BOARD OF MANAGEMENT

Finance & Infrastructure Committee

Tuesday 26 May 2026 at 5.00pm **Room K-TO-624, Kingsway Campus** (MS Teams option available)

AGENDA

1.	**WELCOME**		
2.	**APOLOGIES**		
3.	**DECLARATIONS OF CONNECTION & INTEREST**		
4.	**MINUTE OF THE PREVIOUS MEETING** – 24 February 2026	Paper A for approval	
5.	**MATTERS ARISING**	Paper B for noting	
6.	**FINANCE**		
	(i) Financial Sustainability	Verbal update	SH/ST
	(ii) Budget Monitoring Update	Paper C for information	NA
	(iii) 2026/27 Draft Budget & Indicative Budgets for 2027/28 & 2028/29	Paper D for approval	NA
7.	**INFRASTRUCTURE**		
	(i) Infrastructure Vision Update	Paper E for information	SH/ST
	(ii) Estates Update	Paper F for information	BG
8.	**PROCUREMENT**		
	(i) Procurement Update	Paper G for approval	NA
9.	**STRATEGIC RISK REGISTER**	Paper H for approval	ST
	(i) Risk Register Cover Paper		
	(ii) Strategic Risk Register		
10.	**SUPPORT SERVICES REPORT**	Paper I for noting	NA
11.	**DATE OF NEXT MEETING** –Tuesday 8 September 2026 at 5.00pm in Room K-TO-624, Kingsway Campus		

Agenda Item 4.0

FINANCE & INFRASTRUCTURE COMMITEE

Tuesday 26 May 2026

MINUTE OF THE PREVIOUS MEETING PAPER A

BOARD OF MANAGEMENT

Finance & Infrastructure Committee

Tuesday 24 February 2026 at 5.00pm **Room K-TO-624, Kingsway Campus** (MS Teams option available)

Minute of the Finance & Infrastructure Committee meeting held on Tuesday 24 February 2026 at 5.00pm in Room K-TO-624 Kingsway Campus and via Microsoft Teams.

PRESENT:	Brian Lawrie (Chair)	Robert Young
	Stephen Oakley	Simon Hewitt
	Ged Bell	Donald Mackenzie
	Derek Stewart	Laurie O'Donnell
	Colin Smith	Simon Hewitt
	Jenna Lawrence	Donna Fordyce

IN ATTENDANCE:	Steve Taylor (Vice Principal Support Services and Operations)	
	Andy Ross (Director of Infrastructure)	Nicky Anderson (Director of Finance)
	Billy Grace (Head of Estates and Sustainability)	Megan MacQueen (Executive Coordinator)

1. WELCOME

B Lawrie welcomed everyone to the Finance and Infrastructure Committee and highlighted that he was keen to change the way papers were presented to remove the need for these to be summarised by College staff. This change was welcomed.

2. APOLOGIES

Apologies were noted from Derek Smith, Kirstin Marsh and Julie Grace.

3. DECLARATIONS OF CONNECTION & INTEREST

There were no declarations of interest or connection.

4. MINUTE OF THE PREVIOUS MEETING

The minute of the Finance and Infrastructure Committee meeting held on 2 December 2025 was approved as an accurate record.

5. MATTERS ARISING

There were no matters arising.

6. FINANCE

i) Financial Sustainability

S. Hewitt provided a verbal update highlighting that good progress had been made on the savings with substantial in-year savings achieved . B. Lawrie thanked S. Hewitt for the ongoing updates on financial sustainability and on the recent Scottish Government budget. S. Hewitt confirmed that savings achieved through voluntary severance and other measures have reduced the projected deficit from £2.34m to £0.8m.

Staff briefings have been held in recent weeks to update colleagues on the position. Despite the challenging context, student retention and satisfaction have improved compared with previous years. The current savings plan is complete; residual risks (including those relating to unions) are being closed out.

An update will be issued to the Board and to staff in the coming weeks.

Recent momentum and sector campaigning have had a national impact. Funding allocations remain fixed, and the College is engaging with the SFC regarding flexibility in allocation.

ii) Budget Monitoring Report

The report was noted. Savings are primarily attributable to staffing reductions. The section on ongoing projections highlights the need for continued caution. B. Lawrie noted that the report evidences the substantial work underway across the College.

iii) Draft Financial Strategy

Presented for noting. B. Lawrie opened discussion.

L. O'Donnell asked whether the recent ministerial letter should be incorporated and it was confirmed that this would be reviewed for alignment. B. Lawrie emphasised linkage to relevant external documents as well as internal strategies.

D. Mackenzie asked about the risk of losing students to local universities; S. Hewitt confirmed this remains a risk. S. Hewitt advised that SFC guidance on additional funded places has changed, but the overall risk remains.

D. Fordyce commended the document's layout and clarity / accessibility. G. Bell asked whether the document had been shared with staff; N. Anderson confirmed it has not yet been circulated in full, though key elements have been communicated through staff briefings and financial updates.

S. Hewitt noted unmet demand for January starts with approximately 200 students unable to secure a place; SLT has discussed tracking and following these journeys where possible. In response to R. Young's question on organisational agility, S. Hewitt noted fixed staff costs have increased from c.80% to over 90%, which inevitably impacts on flexibility and agility.

B. Lawrie queried whether references to the "cost of living crisis" should be reframed, this will be reviewed and updated for the final version. The link to whole College risks was also noted and S. Taylor advised that the overall risk register can be hyperlinked within the final strategy.

In response to S. Oakley, N. Anderson advised the strategy cannot guarantee reduced future savings requirements but would help with the earlier identification and as such would guide planning.

In response to a query from D. Fordyce, S. Hewitt confirmed that “management agents” fees relate to industry bodies such as CITB providing apprentices. Subject to the noted amendments, the paper was approved for submission to the Board. **N Anderson to progress.**

B. Lawrie thanked the SLT and N. Anderson for the quality of the paper.

7. GARDYNE THEATRE UPDATE

N. Anderson provided an update. Gardyne Theatre Limited ceased trading on 31 December 2025. Work is ongoing to implement a new operating model for the theatre, with a number of local groups already booked.

Student productions will now be delivered from the Gardyne Theatre rather than The Space, with the first show scheduled for the end of May.

B. Lawrie welcomed progress and emphasised the importance of community involvement. A. Ross added that the offer would be finalised before wider promotion, though groups who have historically used the theatre have already been contacted.

S Taylor reminded the Committee that the legal dissolution of GTL would take a number of months to be progressed.

8. INFRASTRUCTURE

i) Infrastructure Vision Update

Paper for noting. B. Lawrie highlighted risks arising from the Scottish Government elections and key sector figures stepping down. Additional sector funding may become available and is expected to be prioritised towards colleges with ongoing infrastructure challenges.

S. Hewitt noted that the proposed Green Skills Hub would host Energy Skills Partnership, linking to every college in Scotland. RAAC remains a significant concern and campus development priorities must reflect this.

R. Young queried timelines for the OBC and S Hewitt summarised the current re-work being undertaken as part of the feasibility stage prior to progression of the OBC stage, hopefully for summer 2026. The need to ‘land’ the OBC in line with funding availability was highlighted.

ii) Estates Update

Paper for noting. B. Lawrie welcomed the positive updates. B. Grace confirmed the list provided is a definitive summary of all projects and associated costs.

9. PROCUREMENT

A short report was presented for approval. The Committee approved the UNIDESK system.

10. STRATEGIC RISK REGISTER

Approved with no changes.

11. SUPPORT SERVICES REPORT

Report for noting. J. Lawrence reported that the friendly environment created within the quiet session on the open day was well received.

12. DATE OF NEXT MEETING

Tuesday 26 May 2026 at 5pm, room K-TO-624, Level 6, Kingsway Campus

Action Point Summary

Action	Responsibility	Date
Updated Financial Strategy to go to BOM for Approval	Nicky Anderson	17 March 2026

Agenda Item 5.0

FINANCE & INFRASTRUCTURE COMMITEE

Tuesday 26 May 2026

MATTERS ARISING

PAPER B

BOARD OF MANAGEMENT

Finance & Infrastructure Committee

Tuesday 26 May 2026

Matters Arising

Paper for information

The following actions were noted from Tuesday 24 February 2026 Finance & Infrastructure Committee meeting.

Agenda Item No	Action	Current status	Open / Closed
6.3	Updated Financial Strategy to go to BOM for Approval	Completed	Closed

Author & Executive Sponsor: Steven Taylor, Vice Principal Support Services and Operations

Agenda Item 6.0

FINANCE & INFRASTRUCTURE COMMITEE

Tuesday 26 May 2026

FINANCE

6 (ii) Budget Monitoring Update PAPER C

Finance and Infrastructure Committee

Tuesday 26 May 2026

Budget Monitoring Report at 31 March 2026

Paper for information

1. Introduction

This report sets out the revised budget for 2025/26 and current projected outturn for the year 1 August 2025 to 31 July 2026 at 31 March 2026. This report also sets out the cashflow forecast for the same period.

2. Recommendation

Finance and Infrastructure Committee is asked to note the projected 2025/26 outturn figures at 31 March 2026 and the related cashflow projection. A summary of risks is attached at Appendix B.

3. Executive Summary

Board approved a £2.348m deficit budget (including £457k loan) in September 2025. It was approved as the base position with the caveat that action would be taken to bring the budget into balance as soon as feasible, acknowledging that the full level of savings may not be achieved within the 2025/26 year. The Board approved the 2025/26 budget process to deliver financial sustainability within the three-year budget period up to 2027/28.

As a result of the savings exercise carried out between September and December 2025, our 2025/26 deficit budget has reduced by £1.707m to £641k. Our year end projection is £949k deficit at 31 March 2026. This is shown in the table below.

	2025/26 £000 Budget	2025/26 £000 Forecast
Operating deficit	1,826	1,821
Gardyle Theatre Ltd subsidy	65	65
Loan repayment	457	457
Pre-Savings position (Nov-25)	**2,348**	**2,343**
December 2025 savings reduction	(1,255)	(1,234)
Movements	(452)	(160)
Deficit at 31st March 2026	**641**	**949**
Total savings & movement to date:	1,707	1,394

4. Projected Outturn at 31 March 2026

Appendix A details the revised operating budget (including projects, capital and loan) and the projected outturn at 31 March 2026.

Our operating position is a projected deficit of £949k. This is £308k more than our revised deficit budget of £641k.

When we began the savings exercise, we expected Voluntary Severance costs to almost completely offset the in-year pay savings, so we reported that the deficit was unlikely to reduce significantly by 31 July 2026.

However, the savings generated reduced pay costs by £1.5m and were only partially offset by an overspend of £0.5m in severance costs. This was because we were able to reduce a higher number of variable hours than expected and they didn't attract severance costs.

We also reduced non-pay expenditure by £400k and achieved additional income of £100k.

Summary of Movements to the Projection

At 30 January 2026 we projected a deficit of £782k, this has adversely moved by £167k during the period to a projected deficit of £949k. Income and expenditure have been included for both the infrastructure project (£700k) and Health and Social Care Facility (£500k) within the March projection. These movements are detailed in the table below.

Movements since 31 January 2026	Reason for movement	Income £000	Expenditure £000	Total £000
Other Grants - ESP	Income for various wind projects from ESP	(220)		(220)
Catering & other income	Reduction in catering sales	105		105
Catering & other income	Sale of Montrose was included in the budget and sale was not finalised and continues to be on the market	130		130
Catering & other income	Additonal income linked to new contracts for use of Gardyne and Space Lets	(50)		(50)
Catering & other income	Various minor movements across income headings	(20)		(20)
Other SFC Grants	Infrastructure project - first wave	(700)		(700)
Non-core income	DCC Health and Social Care Facility	(500)		(500)
Various	Other minor movements <£50k	(2)		(2)
Total income movement		**(1,257)**	**0**	**(1,257)**
Staffing & staff related costs	Support pay		104	104
Non-pay	Reduction of sales		(21)	(21)
Non-pay	Savings target removal - offset within other headings		200	200
Consumables & equipment	DCC Health and Social Care Facility		208	208
Property costs	DCC Health and Social Care Facility		208	208
Professional fees	Infrastructure project - first wave		385	385
General overheads	Infrastructure project - first wave		238	238
VAT	Infrastructure project and Health & Social Care Facility		195	195
Various	Other minor movements <£50k		(93)	(93)
Total expenditure movement		**0**	**1,424**	**1,424**
Net Movement during the period		**(1,257)**	**1,424**	**167**

5. Cashflow projection

Cash held at March was £4.978m. This represents 36 days cash relative to forecast expenditure. We have drawdown funds in advance comprising £950k in February and a further £2.0m in March which will be offset in June and July respectively. SFC re-phased teaching grant for all colleges in March 2026 to pay 11% (£426k) of April teaching grant in March.

Cashflow forecast 2025/26	2024/25 £000 Actual	2025/26 £000 Forecast
Cash backed surplus/(deficit)	(3,895)	(492)
Loan repayment	(457)	(457)
Capital expenditure	1,178	120
Capital funding	(1,178)	(1,208)
Asset disposal	(588)	0
Working capital movements	2,239	(949)
Net movement in cash balances	**(2,701)**	**(2,986)**
Opening cash balances	6,777	4,076
Closing cash balances	**4,076**	**2,986**
Net movement in cash balances	(2,701)	1,090

6. Link to Strategic Risk Register

Managing the budget and reporting to the SLT supports the mitigation of strategic risk 2.2 – failure to achieve institutional sustainability.

Author: Nicky Anderson – Director of Finance
Holly Farningham – Finance Manager
Executive Sponsor: Steve Taylor, Vice Principal – Support Services & Operations

Appendix A

Budget monitoring position 2025/26	Revised Operating Budget	Actuals	Projected Outturn at 31 March	(Underspend)/ Overspend
	£000	£000	£000	£000
Teaching Grant	(31,460)	(24,217)	(31,460)	0
Other SFC Grants	(4,338)	(3,076)	(5,228)	(890)
SFC Total	**(35,798)**	**(27,293)**	**(36,688)**	**(890)**
Tuition Fees	(2,571)	(2,263)	(2,562)	9
Non core income	(3,928)	(2,373)	(4,942)	(1,014)
Catering & other income	(2,490)	(1,795)	(2,255)	235
Donation from ALF	(145)	0	(145)	0
Total income	**(44,932)**	**(33,724)**	**(46,592)**	**(1,660)**
Staff pay				
Teaching pay - established	17,965	11,805	17,765	(200)
Teaching pay - variable	1,723	1,067	1,872	149
Invoiced staff costs	535	288	645	110
Teaching support pay	2,767	1,886	2,794	27
Support pay	12,505	8,343	12,402	(103)
Apprenticeship levy	125	77	115	(10)
Voluntary Severance Scheme	300	380	825	525
Unfunded pension payments	430	241	407	(23)
Total pay	**36,350**	**24,086**	**36,825**	**475**
Non-staff costs				
Staff related costs	293	200	288	(5)
Consumables and equipment	1,817	1,142	1,969	152
Exam fees	780	383	729	(51)
Student related costs	177	133	162	(15)
Property cost	2,962	1,585	3,307	345
ICT and telephony	957	844	984	27
Insurance	212	212	212	0
Marketing	132	64	118	(14)
Professional fees	161	1	608	447
General overheads	278	292	706	428
Interest and charges	110	36	75	(35)
VAT	822	501	1,036	214
Total non-staff costs	**8,701**	**5,393**	**10,194**	**1,493**
Total Income	(44,932)	(33,724)	(46,592)	(1,660)
Total Expenditure	45,051	29,479	47,019	1,968
Non-consolidated (surplus)/deficit	**119**	**(4,245)**	**427**	**308**
Gardyne Theatre Limited deficit	65		**65**	0
Consolidated (surplus)/deficit	**184**	**(4,245)**	**492**	**308**
Loan repayment	457	0	457	0
Overall (surplus)/deficit	**641**	**(4,245)**	**949**	**308**

Appendix B

Risk	Forecast Outturn £000	Risk assessment Likelihood	Impact	Overall	Mitigating actions
Other SFC grants	(5,228)	Low	Medium	Low	We received £190k additional income for the replacement Chiller and Infrastructure Project from SFC and this is built into the projections. The budget includes £194k SFC funding for the support staff pay increase above 3% (1.14%). We received £222k in March 2026.
SFC credit income	(31,460)	Low	Low	Low	Our credit target is currently expected to be achieved. However, the impact of HE students being recruited by local universtities is a risk. We have limited influence over demand, however, we are working to influence recruitment, delivery and retention.
Tuition fee income	(2,562)	Medium	High	Medium	Student and company debt outstanding at 31 March 2026 is £337k. This is a decrease of £821k compared to 28 February 2026 (£1,158k).
Non-core income	(4,942)	Medium	Medium	Medium	This category contains a disparate range of activities and includes £500k stretch income target included at budget setting. At this moment in time there is no definitive plans as to how this target will be met, however, after a review of income in March income forecasts were increased by £159k and the stretch target was reduced accordingly. Work continues on the income analysis. There is potential for movement on project income as well as expenditure.
Catering and other income	(2,255)	Medium	Low	Medium	Forecasts tend to be prudent, however, there is potential for adverse movement on catering income given the current cost of living crisis which has already impacted sales this year.
Staff pay	36,825	Medium	Medium	Medium	We continue to refine staff cost projections on an individual employee basis as the year progresses. Projections for variable academic hours are based on actual hours worked to March 2026 and estimated hours for the remainder of the year.
Property costs	3,307	Low	Low	Low	Property costs are being carefully managed in year in order to mitigate any risks.
Non-pay expenditure, excluding property	6,887	Low	Low	Low	Effective budget monitoring and monthly meetings with budget holders will ensure these budgets are effectively controlled and variances are identified early enabling prompt mitigating action.

Agenda Item 6.0

FINANCE & INFRASTRUCTURE COMMITEE

Tuesday 24 February 2026

FINANCE

6 (iii) Draft 2026/2027 Budget — PAPER D

Finance & Infrastructure Committee

Tuesday 26 May 2026

2026/27 Draft budget and Indicative budgets for 2027/28 and 2028/29

Paper D for approval

1. Introduction

The College's new financial year starts on 1 August 2026. Our Articles of Governance set out the responsibilities of this Committee and the Board in relation to approval of the annual budget. The Finance and Infrastructure Committee is required to consider the draft budget and make recommendations to the Board for final approval.

2. Executive Summary

The Board approved our 2025/26 budget (deficit £2.348m, including loan) in September 2025. At that point we projected a £6.9m deficit budget for 2026/27 and a £6.6m deficit budget for 2027/28.

The Board agreed the 2025/26 deficit budget as the base position, with the caveat that action would be taken to bring the budget into balance as soon as feasible, acknowledging that the full level of savings may not be achieved within 2025/26, but with the requirement that we would deliver financial sustainability within the three-year budget period to 2027/28.

The savings exercise carried out between September and December 2025 reduced our 2025/26 budget deficit by £1.707m (from £2.348m to £641k). The impact of these savings is included in the 2026/27 draft budget and indicative budgets for the two following years.

We created separate operating, projects and capital budgets when collating the 2026/27 draft budget to provide Members with more transparency. The draft budget for 2026/27 is summarised below and more detail is provided at Appendix A.

	Revised Budget 2025/26 £000	Operating Budget 2026/27 £000	Projects Budget 2026/27 £000	Capital Budget 2026/27 £000	Total Budget 2026/27 £000
Income	(44,932)	(42,489)	(1,407)	(3,579)	(47,475)
Expenditure	45,116	42,789	1,252	2,387	46,428
Loan	457	0	0	914	914
Defict/(surplus)	**641**	**300**	**(155)**	**(279)**	**(133)**

Indicative budgets for 2027/28 and 2028/29 are detailed at Appendix B for information.

The draft 2026/27 budget is based on 2025/26 course provision and student numbers as the

most accurate currently available data. By the end of September 2026, we will know the number of student applications received for 2026/27. This will allow us to review our course provision, variable staffing hours and related fee income to further refine the 2026/27 budget. We will present this revised budget to Finance and Infrastructure Committee in early December 2026.

The Financial Strategy sets out budget assumptions agreed by SLT, Finance and Infrastructure Committee and the Board. These assumptions set out the key estimates, data and activity types and levels we use when building the budgets. These assumptions then drive the numbers in the budget. A summary of our agreed Budget Assumptions is included at Appendix C.

3. Recommendation

a.) Finance and Infrastructure Committee is asked to recommend approval of the 2026/27 draft budget to the Board of Management.

b.) Finance and Infrastructure Committee is asked to note the indicative 2027/28 and 2028/29 budgets.

c.) The Committee is asked to note that we are awaiting the announcement of additional potential budgets for transformation, capital funding, child poverty and in-work training in 2026/27. Once these awards are announced the SLT will be better placed to consider options to balance the 2026/27 budget and develop plans to balance the 2027/28 and 2028/29 budgets.

4. Context

The Scottish Funding Council (SFC) published College Indicative Funding Allocations and Credit Thresholds on 25 March 2026. Our 2026/27 indicative credit threshold remains unchanged at 98,307.

Our 2026/27 indicative teaching grant is £35.637m. This is £3.043m (9.3%) more than our 2025/26 base teaching grant of £32.594m. Final SFC allocations are expected at the end of May 2026. No change is anticipated to our final teaching grant award.

Our indicative 2026/27 capital grant is £2.654m (2025/26 £2.654m).

The SFC has indicated that £18.9m in teaching grant is still to be allocated to colleges for transformational support along with a further £10.7m of capital funding for high priority and health and safety needs. We are also aware that there are further funding allocations to be announced for Child Poverty (c£8m) and in-work training. We have not included provision for these potential funding awards in this draft budget.

The pay award for Support staff was agreed in December 2025 at 3.4% for 2026/27 and 3.0% for 2027/28. The pay award for academic staff from 2026/27 onwards is still being negotiated. Provision for these pay awards is included within the draft and indicative budgets.

Our agreed Financial Strategy sets out a requirement for a target year end surplus of £450k. This has not yet been achieved for the draft 2026/27 budget or indicative budgets for 2027/28

and 2028/29. The SLT is keen to understand the impact of the additional funding yet to be allocated by SFC for 2026/27 before taking any immediate action to make savings. We will continue to work to identify savings and efficiencies across the College during the coming months to bring balanced budgets in July 2027 and beyond.

5. Overview of 2026/27 Draft Budget

The 2026/27 overall total draft budget is a surplus of £133k. This is our total operating, projects and capital budgets. This also includes loan repayments totalling £914k, due during 2026/27.

Our 2026/27 operating budget deficit of £300k includes all income and expenditure related to running the College and providing student education. We currently expect projects to provide a contribution of £155k in 2026/27. This contribution will partially offset our operating budget deficit (£300k), providing a combined operating and projects (revenue) budget deficit of £145k.

The capital expenditure budget is currently a high-level estimate of potential capital works. Further refinement will be made as capital project plans are developed over the coming months. Current estimates suggest a capital budget surplus of £279k, however, we expect this surplus funding to be fully utilised in-year towards our Infrastructure Project development. If it is not fully utilised in-year we will need to repay any unspent balances to the SFC.

Appendix A shows the 2026/27 draft budget compared to our 2025/26 revised budget (after including the impact of the autumn 2025 savings exercise). The following sections explain the main assumptions in our draft operating budget as agreed in our Financial Strategy Budget Assumptions, replicated in Appendix C.

6. Operating Income

Overall income in 2026/27 is £2.543m more than 2025/26 due to increased tuition funding. Income budgets have been set in line with the budget assumptions set out in our Financial Strategy. These budgets are further described below.

SFC Grant Income

Our 2026/27 indicative Teaching Funding Grant is £35.637m. This is £3.043m (9.3%) more than our 2025/26 baseline teaching grant of £32.594m. SFC has confirmed that funding is embedded in our baseline grant allocation for increases in National Insurance costs, the SPPA academic pension increase and staff pay awards.

We have assumed flat cash funding for the 2027/28 and 2028/29 indicative budgets in line with our agreed Financial Strategy.

Tuition Fee Income

The budget is based on current (2025/26) HE student numbers adjusted for known changes in each year. This budget will be revised in Autumn 2026 in the light of actual 2026/27 AY student applications.

Non-core Income

Non-core income includes managing agents, modern apprenticeships, other commercial income and projects. Overall, 2026/27 non-core income has reduced by £820k compared to the 2025/26 revised budget. This is due to some projects ceasing after 2025/26 as well as

reprofiling of some on-going project income. We have included profiled project income for 2027/28 and 2028/29, where already agreed.

A £200k project contribution target is included in the 2026/27 draft budget in response to the Financial Strategy action to 'continue to identify and secure opportunities for additional and alternative funding that provides either income or opportunity contribution to the College.'

Catering and Other Income
There is a reduction in catering and other income of £23k compared to our 2025/26 revised budget. Key movements include reduction to:

- Catering income £160k
- Arms-Length Foundation funding £124k, and
- Secondment income £95k.

These reductions are partially offset by additional digital support bursary income (£200k), an increase in nursery income (£69k) and increased lettings (£40k).

7. Staff Pay

The 2026/27 pay budget includes provision for the nationally agreed pay award for support staff of 3.4% (£514k), 2026/27, 3% (£463k) in 2027/28 and 3% (£476k) 2028/29.

The 2026/27 pay budget includes provision for all permanent and contracted staff, calculated individually. Once the 2026/27 draft budget is agreed, this budget will form our approved establishment – the formally authorised list of posts that the College holds. This will provide an additional core control mechanism for managing staffing, monitoring budgets and ensuring transparency and accountability.

The draft staffing budget includes provision for variable pay based on 2025/26 variable teaching and support staff hours. This will be revised in autumn, once course provision is finalised for the 2026/27 academic year, in line with our agreed Financial Strategy assumptions.

Academic pay negotiations for 2026/27 to 2028/29 are not yet agreed. Budgets include provision of £627k (2026/27), £563k (2027/28) and £538k (2028/29). This is between the current union request and expected pay offer but remains sensitive due to on-going negotiations.

Budgets also include incremental progression costs (£80k 2026/27, £94k 2027/28, £102k 2028/29). We have included employer pension costs at 26% for all academic staff (Scottish Public Pensions Scheme) and 15.6% for all support staff (Tayside Pension Fund – Local Government Pension Scheme). We have included National Insurance costs at current HMRC rates.

We considered a vacancy management percentage reduction as part of the budget development process, however, college turnover is low, currently x%, (x% 2025/26 and x% 2024/25) and we have budgeted for staff costs individually, so SLT were content with no vacancy management reduction be included in the draft budget.

The triennial valuation for Tayside Pension Fund will be carried out by the fund actuary as at 31 March 2026. This determines the level of employer pension contributions for support staff over the next three years (2027/28, 2028/29 and 2029/30). No increase has been built into the 2027/28 or 2028/29 indicative budgets at this stage.

Provision for our Voluntary Severance Scheme has been removed from 2026/27 (£300k). The Financial Strategy assumptions agreed that we will continue to offer voluntary severance. This budget assumes that severance costs will be offset by in-year salary or other savings. In practice this will mean voluntary severance will require to be agreed early in the 2026/27 year, unless alternative funding can be identified.

8. Non-staff expenditure

Non-Staff expenditure has increased by £579k compared to the 2025/26 revised budget. We have factored inflationary increases for utilities and digital where high inflation is expected due to rising costs attributed to the Iran war. We made one-off savings of in 2025/26 within Digital (£265k) Estates (£100k). These budgets are required in 2026/37 and beyond.

9. Capital Expenditure

Our indicative capital budget for 2026/27 is £2.654m. There is no change from our 2025/26 allocation. We are expecting SFC to make further capital funding available for 2026/27 and we expect an announcement towards the end of May 2026.

In previous years colleges were allowed considerable flexibility in how we used capital maintenance funding. This funding was specifically for lifecycle and high priority backlog maintenance, but this expenditure by its very nature is not always capitalised. As a result, we capitalised only a small proportion of our capital budget (CDEL) spend for several years.

In 2024/25 we reviewed our capitalisation policy to help mitigate this risk and although our capital expenditure increased (as revenue reduced), we still required an in-year swich from capital to revenue.

The SFC indicative funding announcement 2026/27 indicated that given the increase in resource budget, colleges should no longer seek to switch funds from capital to revenue. This solidifies the potential risk of a revenue overspend and capital underspend resulting from maintenance or improvement expenditure that cannot be capitalised. The following actions will help mitigate this risk further:

- We have split revenue and capital in the 2026/27 draft and indicative budgets. This will provide increased transparency and clarity for SLT and Members and allow closer monitoring of the potential impact of development expenditure.
- We will assess whether expenditure is likely to be capital or revenue in nature as part of the business case approval process, thus avoiding unintentional pressure on revenue funding and ensuring we maximise capital allocations.
- We are developing three-year estates, equipment and digital replacement and investment plans as part of the 2026/27 budget process. This will strengthen our ability to deliver proactive, well-planned investment, enhancing flexibility and maximising opportunity across revenue and capital budgets, improve prioritisation and enable a clear and co-ordinated approach to lifecycle planning and future development.

- We will capitalise expenditure on a quarterly basis and this will be reported to SLT and Members as part of our established budget monitoring reporting cycle. This will also assist members to understand if capital projects are delivered on budget and on time.

10. Loan repayment

The 2026/27 draft budget includes provision for loan repayments totalling £914k, due during 2026/27. This comprises our annual repayment £457k (August 2026) and the final loan payment of £457k (June 2027). These repayments will be funded from capital and do not attract loan repayment charges. 2027/28 and 2028/29 budget have been adjusted to remove loan repayment and interest charges. We are closely monitoring cashflow to ascertain whether we could pay the final instalment early which would save interest of c£25k.

11. Cash Flow Forecast

Current predictions are for an opening cash position of almost £3.3m in the 2026/27 year. We have two loan payments due in 2026/27 comprising the annual repayment and final instalment. The year-end cash position will continue to fall without action to bring 2027/28 and 2028/29 budgets into a balanced position. We could run out of cash towards the end of 2028 without mitigations being actioned.

Cashflow projection	2024/25 Actual £000	2025/26 Forecast £000	2026/27 Draft £000	2027/28 Indicative £000	2028/29 Indicative £000
(Surplus)/deficit before loan	3,895	492	(1,047)	1,008	2,264
Loan repayment	457	457	914	0	0
(Surplus)/deficit after loan	**4,352**	**949**	**(133)**	**1,008**	**2,264**
Capital expenditure	1,636	700	2,387	1,415	1,365
Capital funding	(1,179)	(1,157)	(3,579)	(2,654)	(2,654)
Asset disposal	(588)	0	(125)	0	0
Working capital movements	(1,520)	308	1,318	1067	(2,120)
Net movements in cash balances	**2,701**	**800**	**(133)**	**836**	**(1,146)**
Opening cash balance	(6,777)	(4,076)	(3,276)	(3,130)	(883)
Closing cash balance	**(4,076)**	**(3,276)**	**(3,130)**	**(883)**	**2,669**
Net movement in cash balances	2,701	800	146	2,247	3,553

12. Risks

Failure to achieve financial sustainability remains a significant risk for the College over the next three years. As set out in our Financial Strategy we will continue to plan and monitor our financial position on a multi-year basis. This work includes scenario planning and continued engagement with the SFC and Scottish Government.

Members will note from this report that we have made significant improvements to the 2026/27 financial position, but without further additional income, savings and efficiencies we will not be able to balance our budgets for 2027/28 and 2028/29 and this will result in cash balances

expiring by late 2028.

Without increases to year-on-year funding from the SFC to match pay and inflationary increases the College will find in increasingly difficult to continue to provide our current excellent student experience as well as meet our credit targets. We will continue to work with SFC to build understanding and explore options for use of transitional funding to support long-term financial sustainability.

The draft budget 2026/27 and indicative budgets for 2027/28 and 2028/29 contain several additional key risks. A summary of them is included at Appendix D.

13. Financial Strategy Action Plan Progress

We continue to follow the agreed budget assumptions in our Financial Strategy and revisited the assumptions with the SLT as part of the budget setting process, as set out in the report. The Financial Strategy (page 15) contains key actions for the SLT. An update on progress is included in this report at Appendix E.

14. Conclusion

The College continues to operate in a challenging financial position, with a projected £949k overspend in 2025/26, followed by a £145k revenue budget deficit in 2026/27. Looking ahead, we face a requirement to deliver c£2m savings in advance of 2027/28 and a further £1.5m to in advance of 2028/29 to achieve a balanced financial position. Although the SLT will continue to work to identify efficiencies and savings, realistically we will not achieve financial sustainability without a change to our credit targets and/or increased tuition fee funding in line with inflation and pay increases.

15. Link to Strategic Risk Register

Consideration of the options suggested in this report will support the mitigation of our financial risk identified within the Strategic Risk Register namely;

2.2 – failure to achieve institutional sustainability

Author: Nicky Anderson, Director of Finance
Executive Sponsor: Simon Hewitt, Principal

2026/27 Draft Budget for approval

	Revised Budget 2025/26 £000	Operating Budget 2026/27 £000	Projects Budget 2026/27 £000	Capital Budget 2026/27 £000	Total Budget 2026/27 £000
Teaching grant	(32,788)	(35,637)	0	0	(35,637)
Capital grant	(2,654)	0	0	(2,654)	(2,654)
Additional capital - all weather pitch	0	0	0	(800)	(800)
ESP funding & EMA grant	(356)	(356)	0	0	(356)
SFC Total	**(35,798)**	**(35,993)**	**0**	**(3,454)**	**(39,447)**
Tuition Fees	(2,571)	(2,432)	0	0	(2,432)
Non core income	(3,928)	(1,701)	(1,407)	0	(3,108)
Catering & other income	(2,490)	(2,342)	0	(125)	(2,467)
Donation from ALF	(145)	(21)	0	0	(21)
Total income	**(44,932)**	**(42,489)**	**(1,407)**	**(3,579)**	**(47,475)**
Staff costs					
Staff pay	34,960	34,795	695	0	35,490
VS, unfunded pensions & app levy	855	555	0	0	555
Invoiced staff costs	535	99	203	0	302
Total staff costs	**36,349**	**35,449**	**898**	**0**	**36,347**
Non-staff costs					
Staff related costs	293	281	0	0	281
Consumables and equipment	1,818	1,271	274	139	1,683
Exam fees	780	772	0	0	772
Student related costs	177	169	0	0	169
Property cost	2,962	2,267	0	723	2,990
All weather pitch	0	0	0	800	800
ICT and telephony	957	969	0	432	1,401
Insurance	212	234	0	0	234
Marketing	132	66	3	0	69
Professional fees	161	159	0	0	159
General overheads	278	350	12	0	362
Interest and charges	110	54	0	0	54
VAT	822	748	65	293	1,107
Total non-staff costs	**8,702**	**7,340**	**354**	**2,387**	**10,081**
Total Income	(44,932)	(42,489)	(1,407)	(3,579)	(47,475)
Total Expenditure	45,051	42,789	1,252	2,387	46,428
Non-consolidated (surplus)/deficit	**119**	**300**	**(155)**	**(1,193)**	**(1,047)**
Gardyne Theatre Limited deficit	65	0	0	0	0
Loan repayment (Aug 2026, June 2027)	457	0	0	914	914
Overall (surplus)/deficit	**641**	**300**	**(155)**	**(279)**	**(133)**

Appendix B

2027/28 and 2028/29 Indicative Budgets for noting

	Operating Budget 2027/28 £000	Projects Budget 2027/28 £000	Capital Budget 2027/28 £000	Total Budget 2027/28 £000	Operating Budget 2028/29 £000	Projects Budget 2028/29 £000	Capital Budget 2028/29 £000	Total Budget 2028/29 £000
Teaching grant	(35,637)	0	0	(35,637)	(35,637)	0	0	(35,637)
Capital grant	0	0	(2,654)	(2,654)	0	0	(2,654)	(2,654)
Additional capital - all weather pitch	0	0	0	0	0	0	0	0
ESP funding & EMA grant	(356)	0	0	(356)	(356)	0	0	(356)
SFC Total	**(35,993)**	**0**	**(2,654)**	**(38,647)**	**(35,993)**	**0**	**(2,654)**	**(38,647)**
Tuition Fees	(2,414)	0	0	(2,414)	(2,407)	0	0	(2,407)
Non core income	(1,707)	(865)	0	(2,572)	(1,723)	(773)	0	(2,496)
Catering & other income	(2,257)	0	0	(2,257)	(2,258)	0	0	(2,258)
Donation from ALF	0	0	0	0	0	0	0	0
Total income	**(42,370)**	**(865)**	**(2,654)**	**(45,890)**	**(42,380)**	**(773)**	**(2,654)**	**(45,807)**
Staff costs								
Staff pay	35,732	716	0	36,448	36,831	690	0	37,521
VS, unfunded pensions & app levy	555	0	0	555	555	0	0	555
Invoiced staff costs	101	62	0	163	104	60	0	163
Total staff costs	**36,389**	**778**	**0**	**37,166**	**37,489**	**750**	**0**	**38,239**
Non-staff costs								
Staff related costs	282	0	0	282	282	0	0	282
Consumables and equipment	1,322	345	38	1,705	1,294	323	38	1,655
Exam fees	776	0	0	776	776	0	0	776
Student related costs	170	0	0	170	147	0	0	147
Property cost	2,450	0	1,027	3,477	2,496	0	1,027	3,523
All weather pitch	0	0	0	0	0	0	0	0
ICT and telephony	1,226	0	150	1,376	1,319	0	100	1,419
Insurance	258	0	0	258	284	0	0	284
Marketing	66	5	0	71	66	5	0	71
Professional fees	155	0	0	155	146	0	0	146
General overheads	340	0	0	340	339	0	0	339
Interest and charges	25	0	0	25	25	0	0	25
VAT	816	80	200	1,096	895	70	200	1,165
Total non-staff costs	**7,886**	**430**	**1,415**	**9,731**	**8,069**	**398**	**1,365**	**9,832**
Total Income	(42,370)	(865)	(2,654)	(45,890)	(42,380)	(773)	(2,654)	(45,807)
Total Expenditure	44,275	1,208	1,415	46,898	45,558	1,148	1,365	48,071
Non-consolidated (surplus)/deficit	**1,905**	**342**	**(1,239)**	**1,008**	**3,178**	**375**	**(1,289)**	**2,264**
Gardyne Theatre Limited deficit	0	0	0	0	0	0	0	0
Loan repayment (Aug 2026, June 2027)	0	0	0	0	0	0	0	0
Overall (surplus)/deficit	**1,905**	**342**	**(1,239)**	**1,008**	**3,178**	**375**	**(1,289)**	**2,264**

SUMMARY Budget Setting Assumptions – extract from Financial Strategy 2026-30

Appendix C

Overall Financial Sustainability Budget Assumptions

- We continue to develop three-year budgets, with forecasting up to five years and record our budget assumptions for key income and expenditure areas detailing drivers, estimates and judgements that influence the budget set.
- Target year end balance of £450k or 1% of our expenditure budget.
- Use high-level principles to underpin cost reductions and financial stability plans. Appendix A.

INCOME BUDGET ASSUMPTIONS

- Our credit target remains consistent with 2025/26 credit target of 98,307 for the period of the Financial Strategy. The credit target includes a 2% tolerance threshold.
- The 10% SFC budget uplift (announced January 2026) includes academic and support pay awards, academic pension and National Insurances increases.
- The switch from capital (CDEL) to revenue (RDEL) funding is resolved for the period of the Financial strategy. (Model both scenarios).
- Flat cash SFC funding based on the 2026/27 award for the period of this Strategy.

- **Tuition fees** - Previous years' student numbers, withdrawals, other anticipated changes. Fees are 2026/27 agreed charges, risk/ impact of local University HN recruitment. Future volumes remain consistent with 2026/27 assumptions.
- **Managing Agent Fees** - Previous years student numbers, volume/ fee rate changes.
- **Non-core fee income -** Previous years student numbers, volume changes. Fees are 2026/27 charges. Stretch target to be considered.
- Continue to identify and secure opportunities for additional and alternative funding that provides either an income or opportunity contribution to the College.

EXPENDITURE BUDGET ASSUMPTIONS

- **Pay awards** - nationally agreed awards or Public Sector Pay Policy where awards not yet agreed, except 2026/27 - assume the academic increase is 4.14%
- We will continue to offer voluntary severance
- Job evaluation exercise costs will be fully funded by Scottish Government.
- **Academic pay** - Confirmed academic teaching weeks and planned courses/streams, revised in September for actual course take up. Sickness cover - previous years' data and current sickness % levels. Training hours - planned OD activity and previous years' take up data.
- **Support staff pay** – Established hours and known changes. Consider vacancy management % reduction.

Non-pay expenditure assumptions

- We continue to maximise savings and efficiencies through procurement
- Continue to carry out detailed annual budget reviews with budget holders.
- Use sector specific annual inflation increases where appropriate.
- Continue to review the possibility of closing underutilised buildings/consolidating activity.
- Continue to identify non-core business areas, assess their financial and/or opportunity cost.
- Infrastructure vision will be approved for the purpose of this Financial Strategy
- Develop three-year estates, equipment and digital replacement/investment plans.
- Continue to encourage budget holders to be innovative when budget setting, so we do not stifle growth, creativity, learning and development.

Appendix D

Budget Risk	Risk Description	Risk Likelihood	Risk Impact	Overall risk	Mitigating actions
Capital	There is a potential risk of a revenue overspend and capital underspend resulting from maintenance or improvement expenditure that cannot be capitalised.	Medium	Medium	Medium	Mitigating actions are in place, as set out in section 9 of this report.
Projects contribution target	We have included a £200k project contribution target within projects non-core income to identify and generate additional and alternative funding that provides additional income or opportunity contribution to the College. (See non-core income, section 6). There is a risk that the full amount may not be realised.	Low	Medium	Low	Quarterly Project Programme Board and monthly budget monitoring reports to SLT will ensure we remain abreast of development activity.
Digital support	We have included additional digital support bursary income of £200k.	Low	Medium	Low	Monthly budget monitoring reports to SLT will ensure we control this budget.
Voluntary Severance	Removal of Voluntary Severance budget. This budget assumes that severance costs will be offset by in-year salary or other savings. In practice this will mean voluntary severance will require to be agreed early in the 2026/27 year, unless alternative funding can be identified.	Low	Low	Low	Monthly budget monitoring reports to SLT will ensure we control this budget.
Job evaluation	In our 2023/24 annual accounts we required to create a provision of £4.0m for the middle management/support staff job evaluation exercise. We also included a corresponding contingent asset. The provision and contingent asset increased by £600k in 2025/26 and is expected to increase by a similar level annually. This was a technical accounting change as these funds were previously held by the SFC but were required to be returned to Scottish Government. Repayment of the funds by SFC to Scottish Government left the College without associated funding but, should the project reach an agreed conclusion, the College will require this funding from Scottish Government to fulfil its obligation.	Low	High	Medium	The Scottish Government remains clear that the responsibility for funding these job evaluation costs rests with it. This is included in our financial risk register and Financial Strategy assumptions.
Inflation & increased cost of living	There is a risk that we have not included enough budget to cover further significant inflationary increases.	Low	Medium	Low	Monthly budget monitoring reports to SLT will ensure we control this budget and enable swift action if required.
Tayside Pension Fund Triennial Valuation	The triennial valuation for Tayside Pension Fund will be carried out as at 31 March 2026. This determines the level of employer pension contributions for support staff over the next three years (2027/28, 2028/29 and 2029/30). No increase has been built into the 2027/28 or 2028/29 indicative budgets at this stage.	Medium	Medium	Medium	We will continue to engage with Dundee City Council who manage the fund to try to ascertain the likely outcome of the valuation. This could increase or reduce costs in future years.

Appendix E

Dundee and Angus College Financial Strategy - key actions

INCOME specific actions

1. Continue to seek clarity on detail of budget increase, credit target implications, potential flexibility and CDEL/RDEL switch decision. **DoF & Principal *COMPLETE***
2. Continue to monitor and lobby SFC and Scottish Government on budget clarity **DoF & Principal *COMPLETE***
3. Develop alternative infrastructure 'Plan B' **SLT *COMPLETE***
4. Model credit target and SFC funding increase/reduction scenarios **DoF *COMPLETE***
5. Model CDEL/RDEL switch and no switch impact **DoF *COMPLETE***
6. Review scenario modelling, identify risks, mitigating actions & agree final draft budget submission to Finance & Infrastructure Committee/Board **SLT *COMPLETE***
7. Develop an income model to include all sources of income, estimated student numbers and estimated fees. Use model to monitor in year position and develop future income scenarios. **DoF & Academic Directors *IN PROGRESS***
8. Continue to identify and secure opportunities for additional and alternative funding that provides either an income or opportunity contribution to the College. **SLT *ON-GOING***
9. Develop full hourly costing for non-core income and project/grant recharges for all staff roles and projections to include future years pay awards **DoF *NOT STARTED***
10. Identify all non-tuition income sources and review charges. Timetable and present annual fee decision report to Finance and Infrastructure Committee for approval **DoF *IN PROGRESS (WITH no 7)***
11. Identify acceptable subsidy for catering outlets and review charges/costs for efficiencies and increased income **DoF & DoI *NOT STARTED***
12. Identify all income sources and review contribution e.g. ESP **DoF *IN PROGRESS (WITH NO 7 & 10)***

EXPENDITURE specific actions

1. Continue to offer Voluntary Severance Scheme **VPSSO *ON-GOING***
2. Continue to monitor infrastructure usage and consolidate activity **HoE *ON-GOING***
3. Develop three-year estates, equipment and digital replacement/investment plans **DoF & Directors *IN PROGRESS***
4. We will continue to identify any non-core business areas and assess their financial and/or opportunity cost **SLT *ON GOING***
5. Continue to encourage innovation and development when setting budgets **SLT *ON-GOING***

Overall financial sustainability actions

1. Continue to model potential scenarios to understand the impact on the short, medium and long-term budget and cash position. **DoF *COMPLETE & ON-GOING***
2. Where necessary we will consider and implement future savings plans. **SLT *ON-GOING***
3. We will continue to avoid compulsory redundancy unless there is no alternative. We will continue to assess the necessity for retaining this option and will remove it as soon as possible. **SLT *ON-GOING***
4. We will continue to engage with academic and support teams to identify opportunities for greater efficiency, income generation and reduced costs across the College. **SLT *ON-GOING***
5. Despite the financial landscape, we will continue to be innovative, bold and ambitious, to create opportunity, build resilience and drive positive change for a better future for our students, staff and the College. **SLT *ON-GOING***

Agenda Item 7.0

FINANCE & INFRASTRUCTURE COMMITEE

Tuesday 26 May 2026

INFRASTRUCTURE

7 (i) Infrastructure Vision Update **PAPER E**

Board of Management
Finance & Infrastructure Committee

Tuesday 24 February 2026

New Campus Developments Project Update

Paper for information

1. Items/Actions from February Project Update

1.1 Funding Application for Outline Business Case (OBC)

The award of funding for the Outline Business Case (OBC) for the Green Skills Innovation Hub was confirmed by the Scottish Funding Council (SFC) in March. The SFC grant of £700,000 is aligned to the full project budget for

The programme for completion of the OBC has been prepared to align with the SFC Committee cycle with the OBC being submitted in late August for the scheduled SFC Capital Investment Committee meeting on 30th September.

Regular discussions with SFC will take place during the OBC development to share progress and ensure alignment with SFC project guidance and funding requirements.

1.2 Project Funding

As previously reported, SFC have indicated that the first phase of the programme, the Green Skills Innovation Hub, which will see the relocation of engineering and construction subject areas relocated from Kingsway to Gardyne, is likely to be funded through a conventional capital route.

The College continues to pursue funding opportunities in addition to SFC capital grants to contribute to the project and implementation of the Infrastructure Vision. As previously noted an award of £4.5M has been received towards the cost of the Green Skills Innovation Hub from the UK Government Community Regeneration Partnership. An application for funding has also been submitted to the Tay Cities Deal and is currently being considered.

1.3 Project Director

Following a recruitment process, Ian Simpson has been appointed as Infrastructure Vision Project Director and has been in post since the beginning of April.

1.4 Kingsway Contingency Planning

As noted in the February update the contingency/risk response plan for the Kingsway Campus has been developed and the risks are monitored on an ongoing basis. There is no change to the risk status since the previous report. SFC are aware of the issues with the Kingsway buildings, which forms a core element of the justification/business need within the OBC and wider strategic case for investment.

1.5 Project Vision and Communication

Positive endorsement of the College's vision for a new estate was received when the SNP made a specific commitment to supporting the College's proposals in their manifesto for the Scottish Parliamentary Elections. Funding for colleges in general also featured in the Labour manifesto and it is hoped that these election commitments signal a broad consensus for investment in the College's estate.

2. OBC Development and Progress

Following the confirmation of funding, Board approval for the OBC development and the appointment of the Project Director, work has commenced on the preparation of the OBC.

There is detailed guidance from SFC and the Scottish Futures Trust on the content of an OBC. The approach is consistent with the Strategic Case and will continue to follow the Treasury Green Book "Five Case" model.

As noted above the OBC will need to be submitted to SFC for their committee meeting at the end of September. To meet that date, our working assumption is that the OBC will need to be completed with all relevant internal approvals by late August. It should be noted that all dates are subject to final confirmation with SFC.

The main actions to date:

- Confirmation of McLaughlin and Harvey (MCLH), including their sub-contracted architecture and other design consultants, as design and construction partner for the development of the OBC stage design. Design will be developed to RIBA Stage 2 levels which provides a conceptual design that fixes the site location, massing and layout of the building reflecting the College's requirements as set out in the brief but does not include the detailed design proposals and specification. These will be developed as part of the Full Business Case in due course. The MCLH appointment utilises the SCAPE procurement framework.
- Appointment of Currie & Brown as Project Management and QS consultants following a competitive tender process under the Government Commercial Agency Construction Services Framework. This is an important direct to client appointment. Currie and Brown will develop and manage the project programme including the development and co-ordination of the OBC submission. As cost consultants the QS has a key role in assessing and validating that cost information provided via MCLH represents good value and reflects competitive market pricing.
- Appointment of Biggar Economics to support the economic justification project
- Review and validation of key information from the Strategic Case to confirm overall scope and client requirements
- Confirm project scope and budget for Green Skills Innovation Hub
- Staff Engagement and consultation. A half day event was held at Gardyne Campus with all staff from the curriculum areas that will occupy the new facilities. Staff were provided with an overview of the project, the SFC approvals process and the target timeline for the project. A series of meetings have also been held with department Heads and their curriculum specialists to develop more detail on the requirements for each area.
- Development of key project documentation such as the Project Brief, Schedule of Accommodation, Room Data Sheets and controls process and documents such as the risk register, project issues log and change control process.
- Initial consultation/discussion with SFC officers on the OBC contents and process.

Following confirmation of the brief/project requirements the design team focus will be on developing the design and preparing the costs etc as inputs to the OBC. Internally, our focus will be on compiling the supporting information to fully evidence the business need such as confirming earlier modelling of student numbers, curriculum plan and space utilisation.

Other priority actions will include finalising the OBC phase project plan, which will include the internal approvals process through both Project and College governance. Recognising that the OBC preparation and submission will take place over the summer period when there are no scheduled Board or sub-committee meetings, alternative arrangements will be progressed, taking account of availability issues, whilst maintaining the essential governance oversight. This will include updates and any necessary financial authorisations approved by delegation to the Chair of the Finance & Infrastructure and Chair of the Board.

For reassurance, the OBC will ultimately require review and approval by the College Board ahead of submission to SFC.

Author: Ian Simpson, Project Director
Executive Sponsor: Simon Hewitt, Principal

Agenda Item 7.0

FINANCE & INFRASTRUCTURE COMMITEE

Tuesday 26 May 2026

INFRASTRUCTURE

7 (ii) Estates Update

PAPER F

BOARD OF MANAGEMENT

Finance & Infrastructure Committee

Tuesday 26 May 2026

Estates Update

Paper for noting

1. Introduction

This paper provides an update on estates related activity since the last report to this Committee**.**

2. Recommendations

Members are asked to note the report.

3. **Capital Funding for Maintenance**

At the time of writing this update, the College is still awaiting the formal confirmation of the level of Capital Funding for Maintenance for the period 1 April 2026 – 31 March 2027.

The indicative level of funding for Capital Funding for Maintenance for the period is £**2,654,077.00** which is the same as the 2025/26 allocation.

The funding will be used for the following elements –

- Backlog Maintenance Works
- Infrastructure Improvement Works
- Lifecycle Maintenance
- Loan Repayment

At this stage, the allocation to tackle a range of Backlog Maintenance and Infrastructure Improvement projects has still to be confirmed.

The Estates Project team though has identified and started to develop a programme of priority projects around Gardyne former swimming pool refurbishment, mechanical and electrical infrastructure, Gardyne Theatre lighting upgrades, road resurfacing at Kingsway, internal and external building fabric, CCTV systems.

There are also a number of Infrastructure Change requests that academic and support teams are invited to submit for improvements to their facilities along with the rationale around the impact of doing the works. These applications are that considered by the Infrastructure Change Group which is made up of mainly SLT members representing the curriculum and the infrastructure team and decisions are taken to either approve, reject or defer.

These projects are detailed below-

Estates Priority Backlog Maintenance Projects

PW901	Former Swimming Pool Refurbishment at Gardyne
PW902	Radiator Installation Project in the CALC Building
PW903	Gardyne Theatre Auditorium House Lights Replacement
PW904	Gardyne Theatre Stage Light Replacement with LED technology
PW905	Arbroath Campus CCTV Installation
PW906	Gardyne Sports - Fitness Suite Equipment Replacement
PW907	Refurbishment of External Toilets in Gardyne
PW908	Additional Buffer Vessel Installation for Clova Biomass System in Arbroath
PW909	Road Re-surfacing Works on Kingsway Campus
PW910	Creation of New Studios to Accommodate Performing Arts in Gardyne

Infrastructure Change Group Approved Projects

PW930	Creation of Mental Health Facilities as part of the New Health and Social Care Facilities in Gardyne
PW931	Replacement Induction Hobs x 2 for Kitchen/Bakery in Kingsway
PW932	Replacement Flooring within the Gardyne Catering Kitchen
PW933	Creation of Sustainable Construction Facility in the existing Kingsway Dance Studio 4
PW934	Minor redevelopment of the Kingsway Digital hub
PW935	Ventilation system to be installed in Clova Workshop A-CL-021
PW936	Redevelopment and extension of Gardyne IT office

The number of confirmed projects will likely increase over the coming weeks, and the majority of the planned works will be completed prior to the start of the new 2026/27 academic session with the remaining works completed by the 31st March 2027.

4. New Health and Social Care Facility

The creation of the New Health and Social Care facility in Gardyne is nearing completion.

The new facility will serve as a dedicated training and learning environment for health and social care students as well as those already working within the health and social care sector, providing a practical, hands-on setting to develop and refine essential skills.

The new facility has been designed as a dementia-friendly environment and will support both learners and professionals in understanding best practice in dementia care through immersive, experience-based training.

The design has incorporated the needs, safety, and comfort of individuals living with dementia, ensuring that training takes place in a realistic and highly supportive setting. This approach not only strengthens the quality of education and professional development but also reinforces a deep understanding of person-centred care and equipping current and future care professionals with the knowledge, empathy, and confidence required to deliver high-quality care.

To further strengthen this vision, the College has successfully secured sponsorship from Altro and Crown Paints—industry leaders in specialist flooring and coatings. Altro will provide high-performance, dementia-friendly flooring solutions designed to reduce slip risks, minimise visual confusion, and support safe navigation throughout the building. In parallel, Crown Paints will supply carefully selected colour palettes and finishes specifically developed to enhance contrast, aid wayfinding, and create a calm, familiar environment for users.

Together, these partnerships will ensure that the facility incorporates best practice in dementia design, delivering a high-quality learning environment that supports both users and staff while setting a benchmark for dementia-friendly provision.

The £500k project has been funded via UK Levelling Up monies and will be ready and fully equipped well in advance of the new 2026/27 academic session.

5. Link to Strategic Risk Register

Progressing these Estates projects and initiatives will support the mitigation of a range of risks identified within the Strategic Risk Register namely;

3.1 – failure to reach aspirational standards in learning, teaching and service delivery
3.2 – failure to achieve/maintain compliance arrangements
3.3 – serious accident, incident or civil/criminal breach, legal action

Author: Billy Grace, Head of Estates and Sustainability
Executive Sponsor: Steve Taylor, Vice Principal

Agenda Item 8.0

FINANCE & INFRASTRUCTURE COMMITEE

Tuesday 26 May 2026

PROCUREMENT

8 (i) Procurement Update — PAPER G

BOARD OF MANAGEMENT

Finance & Infrastructure Committee

Procurement Update
Quarter 4 – May 2026 to July 2026

Paper for approval

1. Introduction

This standard quarterly report provides an update to Members on contract awards and extensions that have surpassed £100k excluding VAT, that we have either awarded or expect to award soon.

This report will also detail any non-competitive actions that require approval or retrospective approval.

We also include details of planned contracting, where cumulative expenditure over the contract term is expected to exceed £100k excluding VAT, for approval by this Committee.

Please note that all values mentioned exclude VAT unless otherwise stated.

2. Recommendations

Finance and Infrastructure Committee is asked to

a) note the recently awarded contracts (section 3)
b) note there are no non-competitive actions currently requiring approval (section 4)
c) approve anticipated procurements not already included in the Annual Planned Procurement Report submitted to the Finance & Infrastructure Committee in September 2025 (section 5)
d) note the other procurement activity (section 6).

3. Contract Awards and Extensions

This section provides details on contracts that have surpassed £100k excluding VAT that have been awarded or we expect to be awarded or between 1st December 2026 and 30th April 2026.

Contract name	**Audio-Visual Equipment, Installation and Maintenance**
Incumbent Suppliers	GVAV Limited
Estimated Contract Value	£150,000
Owner	Director of Infrastructure
Route to Market	Framework Agreement
Intended Contract Start Date	May 2026
Proposed Contract Period	36 Months
Rationale	Direct Award via APUC Framework.

Contract name	**Salary Sacrifice Car Scheme**
Incumbent Suppliers	N/A
Estimated Contract Value	£180,000
Owner	Director of Infrastructure
Route to Market	Framework Agreement
Intended Contract Start Date	May 2026
Proposed Contract Period	36 Months
Rationale	Direct Award via CCS Framework

Contract name	**Waste Management**
Incumbent Suppliers	Multiple
Estimated Contract Value	£160,000
Owner	Head of Estates
Route to Market	Framework Agreement
Intended Contract Start Date	April 2026 – retrospectively awarded via APUC Framework with onboarding from December 2025
Proposed Contract Period	48 Months
Rationale	Direct Award via APUC Framework.

4. Non-Competitive Actions

This section outlines requests exceeding £25K excluding VAT for approval and retrospective Approval of Non-Competitive Actions (NCA's). There are currently no non-competitive actions requiring approval.

5. Planned Contracting

This section includes contracts where cumulative expenditure over the contract term is expected to exceed £100k excluding VAT. It encompasses call-off contracts under Framework Agreements from other authorities, such as APUC, Scottish Procurement, and Crown Commercial Services. This section may include contracts exceeding £500K therefore may require additional approval from the Board of Management.

It's important to note that this section exclusively features new contracts not previously included in the September 2025 Annual Planned Procurement Report.

Contract name	**Adobe Creative Cloud Licensing**
Incumbent Suppliers	Chest T/A JISC Group
Estimated Contract Value	£120,000
Owner	Director of Infrastructure
Route to Market	Framework Agreement
Intended Contract Start Date	September 2026
Proposed Contract Period	36 Months
Rationale	TBC via CCS Framework

Contract name	**Mobile Client Devices**
Incumbent Suppliers	HP Inc UK
Estimated Contract Value	£375k
Owner	Director of Infrastructure
Route to Market	Framework Agreement
Intended Contract Start Date	August 2026
Proposed Contract Period	36 Months
Rationale	Direct Award via ScotGov Framework

Contract name	**Desktop Client Devices**
Incumbent Suppliers	HP Inc UK
Estimated Contract Value	£375k
Owner	Director of Infrastructure
Route to Market	Framework Agreement
Intended Contract Start Date	August 2026
Proposed Contract Period	36 Months
Rationale	Direct Award via ScotGov Framework

Contract name	**WiFi Access Points**
Incumbent Suppliers	N/A
Estimated Contract Value	£223,000
Owner	Director of Infrastructure
Route to Market	Framework Agreement
Intended Contract Start Date	July 2026
Proposed Contract Period	60 Months
Rationale	TBC via CCS Framework

6. Other Procurement Activity

This section provides details on broader procurement activities for Member's consideration and noting.

Contract name	**Campus Masterplan / Outline Business Case**
Incumbent Suppliers	Not Applicable
Estimated Contract Value	£500,000
Owner	Director of Infrastructure
Route to Market	Framework
Intended Contract Start Date	June 2026
Proposed Contract Period	3 Months
Rationale	The development of a Campus Master Plan and Outline Business Case provides a strategic opportunity to ensure that the College's vision for the campus aligns with best practices in planning, sustainability, and long-term operational efficiency. Update for information only - this previously came to FIC for approval. Funding has been confirmed and procurement activities are now taking place.

Contract name	**HR/Payroll System**
Incumbent Suppliers	MHR International UK Ltd
Estimated Contract Value	£311,000
Owner	Head of People and Organisational Development
Route to Market	Framework
Intended Contract Start Date	10 June 2025
Proposed Contract Period	60 Months
Rationale	The contract for our current HR/Payroll system is approaching its expiration date, which necessitated the initiation of a replacement procurement process. This upcoming contract expiration provides the College with a valuable opportunity to evaluate and reassess our requirements considering the College's evolving needs and objectives. Update for information only – this previously came to FIC for approval; however, the scope of the requirement has changed, with a higher number of licences being required. As such, a contract modification for £51,000 will be completed.

Authors: Mark Eardley, Procurement Manager
Nicky Anderson, Director of Finance
Executive Sponsor: Steve Taylor, Vice Principal - Support Services & Operations

Agenda Item 9.0

FINANCE & INFRASTRUCTURE COMMITEE

Tuesday 26 May 2026

STRATEGIC RISK REGISTER — PAPER H

(i) Risk Register Cover Paper
(ii) Strategic Risk Register

BOARD OF MANAGEMENT
Finance and Infrastructure Committee
Tuesday 26 May 2026

Strategic Risk Register Update

Paper for approval

1. Allocation of Risks to Board Committees

Following discussion at the Audit and Risk Committee in May 2019, the Board of Management agreed at its meeting in September 2019 that key strategic risks be allocated to each Board Committee for regular review and consideration.

The Strategic Risk Register now highlights the allocation of risk areas across the range of Board Committees.

In identifying these delegated risks, it has been agreed that each Committee consider (and amend/update as appropriate) the key risk areas within their responsibility as a standing item at each future meeting.

Proposed changes arising from this consideration will be brought back to the next appropriate meeting of the Audit & Risk Committee for final approval.

In making these changes, it is important to reinforce that the overall responsibility for risk management will remain with the Board of Management, with delegated authority for the implementation and review of this to the Audit & Risk Committee. The further allocation of areas of risk oversight to Board Committees is intended to improve the awareness, oversight and consideration of risk, rather than amend the terms of the Board of Management scheme of delegation.

2. Consideration of Risks to Board Committees

In making these changes, each Committee has also been asked to consider how it is informed around the areas of key risk and assure itself that the regular reporting and information, updates and opportunities for scrutiny within the operation of the Committee are reasonable and sufficient in respect of this.

3. Review of Risks Allocated to the Committee within the Strategic Risk Register

The draft June 2026 Strategic Risk Register is enclosed and it is noted that risk 2.2 has been updated to make reference to the Financial Strategy and Documented Assumptions.

4. Major Risks

Risk 2.2: As outlined within the agenda and papers considered, the risks surrounding the future financial sustainability of the College remain significant and focused savings plans and detailed monitoring are in place as necessary to support on-going sustainability.

5. Approvals

In respect of the above information approval is sought on the Strategic Risk Register as it relates to the operation of the Committee.

Author and Executive Sponsor: Steve Taylor, Vice Principal Support Services and Operations

DUNDEE AND ANGUS COLLEGE



STRATEGIC RISK REGISTER

2025 - 2026

As at June 2026

Post Holders					Score	Impact	Likelihood
	ELT	Executive Leadership Team	Prin	Principal			
	SLT	Senior Leadership Team	DirC&A	Directors of Curriculum & Attainment	1	Routine	Remote
	Board	Board of Management	DirSE	Director of Student Experience	2	Minor	Unlikely
	VPSO	Vice Principal Support & Operations	DirFin	Director of Finance	3	Significant	Possible
	VPCP	Vice Principal Curriculum & Partnerships	HoE	Head of Estates	4	Major	Probable
	DirInf	Director of Infrastructure	Chair	Chair of the Board of Management	5	Critical	Very Likely

Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
1 Strategic and Structural										
1.1 LT&Q	Failure of College strategy to meet the needs of the D&A Region and/or national priorities (eg Employability, DYW, attainment, articulation)	4	4	16	• Robust strategic planning • Effective environmental scanning • Strong partnerships • Clear links between strategy and practice • Concerted demands for increased activity levels	4	1	4 ↔	• Robust monitoring via OF&AM Framework • Clear performance metrics • Amendment of strategic direction/ plans • Rolling curriculum review	Principal & Chair
1.2 Board	College may be disadvantaged by changes to either UK or Scottish Government policies	4	3	12	• Effective environmental scanning • Negotiation/influence at national level	4	2	8 ↔	• Review of changes and amendment of strategic direction/plans • Financial strategy sensitivities	Principal & Chair
1.3 Board	Difficulties or over commitment arising within large scale/national College led initiatives or projects impact negatively on: • Ability of the College to meet key regional strategies/objectives • Financial loss or unmanageable financial risk • Reputational loss	4	3	12	• Effective project/activity management in place • Clear governance structures • Project/initiative finances clearly incorporated within College financial strategy and plans • End of project and exit/contingency planning	3	2	6 ↔	• Regular project updates at Executive/Board level • Monitoring of project activities, plans and outcomes • Clear Project Management arrangements in place • Budget reporting and management	Principal, VPCP

Key to Risk Estimation/Score based on scale of 1 – 5 for impact/likelihood: Blue (1-3) = Minor Risk, Green (4 – 8) = Moderate Amber (9-15) = Significant Risk; Red (16-20) = Major Risk; Purple, (>21 - 25) = Fundamental Risk. Board Risk Appetite for the above risks is assessed as Open with risks scored as major being subject to regular scrutiny and risks scored as fundamental subject to review at every meeting.

Post Holders						Score	Impact	Likelihood
	ELT	Executive Leadership Team	Prin	Principal		1	Routine	Remote
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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS: Risks	Impact	Likelihood	Score	TREATMENT: Mitigation Actions	POST MITIGATION EVALUATION: Impact	Likelihood	Score	Monitoring	Lead Responsibility
1 Strategic and Structural (cont)										
1.4 Board	College disadvantaged as a result of changes arising from major national educational body reviews: SFC, QAS, QAA, EdS **List of bodies updated to reflect recent changes**	3	3	9	• Negotiation/influence at national level • Review of activities/ projects and response to new opportunities	3	1	3 ↔	• Robust monitoring via OA • Amendment of strategic direction/ plans • Rolling curriculum review	Principal
1.5 Board	Failure of D&A plans and activities to deliver on required carbon reductions and sustainability actions necessary to meet national targets and achieve College climate emergency ambitions. **Monitoring updated to reflect new TCFD and Audit Scotland reporting requirements**	4	3	12	• Robust CEAP in place • Multiple strands of activity/action • Embedding sustainable practices in normal activity and ways of working • Clear links between strategy and practice • Planned investment in carbon reduction • Sustainable procurement	3	2	6 ↔	• Robust monitoring and reporting of CEAP at SLT and Board level • Clear performance metrics • Amendment of strategic direction/ plans • Monitoring of scope 3 emissions • Monitoring and Reporting on progress within annual accounts	VPSO, DirInf, HoE

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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Responsibility
2 Financial										
2.1 **F&I**	Change in Funding Body and/or Funding Methodology and Allocation – Reduction or restriction in Funding	3	4	12	• Negotiation/influence at national level • Contingency plans for amended funding levels or requirements	3	2	8 ↔	• Advance modelling of new funding requirements, methodologies, and allocations • Monitoring impact of changes • Amendment of strategic or operational direction / plans • Financial strategy sensitivities	VPSO
2.2 **F&I**	Failure to achieve institutional sustainability **Updated to reflect Financial Strategy & Assumptions**	5	4	20	• Protection of funding through dialogue with SFC and SG • Input to create sector 'flexibilities' • Robust annual budget-setting and multi-year financial strategic planning • Effective budgetary control • Where required, swift action to implement savings • Clear Financial Strategy in place with documented and monitored assumptions	4	4	16 ↔	• Monthly monitoring of budgets • Regular review of financial strategy and non-core income sensitivity • Effective use of sector 'flexibilities' to support sustainability • Amendment of strategic priorities and timing to align with funding levels • Review and amendment of activity and budget planning to address over/under performance against activity (credit) target • Detailed monitoring of savings programmes • Detailed monitoring & management of CDEL/RDEL risks	VPSO

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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
2 Financial (cont)										
2.3 **F&I**	National outcomes on salaries and conditions of service outstrip ability to pay	4	4	16	• Influence within Employers Association • Management of staffing expenditures	4	3	12 ↔	• Expenditure modelling • On-going discussions with staff • Financial strategy sensitivities • Workforce planning	VPSO
2.4 **A&R**	Financial Fraud	3	3	9	• Strong financial controls: segregation of duties and review of transactions. • Review of impact of any changes in structure or duties • Whistleblowing arrangements	2	2	4 ↔	• Continuous review of financial controls • Internal Audit programme	VPSO
2.5 **F&I**	D&A Foundation refuses/withholds funding for key College priorities	5	3	15	• On-going dialogue with Foundation Trustees • Appropriate bid arrangements in place	3	2	6 ↔	• Monitor and advise Board of Management	Prin & VPSO
2.6 **F&I**	Demands of capital developments / maintenance impacts on financial sustainability or delivery of learning and/or services	4	4	16	• Multi-year estates strategy and capital planning • Lobbying of SFC on capital and backlog maintenance funding • Planning for D&A Foundation bids	4	3	12 ↔	• Monitoring of capital plans and expenditures • Regular review of capital plans/timescales relative to funds	VPSO

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	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
Risk Number & Committee	**Risks**	**Impact**	**Likelihood**	**Score**	**Mitigation Actions**	**Impact**	**Likelihood**	**Score**	**Monitoring**	**Lead Responsibility**
2 Financial (cont)										
2.7 **F&I**	Failure to reach aspirational standards in financial strategy, budgeting, planning or audit	4	3	12	• Clear financial strategy aligning to College priorities and FFR • Appropriate zero based budgeting in place • Regular, timeous and accurate budget monitoring • Effective audit planning and completion	3	2	6 ↔	• Regular review of financial priorities to align / realign with available funds • Comprehensive monitoring and reporting of all finances • 'Real time' budget and data analysis underpins decision making • Effective audit planning and completion	VPSO DirFin

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	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
Risk Number & Committee	**Risks**	**Impact**	**Likelihood**	**Score**	**Mitigation Actions**	**Impact**	**Likelihood**	**Score**	**Monitoring**	**Lead Responsibility**
3 People and Performance										
3.1 **LT&Q**	Failure to reach aspirational standards in learning, teaching, and service delivery **Updated to reflect additional quality review activities under new quality arrangements**	4	3	12	• Clear quality arrangements and priority actions • Continuous self-evaluation and action planning • Rigorous CPD arrangements in place • Regular classroom observation and learner feedback arrangements	2	2	4 ↔	• Comprehensive monitoring of key PIs and student/staff feedback • Regular Stop and Review events • External review and validation findings • Rolling programme of Institution Led Quality Reviews (ILQR)	VPCP, VPSO DirC&A
3.2 **LT&Q**	Failure to achieve/maintain compliance arrangements, e.g. contracts; awarding bodies; audit.	4	3	12	• Robust strategic planning and monitoring • Effective environmental scanning • Strong partnerships • Clear links between strategy and practice • Concerted demands for increased activity levels	2	2	4 ↔	• Effective internal monitoring/review/verification arrangements • External review findings	VPCP, VPSO
3.3 **A&R**	Legal actions; serious accident; incident or civil/criminal breach	4	4	16	• Adherence to legislative and good practice requirements • Positive Union relations and staff communication • Effective management development programmes	3	2	6 ↔	• Monitoring and reporting in key areas – eg H&S, equalities, employee engagement • Continuous professional development • Internal audit programme • Staff surveys	Prin, VPSO, HoE

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	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
3 People and Performance (cont.)										
3.4 P,C&W	Failure to meet the aspirational standards in respect of the health, safety, wellbeing and development of staff and students	4	4	16 12	• Clear and proactive approaches to managing and promoting health, safety, and wellbeing • Continuous self-evaluation and action planning • Rigorous CPD arrangements in place • Regular staff and learner feedback arrangements	3	2	6 ↔	• Regular employee engagement monitoring • Open communication with staff • Comprehensive monitoring of key PIs and student/staff feedback • Regular union/management dialogue	VPSO
3.5 Board	Reputational Risk – Loss of reputation with key stakeholders	4	2	8	• Marketing strategy • Reputation plan • Positive marketing approaches	3	2	6 ↔	• Stakeholder engagement • Social media monitoring arrangements	VPCP, DirC&A
3.6 P,C&W	National bargaining outcomes impact adversely on College operations, activity, and flexibility	4	4	16	• Influence within Employers Association • Management of bargaining outcomes and implementation	4	3	12 ↔	• Positive union relations and staff communication • On-going discussions with staff • Innovation in approaches	VPSO, VPC&A

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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
3 People and Performance (cont.)										
3.7 **P,C&W**	Industrial Relations Problems (including industrial action)	4	5	20	• Adherence to legislative and good practice requirements • Positive Union relations and staff communication • Effective management development programmes • Industrial action continuity planning	4	2	8 ↔	• Regular union/management dialogue • Regular employee engagement monitoring • Open communication with staff • Industrial action continuity planning	VPSO
3.8 **A&R**	Significant Breach of data security / data protection **Mitigations updated to reflect AI risk elements**	5	4	20	• Effective management of GDPR compliance • Mandatory staff CPD and awareness raising on data protection (relative to role) • Awareness and monitoring of risks associated with Artificial Intelligence	4	2	8 ↔	• Active data protection monitoring and auditing • Effective information and data security policies in operation • Regular data security monitoring/testing • GDPR Action Plan • Staff CPD • AI awareness and CPD	VPCP, DirInf
3.9 **P,C&W**	Failure to meet Prevent and related obligations	5	3	15	• Prevent training • Staff awareness and contingency planning • Engagement/practice sharing with local agencies	5	1	5 ↔	• Business Continuity Plan including scenario testing • Information sharing with local agencies	VPCP, VPSO

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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS: Risks	Impact	Likelihood	Score	TREATMENT: Mitigation Actions	POST MITIGATION EVALUATION: Impact	Likelihood	Score	Monitoring	Lead Responsibility
3 People and Performance (cont.)										
3.10 **P,C&W**	College arrangements do not minimise risk associated with Modern Slavery	4	2	8	• Clear and compliant procurement arrangements and procedures • Staff identity checking arrangements and use of PVG.	3	1	3 ↔	• Annual procurement monitoring/reporting • Regular employee engagement monitoring • Open communication with staff	VPCP, VPSO
3.11 **Board**	Failure to plan or respond adequately to future pandemic illness.	5	3	15	• Monitoring and rapid response to WHO and UK/Scottish Government information and alerts • Maintenance of COVID-19 good practice approaches to inform future use • Effective business continuity planning in place	4	2	8 ↔	• Pandemic readiness / response included in business continuity plan reviews and testing • COVID/Pandemic Response Group in place • Active monitoring and rapid adoption of pandemic guidance / control measures	Principal

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Post Holders					Score	Impact	Likelihood
	ELT	Executive Leadership Team	Prin	Principal	1	Routine	Remote
	SLT	Senior Leadership Team	DirC&A	Directors of Curriculum & Attainment	2	Minor	Unlikely
	Board	Board of Management	DirSE	Director of Student Experience	3	Significant	Possible
	VPSO	Vice Principal Support & Operations	DirFin	Director of Finance	4	Major	Probable
	VPCP	Vice Principal Curriculum & Partnerships	HoE	Head of Estates	5	Critical	Very Likely
	DirInf	Director of Infrastructure	Chair	Chair of the Board of Management			

Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
3 People and Performance (cont.)										
3.12 P,C&W	Failure to attract, engage, retain or develop appropriately qualified staff.	4	3	12	• Clear People Strategy and Workforce Planning in place • Positive Union relations and staff communication • Effective management development & CPD programmes • Positive recruitment approaches and monitoring	4	1	4 ↔	• Absence & turnover monitoring • Exit interviews • Regular staff surveys & survey responding • Monitoring and responding to staff concerns, union issues and employee relations concerns	VPSO

Key to Risk Estimation/Score based on scale of 1 – 5 for impact/likelihood: **Blue** (1-3) = Minor Risk; Green (4 – 8) = Moderate Amber (9-15) = Significant Risk; Red (16-20) = Major Risk; Purple, (>21 - 25) = Fundamental Risk. Board Risk Appetite for the above risks is assessed as Open with risks scored as major being subject to regular scrutiny and risks scored as fundamental subject to review at every meeting.

Post Holders					Score	Impact	Likelihood
	ELT	Executive Leadership Team	Prin	Principal			
	SLT	Senior Leadership Team	DirC&A	Directors of Curriculum & Attainment	1	Routine	Remote
	Board	Board of Management	DirSE	Director of Student Experience	2	Minor	Unlikely
	VPSO	Vice Principal Support & Operations	DirFin	Director of Finance	3	Significant	Possible
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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Responsibility
4 Infrastructure										
4.1 **A&R**	Major Disasters – eg Fire, MIS Failure, Failure of Emergency Procedures, RAAC or similar infrastructure failure **Mitigations updated to reflect AI risk elements**	5	3	15	• Sound systems of administration • Clear fire and disaster recovery arrangements • Staff CPD • Awareness and monitoring of risks associated with Artificial Intelligence	5	1	5 ↔	• Business Continuity Plan including scenario testing	Principal, VPSO, DirInf
4.2 **F&I**	Failure to achieve ambitions of Digital strategy; strategy and development is ineffective	4	3	12	• Planning, careful phasing of changes to processes and systems • Effective management of ICT arrangements • Clear investment plan	3	2	6 ↔	• Regular review/reporting on milestones, systems effectiveness etc • Regular CPD	VPSO, DirInf
4.3 **A&R**	Significant breach of ICT/Cyber security resulting in loss of service sufficient to impact College student / staff outcomes **Mitigations updated to reflect AI risk elements**	4	3	12	• Effective management of ICT arrangements • Active ICT/data security monitoring and cyber security policy • Awareness and monitoring of risks associated with Artificial Intelligence	4	2	8 ↔	• Staff CPD on cyber security issues • Regular security monitoring/testing • Cyber resilience plan • Awareness and monitoring of AI risks & risk sophistication	VPSO, DirInf

Key to Risk Estimation/Score based on scale of 1 – 5 for impact/likelihood: Blue (1-3) = Minor Risk; Green (4 – 8) = Moderate Amber (9-15) = Significant Risk; Red (16-20) = Major Risk; Purple, (>21 - 25) = Fundamental Risk. Board Risk Appetite for the above risks is assessed as Open with risks scored as major being subject to regular scrutiny and risks scored as fundamental subject to review at every meeting.

Post Holders						Score	Impact	Likelihood
	ELT	Executive Leadership Team	Prin	Principal		1	Routine	Remote
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	VPSO	Vice Principal Support & Operations	DirFin	Director of Finance		4	Major	Probable
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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Responsibility
4 Infrastructure (cont)										
4.4 **A&R**	ICT infrastructure fails to support effective data security / data protection **Mitigations updated to reflect AI risk elements**	5	3	15	• Effective infrastructure and systems design and implementation • Effective management of ICT arrangements and GDPR compliance • Awareness and monitoring of risks associated with Artificial Intelligence	4	2	8 ↔	• Active data protection monitoring and auditing • Effective information and data security policies in operation • Regular data security monitoring/testing • Awareness and monitoring of AI risks & risk sophistication	VPSO, DirInf
4.5 **F&I**	Lack of investment in ageing / beyond serviceable life infrastructure (inc RAAC, Asbestos and M&E failure concerns) impacts on financial sustainability and/or delivery of learning and/or services	4	5	20	• Creation of long-term infrastructure principles and vision • Multi-year estates strategy and capital planning • Lobbying of SG and SFC on capital and backlog maintenance funding • Identification of alternative funding routes • Planning for D&A Foundation bids	4	4	16 ↔	• Lobbying of SG, SFC and UK Gov on campus vision and needs • Prioritisation of capital plans and expenditures • Regular review of capital plans/timescales relative to funds	Principal VPSO

Key to Risk Estimation/Score based on scale of 1 – 5 for impact/likelihood: **Blue** (1-3) = Minor Risk; Green (4 – 8) = Moderate Amber (9-15) = Significant Risk; Red (16-20) = Major Risk; Purple, (>21 - 25) = Fundamental Risk. Board Risk Appetite for the above risks is assessed as Open with risks scored as major being subject to regular scrutiny and risks scored as fundamental subject to review at every meeting.

Agenda Item 10.0

FINANCE & INFRASTRUCTURE COMMITEE

Tuesday 26 May 2026

SUPPORT SERVICES REPORT PAPER I

BOARD OF MANAGEMENT

Finance & Infrastructure Committee

Tuesday 26 May 2026

Support Services Report

Paper for noting

1. Introduction

This report brings to the Committee's attention matters, which are not covered by other agenda items.

2. Recommendation

Members are asked to note the contents of this paper.

3. Scottish Funding Council and Horizon Scanning Update – Nicky Anderson

The SFC announced the following in respect of financial and funding requirements since 2 February 2026.

Publication	Topic	Allocation £000
SFC/CI/02/2026	College Mid-year Financial Forecast Return 2025/26 This Call for Information requests colleges / Regional Strategic Bodies to provide an updated financial forecast return for AY 25/26.	
SFC/AN/05/2026	In-year Redistribution of Student Support Funds 2025/26 Announcement of the in-year redistribution of student support funds to colleges for Academic Year (AY) 2025–26, detailing the recovery of unspent funds from AY 2024–25 and the reallocation of funds for AY 2025–26. Recovery of student support underspend for AY 2024-25 Foundation Apprenticeship travel expenses AY 2025-26	 £477,653 £22,000
SFC/CI/03/2026	FRS 102 Section 20 - Leases Call for information relating to operating leases to provide necessary budgetary information to the Scottish Government.	
SFC/AN/06/2026	College professional services staff funding for 2025/26 Announcement of additional funding for college professional services staff in AY 2025–26.	 £85,639
SFC/AN/07/2026	College additional National Insurance funding for 2025/26 Announcement of additional funding for colleges to support National Insurance costs in FY 2025-26. Additional allocation (March 2026)	 £108,391
SFC/AN/08/2026	College Indicative Funding Allocations 2026-27 Announcement of indicative funding allocations for colleges for Academic Year 2026–27. Credit threshold: 98,307 Teaching grant allocation Capital grant allocation	 £35,636,756 £2,654,077

4. Supporting our Learners – Leann Crichton

Full-time recruitment continues to progress positively with course applications received from over 6000 applicants against a target of 4,500 places. However, overall application numbers are slightly lower than at the same point last year with applications from school leavers down by 18%. Demand for lower-level FE courses remains strong and continues to exceed available capacity, which may result in being unable to meet all applications in these areas. Courses with highest demand are in Hair and Beauty, Health and Social Care and Access and Supported Education.

All applicants who have received an offer for the forthcoming academic session will be invited to attend the Connect 2 days in June. These transition events are designed to support students in preparing for college life by meeting staff and peers, familiarising themselves with college facilities, and ensuring they feel confident and prepared to begin their learning journey. A review of the current short upskilling portfolio is also underway, with curriculum teams working in collaboration with the Business Partnerships team to identify new programme opportunities. Engagement with the Marketing team is also ongoing to support the development and delivery of targeted promotional campaign.

The Student Funding team is preparing to launch a new student funding system to support applications for Bursary/EMA funds, as well as housing and childcare assistance. The system has been developed in-house in collaboration with the Digital team over the past nine months. Early feedback from students has been extremely positive, and the system is fully integrated with the college application process to provide a streamlined and accessible experience. Developing the system internally has enabled the team to simplify processes, improve efficiency, and introduce automation where appropriate, with the aim of delivering quicker funding assessments for students.

The Student Services team is currently undertaking a comprehensive review of the college's wrap-around student support provision. This review is considering the overall service model, opportunities to strengthen partnership working with external agencies, and a review of internal processes to remove duplication. It will also clarify the college's universal support offer and ensure that Student Services resources are targeted effectively towards students with more complex needs.

5. Business Partnerships – Ann Marie Macaskill

Tay Cities SME Skills (D&A Delivery Income)

Year 6 – Quarters 3 & 4 (1 October 2025 – 31st March 2026)

SME Applications Approved: 7

- **Funded Training Approved:** £59,442

Breakdown of Approvals:

- **Angus:** 6 businesses| £28,038 | 15 courses | 133 delegates
- **Dundee:** 1 business | £4,530 | 2courses | 20 delegates
- **Perth:** 5 businesses | £24,995 | 18 courses | 99 delegates
- **Fife:** 3 businesses | £14,879 | 13 courses | 95 delegates

Total Year 6 Delivery

- **SMEs Supported:** 56
- **Funded Training Approved:** £258,886
- **Courses:** 165
- **Delegates:** 1,253

Breakdown of Approvals:

- **Angus:** 15 businesses | £72,190 | 260 delegates
- **Dundee:** 15 businesses | £70,437 | 267 delegates
- **Perth:** 14 businesses | £60,295 | 414 delegates
- **Fife:** 12 businesses | £55,964 | 312 delegates

Additional Income

UKSPF – Dundee City Council - Green Skills Fund

Green Skills

Delivery of this fund is now complete, supporting over 45 individuals across the Dundee area and investing £67,160 in skills development.

Funded courses have included the IMI Level 2 and 3 Award in Preparing Electric/Hybrid Vehicles for Maintenance (Green Skills), electric vehicle charging installation, and retrofit training.

UKSPF – Dundee City Council - SME Skills Dundee Fund

Delivery of this fund is now complete, with a total of £130,092 distributed to 25 SMEs across Dundee.

Supported businesses span a wide range of sectors, including marketing, media and communications; construction, trades and property; beauty, wellness and lifestyle; food, beverage and catering; engineering, equipment and industrial services; sports and leisure; health and social care; arts, culture and creative organisations; cleaning and facilities services; as well as business support, employability and training.

UKSPF – Angus Council - SME Angus Business Skills Fund

Delivery of funding is now complete, with a total of £86,797 distributed to Angus-based businesses across a wide range of sectors. These include food and drink production, hospitality and catering; manufacturing, engineering and industrial services; construction, trades and property; wholesale, retail and supply chain services; sports, leisure and tourism; and third sector and community services.

The team has maintained a strong focus on collaboration with Angus Council's Economic Development team and Invest in Angus throughout the delivery of the fund. Building on its success and legacy, the team will continue to maintain a presence within Business Gateway offices in Angus, as well as with the Angus Tourism Cooperative.

Marketing Activity

The D&A Business team has been working under the guidance of a local marketing company for the past five months, focusing on rebranding its offer to better meet current market demand.
This refreshed approach will be reflected through increased activity at local networking events, enhanced engagement across social media channels, and the upcoming publication of a short course offering within the College's commercial portfolio.
These actions will position D&A Business as a recognised local provider of high-quality training at competitive prices, while strengthening visibility and engagement within the market.

6. Bad Debt – Nicky Anderson

Our financial regulations require Finance and Infrastructure Committee to approve and individual irrecoverable debts exceeding £3,000.

No individual debts over £3,000 were required to be written off during the period 31 January 2026 to 30 April 2026.

7. Link to Strategic Risk Register

Consideration of the topics included in this Corporate Services Report will support the mitigation of a range of risks identified within the Strategic Risk Register namely;

2.2 – failure to achieve institutional sustainability
3.2 – failure to achieve/maintain compliance arrangements

Authors:
Leann Crichton, Director of Student Experience
Ann Marie Macaskill, Business Partnerships Manager
Nicky Anderson, Director of Finance
Executive Sponsor: Steve Taylor, Vice Principal Support Services and Operations