

**BOARD OF MANAGEMENT**

Finance and General Purposes Meeting to be held

On 9 September 2021 at 1330 by Teams

Agenda Number	Item	Presented By	Action Required: Decision, Discussion, For Noting
F.21.03.01	(i) Resignations	C Fair	Noting
	(ii) Appointments		
F.21.03.02	Apologies for Absence	C Fair	Noting
F.21.03.03	Any Additional Declarations of Interest including specific items on this Agenda	M Easton	Noting
F.21.03.04	Minutes of previous meetings:	M Easton	Decision
	(i) Draft Minutes of F&GP Meeting held on 8 June 2021*		
F.21.03.05	Matters Arising from previous Board meetings:	C Fair	Noting
	(i) Matters Arising from F&GP Meeting held on 8 June 2021 *		
F.21.03.06	Emerging Issues		
	(i)		
	(ii)		
F.21.03.07	2020-2021 Financial Forecast Return – comparison v budget *	S McInnes	Noting
	(i) Q4 Management Accounts		
F.21.03.08	Estates Update *	D Duncan	Noting
F.21.03.09	Policies due for Review *	D Duncan	Noting
RESERVED ITEMS			
F.21.03.10	Reserved Minutes of F&GP Meeting held on 8 June 2021 *	M Easton	Decision
F.21.03.11	Reserved Matters Arising/Actions from previous F&GP meeting held on 8 June 2021 *	C Fair	Noting

Draft Agenda F&GP Meeting 9 September 2021

F.21.03.12	2021-22 – Draft FFR – 2021-22-2023-24 ~	S McInnes	For Discussion
F.21.03.13	Date of next meeting – 25 November 2021	C Fair	Noting



**Finance and General Purposes Committee
Minutes of Meeting held on
Tuesday 8 June 2021
At 1330 hours by Teams**

Present:

Murray Easton (Convener)
David Patterson
Rosemary McCormack
Caroline Webster
Peter Graham

In Attendance:

Shelly McInnes
Derek Duncan
Deborah Newton
Cathie Fair (Clerk)
Eleanor Melton (Minute Secretary)

Item		Action	Date
FGP.21.02.01	i. Resignations		
1.1	Cathie informed members of the resignation of Hermione Morris (HISA).		
	ii. Appointments		
	There have been no new appointments.		
FGP.21.02.02	Apologies for Absence		
2.1	There were no apologies for absence.		
FGP.21.02.03	Any Additional Declarations of Interest including specific items on this Agenda		
3.1	There were no additional declarations of interest.		
FGP.21.02.04	Draft Minutes of meeting held on 17 March 2021		
4.1	The Minutes were accepted as an accurate account of the meeting. Proposed: Peter Graham Seconded: Caroline Webster		
FGP.21.02.05	Matters Arising/Action Sheet from meeting held on 17 March 2021		
5.1	All actions were recorded as complete.		
FGP.21.02.06	Emerging Issues		
	i. Moray Growth Deal		
6.1	David will be providing a more comprehensive presentation at the full board meeting on 22 June. He did however provide a brief update on the current situation.		

Agenda Item: FGP.21.02.01

	<p>David explained that the original aim was to be signed off by the date of election. Currently aiming for an end of summer sign off.</p> <p>David briefly went through the status of the outline business cases including budgets, site proposals and issues faced.</p> <p>The Committee noted that the Board has expertise which could be invaluable to the Project Board.</p>		
Action	CW and DP to have update separately.	CW/DP	As required.
	ii. Court Finance and General Purposes Update		
6.2	This item is reserved and the minute held in confidence.		
	iii. Cyber Incident Update		
6.3	<p>Derek provided the committee with an update on the incident that had occurred on 5 March 2021.</p> <p>Almost all core services have now been restored although printing and VC suites are currently out of use and all local servers are offline.</p> <p>All staff laptops are in the process of being reimaged.</p> <p>Derek explained the loss of all Celcat timetabling information but reassured members that staff are confident there is enough manual information available for audit and FES purposes.</p> <p>Unfortunately, because of additional security measures that have been put in place, a lot of work processes are now substantially slower with tasks taking quite a bit longer. Staff, both academic and support are struggling with this daily. LIS have been made aware.</p> <p>The IT Team within Moray College have expressed concern at the number of localised systems now being centralised.</p> <p>Derek praised the teams within the college for having put in a significant amount of effort to ensure seamless continuity.</p> <p>Peter also expressed gratitude to all staff for the way the incident has been handled throughout.</p>		
FGP.21.02.08	Estates Update		
8.1	<p>It was agreed that this item be discussed prior to the account's discussion.</p> <p>Derek supported the paper provided, highlighting the large amount of tender work being carried out in the background. Maintenance works have also restarted within the college buildings.</p> <p>There is a need for more stability regarding estates planning moving forward.</p> <p>Murray queried the budget allocations within the accounts. Shelly confirmed that the allocations were correct although there is £160k that may not be allocated by the 31 July deadline.</p>		

Agenda Item: FGP.21.02.01

	<p>Derek updated members on the recruitment of a Facilities Manager which has been advertised externally, UK wide.</p> <p>Caroline offered her help and advice if required which Derek accepted and thanked her for.</p> <p>Derek mentioned the idea of modernising the estates management system as we are currently using a spreadsheet. He wonders if there is a specific system that can be used to streamline information.</p>		
FGP.21.02.07	2020-21 Financial Forecast Return – Comparison v Budget		
	i. Q3 Management Accounts		
7.1	<p>Shelly supported and highlighted the improvements made with the accounts from Q2.</p> <p>The MicroRam adjustment that was due in March hasn't been received yet therefore the numbers currently submitted are subject to change. Derek explained the issues UHI have faced regarding the update of MicroRam due to the Cyber incident and the reporting tools that are used.</p> <p>There has been a net income improvement of £180k, mainly down to funding received. However, some of that funding does have conditions attached.</p> <p>Members questioned the VSS process, and whether there is confidence that this will be completed by the end of the financial year.</p> <p>David explained that once confirmation has been received from SFC, the college will begin the process and is hopeful that it will be finalised prior to the end of July. It has been agreed that it will be restricted to the refectory staff – the ballpark figure being £185/190k dependent on the end date pension value.</p> <p>Murray questioned the current staffing numbers and the planned approach to vacancies.</p> <p>David explained that all staffing meetings undertaken, and jobs advertised are done on an individual basis. We are currently 16 FTE lower than last year. This is without the refectory staff taking up the VSS.</p> <p>The Committee was pleased to note the situation has continued to improve over the last year and we are now in a much better position. College will be cash positive for the whole of June which is a very good outcome.</p> <p>Shelly credited this to the staff who have done remarkably well this year to enable us to be in this position.</p>		
FGP.21.02.09	Policies due for Review		

Agenda Item: FGP.21.02.01

9.1	Derek was unable to access the information to provide an update so will provide a full update at the full board meeting.	22-6-2021	
RESERVED ITEMS			
FGP.21.02.10	Draft Reserved Minutes of F&GP Meeting held on 17 March 2021		
10.1	This item is reserved and the minute held in confidence.		
FGP.21.02.11	Reserved Matters Arising/Actions from F&GP Meeting held on 17 March 2021		
11.1	This item is reserved and the minute held in confidence.		
FGP.21.02.12	2021-22 Budget		
12.1	This item is reserved and the minute held in confidence.		
FGP.21.02.13	Date of Next Meeting		
13.1	9 September 2021		
	<i>Meeting closed at 15.15pm</i>		

Matters Arising from Finance and General Purposes Committee meeting on 9 June 2021

Agenda item:

		ACTION	DATE	Update
FGP.21.02.06	Emerging Issues			
	(i) Moray Growth Deal			
6.1	CW and DP to have update separately.	CW/DP	As required	
FGP.21.02.09	Policies due for Review			
9.1	Derek was unable to access the information to provide an update so will provide a full update at the full board meeting.	22-6-2021	22-6-2021	

Agenda Item Reference: F.21.03.07 (i)

Title of Paper:	Estimated Outturn for FY 2020/21			
To Committee:	Finance & General Purposes Committee ('F&GP')			
Subject:	Estimated Outturn for FY 2020/21			
Version number and date:	September 2021			
Brief summary of the paper:	<p>The key messages for the F&GP to note are as follows;</p> <ul style="list-style-type: none"> - The College is reporting an unaudited deficit of £386k for the 2020/21 financial year. This is a positive variance (+333k) to the approved budgeted deficit of £719k, and an adverse variance (-178k) to the Q3 estimated deficit of £208k. <p>This is an Underlying Operating break even position (as per the SFC's definition) before pension adjustments. This compares favourably (+£318k) to the approved budgeted deficit of £318k and is an adverse variance (-£188k) to the Q3 estimated surplus of £188k.</p> <p>Included in these results is £414k of income that has been deferred to next year as a result of students who were unable to complete their construction courses in academic year 20-21.</p> <ul style="list-style-type: none"> - The College closed the year with a positive cash balance of £1,375k (excluding student support funds). This is a positive variance of £1,824k compared to the approved budget of £450k overdrawn and a positive variance of £1,006k to the Q3 estimated position of £369k. 			
Recommendations:				
Action requested/decision required:	For noting and discussion			
Status: (please tick ✓)	Reserved:	X	Non-reserved:	
Date paper prepared:	6 Sep 2021			
Date of committee meeting:	16 Sep 2021			
Author:	Director of Finance			
Link with strategy:	Enclosed papers are linked to the College's financial sustainability.			

Agenda Item Reference: F.21.03.07 (i)

<p>Please highlight how the paper links to, or assists with:</p> <p>Strategic Plan including</p> <ul style="list-style-type: none"> • Curriculum • Learning and Teaching • Organisational culture • Partnership • Sustainability 	
<p>Equality and diversity implications:</p>	<p>N/A</p>
<p>Resource implications: <i>(If yes, please provide detail)</i></p>	<p>N/A</p>
<p>Risk implications: <i>(If yes, please provide detail)</i></p>	<p>Risk of failing to achieve financial sustainability.</p>
<p>Appendices:</p>	<p>As enclosed</p>

Agenda Item Reference: F.21.03.07 (i)

Analysis of material movements against Q3 estimated out-turn

Income – (£273k adverse variance to Q3 estimated out-turn)

FE Recurrent Funding (£5,133k - Adverse variance of £254k)

The decrease in income is due to deferral of income paid to the College in 20/21 for students who have had to defer successful completion of their construction courses to AY 21/22. The £254k equates to 888 credits. **This income will be recognised in AY 21/22** and matched against the budgeted staff expenditure.

Sustainability Funding (£360k – Positive variance of £145k)

The increase in income is the recognition of the additional pot of HE funding that the College received in April 2021. Under the terms of the funding, it has to be recognised in the 20/21 academic year and is being used to off-set some of the income lost from the refectory and Flexible Workforce Development Fund due to the pandemic.

Tuition Fees (£1,351k - £162k negative variance)

The decrease in tuition fees relates to the deferral of the CITB/SNIPEF and SECT tuition fees as a result of students who have had to defer successful completion of their construction courses to AY 21/22. **This income will be recognised in AY 21/22** and matched against the budgeted staff expenditure.

HE Recurrent Funding (£2,479k – No change)

Whilst the current anticipated out-turn for FY 20-21 indicates no change in HE Recurrent Funding from the Q3 position, the Micro-RAM adjustment has still not been finalised. In 2019-20 this adjustment, (an adjustment due to students being taught by staff from different Partnership campuses/Moray College staff teaching students from other Partnership campuses) resulted in a payment **out** to other partners of £110k, and similar has been assumed for this year. The current draft MicroRAM adjustment will result in a **payment to Moray College of £103k**. If accepted as correct, this will result in an additional £103k of cash being received and a further £213k of income being recognised in FY 20-21. Partner Colleges received the first draft of this adjustment on the 8 July.

Expenditure – (£95k positive variance to Q3 estimated out-turn)

Staff Costs (£10,856k – No change)

The **average FTE** in FY 2019/20 was 248. This compares to the **FTE at the end of FY 2019/20 of 241** and the **FTE at 31 July 2021 of 237.6**. The **average FTE in FY 2020/21 was 235.4**.

Agenda Item Reference: F.21.03.07 (i)

Severance (£215k – No change)

The voluntary severance scheme will be paid out in September 2021 payroll. A total of 7 staff have been accepted for VSS.

Operating costs (£1,755k - £96k positive variance)

The operating costs have come in lower than expected due to continuing pandemic and working from home. Work is ongoing, as part of the normal year end processes, to ensure all expenses are accounted for in the correct period.

Cash Position (£1,375k - £302K favourable variance to Q3 estimated out-turn)

The College closed the financial year with a positive cash balance of **£1,375k (excluding student support funds)**. This is a positive variance of **£1,006k** compared to the **Q3 estimated out-turn position of £369k**.

Most of the improvement in the closing cash position is because £540k of capital funding received from the SFC was physically unspent by the 31 July 2021, whilst the Q3 forecast assumed all committed funds would have been paid out by 31 July 2021. Of the £540k that was not physically spent, £160k was also not committed by the end of the financial year but has been earmarked for Phase 3 of the roof project. This was communicated to the SFC on the 29 June 2021 who have not come back to us with any further questions. All funds will be committed, and spent, in line with the College's estates strategy as soon as possible.

Other significant improvements in the cash balance include the £215k of VS funds that were assumed to be paid out by 31 July 2021 but which are now to be paid out in September 2021 (**£215k**), the fact the MicroRam adjustment (as noted above) has not been finalised or clawed back from 20-21 HE funding (**£110k**).

INCOME & EXPENDITURE STATEMENT (excl pension adjustments)

	Revised FFR - Sep 2020	Anticipated Out-Turn @ Q4	Variance	Anticipated Out-Turn @ Q3	Variance
	(20/21 Annual)	(YE 31 Jul 21)	(Anticipated Out-Turn v Revised FFR)	(YE 31 Jul 21)	(Anticipated Out-Turn @ Q4 v Anticipated Out-Turn @ Q3)
	£'000	£'000	£'000	£'000	£'000
Income:					
FE Recurrent Funding	5,387	5,133	(254)	5,387	(254)
Additional Sustainability Funding	-	360	360	215	145
HE Recurrent Funding	2,375	2,479	104	2,479	-
Other Recurrent Funding (Excl DCG)	5	-	(5)	-	-
Maintenance Funding	250	75	(175)	250	(175)
Commercial Income	330	251	(79)	228	23
- Oil and Gas Assessment Centre	110	160	50	137	23
- FWDF	200	65	(135)	65	-
- Leisure	10	14	4	14	-
- Other	10	12	2	12	-
Other Education Activity/Income	462	508	46	484	24
- Modern Apprenticeships	112	145	33	151	(6)
- Employability Fund	70	51	(19)	51	-
- Foundation Apprenticeships	180	189	9	170	19
- Job Centre Plus/DWP	100	123	23	112	11
Tuition Fees (HE & FE)	1,513	1,351	(162)	1,513	(162)
Other Income (excl Release of DCG)	1,137	1,136	(1)	1,042	94
- European Funding	7	1	(6)	1	-
- Other Grants	500	567	67	500	67
- Nursery	335	387	52	350	37
- Beechtree	-	5	5	5	-
- Hair, Beauty, Comp Therapy	25	17	(8)	25	(8)
- Misc Income	220	113	(107)	118	(5)
- Rent of accommodation	50	46	(4)	43	3
Release of DCG	379	406	27	395	11
Scottish Teachers Superannuation Funding	306	306	-	306	-
National Bargaining Funding	968	968	-	968	-
Furlough Income	200	356	156	335	21
	13,312	13,329	17	13,602	(273)
Expenditure:					
Staff Costs	(11,096)	(10,856)	240	(10,856)	-
Severance	-	(215)	(215)	(215)	-
Operating costs	(2,058)	(1,755)	303	(1,851)	96
Depreciation	(877)	(889)	(12)	(888)	(1)
	(14,031)	(13,715)	316	(13,810)	95
Total Surplus/(Deficit)	(719)	(386)	333	(208)	(178)
Depreciation	877	889	12	888	1
Repayment of loan	(97)	(97)	-	(97)	-
Deferred Capital Grant	(379)	(406)	(27)	(395)	(11)
Underlying (Deficit)/Surplus	(318)	-	318	188	(188)

CASH FLOW

	Revised FFR - Sep 2020	Anticipated Out-Turn	Variance
	(20/21 Annual)	(YE 31 Jul 21)	(Anticipated Out-Turn v Revised FFR)
	£'000	£'000	£'000
Income Surplus / (Deficit)	(719)	(386)	333
Non-cash Adjs:			
Depreciation	877	889	12
Deferred Capital Grant release	(379)	(406)	(16)
	(221)	97	329
Financing			
Loan Repayments	(97)	(97)	-
Capital Funding	662	662	-
Capital Expenditure			
- 2019/20 Projects - Cash received in prior year	(98)	(118)	(20)
- 2020/21 Projects	(662)	(54)	608
Working Capital:			
Severance payment to be made in September 2021	-	215	215
HE MicroRAM not recognised in cash receipts - Adjustment still outstanding	-	110	110
Deferred income relating to deferred credits	-	254	254
July 2020 furlough claim received in August 2020	100	100	-
July 2021 furlough claim received in August 2021	-	(16)	(16)
Foundation Apprenticeships income recognised prior to cash receipts	-	68	68
CTB/SECT/SNIPEF cash received prior to income recognition	-	88	88
Other working capital movement	(50)	(100)	(50)
	(394)	1,112	1,257
Net Cash Flow	(615)	1,209	1,586
Opening Cash Balance (Excluding Student Support Funds)	166	166	-
Closing Cash Balance (Excluding Student Support Funds)	(450)	1,375	1,824
Closing Student Support Funds		421	
Total Closing Cash		1,796	

Committee:	F&FP		
Subject/Issue:	Estates update		
Brief summary of the paper:	Update on Estates projects and consideration of 21-22 priorities. Committee members should note the significant improvement in the volume of maintenance work undertaken over the summer period, but also new areas of concern at the Technology Centre.		
Action requested/decision required:	For noting		
Status: <i>(please tick ✓)</i>	Reserved:		Non-reserved: ✓
Date paper prepared:	10 th September 2021		
Date of committee meeting:	16 th September 2021		
Author:	Derek Duncan		
Link with strategy: Please highlight how the paper links to, or assists with: compliance. partnership services risk management strategic plan/enabler other activity (eg new opportunity) – please provide further information.	Risk Register ID Moray/8: College Estate not fit for purpose		
Equality and diversity implications:	YES – DDA compliance in terms of access to all parts of the building.		
Resource implications: <i>(If yes, please provide detail)</i>	Significant use of capital and backlog funding.		
Risk implications: <i>(If yes, please provide detail)</i>	Failure to have in place regular planned regular maintenance will lead to significant deterioration of the College estate and additional cost and risk to the safety of College staff, students and visitors.		

Estates Matters

Appointment of New Facilities Manager

Following interview, Colin Watson was appointed as Facilities Manager and took up post on 9th August 2021. Colin reports to Derek Duncan and has started the process of taking over all Estates projects alongside managing the estates team.

Issues of Note - Technology Centre

Existing cracks to the north and north-west corner of the main warehouse were queried during a planned inspection for the College's insurer. Figure 1 below provides an example:



Figure 1

Pick Everard provided a structural engineer to inspect the cracks and confirmed that:

- The cracking on the north-west corner is historic and appears to have worsened slightly compared to photos from 2012.
- There is clear evidence of previous repair work to the area, potentially including pinning of the lower north-west corner and re-pointing work. The pointing has failed.
- The age of other cracks around the north side wall fire exit remains unclear at this stage and will require further investigation.

Initial assurance has been provided for the overall integrity of the building, but this will require regular monitoring until the engineer's report is available and the next steps can be considered.

Brickwork Area

The insurance inspection also noted that the original roof insulation within in the bricklaying workshops is not compliant with modern fire safety standards and needs to be replaced. A quote has been obtained for removal and the work will commence shortly. There are issues with condensation in the area and an appropriate replacement system will be procured.

Heating System Upgrades

Urgent replacement of end-of-life heating units is nearly complete, but the Oil and Gas Centre work has been delayed due to issues with a new external air duct. This will be resolved shortly and it's expected that all work will be completed prior to the October break.

The replacement gas pipeline work is now complete.

Main Campus

Roof Repairs – Phase 2

The Pluscarden wing flat roof repairs were completed on schedule and signed off by Graham + Sibbald. Internal cosmetic repairs due water damage were also completed.

The specification for Phase 3 (Birnie Wing) is complete, subject to further discussion regarding treatment of the main skylight above room B005. Once finalised, a UK level tender will be issued.

AGBC Roof Repairs

A surveyor from Graham and Sibbald submitted an initial report to the College's insurer and an instruction was then issued to carry out a detailed costing exercise for the repairs.

Pluscarden Wing Kitchens

Kitchen P006 failed an emissions test and required some minor re-work prior to a successful re-test last week. These kitchens will be subject of a business case for modernisation.

Fire Safety Repairs

This work has been delayed due to the unavailability of the lead surveyor, but progress has been made on asbestos survey work and preparation to move telephone services to enable fire proofing work to begin in priority areas.

Flooring Replacement Project

The flooring replacement project is now complete, but the contractor will return in October to finish some additional work requested. The following areas were re-floored:

- All HBCT Salons across Grange and Plus Carden Wings
- All Culbin Wing South side 1st floor classrooms
- Culbin Wing top floor (all rooms)
- AGBC Social Space
- Culbin wing west corridors (1st and 2nd floor)
- Beechtree Restaurant

Additionally, all HBCT rooms were painted as part of the upgrade. These are areas which see very high footfall and are therefore a priority for this type of work.

Pluscarden and Birnie Wing Automatic Fire Detection System Upgrade

The tender document for this work is complete and is due to be published on Public Contracts Scotland.

Covid-19 Controls

The College is now operating under revised Covid-19 guidance which is largely unchanged from last session. Protocols for dealing with positive PCR test cases have been updated to reflect more standard practice across education.

2021-22 Planning

Key projects under consideration for 2021/22 funding are as follows:

- **Roof Phase 4** – Technology Centre and pitched roof slating repairs. This work will require re-procurement of the Principal Designer role for phase 4 and all remaining repairs.
- **Culbin Wing Boiler replacement** – appraisal to be finalised by Pick Everard.
- **Fire Risk Improvement** – revisit of the AGBC Fire Strategy and continued upgrade of the estate to improve fire safety.
- **Pluscarden Wing Kitchens Refurbishment** – Will require a clear business case and likely to be a multi-year project due to cost.

Projects Summary

The table below provides an overview of all projects to date:

2019-20 Projects	Planned Spend	Status
Roof repairs Phase 2 (Pluscarden)	(125,000)	Complete
G013 Lighting Replacement	(4,000)	Complete
Quadrangle Gutter Repairs	(7,279)	Complete
Victoria Art - Essential Repairs Only	(10,000)	Graham + Sibbald appointed to manage project following quotes exercise. A site visit has taken place.
Fire Risk Assessment Repairs – Surveyor.	(31,200)	Limited progress during the summer, further update due.
2020-21 Projects		
Safety Related Estates Work - High Priority		
Fire Risk Assessment Repairs - implementation.	(60,000)	No spend due to surveyor delays
Asbestos Removal - Phase 1 Principal Designer	(3,000)	Further discussion with APUC on procurement approach.
Asbestos Removal Phase 1 by an assessed contractor	(30,000)	Further discussion with APUC on procurement approach.
Remove scaffolding from Culbin Wing air conditioning unit and install new safety rail.	(5,194)	Contractor appointed and order raised.
Install new external ladder to enable safe AGBC Roof access	(7,500)	On-hold.
LRC Lift Safety Repairs	(9,948)	Complete
Safety Related Estates Work (Medium Priority)		

Flooring Repairs	(62,767)	Complete
Refectory Banister Repair	(2,859)	Contractor appointed and order raised.
Fire alarm upgrade	(50,000)	Tender document ready for publication on Public Contracts Scotland
Safety Related Estates Work (Low Priority)		
Replacement Chairs (Technology Centre) and working from home support	(11,242)	Complete
Non-Safety Related - High Priority		
Roof repairs - Phase 3	(125,000)	Likely to be £150k-£160k. UK-level tender documentation is complete and will be issued shortly.
Culbin Wing boiler Options Appraisal	(11,000)	Pick Everard working on appraisal.
LRC202 Roof Repair	(3,856)	Complete
Non-Safety Related - Medium Priority		
Victoria Art – general repairs	(30,000)	Graham + Sibbald appointed to deal with immediate issue following quick quotes process.
Air conditioning system (S025 comms room replacement)	(5,000)	Complete
New CCTV System	(25,000)	Installation complete. Commissioning work due to start.
Enclose main and HBCT reception areas	(8,943)	Not started
Other		
Lighting upgrade Grange/Science labs	(12,000)	No started
Emergency Lighting Repairs	(5,000)	Complete
Fire Door Replacements	(15,000)	Not started
Replacement Gas Heaters – Linkwood brickwork areas.	(11,409)	Complete
Replacement heater for Oil and Gas Assessment Heater – air pump solution and new external flue.	(20,000)	Work is underway. New safety rail and access bridge now installed. Work delayed to issues with installation of external vent.
Replacement gas supply lines for the Technology Centre	(8,000)	Complete – includes installation of new protective cover.