Student Records.

The scheduling of compliance audits has been delayed due to greater priorities on the procurement front.

Procurement Activity

A lot of time and energy has been focussed on assessing GDPR compliance for products and services. Some big projects involving multiple academic partners have been understandably time consuming.

Unfortunately, due to the nature of the work, not all projects progress, following the outcome of the GDPR assessment. The assessment is in depth and covers operational and technical measures in place to protect personal data. Sometimes, the risks are just too high e.g. relocation of our HR data to Cintra.

Much time is spent liaising with colleagues and partners across the network navigating who is responsible and who has access to the information we need.

Governance

Governance continues to be an on-going focus in relation to projects emerging from the UHI 24 strategy and the associated workstreams. UHI Inverness are asking reasonable, legitimate questions which are often received as challenging. It is a learning curve for many, but I am hopeful colleagues are now working together to identify solutions.

Subject/Title:	Freedom of Information Annual Report
Author: [Name and Job title]	Lisa Ross Governance Officer
Meeting:	F&GP Committee
Meeting Date:	27 April 2023
Date Paper prepared:	19 April 2023
Brief Summary of the paper:	Annual reporting on FOI for the year 2022.
Action requested: [Approval, recommendation, discussion, noting]	For Discussion

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Link to Strategy: Please highlight how the paper links to, or assists with: <input type="checkbox"/> compliance <input type="checkbox"/> partnership services <input type="checkbox"/> risk management <input type="checkbox"/> strategic plan <input type="checkbox"/> new opportunity/change	Compliance – FOI and legislation		
Resource implications:	Yes / No If yes, please specify: Organisations can be fined if response times are not adhered to.		
Risk implications:	Yes / No If yes, please specify: Operational: Organisational: Organisations can be fined if response times are not adhered to – reputational damage.		
Equality and Diversity implications:	Yes/No If yes, please specify:		
Student Experience Impact:	Yes/No If yes, please specify:		
Consultation: [staff, students, UHI & Partners, External] and provide detail	N/A		
Status – [Confidential/Non confidential]	Non-Confidential		
Freedom of Information Can this paper be included in “open” business* [Yes/No]	Yes		
*If a paper should not be included within “open” business, please highlight below the reason.			
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Its disclosure would constitute a breach of the Data Protection Act (s38)		Other (Please give further details)	

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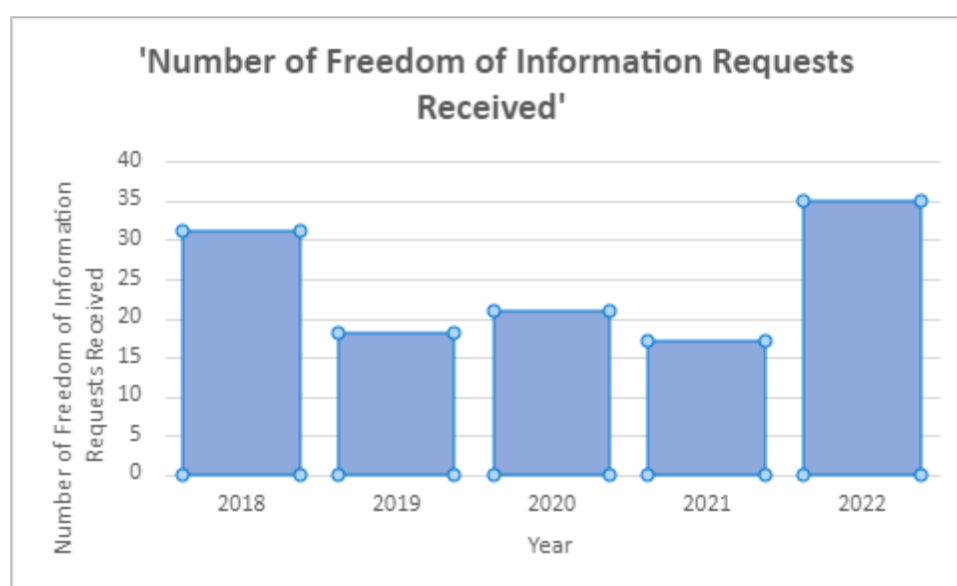
http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf

FREEDOM OF INFORMATION

As a public authority, UHI Inverness is required to comply with the Freedom of Information (Scotland) Act 2002 which gives everyone the right to ask for any information which we hold.

Information Requests

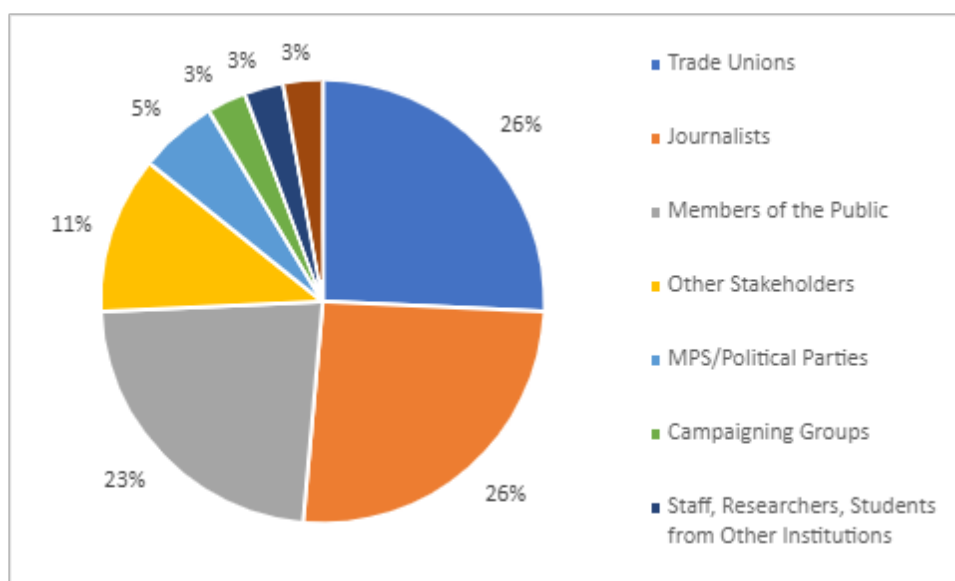
In 2022, the number of Freedom of Information Requests was the highest it has been since 2016, with 35 requests being received during the year. One request was closed as clarification of the request was not received from the requester.



Format of Requests

Since 2017, all requests are being made via email with most being sent directly to the Freedom of Information Email address. Where requests are made to others within the organisation, there is knowledge of the policy and requests are forwarded to the Freedom of Information Officer.

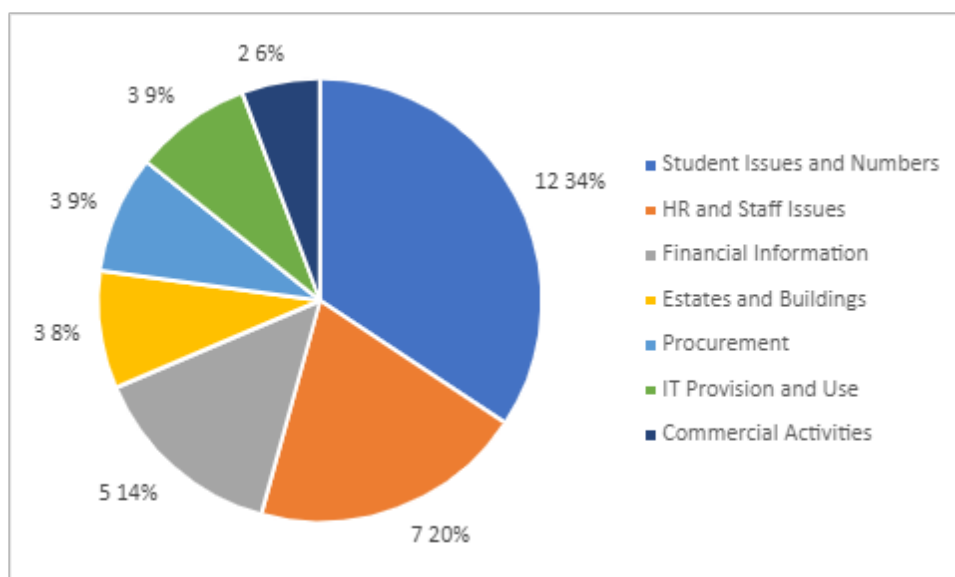
Source of Requests



Most of the requests in 2022 were received from Trade Unions, Journalists and Members of the Public.

Type of Requests

The type of requests received within 2022 can be identified within the following areas:

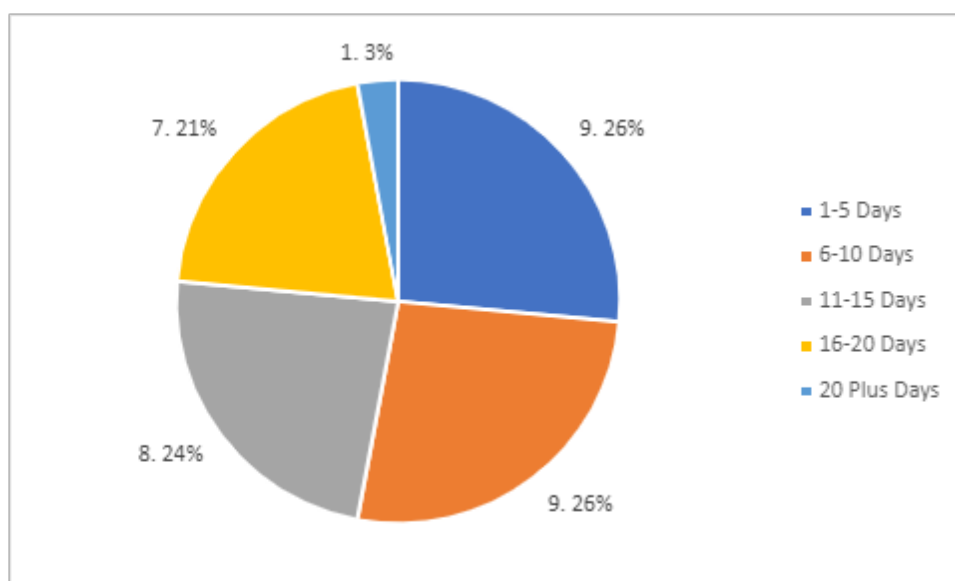


Item 11

These requests can be further defined as requests for information pertaining to:

- Ventilation and CO2 Monitors
- A family members expulsion
- Statistical Information in relation to:
 - International Students, ERAMUS and Exchange Programme.
 - Applications received including gender and ethnicity of applicants.
 - Violent Incidents.
 - Student Evictions from Halls of Residence.
 - Number of Offers made to Students.
 - Young Fathers.
 - Contact Hours.
 - Taught Courses.
- Financial Information relating to:
 - delegates spend at conference.
 - provision of external legal, HR or consultancy advice.
 - estimated budget deficits and the implications for staff numbers.
- Staffing Information relating to:
 - Gender Pay Gap.
 - Number of Lecturing Staff, Salaries and Percentage of UCU (University and College Union) members.
 - Agency staff costs.
 - Senior staff salary increases.
 - Union Information.
- Tendering Process for Electronic Point of Sale System
- Annual Fair-Trade Purchasing
- Inappropriate relationships between staff and students.
- Printing Arrangements.
- Procurement of travel services
- Collaborations with India
- Confucius Institutes
- Maintenance Backlog at Property Annual Review
- Asbestos in the Building
- Telephone, Mobile, Networking and Video Conferencing Systems

Response Times



We are required to respond to all requests for information within 20 working days and we strive to ensure that all requests are responded to as promptly as possible: with the average response time for 2022 being 11 days. In 2022 there was one instance where we were unable to provide a response within this statutory limit and a response was instead provided on the 25th day. This arose due to the complexity of the request which asked for copies of all documentation from a tender submission along with information on the internal review criteria. Numerous discussions over what information could be released took place along with the reviewing of all information within the tender process by both the Freedom of Information Officer and the Information Development Manager. The requester was made aware that there would be a delay in providing this information to them due to the complexity of the request. The Scottish Information Commissioner was also advised that the deadline had been missed as part of our quarterly reports to them.

Fees

There were no fees charged by us for any FOI request within the year 2022.

Responses

Within 2022 there were 18 instances where we were able to disclose in full the information which was being requested. There were 5 instances where we had to fully withhold the information based on exemptions applied and there were 11 instances where we were able to provide partial information to the requester with exemptions being applied to some of the information being sought.

Exemptions Applied

Within 2022 the following exemptions were applied to requests:

- S17. Information Not Held (applied 8 times)
- S38(1)b Personal Information – 3rd Party (applied 6 times)
- S33(1)b Commercial Interests (Sustainable Prejudice) (applied twice)
- S25(1) Information Otherwise Accessible (applied once)

Reviews

Where a requester is not satisfied with our response, they are able to request a review of our decision. During 2022 no reviews of any decisions were requested.

ENVIRONMENTAL REQUESTS

The Freedom of Information Act (Scotland) 2002 does not apply to environmental information. However, the Environmental (Scotland) Regulations provides similar rights to request information that may affect the environment.

We have not had any requests under the Environmental (Scotland) Regulations within 2022; with the last request received being in 2016.