UHI | INVERNESS

MINUTES of the MEETING of the FINANCE AND GENERAL PURPOSES COMMITTEE held via Microsoft Teams on Thursday 05 March 2026.

PRESENT:	Donald MacKenzie, Rojan Kumar Subramani, Pauline Tuthill & Chris O'Neil
APOLOGIES:	Heather Keyes, Paul Shanks & Jane Davidson
CHAIR:	Donald MacKenzie
ATTENDING:	Vice Principal – Curriculum, Operations and External Relations Director of Finance and Estates Head of Operations and Business Performance Health, Safety and Sustainability Manager Management Information Systems Manager Governance Officer

The Chair welcomed everyone to the meeting.

The Governance Officer confirmed that this meeting was quorate.

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

1. MINUTES FOR APPROVAL

a. Minutes of the Meeting of the Finance and General Purposes Committee held on 06 November 2025

Decision: The Minutes of the Meeting of the Finance and General Purposes Committee held on 06 November 2025 were **AGREED** as a correct record and were **APPROVED.**

b. Confidential Note (CN-01-112025) of the Meeting of the Finance and General Purposes Committee held on 06 November 2025

Decision: The Confidential Note (CN-01-112025) of the Meeting of the Finance and General Purposes Committee held on 06 November 2025 was **AGREED** as a correct record and was **APPROVED.**

c. Confidential Note (CN-02-112025) of the Meeting of the Finance and General Purposes Committee held on 06 November 2025

Decision: The Confidential Note (CN-02-112025) of the Meeting of the Finance and General Purposes Committee held on 06 November 2025 was **AGREED** as a correct record and was **APPROVED.**

d. Confidential Note (CN-03-112025) of the Meeting of the Finance and General Purposes Committee held on 06 November 2025

Decision: The Confidential Note (CN-03-112025) of the Meeting of the Finance and General Purposes Committee held on 06 November 2025 was **AGREED** as a correct record and was **APPROVED.**

2. OUTSTANDING ACTIONS

- **UHI Research funding - ONGOING -** Regional funded research and its redistribution to be looked at across UHI.

- **Final Report 2023/24 Audit by Deloitte Recommendation 1 – COMPLETE –** It is recommended that a fixed asset register is created and maintained going forward.
  Decision: It was **AGREED** that this action can be removed from the list.

- **Final Report 2023/24 Audit by Deloitte Recommendation 2 – COMPLETE -** It is recommended that floor plans are maintained annually and provided to the College's external valuer ahead of each valuation per the rolling valuation cycle.
  Decision: It was **AGREED** that this action can be removed from the list.

- **Final Report 2023/24 Audit by Deloitte Recommendation 3 – COMPLETE** - It is recommended that the College seek to source a copy of the original NPD service concession agreement and retain this going forwards.
  Decision: It was **AGREED** that this action can be removed from the list.

- **Final Report 2023/24 Audit by Deloitte Recommendation 4 – COMPLETE** - It is recommended that the College looks to source original grant income documentation from the relevant party and moving forward, we would suggest that they retain any relevant documentation.
  Decision: It was **AGREED** that this action can be removed from the list.

- **Revenue Budget Monitoring – COMPLETE -** Analysis report and clear timeline requested in regard to efficiency ratios in terms of curriculum planning.
  Decision: It was **AGREED** that this action can be removed from the list.

- **Revenue Budget Monitoring – COMPLETE -** The Chair requested a report that would provide a short narrative around systems and analysis introduced by college to monitor staff expenditure costs.
  Decision: It was **AGREED** that this action can be removed from the list.

- **Summary of Financial Accounts for 2024/25 – COMPLETE -** The Chair requested an update to the Committee about the financial accounts' progress after today's meeting with Deloitte.
  Decision: It was **AGREED** that this action can be removed from the list.

- **Health & Safety Update – ONGOING -** Concerns re fire doors to be raised on behalf of the Chair of the FGP Committee with the GTFM Board.

- **Estates Campus Report – COMPLETE -** The future Estates Campus Reports to include the financial impact of gas against electricity.
  Decision: It was **AGREED** that this action can be removed from the list.

- **District Valuer Procedure – COMPLETE -** The procedure to be taken through the internal verification process and to be presented to the Policy and Procedure Review Panel.

  Decision: It was **AGREED** that this action can be removed from the list.

3. FE & HE FEES 2026/27

The Director of Finance and Estates spoke to his report and provided the Committee with the FE and HE fees for 2026/27. The FE fees are for approval and the HE fees for noting as they are approved by UHI. Currently, each academic partner sets its own FE fees, which means that colleges within UHI currently charge different amounts for the same course. In terms of the proposed FE tuition fees for 2026/27, at present, the current inflation rate in January 2026 is 3%. Therefore, the proposal is to increase FE fees by 3% for 2026/27. In terms of HE tuition fees, as stated above, these are set and approved by UHI on an annual basis. However, one of the major issues regarding HE tuition fees is that HE fees for Undergraduate Degrees and HNs are set by SFC/ SG, and have not changed since 2009/10, 15 years ago. Assuming an average increase of 2% pa over the last 15 years, and the current number of HE student fte's for 2026/27, the college is losing out on almost £700,000 of tuition fee funding from SAAS/ SFC.

The Committee welcomed the report and discussion about the low value offer and challenging credit position due to lack of clarity from UHI took place. Credit and fee concerns had previously been raised by the Board and taken to UHI Court. Suggestion was made for the Chairs of FGP and Board to raise their concerns with EO and for them to be passed onto the Scottish Funding Council, SFC, via the Regional Strategic Body, RSB.

The Chair thanked the Director of Finance and Estates for his detailed report.

Decision: The Committee **APPROVED** the FE & HE Fees 2026/27 report.

4. CAPITAL & REVENUE BUDGET MONITORING

a) Capital Budget Monitoring

The Director of Finance and Estates spoke to his report which provided the Committee with the update on the capital budget monitoring for the year ended 31 July 2026. The Capital Funding from SFC is made up of: HE capital, FE backlog, Research funding and FE lifecycle maintenance. As a condition of the SFC capital grant funding, the College has to commit the capital expenditure by 31 March 2026 and to pay the subsequent invoices by 31 July 2026. The report also provided detailed grant allocation for 2025/26 capital plan

b) Revenue Budget Monitoring

The Director of Finance and Estates spoke to his report which provided the Committee with an update on the current forecast position at December 2025, in terms of the revenue budget monitoring for the 12 months ended 31 July 2026. Overall, the management accounts position is currently forecasting an operational deficit of £2.043 million, compared to the original budget deficit of £0.791 million, an overspend of £1.252 million. The college has a FE Credit target for 2025/26 of 26,442 credits and an APC HE fte target of 1,581, with the budget target being 1,666 HE fte. The forecast for FE credits for the year is to meet the FE credit target of 26,442 credits. However, the forecast for HE fte's for 2025/26 is below the budget target by approximately 200 HE fte. The report provided detailed risk narrative in regard to income and expenditure.

The Committee welcomed both reports and reserved financial questions for the next agenda item Financial Recovery Plan.

The Chair thanked the Director of Finance and Estates for his detailed report.

5. DRAFT FINANCIAL RECOVERY PLAN (CONFIDENTIAL)

The VP Curriculum, Operations and External Relations and the Director of Finance and Estates spoke to their joint CONFIDENTIAL report (CN-FGP-01-032026).

6. HEALTH AND SAFETY UPDATE (CONFIDENTIAL)

The Health, Safety and Sustainability Manager joined the meeting.

The Health, Safety and Sustainability Manager spoke to is CONFIDENTIAL report (CN-FGP-02-032026).

The Health, Safety and Sustainability Manager left the meeting.

7. STUDENT RECRUITMENT

The Management Information Systems Manager joined the meeting.

The Management Information Systems Manager spoke to her report and provided the Committee with an update on student enrolments and withdrawals for 2025/26, and the status of current recruitment for 2026/27. The report was drawn on 13th February, but current update was provided verbally in regard to application numbers. The 2025/26 FE Credits target for UHI Inverness is 26,442 and the college is on track to exceed the target with actual credits as at 13th February 2026 at 26,375. The 2025/26 UHI Academic Partnership target for funded Scottish or EU HE undergraduate students is 1,581. This target will not be achieved; it is anticipated college's final outturn will be approximately 1,450. Recruitment for 2026/27 is underway, with applications for FE courses up 55% from 13th February 2025. Active applications for HE courses are currently 6.4% lower than last year, however the % of those accepted is up.

The Committee welcomed the update and positively commented on the high percentage level of acceptances. Discussion about the difference in targets from last and the current year and the importance of setting ambitious but achievable targets took place.

The Chair thanked the Management Information Systems Manager for her detailed report.

The Management Information Systems Manager left the meeting.

8. KPI MATRIX

The Head of Operations and Business Performance joined the meeting.

The Head of Operations and Business Performance spoke to key KPI measures highlighted in red and confirmed that the narrative part of the report will be circulated w/c 9 March 2026.

The Committee welcomed the report and discussion about unmet enrolment targets took place. The VP Curriculum, Operations and External Relations reported that the growth trajectory approved by the Board in June 2025 was part of a 3 year growth trend and it was reasonable at the time to assume that the college would reach all targets set. The Principal agreed with that statement and added that all data sets used showed that college's financial planning was based on strong projections.

The Chair thanked the Head of Operations and Business Performance for his detailed report.

The Head of Operations and Business Performance left the meeting.

9. STRATEGIC PLANNING 2026/27

The Governance Officer spoke to her report which provided the Committee with an update about the strategic discussions that took place at the Board Away Day in February 2026. Committee's governance documents had been presented, and the Members were asked to review them and send their feedback to the Governance Officer by the end of March 2026. Any requested changes to the documents will be discussed with the Committee's Chair in April 2026 and will then be brought in draft version to the June meeting for review and approval.

The Chair thanked the Governance Officer for her detailed report.

10. OPERATIONS AND EXTERNAL RELATIONS REPORT

Agenda item 10 had been confirmed as an item for noting only, taken as read and with comments to be sent to the Governance Officer.

11. 6 MONTHLY GDPR REPORT

Agenda item 11 had been confirmed as an item for noting only, taken as read and with comments to be sent to the Governance Officer.

12. ESTATE CAMPUS REPORT

Agenda item 12 had been confirmed as an item for noting only, taken as read and with comments to be sent to the Governance Officer.

13. FREEDOM OFONFORMATION ANNUAL REPORT

Agenda item 13 had been confirmed as an item for noting only, taken as read and with comments to be sent to the Governance Officer.

14. AOCB

14.1 LETTER FROM THE RSB (CONFIDENTIAL)

The Principal spoke to is CONFIDENTIAL report (CN-FGP-03-032026).

14. DATE OF NEXT MEETING – FGP Committee on 11 June 2026 at .00 a.m.

Signed by the Chair: 

Date: 11/06/2026