

Finance & Resources Committee

Minutes

Meeting reference: F&R2022-26/02

Date: Monday 08 December 2025

Location: Online

Members present: Ian Robotham, Chair
Sarah Cordwell, Board Member
Deirdre Joy, Board Member
Laeq Rehman, Board Member
Alistair Wylie, Interim Chair of Board
Catherine Etri, Interim Principal
Patrick O'Donnell, Staff Board Member
Andi Garrity, Student Board Member

In attendance: Lynn Murray, Deputy Principal (Operations)
David Gourley, Director of Learning Strategies, Enhancement & Resources
Ian McCartney, Clerk to the Board

Apologies: Fiona Cameron, Interim Director of Finance

Chair: Ian Robotham

Minute Taker: Ian McCartney

Quorum: 4

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MINUTES

Item		Action
1.	<p>Welcome and Apologies</p> <p>Chair welcomed everyone to the meeting, and noted apologies.</p>	
2.	<p>Additions to the Agenda</p> <p>There were no additions to the agenda</p>	
3.	<p>Declaration of Conflict of Interest in any Agenda Item</p> <p>There were no declarations made.</p>	
4.	<p>Minutes of Meeting of Extraordinary Finance & Resources Committee, 29 September 2025</p> <p>The minutes were approved as a true and accurate record of the meeting.</p>	
5.	<p>Matters Arising from previous minutes</p> <p><u>8 – Estates Update</u> Depute Principal (Operations) confirmed that clarification had now been received around the use of CDEL for 2025/26.</p> <p><u>10 – Digital Transformation Update</u> Director LSER advised that the commercialisation of Digital Skills Training was still under consideration.</p>	
6.1	<p>Section 22 & Wider Scope External Audit Reports</p> <p>Depute Principal (Operations) provided a verbal summary of the current position re the 2024/25 External Audit, plus updates on the Section 22 and Wider Scope Audit Reports.</p> <p>Depute Principal (Operations) advised that delays had been experienced in relation to delivery of the External Audit, caused by technical issues around AST and sign-off from the External Auditor’s pensions specialists. It has also been indicated that additional audit fees will be charged based on the unexpected work around AST.</p> <p>The delays have affected the college’s scheduled reporting and approval timescales, and Interim Chair of the Board advised that a letter had been drafted expressing concern to Audit Scotland around the implications of the delays had been drafted, with this letter subsequently being issued by UHI.</p>	

	<p>Depute Principal (Operations) then provided a brief update around the ongoing Wider Scope Audit, based on AST, budget errors and senior staff resignations, which may form part of a future Section 22 Report. Depute Principal (Operations) further advised that an Internal Audit report around key controls and the wider finance function had been recently issued.</p> <p>Depute Principal (Operations) then noted that a Public Audit Committee (PAC) hearing had been held with the previous Chair, Principal and Vice Principal (Operations), which had focused on relations with UHI and the top slice, among other items. Depute Principal (Operations) confirmed that a written submission for the January 2026 hearing had been issued by Interim Chair and Interim Principal, and this was available on the Scottish Parliament's website. The submission addressed outstanding issues from the initial PAC hearing, and a link had been circulated to Board Members as part of a monthly update by the Interim Chair.</p> <p>Depute Principal (Operations) further advised that the college's Internal Auditor had raised concern around references to the delivery of the Internal Audit Service and approval of the Internal Audit Plan within the initial PAC hearing. A meeting between Internal and External Auditors and Audit Scotland was proposed to clarify understanding of the issues.</p> <p>Depute Principal (Operations) additionally noted that PWC had been conducting due diligence work around liquidity funding on behalf of SFC; a draft report had been received which requires a speedy turnaround, however this report requires to be reviewed.</p>	
<p>6.2</p>	<p>Draft Performance Report for Year to 31 July 2025</p> <p>Depute Principal (Operations) presented Paper 2, a draft version of the Performance Report section of the Financial Statements to allow for initial scrutiny, with Committee invited to provide feedback to Depute Principal (Operations) outside of the meeting.</p> <p>Interim Chair asked that thanks be conveyed to the team for the work conducted in this area given the complexities experienced in preparation, and the cope and scale of the document.</p> <p>Committee NOTED Paper 2.</p>	
<p>6.3</p>	<p>Final Budget 2025/26</p> <p>Depute Principal (Operations) presented Paper 3, informing Committee that final Board approval for the 2025-26 Budget is required following amendments due to alignment with the FRP.</p> <p>Committee ENDORSED Paper 3.</p>	

<p>6.4</p>	<p>Financial Forecast – Year to 31 July 2026 (as at September 30 2025)</p> <p>Depute Principal (Operations) presented Paper 4, which represents the first forecast available for the current FY.</p> <p>Depute Principal (Operations) noted that a deficit Budget for 2025/26 had previously been approved, however the current forecast shows a surplus position of £666k. The figures include the approved Pay Award of 4.5%, and the funding agreed with SFC re Resource Group, however it was noted that there were some risks in the predictions, particularly around fire and flood assurance. Based on these risks, Depute Principal (Operations) proposed that Committee consider incorporating a contingency within the forecast based on the forecast. Following a brief discussion, Committee AGREED to set a contingency at 50% of the forecast surplus.</p> <p>Depute Principal (Operations) advised that the college was not permitted to carry over a surplus, therefore it would be prudent for Committee to consider potential areas for priority should a year-end surplus materialise.</p> <p>Committee NOTED Paper 4.</p>	
<p>7</p>	<p>Estates Update</p> <p>Director LSER presented Paper 5, highlighting the ongoing issues caused by recent incidents of fire and flood within the Brahan building, and advised that the main lift in the Brahan building was now fully operational following some post-installation issues. A coded keypad system had been installed to restrict access to approved users.</p> <p>Chair queried whether there was any prospect of compensation for the issues around the lift as the contract had been awarded via APUC. Director LSER advised that this was ongoing, however proof of financial loss will be required for compensation to be awarded.</p> <p>Committee NOTED Paper 5.</p>	
<p>8</p>	<p>HR Update</p> <p>Depute Principal (Operations) summarised Paper 6, which had been prepared by the now-departed Director of HR, noting that the Pay Award had now been finalised, and there was no further forward movement around the Job Evaluation process.</p> <p>Chair queried that areas requiring reporting will still be picked up. Depute Principal (Operations) confirmed that this will continue to be the case, albeit there will be some reallocation of internal duties</p>	

	<p>that may need to bottom out.</p> <p>Committee NOTED Paper 6.</p>	
9	<p>Digital Transformation Update</p> <p>Director LSER presented Paper 7</p> <p>Committee NOTED Paper 7.</p>	
10	<p>Committee Minutes</p> <p>Committee received and noted minutes for the following meetings:</p> <ul style="list-style-type: none"> • EDIT – 25 September 2025 • Perth Staff Group – 04 September 2025 • JNC Support Staff – 23 October 2025 • JNC Lecturing Staff – 30 October 2025 	
13	<p>Date & Time of Next Meeting</p> <ul style="list-style-type: none"> • Tuesday 10 March 2026 @ 5pm 	
14	<p>Review of Meeting</p> <p>Committee confirmed that the meeting had been conducted in line with its Terms of Reference.</p>	

Information recorded in College minutes are subject to release under the Freedom of Information (Scotland) Act 2002 (FOI(S)A). Certain exemptions apply: financial information relating to procurement items still under tender, legal advice from College lawyers, items related to national security.

Notes taken to help record minutes are also subject to Freedom of Information requests, and should be destroyed as soon as minutes are approved.

Status of Minutes – Open

An **open** item is one over which there would be no issues for the College in releasing the information to the public in response to a freedom of information request.

A **closed** item is one that contains information that could be withheld from release to the public because an exemption under the Freedom of Information (Scotland) Act 2002 applies.

The College may also be asked for information contained in minutes about living individuals, under the terms of the Data Protection Act 2018. It is important that fact, rather than opinion, is recorded.

Do the minutes contain items which may be contentious under the terms of the Data Protection Act 2018? **Yes** **No**