

# ANNUAL REPORT 19-20



# CITY OF GLASGOW COLLEGE



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City of Glasgow College has been delivering world class nautical training on the banks of the River Clyde since 1969, and from August 2015 it has been delivered in the College's award-winning Riverside campus.



2020 marks 10 years since City of Glasgow College's landmark multi-college merger. The merger brought together Glasgow's specialist colleges, delivering learning in nautical, commerce, building and printing, and food technology, in what is now known as Scotland's Super College.





# Introduction

At the heart of Glasgow's Learning Quarter, and embracing the River Clyde, our twin site super college is one of the largest and most diverse tertiary education establishment in Scotland.

Approximately 40% of our students are from Glasgow, with the remainder from other parts of Scotland, the UK, Europe and across the world. In 2018-19, we welcomed students from over 130 different countries to our vibrant student population, enhancing the learning and working environment for the whole College community.

City of Glasgow College offers a wide range of educational and training opportunities at levels ranging from foundation courses through to Higher National Diplomas and degree programmes in association with our Higher Education partners. There are opportunities to study at a level that encourages success and progression, enabling our students to reach their full potential.

The College provides over 2000 courses across a diverse range of technical, business, and professional curriculum areas, via the four Faculties of:

- Creative Industries
- Education and Humanities
- Hospitality and Leisure
- Nautical and STEM

We maintain a commitment to our Purpose to *Let Learning Flourish* through the inspiration, excellence and innovation of our learning and teaching methods. City of Glasgow College was the first college in Scotland to receive the benchmark Investors in Innovation award, as well as the internationally recognised EFQM European Excellence Award for sustaining outstanding results. Our unique Industry Academy model channels our curriculum and staff expertise, along with external industry partner collaboration, to match the needs of students with the needs of employers. As a result, our students graduate with industry-relevant skills and qualifications.

The College's multiple award-winning buildings represent a £228 million investment in tertiary education for Glasgow, Scotland and beyond. The two campuses were meticulously designed to offer state of the art facilities and superb learning opportunities to our students - ready to adapt to the changing needs of future generations.

The Board of Management acknowledges that the best interests of the College correspond exactly to the best interests of the College's stakeholders. That is, our students - past, present, and future; our staff; our partners in Scotland, the UK, and abroad; and the City of Glasgow whose name we are proud to bear.

This report provides a reliable reflection of our progress in 2019-20. In the face of the extraordinary challenges of the global Covid-19 pandemic, the College maintained its focus in helping to fulfil aspirations, support industry, build communities, and in so doing, enhancing people's lives and preparing for recovery.



# Our Purpose, Our Way, Our Values

## **Our Purpose**

Let Learning Flourish

## **Our Way**

Inspiration | Excellence | Innovation

## **Our Values**

- The Individual
- Equality, Diversity and Inclusiveness
- Integrity, Honesty and Transparency
- Excellence and Achievement
- Partnership
- Innovation and Enterprise

# Statement from the Chair of the Board of Management



Alisdair F Barron MBE  
Chair of the Board

It is my privilege to introduce this Annual Report for 2019-2020 as Chair of the Board of Management of City of Glasgow College. We are used to reflecting each year upon the challenges, threats, and changes we have faced in the preceding reporting year, some new and some more predictable. However, 2019-20 will be remembered across the globe for the unforeseen profound cataclysm which the Covid-19 pandemic brought to us all.

As we all wrestled with personal and professional difficulties from March 2020, the College moved swiftly, decisively and effectively to remote operations, continuing to provide quality learning and teaching, student support, and all the other vital functions and responsibilities required of a major provider of tertiary education.

In such times, the true measure of an organisation's resilience and commitment is tested more than might ever have been expected. It is when we look to our guiding principles and key priorities: for City of Glasgow College - Our Values, Our Purpose and Our Way. I am indebted to our able Board of Management for their calm strength, their wise counsel, and, as ever, their generous commitment of time and commitment over this period. I am extremely grateful for their support, given throughout the year both to me and to the executive team, ably led through these perilous times by our Principal Paul Little.

2020 is also a year for marking the College's 10th Anniversary as City of Glasgow College, if not in quite the way we had hoped. Nevertheless, we must acknowledge the proud history of the College. In 2019, we celebrated 50

years of maritime education in the City, on the banks of the world renowned River Clyde, and the College's other specialisms similarly reflect our proud history, and have, over generations, shaped the College's provision of skills for life and work across many specialist technical and professional curriculum areas. From seafaring to the creative and communications industries, food and hospitality, leisure, sport, building, engineering, and business, our graduates continue to make their mark in their chosen fields.

At this time, our City, region, and indeed the whole nation are looking to the College and its graduates to re-energise the economy and reinvigorate those sectors that have suffered so much from the impacts of Covid-19. Some businesses will never recover, while there will be opportunities for new enterprises to flourish. City of Glasgow College therefore has a vital role to play in upskilling and reskilling our workforce; preparing young people for their first experience of employment in those areas where opportunity lies, and others of all ages for whom a change in career path is necessary.

The College is committed, with our sector colleagues in the City, and our many regional stakeholder partners, to maximise opportunity, liberate potential, and meet the qualification and career aspirations of all our learners - to revitalise and empower the national and local economy, and build and renew communities. The College has made that commitment to present and future generations clear in our Strategic Plan, and we shall do so "Our Way", through Inspiration, Excellence, and Innovation.

# Statement from the Principal

Welcome to our Annual Report.

This year has been both exceptional and challenging in equal measure. With the coronavirus pandemic, we find ourselves in the grip of an unprecedented global crisis. It has required agility, flexibility and innovation from our college and I am proud to say our Team City more than stepped up to ensure we continue to deliver excellent teaching and a supportive learning environment through a new blended online and on-campus curriculum.

We took the decision early to close our twin site campus on 17 March and a number of tertiary institutions immediately followed our lead. In a single working day, we transitioned some 1,600 staff and tens of thousands of students relatively seamlessly to purposeful home/remote teaching and working with all available tech support allocated; although of course this was not possible for some practical courses. As Scotland's super college we also played a central role as a civic anchor in our community during this time of emergency. That ranged from delivering 17,000 PPE items to charities and vulnerable groups across Glasgow. We made £1.3m of government-supported funding available to purchase some 2,000 new laptops for students to ensure digital learning and teaching is delivered, and to minimise any potential exclusion of those students most in need. We also further invested over £340,000 in our twin campuses to keep staff and students safe, deploying a comprehensive range of safety measures in accordance with Scottish Government guidance - including the addition of 10,000 safety signs, 120 Perspex screens, 400 hand sanitiser stations and making available extensive PPE equipment such as 40,000 reusable face masks and 55,000 disposable gloves.

As we recover and restart our economy, City of Glasgow College is already playing a pivotal role leading the response in some of those sectors most impacted by the pandemic – retail, hospitality, tourism, construction, manufacturing and creative industries. Throughout lockdown our college continued to train Scotland's workforce remotely, delivering over 290 courses, and training just over 2,300 employees. To date, over 70 programmes have been developed that can be undertaken online with hundreds of participants at any one time.

More broadly, since our pathfinder merger in 2010, we are proud to have supported over 100,000 graduates in acquiring recognised qualifications, and to have engaged with employers and education partners to build a curriculum of over 1,200 courses across four faculties. As we mark our 10 year anniversary, City of Glasgow College is positioned as a top performing college across the UK for technological and vocational provision, building a network of 2,000 industry partners. And in doing all this, our college improves Glasgow's wellbeing, playing a vital role in supporting people from all backgrounds to fulfil their economic potential. A forthcoming study by the Fraser of Allander Institute reports that, as a result of the eight graduate cohorts covering the period 2011/12 to 2018/19, the Scottish economy will be better off by over £6 billion in present value terms over the long-term – or £56,000 per graduate.

The Cumberland Little Report, commissioned by the Scottish Government, co-authored by myself and Audrey Cumberland, Principal of Edinburgh College, and published in February 2020, set out a clear blueprint for the future of Scotland's colleges, placing them as civic anchors for economic and social



Paul GK Little  
Principal & CEO

renewal. Co-authoring the report left me as proud as ever of our sector and the incredible role it plays in the development and shaping of people's lives, as well as Scotland's future. Covid-19 is still creating unparalleled social and economic challenges. I have no doubt we will prevail together and that colleges will remain central into the delivery of Scotland's economic recovery. Our college remains enthusiastic in its approach to working with partners to skill, re-skill and upskill learners of all ages at any point in their likely multiple careers. Now more than ever, lifetime learning must be enshrined and available to all of us - and City of Glasgow College stands ready to make that a reality.



# Performance Overview

**College Strategic Priority 5:**  
To deliver excellence in performance.

## Principal's Performance Statement

The College recognises that students' achievement of qualifications is fundamental to articulation and employment opportunities. The Board is pleased to report that the College maintained a growth in performance over the period since merger in academic year 2010/11, and that 93% of students surveyed would recommend the College to a friend.

During 2019-20 the College continued to plan its Curriculum to ensure that it meets student needs well into the next decade. The Curriculum planning process provides curriculum managers with the opportunity to review their portfolio of courses to ensure that the courses provided meet students' needs and aspirations in the world of work or further study. As part of this process managers considered their plans for improvement to enhance the student experience and maintain high levels of performance.

However, the past academic session was severely impacted upon by the Covid-19 pandemic. The College's response to the sudden requirement to adapt to remote learning and teaching, as well as working to provide all other support and essential functions, placed a severe test upon students, staff, and the College's resources. The College's performance in responding to this test was exemplary in many respects and across many functional areas. Not least the College's IT support function, the Learning and Teaching Academy, Organisational Development, and College managers and staff teams across all aspects of College activity.

Through this concerted, planned effort, students received support through to the conclusion of their studies, staff were supported to deliver remotely, and all College functions were sustained through well-prepared business continuity measures.

## Education Scotland

The College continued to implement the Education Scotland quality framework 'How Good is Our College'. In February 2020 Education Scotland carried out a Progress Visit (PV) to assess how well the College is delivering on the targets and milestones identified in their Enhancement Plans (EP) and whether satisfactory progress against its EP had been made.

The College's EP actions relate to:

- Gender action plan progress
- Full-time further education (FT FE) retention decline affecting attainment

- Regional approach to the senior phase
- Collaborative working with Glasgow colleges
- College management adjustments
- Digital transformation model
- Work-based learning as part of curriculum planning
- Learner feedback approaches
- Mental health action progress.

Education Scotland reported a series of positive progress points against each of the actions above, comprising 36 points in total. There were three, relatively minor, recommended actions mostly referring to the continuance of existing arrangements and actions.

Among the points noted were:

- To address local employers' workforce imbalance issues, the college has introduced a workplace inclusivity online assessment tool.
- The college has experienced a significant rise in the number of applicants disclosing care experienced backgrounds on application to college.
- In relation to care experienced learners, the GCRB has funded a programme of support provision to enhance attainment outcomes. This initiative also applies to those learners with mental health concerns and individuals in poverty.
- The college contributes to a well-developed and diverse senior phase, school-college and Foundation Apprenticeship programme...
- The Leadership Programme equips staff well to undertake new roles. There is a strong focus on collegiality and leadership distribution. Staff contributed to the design and content of the programme.
- The college has ambitions to ensure that digital transformation is at the heart of learning and teaching. It has introduced the Centre of Professional and Technical Education (CoPTE) to support staff development in this area.
- The college's learning and teaching strategy, City Learning 4.0, has a strong digital skills element. It is influenced by industry requirements and has engaged staff and learners in its development.
- The college has invested heavily in its ICT infrastructure to support its ambition as a leading provider of digitally delivered programmes.

- The college has invested significantly in continuously enhancing links with industry to provide learners with real and enriching work-based learning opportunities.
- The college uses a range of effective approaches to gather the views of learners and these include My Voice, a digital democracy platform, that asks for feedback on a range of pre-determined topics.
- The college has developed a comprehensive strategic

approach to supporting student mental health and wellbeing.

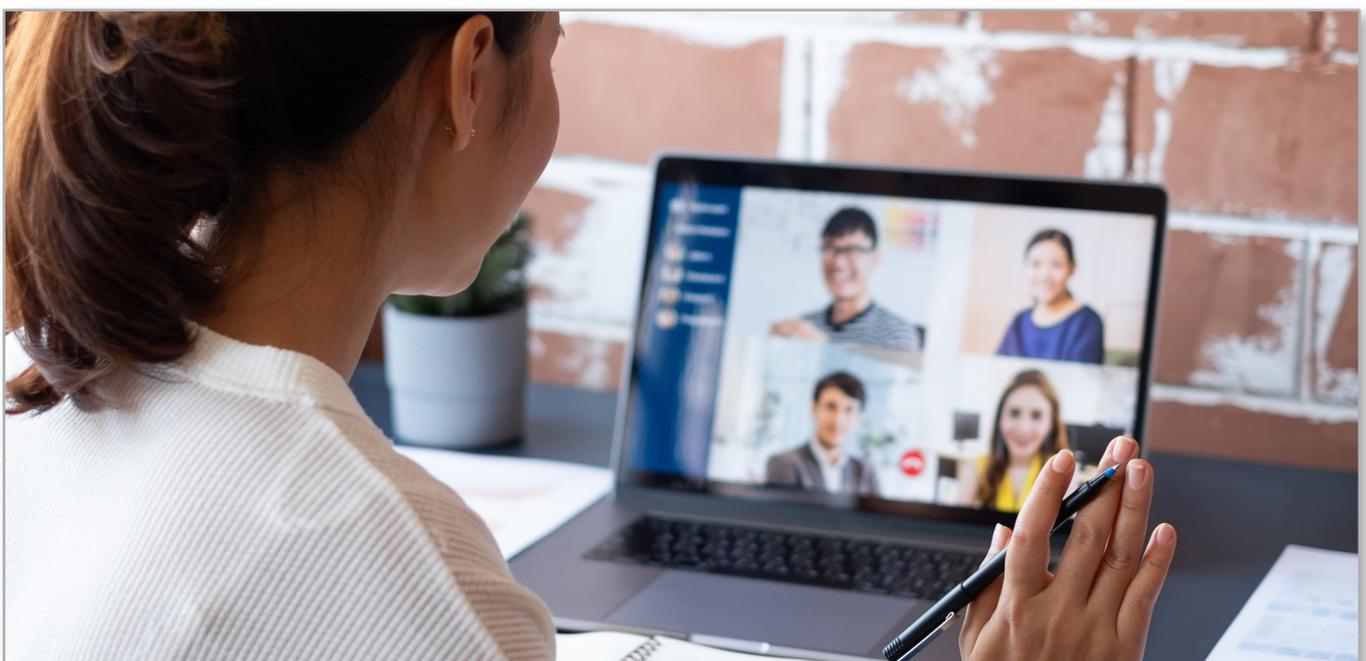
- This is a supportive measure and is regarded as best practice. The college has engaged with the Health Body, Healthy Mind award and are the only college in Scotland to have achieved a 5-star award for their work.

*(Ref. College Progress Visit Report – City of Glasgow College; Education Scotland, February 2020.)*

In February 2019, Education Scotland published the City of Glasgow College Evaluative Report (2017-18), which included the following agreed gradings under the key principles noted:

Key Principle	Grade
<p><b>Outcomes and Impact:</b> How good are we at ensuring the best possible outcomes for our learners?</p> <p>3.1 Wellbeing, equality and inclusion 3.2 Equity, attainment and achievement for all learners</p>	Very Good
<p><b>Leadership and Quality Culture:</b> How good is our leadership and approach to improvement?</p> <p>1.1 Government and leadership of change 1.4 Evaluation leading to improvement</p>	Excellent
<p><b>Delivery of learning and services to support learning:</b> How good is the quality of our provision and services we deliver?</p> <p>2.2 Curriculum 2.3 Learning, teaching and assessment 2.4 Services to support learning</p>	Very Good

Ref: City of Glasgow College Evaluative Report 2017-18; pub. Feb. 2019 at:  
<https://education.gov.scot/media/2ewmn2ww/cityofglasgowcollegeer201718.pdf>



### BSI Assessment

The College had a successful assessment of its Quality Management System by BSI during 2019-20, to the ISO 9001:2015 standard. The audit confirmed planned objectives have been fully realised.

The auditors found that improved partial success to complete success “development hours increased - investment in course development for innovation and student engagement”. The auditors also noted that:

- there is “investment in staff CPD to keep up to date industry knowledge.”
- “industry engagement to increase commercial activities provide routes to work for students and ensures teaching is aligned to market requirements.”

- “Collaborative working with schools to help network with teachers and provide succession for leavers. The alignment with schools and amendment to delivery has increased the diversity of the student profile.”

### Cyberessentials

Cyberessentials plus accreditation was maintained in 2019-20. No nonconformities were raised.

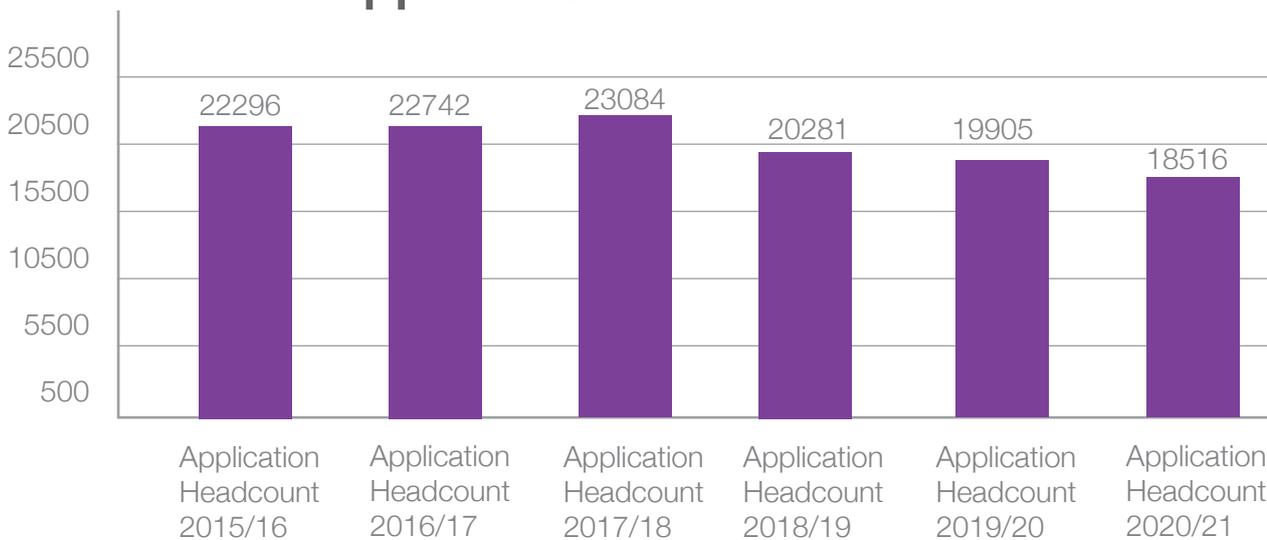
### Customer Service Excellence

The College assessment for Customer Service Excellence was scheduled to be undertaken by SGS, one of the world’s leading independent assessment organisation in May 2020. As a result of Covid-19 the assessment has been postponed until January 2021.

### Student Applications

The following table illustrates the trend in student applications from 2015/16 to 2020/21:

## Applications Trend 2015-21



\* At 15/11/20

## Performance Analysis: Student Success

The figures below represent the percentage of students who completed their courses in full successfully across all four modes, comparing short terms trends (one year) and longer-term trends (7 years). Students “Completed Successful” is indicated by “CS” in these tables.

### Summary - Breakdown

MODE/LEV	CS%	TREND	NOTES
1920 FE FT	69.2%	7 year trend - Up 7.0%	69.2% is a 3 year high
1920 HE FT	76.9%	7 year trend - Up 7.4%	76.9% is a the highest complete success % COGC has achieved as a since merger
1920 FE PT	83.9%	7 year trend - Up 9.9%	Expect to be comfortably above national CS%
1920 HE PT	81.5%	7 year trend - Up 3.4%	Expect to be comfortably above national CS%

### Breakdown

FE FT	CS%	1 YEAR TREND
1213	62.2%	
1819	65.9%	
1920	69.2%	3.3%

HE FT	CS%	1 YEAR TREND
1213	69.5%	
1819	71.5%	
1920	76.9%	5.4%

FE PT	CS%	1 YEAR TREND
1213	74.0%	
1819	85.5%	
1920	83.9%	-1.6%

HE PT	CS%	1 YEAR TREND
1213	78.1%	
1819	82.2%	
1920	81.5%	-0.7%

The relative proportion of each mode relative to the overall level of College activity is as follows:

- FE Full Time represents over 27.1% of College activity.
- HE Full Time represents over 54.8% of College activity.
- FE Part Time represents over 15.8% of College activity.
- HE Part Time represents over 2.3% of College activity.

These percentages are based on volume of College credits, i.e. student hours delivered.



## Student Experience Performance

Key Figures for 2018-20:

- £10.7m Spent on Student Financial Support
- 90% of Students rated their overall experience of the application process as Good
- High satisfaction levels for counselling: evidence of reduced stress for those receiving counselling
- 1,997 students had a Personal Learning Support Plan – 10% up on previous year
- Launch of Digital Mental Health and Well Being Platform – “Big White Wall”
- 349 “8 steps to success” Student Engagement Workshops delivered, with 6,369 participants
- 93% retention Rate for students engaged in Yoga
- Sector-leading Mental Health Conference in November 2019.

The John Muir Award encourages participants to explore ‘wild spaces’. 145 students from Supported Education, Travel & Tourism, Women in Construction and Graphic Arts participated in the 2020 project and received their Bronze Award.

The Class Representation System at City of Glasgow College continues to be vibrant and engaged with 96% of class representatives elected across the College.

## WorldSkills

At WorldSkills UK LIVE 2019 held in Birmingham, City of Glasgow College emerged the 2nd highest performing college, out of 260 colleges and training providers, with 14 medals awarded across 11 skills areas. These comprised 5 gold, 2 silver, 5 bronze and 2 highly commended. A full report is provided below under Learning and Teaching. Further details of the College’s performance in WorldSkills is reported below under Learning and Teaching.

## Performance Review and Improvement

City of Glasgow College is committed to the continuous improvement and enhancement of the student experience thus enabling the College’s purpose to ‘Let Learning Flourish’. The College utilises a number of approaches to engage with students as part of the evaluation of our services and curriculum. These approaches include My Student Experience surveys and Stop-Check-Support meetings (SCS). The purpose of these meetings is to assist each teaching team to evaluate and to systematically plan improvement of the Student Experience. The output from Stop-Check-Support meetings informs the Faculty improvement plans.

Meetings are conducted by Curriculum Heads with the class representatives, teaching team, and support staff. The purpose of the meetings is to consider planning for improvement of issues impacting upon student progress and the student experience. Discussion of individual student performance take place without student representatives present.

In 2019/2020 the Student Partnership Agreement continued to employ a dynamic approach to engage students in the quality improvement process, by linking topics from the Student Experience Strategy to the My Voice ideas platform. In Block One students were asked questions around sustainability which resulted in three new initiatives:

- The first Big City Campus Clean Up for Students and Staff
- Development of the publication of College sustainable achievements
- Commitment to embedding Sustainability projects into the wider curriculum.

In student surveys 88% of students are aware of the process for electing a class representative, and 90% expressed satisfaction with the quality of their course.

## Management Training

The College developed a bespoke management training programme to support all existing and new managers. As part of this training participants were introduced to approaches to working collectively to achieve the College’s strategic objectives.

## Outturns Reporting to Board of Management

The College Strategic Plan 2017-25 is driven by five supporting strategies, each with a set of performance measures and targets. These are designed to drive improvement across all functions of the College, and an out-turns report on performance against targets is presented to the Board annually.

In 2019-20 the following Outturn RAG status results against targets were reported to the Board of Management under the respective Supporting Strategies. These are expressed as percentage proportions of each RAG status per strategy:

Supporting Strategy	% Red	% Amber	% Green
Student Experience	28	44	28
People and Culture	22	56	22
Corporate Development	17	25	58
Systems Integration (IT)	0	45	55
Sustainability	9	27	64

The College curriculum planning process for all curriculum areas is well embedded and has provided a robust vehicle for continuous improvement and review of our offer. The objectives of curriculum planning are:

- to set targets and develop a Faculty improvement plan.
- to consider the Curriculum offer for the 2020/21 academic year so that any adjustments can be made prior to information being available to prospective students.

- to scrutinise current delivery and consider Faculty internal and external factors in terms of strengths, opportunities, threats and trends.
- to identify where the Faculty curriculum may focus in the medium and longer term.
- to enhance the curriculum offer to meet students' needs and aspirations.

### Risk, Audit, and Performance

The College's Strategic Risks are identified and managed via the College's Senior Management Team, with oversight by the Board of Management and Board Committees. The Board Audit and Assurance Committee is responsible for overall monitoring and reviewing the College's Strategic Risks and Risk Management Strategy, and for reviewing Risk Management Action Plans as appropriate, to ensure that the College's approach to managing the risks is appropriate and adequate. The Report of the Audit and Assurance Committee is provided in this Report below.

In 2019, following risk identification of an increased likelihood of business continuity failure, the College completed a major revision and development plan for business continuity involving an external specialist consultant. In 2019, an Internal Audit of Business Continuity was undertaken. As it transpired, this was timely, given the Covid-19 emergency just a few months later. This Internal Audit provided a very positive audit report, with significant strengths identified related to departmental Business Recovery Plans, reflecting recognised good practice as published by the Business Continuity Institute. The level of assurance provided was "Good".

The College's excellent response to the Covid-19 emergency in March 2020, and through the rest of the reporting year to July 2020, was due in considerable measure to well-organised preparations, and the adherence to good practice in respect of processes such as risk management, business continuity, and internal audit.

### Cash Budget for Priorities

Spend of the College's cash budget for priorities and impact on the operating position remains unchanged from 2018-19, and is detailed below:

Revenue	2019-20 £'000	2018-19 £'000
2015-16 Pay award	581	581
Estates Costs	575	575
Other agreed priorities - early retirement costs	-	-
Total Impact on operating position	1,156	1,156
Capital	-	-
<b>Total cash budget for priorities spend</b>	<b>1,156</b>	<b>1,156</b>

### Procurement and Prompt Payment of Suppliers

The College seeks to comply with the CBI Prompt Payment Code, and has a policy of paying its suppliers within 30 days of invoice date unless the invoice is contested. All disputes and complaints are handled as quickly as possible. No interest or late payment penalties were paid during the year. The average creditor's payment period throughout 2019-20 was 39 days; in 2018-19 the average was also 39 days.

### Going Concern

The Board can confirm that the College is a going concern based on its financial performance and all other relevant information. The annual financial statements have been prepared on a "going concern" basis.

Approved by order of the members of the Board on 16th December 2020 and signed on its behalf by:

Alisdair Barron MBE, Chairman, Board of Management:

Paul Little, Principal and Chief Executive:

\_\_\_\_\_  
date 18th December 2020

\_\_\_\_\_  
date 18th December 2020

# Learning and Teaching

**College Strategic Priority 1:**  
To be an inspirational place of learning.

**College Strategic Priority 2:**  
To enable individuals to excel and realise their full potential.

## Learning and Teaching Committee

The Board of Management Learning and Teaching Committee performs a vital role on behalf of the Board in matters relating to the curriculum, academic policies and procedures, quality and performance, and primarily learning, teaching and support. Particular priorities are student recruitment, retention, attainment and achievement. The Committee's remit also includes the monitoring and review of student admissions, access and inclusion, as well as arrangements for articulation and partnerships with other providers.

The student experience as a whole is also a key focus for the Committee, which includes approaches to learning and teaching, resourcing - including the use of ICT, as well as student complaints handling and outcomes. Student support and discipline also falls within the scope of the Committee, as does the conduct of the academic appeals process.

The Committee also considers new and innovative developments in all aspects of learning, teaching, and student support, and seeks to ensure that the College is actively working to meet the needs of all stakeholders in presenting learning and teaching opportunities that meet current and future needs. Strategies for pedagogical and curriculum development are overseen by the Committee, as it seeks continuous improvement in the College's principal function.

Feedback from student engagement, such as surveys and academic fora, is considered, and an overview of academic quality and improvement is maintained.

In 2019-20 the Committee considered a number of key issues as standing items on its agenda, including a Regional Curriculum Update, Curriculum Performance Report, Pedagogy and Innovation, Industry Academy Updates and Presentations, and Developing Scotland's Young Workforce.

## Response to Covid-19 Crisis

The 2019-20 session was overshadowed by the global health crisis presented by coronavirus Covid-19, which forced the closure of College buildings on March 18th 2020, with national lockdown the following week. On 29 April, the Committee reflected upon the College's response to the crisis:

"At two weeks before lockdown, the timing of closure was still uncertain. Discussions had begun within the Covid-19 Advisory Group to quickly prepare for closure, online course delivery, and staff connectivity in preparation for home working. This involved testing of IT equipment remotely at

home, and staff were advised to encourage students to do the same.

'Digital poverty' proved to be a key issue for both staff and students, and though some had access to technology, there were further issues with accessing suitable software. Furthermore, there were colleagues and students without Wi-Fi and households with competing demands for computer use.

This proved to be a matter of national concern, and the CitySA executive and College leadership ensured that this issue, along with student hardship generally, affecting tens of thousands of young people, was raised at the highest levels of Government.

While the majority of College learning and teaching was transferred online, it was recognised that this does not always translate easily to the remote environment. The College as a whole benefitted from the recent development of business continuity planning, specifically individual Faculty and support area business recovery plans.

Also, while much planning and preparation for digital learning as a strategic initiative had proven very useful, the solution found in many cases was an emergency response, rather than a planned rollout. A more planned approach would be required for the new session, with a high-quality blended learning approach required in 2020-21 and beyond. It was recognised that a variety of blended approaches was required, as there was no single solution for all areas of learning and teaching.

## Assessment Issues

The Committee noted that on 26 March, the SQA and Colleges Scotland made a joint statement regarding the holistic model for internal assessment, advising assessment evidence in some cases will be incomplete, and ultimately flexibility is required. However, it was noted that there was a relatively slow response from SQA to provide guidance on assessment, guidance for HND, NQ, NAT 5 and NAT Progression Awards was published in mid-April, with vocational guidance forthcoming thereafter.

## City SA Response

The Student President reported that the lack of face-to-face contact had been, and continued to be, challenging for everyone, and so the association had ensured that a range of online activities were available via social media, phone calls, messages, and emails. A revised communication

strategy had proven essential, and the Students' Association had progressed ways of capturing how students had been coping with the developing events. Examples of acts of kindness had been submitted and circulated to illustrate how the community of students and staff pulled together in these uncertain times.

The Committee commended the Student President and the Students' Association for their unwavering support of students, and in maintaining an excellent communication framework."

### Learning and Teaching Academy

The College's Learning and Teaching Academy had a crucial role in supporting staff through the early months of the Covid-19 crisis. The activities of learning technology, library services and teaching development teams are now being reported through the new Learning and Teaching Academy established in November 2019.

In a short space of time the Learning and Teaching Academy has established a refreshed approach based around pedagogy, practice, accreditation and reflection, this underpinning both the new professional standards for Further Education (FE) staff and the College's ambition to support staff membership of the Higher Education Academy. In the midst of the roll out of the new Learning and Teaching Academy, the team moved swiftly into delivering a suite of support for remote learning, supporting staff and students.

The learning technology team delivered an extensive and well received daily webinar programme along with an on-line helpdesk. Initially as an emergency response, the workshops were ready to support a new digital first approach for the College in session 2020/21.

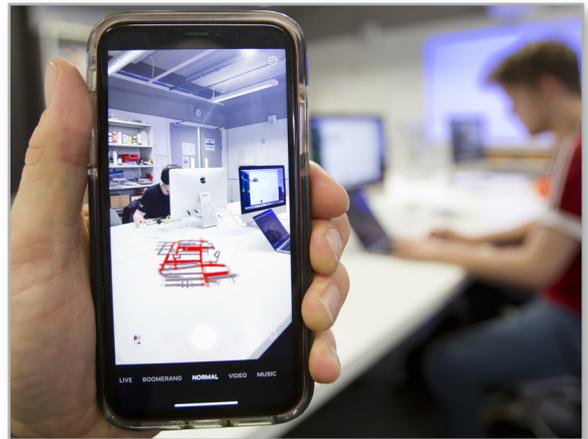
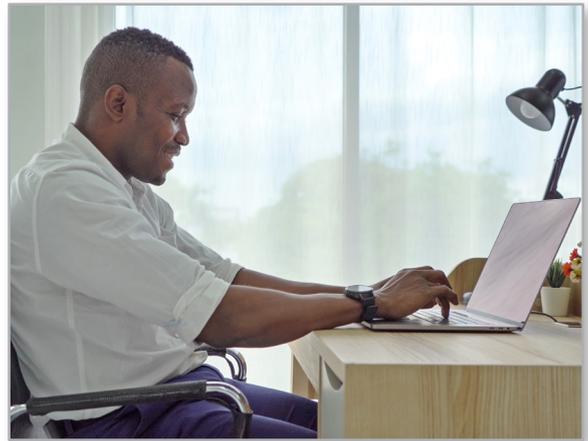
The College dashboard recorded the webinar support provided to staff from March to June/July 2020, as well as library support (for details see Appendices at the end of this Report). This included over 3000 webinar participants in 122 webinar sessions covering 28 topics in this period.

From August 2019 to March 2020 library services had over 380,000 on site visits from College staff and students. In comparison to the 2018/19 total of over 570,000, the service was on target to increase the annual visits for students using the library by around 10%. Active student accounts rose considerably in 2019-20, and services such as booking group study space had 10,000 bookings, 8,000 instances of laptops borrowed, and the updated self-issue kiosks checked out over 11,000 items. An additional 21,000 items were made available for students, and over 300 workshops and tours were delivered.

In March, the library services pivoted and deployed a digital first service model for staff and students. Between March and July, the library team had over 36,000 social media and online engagements and support, with our library guides finding an audience of over 22,000.

Commercial developments continued with the team winning a new Fujitsu Learning Hub for the College and projects totalling around 280K from sponsors including SDS, UFI Trust and NESTA.

In this period our achievements have been picked up and featured in the GTCS magazine and a number of external conferences in Scotland, UK and Internationally.



## WorldSkills

WorldSkills is the global movement for skills excellence and development, raising the profile and recognition of skilled professionals, and showcasing the importance of skills in achieving economic growth and personal success. Set up in 1950, the WorldSkills movement now represents more than 50 skills in 82 member countries and regions. WorldSkills competitors are trained, coached, and prepared for skills competitions at regional, national, and international level. City of Glasgow College has recognised the high value of competitions to our students, as well as to the College's reputation, and has developed a WorldSkills Training Academy to support students as they progress along their WorldSkills journey.

The WorldSkills Academy provides inspiring and innovative work-relevant learning and teaching to our students through an enhanced skills development programme. A "winning mind-set" culture is embedded alongside associated behaviours to help our competitors become the best in the UK, and on the world stage. The Academy thereby helps to shape and transform Scotland's young workforce. Working in partnership with employers, the Academy aims to equip

every one of our participating students with the technical, professional and meta skills required for success in the world of work.

## College Success

At WSUK LIVE 2019 held in Birmingham, City of Glasgow College emerged the 2nd most successful performing college, out of 260 colleges and training providers, with a haul of 14 medals across 11 skills areas. These comprised 5 gold, 2 silver, 5 bronze and 2 highly commended. This does not include the silver achieved for Jack Devine for WS Inclusive Skills, Catering. Over 200 young Scottish learners took part, 25 of them from City of Glasgow College, competing in disciplines as diverse as wall and floor tiling, visual merchandising, 3D game art and restaurant service. This followed an intensive 9 month programme of work-based learning focussed preparation for all of the competitors.



## WorldSkills UK National Final 2019: City of Glasgow College competitors: 25

### College Medallists

Gold	Silver	Bronze	Highly Commended
Digital Media Production <b>Astrid MacDougal</b> <b>Calum MacLeod</b> <b>Jade Balfour</b> <b>Kyle Edgecombe</b>	3D Digital Game Art <b>Joshua Collins</b>	3D Digital Game Art <b>George Hutchison</b>	Visual Merchandising <b>Natalie Turnbull</b>
Network Infrastructure Technician <b>Kamil Strachura</b>	Inclusive Skills: Catering <b>Jack Devine</b>	Fitness Trainer: Personal Training <b>Andrew Harte</b>	Web Design <b>Paul Pirie</b>
Plastering <b>Raymond Stirling</b>	IT Software Solutions for Business <b>Iain Guild</b>	IT Software Solutions for Business <b>Antony Lockhart</b>	
Restaurant Service <b>Simona Federova</b>		Network Infrastructure Technician <b>Samuel Miller</b>	
Visual Merchandising <b>Greta Volungeviciute</b>		Visual Merchandising <b>Donna Blainey</b>	
Inclusive Skills Fitness <b>Caitlin Mcphee</b>			

8 of our students have been selected to compete for a place to represent the WSUK Team UK at Shanghai, 2021. Greta Volungeviciute, VM, has also been selected to represent Team UK at EuroSkills, in Graz, January 2021

- Erik Petnehazi, George Hutchison and James Ross Findlay, 3D Digital Game Art
- Donna Blainey and Greta Volungeviciute, Visual Merchandising
- Morgan Swift, Wall and Floor Tiling
- Samuel Miller, IT Network Systems Administration



# Audit and Assurance

## College Strategic Priority 6:

To be efficient, effective, innovating, and vigilant.

## Audit and Assurance Committee Report 2019-20

### Introduction

The Board of Management is accountable for the stewardship of funds under its control, and is therefore responsible for:

- Safeguarding assets and ensuring the regularity of transactions by establishing adequate systems of internal control;
- Maintaining proper accounting records;
- Preparing financial statements which show a true and fair view and comply with relevant accounting standards;
- Taking reasonable steps for the prevention and detection of fraud and other irregularities; and
- Managing its affairs to secure the economic, efficient and effective use of resources.

The Audit and Assurance Committee has the unique role among all Board and College committees and other fora, of maintaining a degree of independent overview of the effectiveness of financial and other internal control systems and functions. This relates to all aspects of College activity, and the Committee's priority is to ensure that the College's systems and processes operate efficiently and economically, as well as effectively.

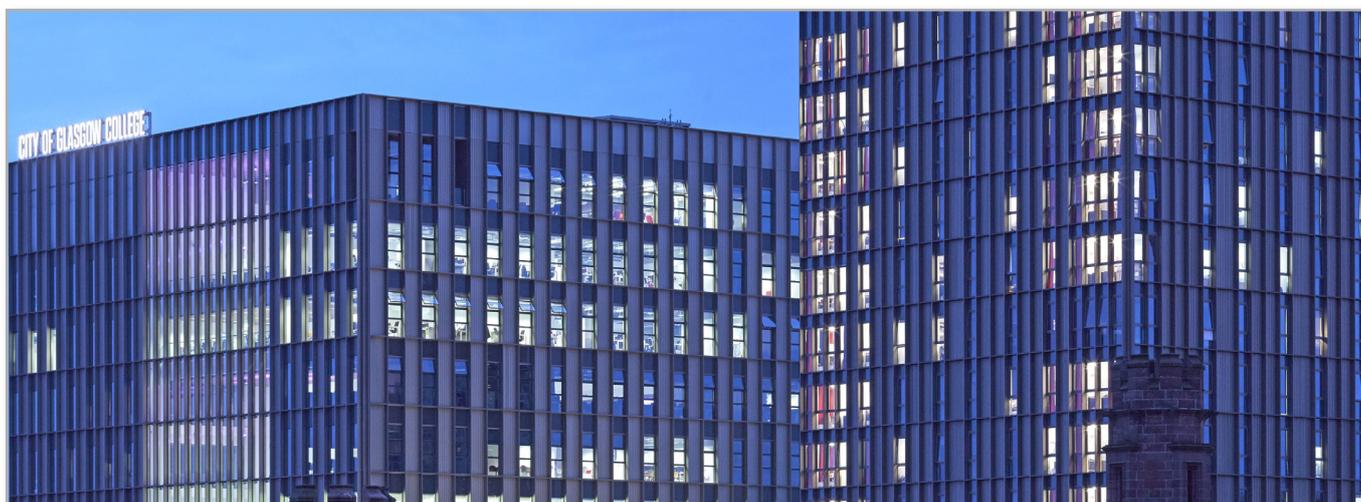
To assist the Committee in this task, the Committee has responsibility for selecting and recommending to the Board both an Internal and an External Auditor. The Committee plans and oversees the planning and operation of the

auditors' work, monitoring its effectiveness, and receives their reports on the agreed scope of their reviews. These may cover any aspect of College operation, and is designed to provide the Board of Management, the Principal and other managers with assurance on the adequacy of the College's arrangements for:

- Risk Management
- Corporate Governance, and
- Internal Control.

The Committee has a specific responsibility to consider the College's annual financial statements, after review by the Finance Committee and prior to submission to the Board. Any changes to accounting policy, major decision matters, or significant audit adjustments, are closely scrutinised by the Committee. Compliance with accounting standards, and the Funding Council's Financial Memorandum, is also a priority.

The Audit and Assurance Committee maintains oversight of the management of Data Protection, and in the past two academic sessions has particularly focused upon the requirements and duties placed upon the College under the General Data Protection Regulations (GDPR), together with commensurate strategic risk. The Committee also scrutinises matters relating to potential fraud and cybersecurity breaches.



## Review of 2019-20

### Internal Audit

The College's Internal Auditors were Henderson Loggie, who have been contracted to undertake this role from 22 September 2016 for 4 years, with an option to extend a further year. The role of the internal auditor is to provide an independent, objective assurance and consulting service. This is designed to improve performance, enhance processes, add value, and improve the College's operations across the full range of the College's activities and functions. The auditor's approach is to help the College accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes, as well as advise best practice gained from the auditor's experience across sectors.

In March 2017, Henderson Loggie had provided the Committee with an Audit Needs Assessment (ANA), including a proposed internal Audit Plan covering the period 2016 – 2020. The ANA was prepared following a review of previous internal and external audits and related documents, and in consultation with a number of College managers. This assessment informed the Internal Audit plan which specified audits of particular areas of College activity throughout the period of the plan.

### Internal Audit Reports

The Internal Auditors reported on the following areas in the course of 2019-20:

- **Student Recruitment Targets:** Assurance level – **Good**, with one low priority action agreed, to put in place robust controls to ensure that all enquiries made via the website “contact a lecturer” function are answered promptly via an additional “shared mailbox” email address.
- **Student Fees:** Assurance level – **Satisfactory**. In this report the auditors reported on the College's student fee raising processes which the ANA had identified as an area where risk can arise. Three low level recommendations were agreed, to ensure correct fee calculation and consistency with Unit-E systems, improvements to Unit-E records of faculty information, and improvements to records of invoicing and payment details.
- **Quality Assurance and Improvement:** Assurance level – **Good**. One low priority action was agreed to improve the recording of Performance Action Group plan adjustments at PAG meetings.
- **Staff/Organisational Development:** Assurance level – **Good**. Three low level recommendations were agreed: to improve departmental induction records, ensure completion of initial employee mandatory training and integration within 12 weeks, and improved assessment of training impact on performance.

- **2018-19 Student Activity Data.** in line with Credits Audit Guidance, a review of systems and procedures used by the College in compiling the College student activity data return for 2018-19 was undertaken. The auditor's opinion confirmed that the returns had been compiled in accordance with all relevant guidance, and that adequate procedures were in place to ensure the accurate collection and recording of the data. On the basis of audit testing, the internal auditors provided the SFC reasonable assurance that the FES return contained no material mis-statement. No recommendations were suggested.
- **Business Continuity:** Assurance Level – **Good**. In 2019, the College completed a major revision and development plan for business continuity, involving an external specialist consultant. This was a very positive audit report, with significant strengths identified related to departmental Business Recovery Plans, reflecting recognised good practice as published by the Business Continuity Institute. One low level recommendation was agreed.
- **Payroll:** Assurance level – **Good**. This was another positive report, across 11 audit objectives relating to the expenditure of £53m of staff costs. Just one low level recommendation was proposed and agreed, and ten key strengths identified.
- **Risk Management:** Assurance Level – **Good**. This audit examined the corporate procedures in place to assess and minimize strategic risk, benchmarked against good practice guidance. The audit found that a robust risk management framework was in place, exhibiting most aspects of good practice. Two low-level recommendations were agreed.
- **Procurement and Creditors Purchasing:** Assurance Level – **Satisfactory**. This review was not included in the original audit strategic plan and was added into the Annual Internal Audit Plan for 2019/20 at the specific request of the Audit and Assurance Committee, following the significant fraud identified by the College during 2019. The audit found five areas to be graded Satisfactory, and three as Good, with seven key strengths identified, and nine low level recommendations overall.
- **Web-based services:** Assurance Level – **Satisfactory**. This report related to the range of web-based systems and services used by staff and students of the College, including Connected, the College website, MyCity, Enquirer, and the Library Management System. Seven low level improvement recommendations were agreed.

Internal Audits 2019-20 Summary:

Internal Audit Report and Recommendations	High	Medium	Low	Overall
Student Recruitment Targets	0	0	1	Good
Students Fees	0	0	3	Satisfactory
Quality Assurance and Development	0	0	1	Good
Staff/Organisational Development	0	0	3	Good
2018-19 Student Activity Data	0	0	0	N/A
Business Continuity	0	0	1	Good
Payroll	0	0	1	Good
Risk Management	0	0	2	Good
Procurement and Creditors Purchasing	0	0	9	Satisfactory
Web-based services	0	0	7	Satisfactory
Totals	0	0	28	

*Ref: Internal Audit Reports to the Audit Committee 2019-20: MHA Henderson Loggie*

The internal Audit Annual Report for 2018-19 was reviewed and it was noted by the Internal Auditor that there had been significant issues around, Data Protection, Health and Safety, and the fraud discovered by the College that session. Improvement actions and recommendations had been progressed, and in the case of the fraud, a forensic

review undertaken by the Internal Auditor. Outwith these issues, the Internal Auditor found that “the College has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money.” (IA Annual Report 2018-19 p3).



## External Audit

The External Auditor's (EA) report for 2018-19 was presented to the Committee in November 2019, for the year ended 31 July 2019, and was included in the College's Annual Report 2018-19. The report provided an unqualified audit opinion on the financial statements, and on the regularity of transactions, as well as "other prescribed matters" as required under the Public Finance and Accountability (Scotland) Act 2000.

The Wider Scope Audit within the report noted the following:

- **Financial Sustainability** "The College is one of the few colleges in the sector forecasting a small operating surplus position in each of the next 5 years." While all such reporting in the sector is superseded by the coronavirus crisis, this at least demonstrates the relative strength of the College leading into the crisis period.
- **Financial Management** - The Report highlighted the underlying operating surplus of £1.2 million with significant cash balances, which provide a level of sustainability not typical within the sector. The report also indicated the fraud which the College had identified to a value of £517k (excl. VAT).
- **Governance and Transparency** - While acknowledging delays in reporting of the fraud to the Executive Leadership Team, the report points out that "The College is considered well managed and well governed overall."
- **Value for Money** - "The College has a framework in place to ensure value for money is achieved."

The Report makes several references to the fraud, however, the Report also concludes that: "Whilst any fraud in a public body is serious, for the purposes of the annual accounts audit we note that the value of the identified fraud is not material in the year under audit or in total. We have confirmed that the college has made adequate disclosures within the annual report and accounts to ensure reporting of fraud issues are sufficiently transparent. As a result, we have not modified our audit report in respect of the matter."

*(EA Annual Audit Report 18-19; p9)*

## External Audit 2019-20

The External Auditor's report for 2019-20 is presented at section below (p42)

## Other Audit Committee Activities

In addition to the work of the Internal and External Auditors, In addition to the work of the Internal and External Auditors, the Committee considered a range of other matters including:

### • Fraud

In 2018-19, the College had identified an extensive fraud, which was the subject of a series of investigations and reviews throughout 2019-20, as well as a full police

investigation (current as at June 2020). The internal auditor undertook a forensic investigation following the discovery of the fraud, and provided a detailed report to the Committee, with the GCRB Audit Chair in attendance. A number of recommendations were provided, all of which were actioned. All available steps were taken to recover losses incurred, with progress ongoing. The Principal provided regular reports on the progress of investigations, reviews, and recovery, including the External Audit 'fit for purpose' reviews of Finance and IT.

### • Auditor General Report: Section 22

The Committee noted that an Auditor General Section 22 Report had been received in relation to the fraud investigation. The report noted that for the purposes of the annual accounts audit, the value of the identified fraud is not material in the year under audit or in total. The subsequent review and actions taken by the College were also recognised.

The External Auditor informed the Committee that the matter will be kept under review and a further report is anticipated once legal proceedings are concluded. A copy of the Internal Audit forensic report has been provided to Audit Scotland. Further detail is provided in the Accountability Report below.

### • Asset Verification

The Committee received a report on the asset verification conducted over the summer 2019 period. It was noted that a comprehensive single asset register has now been produced and all relevant processes and internal controls have been

reviewed. Some weaknesses were identified with various changes implemented. Physical verification of all College assets is to be conducted annually with local managers additionally verifying assets within their responsibility at least twice a year.

### • Assurance Framework

A new Assurance Framework was agreed by the Committee. This includes a grid, mapping all College assurances within the Three Lines of Defence Model, and the College's Strategic Themes. These in turn are mapped against the College's strategic risks. This provides a coherent and complete reference point for the Committee to assess assurance strengths and areas for further development.

### • Committee Development

Committee members attended an all-day training event for Audit Committee members in December 2019, which included guidance on the development and implementation of an Assurance Framework, as per the recommendation from the External Audit Report for 2018-19.

### • Terms of Reference

The Committee Terms of Reference were updated in

line with the Scottish Government Audit and Assurance Handbook, and the Committee renamed the Audit and Assurance Committee.

#### • Risk Management

The College's Risk Register and Risk Management Action Plans for key risks, and highest scoring risks, were reviewed at each meeting of the Committee. In May 2020, the Committee received a review of strategic risks, all of which had been updated to take account of the coronavirus crisis, with commensurate increases to Risk scores. In addition, a new risk was added to the Risk Register: "Failure to manage acute threats relating to coronavirus outbreak".

A full review of Risk Management through 2019-20 is provided below.

#### • Annual Report 2018-19

The Committee reviewed the draft annual report for 2018-19, noting that while whilst the statements record a deficit of over £6.5m, the full financial statements showed an underlying operating surplus of £1.2m following adjustments made for depreciation, payment to Forth Valley College as directed by SFC (following the sale of North Hanover Street building) and pension and early retirement adjustments.

#### • Freedom of Information

The Committee received an update report on the nature and volume of requests received in relation to the Freedom of Information (Scotland) Act 2000 (FOISA) and the Environmental Information (Scotland) Regulations 2004 (EIRs). It was noted that the volume of requests rose significantly during 2017-18 and had fallen in 2018-19, with a significant reduction in requests associated with procurement/finance and the New Campus which accounts for most of the overall reductions. The improvement in response times required within the 20-day timescale from 90% in 2016-17 to 97% in 2018-19 was noted.

#### • Data Protection and Health and Safety Audit Updates

Following the internal audit reports on these issues in 2018-19, a number of recommendations were followed up via action plans. Regular updates on progress with reference to these action plans were provided to the Committee throughout the session. Data Protection Officer support was provided via HEFESTIS. Various improvements to Health and Safety provision were implemented including IOSH training for all managers, improvements to risk assessment, and purchase and installation of defibrillators on campus.

The Committee received a report that there had been 8 data breaches in 2018-19, none of which were sufficiently serious to warrant a report to the Information Commissioner. However, all of these instances provided indications of how various controls and training might be improved.

### Risk Management

The College Risk Management strategy is embodied in the following Documents:

- Risk Management Policy
- Risk Management Procedure

- Risk Management Guidance
- Risk Register
- Risk Management Action Plans (currently numbering 23 at June 2020)

The College Risk Management Policy outlines its approach to risk management and internal control, and the roles of the Board of Management and senior management, while the Risk Management Procedure outlines how this is delivered.

In March 2020, the College's Internal Auditors, Henderson Loggie undertook an internal audit of Risk Management, presented to the Audit Committee in May 2020. The Internal Auditor provided a level of assurance of "good" reporting that: "There is a robust risk management framework in place, including a Risk Management Policy...(etc)" and "From our review of the risk management framework it exhibited most aspects of good practice:" (CoGC Risk Management Internal Audit; MHA Henderson Loggie, May 2020; p3: Summary of Main Findings).

The concept of Risk Tolerance has been introduced to all Risk Management documents, and explained in detail within the Risk Management Guidance. This reflects the Board's agreement to an adjusted position with regard to risk, accepting a less risk-averse position in some categories of risk, such as major change or Development activities, but not with regard to matters of, for example, reputation or compliance.

From the College Risk Management Policy:

"In broad terms, appetite relates to the willingness to seek potential benefits, while tolerance sets limits on acceptable loss in pursuit of these benefits, with reference to the organisation's strength and resilience. The Institute of Risk Management states that: "While risk appetite is about the pursuit of risk, risk tolerance is about what an organisation can actually cope with." In short, the terms relate to whether an organisation is respectively "willing" and "able" to take the risk, or sustain the potential consequences of the risk.

These are the definitions of the respective terms understood in all College documents relating to Risk Management." (CoGC Risk Management Policy p5).

The most recent new strategic risks were added to the College Risk Register in 2019-20:

- Risk 26: "Failure to achieve taught degree awarding powers"
- Risk 27: "Failure to manage acute threats relating to the coronavirus outbreak".

These additions brought the total of Strategic (Level 1) Risks on the College risk register to 23, which were highlighted and discussed by the Committee, via the individual Risk Management Action Plans. Risk scores were adjusted throughout the session, and as a consequence of various considerations, principally and most recently, the coronavirus outbreak, several risks were scored high (RED) thus:

- Risk 6: Negative impact upon College reputation (Fraud investigation)

- **Risk 7:** Failure to achieve improved business development performance with stakeholders (Coronavirus impact)
- **Risk 15:** Failure to achieve operating surplus via control of costs and achievement of income targets.(Coronavirus impact)
- **Risk 16:** Failure to maximise income via diversification. (Coronavirus impact).

The Committee regularly reviewed the Risk Management Action Plans for all strategic risks above a low score, and noted that appropriate actions had been satisfactorily taken to manage these risks. In particular the Committee noted the actions taken in response to the Covid-19 emergency, including the measures taken to ensure business continuity

and maintenance of all learning, teaching, and support services in the required immediate move to remote operations from 18 March 2020.

As a consequence, the average risk score across the register (calculated on a 5x5 Likelihood vs Impact matrix) rose slightly (from 9 to 9.43) in session 2018-19. The RAG ratings reflect the following risk scores: 1-5 = Green; 6-12 = Amber; 15-25 = Red.

The table below summarises the key Strategic Risks which the College managed, and which the Audit Committee monitored throughout 2019-20 (as approved by the Board of Management - June 2020):

Extract from College Risk Register: June 2020

Strategic Theme	Risk Name	RAG
<b>Students</b>	• 1. Failure to support student success	A
	• 2. Failure to establish optimal pedagogical model	G
	• 3. Failure to achieve good student outcome/progression levels	A
	• 21. Failure of the College's Duty of Care to Students	G
<b>Growth &amp; Development</b>	• 4. Failure to realise planned benefits of Regionalisation	A
	• 6. Negative impact upon College reputation	R
	• 7. Failure to achieve improved business development performance with stakeholders	A
	• 8. Failure to achieve improved performance	A
	• 9. Failure to attract, engage, and retain suitable staff	A
	• 26. Failure to achieve taught degree awarding powers	G
<b>Processes and Performance</b>	• 10. Negative impact of statutory compliance failure	A
	• 24. Failure of Compliance with the General Data Protection Regulations (GDPR)	A
	• 11. Failure of Corporate Governance	G
	• 12. Failure of Business Continuity	R
	• 25. Failure of IT system security	R
	• 13. Failure to manage performance	G
	• 14. Negative impact of Industrial Action	A
<b>Finance</b>	• 15. Failure to achieve operating surplus via control of costs & achievement of income targets.	A
	• 16. Failure to maximise income via diversification	A
	• 20. Failure to obtain funds from College Foundation	G
	• 22. Negative impact of Brexit	A
	• 23. Failure to agree a sustainable model and level of grant funding within Glasgow Region	A
<b>ALL</b>	• 27. Failure to manage acute threats relating to coronavirus outbreak	A

### Closed Sessions

In 2017-18 the Committee agreed that any agenda items may be raised in closed session with the auditors and Committee members only present, supported by the College Secretary, and that this be retained as a standing item for each meeting, to be taken at the conclusion of the agenda. This practice continued in 2019-20.

The Committee held two closed sessions in November 2019 with Internal and External Auditors present, to consider the Internal Auditor's forensic report: Internal Audit Report on Fraud at City of Glasgow College.

### Administrative Matters

Membership of the Committee totalled 5 members in 2019-20. Committee attendance since 2014-15 has been as follows below:

Membership of the Committee was largely changed from 2018-19, with just one member continuing into 2019-20, and assuming the Convenership of the Committee. Three members who joined the Board in 2019, joined the Committee, along with one other Board member. Note that possible attendances are a function of meetings and Committee membership at the time of meeting. Committee members attended an external training event for Audit Committee members in December 2019, provided by On Board.

There has been a marked improvement in attendance in 2019-20 compared to recent years, with an improvement of over 20% attendance from last session.

Audit Committee Attendance				
Year	No. of Meetings	Total Possible Attendances	Total Possible Attendances	Percentage Attendance
2014-15	4	20	11	55%
2015-16	4	24	12	50%
2016-17	4	23	14	61%
2017-18	4	21	14	67%
2018-19	5	19	12	63%
2019-20	4	20	17	85%



Membership of the Committee was largely changed from 2018-19, with just one member continuing into 2019-20, and assuming the Convenership of the Committee. Three members who joined the Board in 2019, joined the Committee, along with one other Board member. Note that possible attendances are a function of meetings and Committee membership at the time of meeting. Committee members attended an external training event for Audit Committee members in December 2019, provided by On Board.

There has been a marked improvement in attendance in 2019-20 compared to recent years, with an improvement of over 20% attendance from last session.



# Accountability Report

## With Governance Statement

This report is subject to independent audit opinion

### Internal Auditor's Report 2019-20

The Internal Auditor has provided an Annual Report for 2019-20, which indicates the following comment on significant issues:

“All of our internal audit work conducted in 2019/20 assessed systems as ‘Satisfactory’, or provided an unqualified audit opinion on College returns, and there were therefore no significant issues identifying major internal control weaknesses arising from our internal audit work in these areas. In general, procedures were operating well in the areas selected, but a few areas for further strengthening were identified and action plans have been agreed to address these issues.”

### The Internal Audit Report provided the following Opinion:

In our opinion, the College has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2019-20. This included follow-up of recommendations made by the College's previous internal auditors.



## Responsibilities of the Board of Management and its Committees

The responsibilities of the Board of Management Committees are outlined in the respective Committee Terms of Reference as published on the College website at: <https://www.cityofglasgowcollege.ac.uk/about-us/board-and-governance/board-meetings>.

A summary of the Board of Management's responsibilities, and those delegated to the respective Committees, is provided under the Governance Statement below.

## Directors Report

The membership of the Board of Management is detailed at Section 7 below, and includes all Board members who served for part or the whole of the reporting period. The individual records of Register of Interests of each of these members is available on the College Website at:

<https://www.cityofglasgowcollege.ac.uk/about-us/board-and-governance>

### The Executive Leadership Team serving in 2019-20:

Paul Little	Principal and Chief Executive Officer
Dr Sheila Lodge	Depute Principal
Dr Claire Carney	Vice Principal Student Experience (from 6 January 2020)
Stuart Thompson	Vice Principal Corporate Services
Roy Gardner	Executive Director Corporate Development & Innovation
John Gribben	Executive Director Human Resources (from 1 July 2020)

Details of the Executive Leadership Team, and respective duties is available on the College Website at: <https://www.cityofglasgowcollege.ac.uk/about-us/our-team/executive-team>.

## Governance Statement

### Introduction

This governance statement is provided to summarise the operation, responsibilities, structure and functions of the College Board of Management and its Committees, with approaches employed to ensure effectiveness and improvement. Due cognizance has been given to the guidance set out in the Governance Statement section of the Scottish Public Finance Manual (SPFM).

The arrangements for strategic development are included, as are those for the identification, evaluation, and management of organizational risks, and the monitoring of internal controls. The statement concludes with a confirmation of the College as a going concern.

The College was incorporated in 1993 by the Further and Higher Education (Scotland) Act 1992, in accordance with

which the Board is responsible for the administration and management of the College's affairs, including ensuring an effective system of internal control, and is required to present audited financial statements for each financial year.

The College is a registered charity (Scottish Charity Number SC036198) for the purposes of the Charities and Trustee Investment (Scotland) Act 2005.

The College was assigned to the Regional Board for Glasgow Colleges on 1 August 2014 by the Assigned Colleges (Scotland) Order 2014, SSI 2014/80.

The Board comprises the Principal, independent members, two nominated student members, one elected teaching staff member and one elected support staff member. The roles of Chair and Vice Chair are distinct from the role of Chief Executive, the Principal. The Board Vice Chair serves as the Senior Independent Member of the Board.

### Statement of Board of Management's Responsibilities:

The Board is responsible for:

- Leading the College.
- Supporting the Principal and the Executive team.
- Demonstrating independence, integrity, and accountability.
- Bringing fresh and innovative perspectives.
- Seeking full information and questioning.
- Holding management to account and challenging appropriately.
- Ensuring it is diverse and has a good balance of skills and backgrounds.
- Ensuring delivery of the College's responsibilities under the Regional Outcome Agreement (ROA).
- Preparing the College's financial statements under the Further and Higher Education (Scotland) Act 1992 (as amended).

To the best of the Board's knowledge and belief, the External Auditors have been informed of all relevant details pertinent to the independent audit. The Board of Management accepts responsibility for the Annual Report and Accounts being fair, balanced, and understandable.

The Board of Management governance framework sets out the roles, accountabilities and expectations for board members, board committees, staff and students. The Board of Management Articles of Governance are publicly available via the College website.

In 2019-20 the Board maintained its additional responsibility from 2013-14, i.e. to provide to the Scottish Funding Council an annual report on the College-led review of the preceding academic year, together with an annual statement of assurance on quality during that year. This responsibility is ongoing on a yearly basis.

### **Board of Management Committees**

The Board and its committees play a vital role in the oversight of College business and hold management accountable for performance against targets and performance indicators. The Board met six times in 2019-20, and from the point of the closure of the College buildings and Covid-19 lockdown in mid-March 2020, all Board meetings were undertaken remotely via videoconferencing. In addition, the Board's Committees met through the session with an uninterrupted schedule of meetings (with the exception of one meeting of the Art Foundation as this would have involved international travel).

The responsibilities of the Board Committees are set out in their respective Terms of Reference (access via links under each Committee name below) or in the case of the Art Foundation, the Foundation Remit. All Board Committees reviewed their respective Terms of Reference through 2019-20, which were approved by the Board in June 2020.

#### **Audit Committee:**

Responsible for monitoring the integrity of financial statements, risk management, instructing internal audits and reviewing internal controls and governance systems, including assurances relating to the corporate governance requirements for the organisation.

#### **Development Committee:**

Provides ongoing strategic review of commercial and international activities and considers new opportunities, ensuring alignment with the College's Strategic Plan.

#### **Finance and Physical Resources Committee:**

Responsible for the review of financial planning, monitoring the use of funds for student welfare, carrying out duties set out by the Board and assigned in the Financial Regulations, and for receiving and approving the annual budget and final accounts for recommendation to the Board. This Committee also considers, approves and monitors plans for the management and development of College estate and facilities.

#### **Learning and Teaching Committee:**

Provides reports and advice to the Board on academic policies and procedures, on matters relating to the curriculum, quality and learning, teaching and support, and on the role of the Academic Board.

#### **Performance and Nominations Committee:**

Monitors performance across the College with reference to the strategic plan and considers efficiency. This Committee also manages the recruitment of Board members, oversees their personal development and evaluation, and helps identify candidates for senior positions in the College.

#### **Remuneration Committee:**

Determines the remuneration of the Principal and the Executive team, as well as severance arrangements.

#### **Students, Staffing and Equalities Committee:**

Considers and approves employee and student-focused strategies and policies, monitors relationships between trade unions and employees, and has a special responsibility for Equalities matters.

### **The Art Foundation:**

Following its inaugural year as a Committee of the Board of Management in 2016-17, the College Art Foundation has continued with its remit to advance the charitable purpose of the City of Glasgow College to include the advancement of education in the arts, by making grants and providing support for educational projects, activities, and initiatives being carried out by and supported by City of Glasgow College. This includes the promotion and provision of exhibitions, and the collection and display of works of art and design to complement and enhance the public space and learning and teaching environment of the City of Glasgow College and surrounding civic landscape.

### **Operation of the Board of Management**

In 2018-19 the Board of Management had managed a significant turnover of membership. Four members successfully applied to the Glasgow Colleges' Regional Board (GCRB) for a further period of tenure; two for three years, and two for four years. A full round of recruitment was undertaken in consultation with GCRB, and as a consequence, five new Board members were appointed in June 2019. In 2019-20 three existing Board members and the Board Chair successfully applied for and received periods of extension to their tenures of four years each.

Two new Student Board members served on the Board in 2019-20.

One new Support Staff Board member served in 2018-19; however, this person retired at 28 June 2019, creating a vacancy which was filled at the beginning of Academic Year 2019-20.

The Board Chair was appointed by the GCRB in 2016, and along with three other non-executive Board members who concluded their first periods of tenure at 31 July 2020, successfully extended his period of tenure to 31 July 2024.

### **Board Evaluation and Appraisal**

Following the Board's externally directed Review of Governance Effectiveness, published in 2017, the Board has planned for a second external review in 2020. However, this will now be completed in 2021 following revised guidance from the Good Governance Steering Group in the light of the Covid-19 emergency (which directed that the 2020 round of external reviews now be completed by end April 2021).

The Board's internal self-evaluation review framework is structured around the Code of Good Governance for Scotland's Colleges, and this process informs the Board Development Plan. The Board self-evaluation of May-July 2019 therefore informed the 2019-20 Board Development Plan. The Board Committee self-evaluation was undertaken from June 2020.

A full round of individual Board member appraisals was undertaken by the Board Chair in 2019-20.

The Board Chair, in consultation with Board members, reviewed the membership and Convenership of all Board Committees, to include new Board members and co-opted Committee members. The skills base of the Board was referenced to ensure optimum deployment of Board members across the Board Committees.



### **Compliance with Best Practice**

The Board of Management has formally endorsed and adopted, in its entirety, the Code of Good Governance for Scotland's Colleges 2014, and subsequently the revised Code of 2016, which, along with the Code of Conduct, forms a key instrument of guidance and probity for Board members. I can confirm, therefore, that the Board seeks to comply fully with the Code of Good Governance 2016, and associated guidance, without exception, as well as the Corporate Governance Code so far as its provisions apply to the college sector.

### **Corporate Strategy**

The matters reserved to the Scottish Funding Council for decision are set out in the Financial Memoranda issued by the Council. The Board is responsible for the strategic direction of the College, approval of major developments and policy changes, and for the review and commissioning of regular reports from the Senior Management Team (SMT) on the day-to-day operations of its business.

The College Strategic Plan 2017-25, has provided the planning and review framework for the Board of Management, which held two all-day Planning Seminars in 2019-20. These seminars included a review of progress against measures and targets relating to the Strategic Plan

via the five College Supporting Strategies, and a review of the College's strategic context and direction.

### **Risk Management**

The College Risk Management strategy is outlined under Audit and Assurance above.

The Audit Committee received regular reports from the senior management via Risk Management reviews in 2019-20. All significant changes to risk assessment and management were highlighted and discussed by the Committee, via the individual Risk Management Action Plans (Risk MAPs) and the College Risk Register. The Board Committees (above) regularly reviewed the strategic risks associated with their areas of responsibility throughout the session. The Risk Register sets out the College's strategic risks under the Strategic Themes underpinning the College Strategic Plan and associated planning documents, ensuring alignment of risk management with strategic planning.

The College recognises that its appetite and tolerance for risk vary according to the activity undertaken, and that the College's acceptance of risk is always subject to ensuring that potential benefits and risks are fully understood before developments are authorised, and that appropriate measures to mitigate risk are established.

The College's position with regard to risk across various categories is described in the Policy in a series of statements for each category as follows:

- Reputation
- Compliance
- Financial
- Student Experience
- Major Change or Development Activities
- Environment and Social Responsibility
- People and Culture
- Business Continuity.

Risk tolerance varies from Low, e.g. in the case of College Reputation and Compliance, where no potential gain may be accrued as a consequence of accepting such risk, to Medium, such as in the case of development activities, where potential gains may be such that a degree of sustainable risk is acceptable, with commensurate risk score. This represents a development in the Board's perception and management of risk, in the light of the new College Strategic Plan with its new Strategic Priority 8: "To secure diversity of income and sustainable development" (CoGC Strategic Plan 2017-25).

Details of significant risk-reported matters are outlined under the Audit and Assurance section within this Annual Report above. A number of key Strategic Risks have been affected by the Covid-19 pandemic, in particular those relating to Student Experience, Commercial/International Development, and the Financial position of the College.

### Data Related Incidents

The College maintains a register of all data-related incidents. There were 10 such incidents recorded in the year to 31 July 2020. Data subjects were notified as appropriate. None of these incidents were sufficiently serious to warrant reporting to the Information Commissioner.

### Section 22 Report

In April 2020, the Auditor General published a report on the recent fraud investigation at City of Glasgow College, made under Section 22 of the Public Finance and Accountability (Scotland) Act 2000. The report identifies the nature, extent, and value of the fraud perpetrated against the College. The report highlights that the fraud was identified by the College and that the employee concerned has been charged following an internal staff disciplinary exercise and a Police Scotland investigation.

The report states that: "The annual audit report notes that for the purposes of the annual accounts audit, the value of the identified fraud is not material in the year under audit or in total" and that full disclosure of the fraud was made by the College, and all regulatory bodies informed.

The report refers to the steps taken by the College including the forensic review of the incident, the subsequent improvement actions, the review of Finance and IT functions by the external auditor, and the ongoing co-operation with Police Scotland. The Auditor General anticipates a further report "once legal proceedings are concluded".

### Financial Responsibilities and Control

The Board must keep accounting records that disclose the financial position of the College and ensure the financial statements are prepared in accordance with the Statement of Recommended Practice (2019).

In addition, the Board, through its designated office holder, and within the terms and conditions of the Financial Memorandum agreed with the Scottish Funding Council (SFC), must prepare financial statements for each financial year that give a true and fair view of the College's state of affairs and of the surplus or deficit and cash flows for that year. In causing the financial statements to be prepared, the Board has ensured that:

- Suitable accounting policies are selected and applied consistently.
- Reasonable and prudent estimates and judgements have been made.
- Applicable accounting standards have been followed, subject to any material departures explained in the financial statements.
- Ensure SFC funds are used only for the given purposes and in accordance with the memorandum with the SFC and any other conditions the SFC may prescribe.
- Financial statements are prepared on the going concern basis unless it is inappropriate to presume the College will continue in operation.
- The Board is satisfied that it has adequate resources to continue in operation for the foreseeable future. Therefore, the going concern basis continues to be adopted in the preparation of the financial statements.

### The Board has taken reasonable steps to:

- Ensure there are appropriate financial and management controls in place to safeguard public funds and funds from other sources.
- Safeguard the assets of the College and prevent and detect fraud.
- Secure the economical and effective management of the College's resources and expenditure.
- The key elements of the College's system of internal financial control, which is designed to discharge the responsibilities set out above, include:
- Clear definitions of the responsibilities of, and the authority delegated to senior managers
- A comprehensive medium and short-term planning process, supplemented by detailed annual income, expenditure, capital and cash-flow budgets.
- Regular reviews of key performance indicators and business risks and quarterly reviews of financial results involving variance reporting and updates of forecast outturns;
- Clearly defined and formalised requirements for approval and control of expenditure, with investment decisions involving capital or revenue expenditure being subject to formal detailed appraisal and review within approval levels set by the Board.

- Comprehensive Financial Regulations, detailing financial controls and procedures, approved by the Audit Committee and Finance Committee.

The Board of Management (via the Audit Committee) has appointed a professional Internal Audit team, whose annual programme is approved by the Audit Committee. The head of the Internal Audit team provides the Board with a report on internal audit activity within the College and an opinion on the adequacy and effectiveness of the College's system of internal control, including internal financial control. Any system of internal financial control can only provide reasonable but not absolute assurance against material misstatement or loss.

### Financial Performance

For the financial year 2019-20 the College made an underlying deficit of £0.4m – (2018-19 £1.2m surplus). The deficit results from the impact of Covid-19 on the College's activities. The College was forecasting a surplus before Covid-19 hit, and took action to reduce the loss as much as practically possible. The College continues to operate in a challenging financial climate with the continuing impact of Covid-19.

The College had net current liabilities of £1.6m at the year end, mainly due to the inclusion of Non-Profit Distributing contract liability; however, the College continues to operate with a healthy cash balance of £9.0m at the year end.

### Underlying operating position:

	2019-20 £'000	2018-19 £'000
(Deficit) before other gains & losses	(4,720)	(6,576)
Add back:		
Depreciation (net of deferred capital grant release) on both government funded and privately funded assets including NPD assets	6,379	5,924
Exceptional non-restructuring costs (e.g. impairment)	0	9,350
Non-cash pension adjustment – Net service cost	2,259	2,725
Non-cash pension adjustment – Net interest cost	174	(1)
Non-cash pension adjustment – Early retirement provision	248	198
Donation to Arms-Length Foundation (ALF)	0	0
Deduct:		
Non-Government capital grants (e.g. ALF capital grant)	0	(263)
Exceptional income (if disclosed as exceptional in accounts)	0	(5,790)
CBP allocated to loan repayments and other capital items	0	0
NPD income applied to reduce NPD balance sheet debt	(4,700)	(4,366)
<b>Adjusted operating (Deficit)/ Surplus</b>	<b>(360)</b>	<b>1,201</b>



## Student Accommodation Service

The College operates 2 sites offering student accommodation. One site is owned by the College and is located at the Riverside campus. The other site is a rented accommodation close to the Riverside campus. The aim is to deliver a high quality and safe environment to students at competitive rental and the College generate a surplus.

The vast majority of the surplus is generated by the College accommodation:

Residencies	2019-20 £000's	2018-19 £000's
Income	£1,627	£2,386
Expenditure	£1,340	£1,767
Surplus	£287	£619

## Catering Service

The College awarded a 6-year contract to Baxter Storey in August 2020 after a competitive tender process. The tender was awarded balancing the quality of food and service with the cost of delivery. The aim within the tender was to deliver a high-quality service and at no cost to the College. As the College buildings were shut on 17th March 2020 due to the COVID19 pandemic, there was a period of four and a half months with no catering activity on campus in academic session 2019-20, resulting in a deficit.

Catering	2019-20 £000's	2018-19 £000's
Income	£1,366	£1,817
Expenditure	£1,490	£1,727
Surplus	(£124)	£90

## Statement of Internal Control

The Board of Management is responsible for the College's system of internal control and for reviewing its effectiveness. Such a system is designed to manage rather than eliminate risk of failure to achieve business objectives, and can only provide reasonable, not absolute, assurance against misstatement or loss.

The SMT receives regular reports setting out key performance and risk indicators, and considers possible control issues brought to their attention by early warning mechanisms embedded with the operational units. Each Board Committee regularly reviews the Risk Management Action Plans (Risk MAPs) relating to the Strategic Risks within their areas of responsibility.

The Audit Committee's role in internal control is confined to a high-level review of the arrangements for internal financial and other control systems. The Board agenda regularly includes consideration of risk management and all reports to the Board and its Committees must include a risk analysis. The Board Committees all receive regular updates to the Risk Management Action Plans for the strategic risks within their areas of responsibility.

The SMT and a range of Board Committees receive regular reports from our internal auditors, and health and safety and environmental monitoring functions, which include recommendations for improvement.

The Board has a process for identifying, evaluating and managing the College's risks that has been in place for the year ending 31 July 2020, up to the date of approval of the annual report and accounts. This process is regularly reviewed by the Board and accords with the internal control guidance as applicable to the further education sector. The system of internal financial control is based on a framework of regular management information, financial regulations and administrative procedures including the segregation of duties. In particular, it includes:

- Comprehensive budgeting systems with an annual budget approved by the Board
- Regular reviews by the Finance Committee of quarterly and annual financial reports that indicate financial performance against the forecasts
- Setting targets to measure financial and other performance measures
- Procedures for the Board to review and agree the budgets
- Clearly defined capital investment control guidelines.

The College has an internal audit service, the focus of which is on key activities determined by an analysis of the areas of greatest risk and in accordance with the annual internal audit plan approved by the Board.

The internal auditors report to the Audit Committee on a regular basis and have direct access to the Chair of the Audit and Assurance Committee.

The internal auditors have issued an annual report, which gives an opinion of the adequacy, reliability and effectiveness of the College's internal control system.

The Board's review of the effectiveness of the system of internal financial control is thus conducted through the work of the internal auditors, the Board, and the Audit and Assurance Committee.

The Board of Management has also provided all information to the External Auditors upon request.

The Board members who held office at the date of approval of this report confirm that, to their knowledge, there is no relevant audit information of which the College's auditors are unaware; and each Board member has taken all necessary steps to be aware of any relevant audit information and to establish the auditors are aware of that information.

## Estates Strategy

The College's Estates Strategy comprised the maintenance and disposal of the existing estate, both overseen by the Finance and Physical Resources Committee (see Finance and Estates Section above).



## Remuneration and Staff Report

### Remuneration Committee

The Remuneration Committee of the Board of Management has a specific remit relating to senior staff remuneration, performance, and terms and conditions. This remit applies to staff at Director level and above, including the Principal.

The Committee also considers related matters such as any voluntary severance arrangements, ensuring best value for the College, and full compliance with ministerial guidance. As with the Performance and Nominations Committee, this Committee comprises the Conveners of the Board's Committees. This enables the Committee to demonstrate efficient and effective use of public funds in the committee's decisions, to reflect the performance of the organisation and the requirement for its ongoing financial sustainability.

In line with the Code of Good Governance (2016), all Committee members have all successfully completed the mandatory training for remuneration committee members via the College Development Network.

Following consideration of the Principal's performance and remuneration review, the Committee applied due consideration of public sector pay policies, as well as external factors, in consideration of the Principal's remuneration. The Committee Convener and Board Chair

reported on meetings and correspondence with the Chair of the Funding Council, at which the Board's adherence to the Scottish Government's public sector pay policy was emphasised. The Principal's salary increase, and that of other senior staff, was approved on that basis.

The Committee noted that several members of the senior team left the College over the past 2 years accepting positions with higher remuneration.

### Remuneration Policy

The College has a Remuneration Committee and within its terms of reference is a responsibility to consider senior and executive staff pay levels. The Committee has agreed a process by which these could be benchmarked against the sector, as well as against equivalent Colleges elsewhere in the UK. The Committee has agreed an approach with Colleges Scotland which it was noted would be of benefit to all colleges in Scotland, as senior staff pay levels were considered across the sector in future.

### Remuneration including salary and pension entitlements

#### Salary entitlements:

The following table provides detail of the remuneration and pension interests of senior management. The figures have been audited by Azets Audit Services.



	Actual 12 months to 31 July 2020			Actual 12 months to 31 July 2019		
	SALARY	PENSION	TOTAL	SALARY	PENSION	TOTAL
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Paul Little</b>	160-165	27	190-195	160-165	38	200-205
<b>Stuart Thompson</b>	85-90	31	120-125	90-95	53	140-145
<b>Roy Gardner</b>	80-85	29	110-115	80-85	39	120-125
<b>Shelia Lodge</b>	100-105	23	120-125	95-100	24	120-125
<b>John Gribben</b>	70-75	25	95-100	N/A	N/A	N/A
<b>Clare Carney</b>	45-50	15	60-65	N/A	N/A	N/A

Claire Carney joined the College in January 2020 and John Gribben was promoted to the Executive Leadership Team in June 2020. Fares Samara left the College on 1 April 2019 and Joanna Campbell left the College on 31 May 2019.

### Principal Salary

The Principal received a salary of £163,000 during the year 2019-20.

### Median remuneration

Based on the 12 months equivalent figure above the banded remuneration of the highest paid official in the organisation in the financial year 2019-20 was £160,000 to £165,000 (2018-19 £160,000-£165,000). This was 4.1 times (2018-19 4.2 times) the median remuneration of the workforce, £39,520 (2018-19 £38,450). These figures have been audited by Azets Audit Services.

### Accrued Pension Benefits

Pension benefits for employees are provided through the Scottish Teacher's Superannuation Scheme (STSS) a defined benefit scheme, which is notionally funded and

contracted out of State Earnings Related Pension Scheme and the Local Government Pension Scheme (LGPS) Both STSS and LGPS are final salary pension schemes. This means that pension benefits are based on the final year's pay and the number of years that the person has been a member of the scheme.

The scheme's normal retirement age is 65. Contribution rates are set annually for all employees and can be found in note 24. There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on final pensionable salary and years of pensionable service.

### Senior Officials Pension

Pension benefits are provided to senior officials on the same basis of all other staff. The accrued pension benefits for senior officials are set out in the table below, together with the pension contributions made by the College. The figures have been audited by Azets Audit Services.

	Accrued pension at pension age at 31 July 2020	Accrued lump sum at pension age at 31 July 2020	Real increase in pension to 31 July 2020	Real increase in lump sum to 31 July 2020
	£'000	£'000	£'000	£'000
<b>Paul Little</b>	35-40	0-5	0-2.5	0-2.5
<b>Stuart Thompson</b>	35-40	55-60	0-2.5	0-2.5
<b>Roy Gardner</b>	20-25	10-15	0-2.5	0-2.5
<b>Shelia Lodge</b>	0-5	0-5	0-2.5	0-2.5
<b>John Gribben</b>	0-5	0-5	0-2.5	0-2.5
<b>Clare Carney</b>	0-5	0-5	0-2.5	0-2.5

	CETV at 31 July 2020	CETV at 31 July 2019	Real Increase in CETV
	£'000	£'000	£'000
<b>Paul Little</b>	549	487	43
<b>Stuart Thompson</b>	612	575	37
<b>Roy Gardner</b>	294	267	27
<b>Shelia Lodge</b>	72	39	32
<b>John Gribben</b>	20	3	18
<b>Clare Carney</b>	12	0	12

### Cash Equivalent Transfer Value (CETV)

A cash equivalent transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time.

The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation.

The pension figures shown relate to the benefits that the person has accrued as a consequence of their total Local Government or STSS service and not just their current appointment.

In considering the accrued pension benefits figures the

following contextual information should be taken into account:

The figures for pension and lump sum are illustrative only in light of the assumptions set out above and do not necessarily reflect the actual benefits that any individual may receive upon retirement.

### Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

### Staff Costs for Permanent and temporary contracts:

	12 months ended 31 July 2020	12 months ended 31 July 2019
	£000	£000
Employment costs for staff on permanent contracts	51,971	45,605
Employment costs for staff on short term and temporary contracts	5,077	5,949
<b>TOTAL STAFF COST</b>	<b>57,048</b>	<b>51,554</b>

	Number	Number
Employee numbers for staff on permanent contracts	1,015	972
Employee numbers for staff on short term and temporary contracts	118	140
<b>TOTAL STAFF FTE</b>	<b>1,133</b>	<b>1,112</b>



## Trade Union Facility Time

The trade union facility time at the College is as follows:

Number of employees who were relevant union officials during the relevant period:	Full-time equivalent employee numbers:
12	2.8

Percentage of time spent on facility time	Number of employees
0%	
1-50%	10
51-99%	2
100%	0

Percentage of pay bill spent on facility time	
Total cost of facility time:	£146,665
Total pay bill:	£53,785,000
Percentage of the total pay bill spent on facility time:	0.3%

Paid trade union activities	
Time spent on trade union activities as a percentage of total paid facility time hours:	0.3%

## Gender

The following tables show the sex and recorded sex identifier (gender) of the staff complement at July 2020. The percentage of those who identify as other is too small

to register as a whole number, so is represented via a decimal place.

### COLLEGE STAFF GENDER 2019/20 (HEAD COUNT)

**FEMALE 773 - 55%**

**MALE 624 - 45%**

Sex Identifier	
Headcount	1397
Woman (including trans woman)	574
Man (including trans man)	483
Prefer not to say	263
Blank	75
Identify in another way	2

Sex Identifier	
Percentage	
% Female	41%
% Male	35%
% Prefer not to say	19%
Blank	5%
Identify in another way	0.14%

The gender split of the Executive Leadership Team at July 2020 was 3 male and 1 female members (with one vacancy subsequently filled by a female).

The proportion of staff absence during 2019-20 was 4.1% (average from August 19 to July 20) (2018-19 absence - 5.2%).

## Consultancies

In 2019-20 the College had approved consultancy expenditure of £390,000 (2018-19 - £359,000).

## Equality Diversity and Inclusion Statement

The College has an ED&I Policy, which presents our Mainstreaming Vision:

“To nurture an environment in which the equality, diversity and inclusion of students, staff and visitors from all backgrounds are routinely anticipated, expertly accommodated and positively celebrated.”

As detailed by the College’s ED&I Initiative 2017-2025, key aspects of effectively mainstreaming the Public Sector Equality Duty across College functions are:

- Strategic management and operations.
- Evidence consideration.
- Student, staff and community engagement and involvement.

The College is committed to developing a diverse workforce which reflects the communities we serve. As such, we will appoint, develop and promote on the basis of merit and ability alone and strive to ensure fairness, advance opportunities and foster respect for all our applicants and staff.

In relation to disabled applicants in particular, we will consider all applications for employment, bearing in mind the aptitudes of the individuals concerned. Where an existing employee becomes disabled every effort is made to ensure that their employment with the College continues. The College’s policy is to provide training, career development and opportunities for promotion to disabled staff which are, as far as possible, identical to those for other employees.

City of Glasgow College also understands that it is essential to develop a supportive organisational culture, which values people from all sections of society and the contribution each individual can make. In short, the College will strive never to discriminate because of:

- Age.
- Disability.
- Gender identity and reassignment.
- Marriage and civil partnership.
- Pregnancy and maternity.
- Race.
- Religion or belief.
- Sex.
- Sexual orientation.

We endeavour to ensure that all our staff policies, procedures, practices and benefits are inclusive across all these protected characteristics. All Colleges policies, procedures and decisions will undergo an Equality Impact Assessment (EqIA). Please see the ED&I section of the College website for more details.

## Statement of Responsibilities of the Accountable Officer:

The Accountable Officer confirms the following:

- as far as they are aware, there is no relevant audit information of which the body’s auditors are unaware
- that the Accountable Officer has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the body’s auditors are aware of that information
- that the annual report and accounts as a whole is fair, balanced and understandable
- that they take personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.

Signed: Paul Little, Principal and Chief Executive:

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Date: 18th December 2020

# Independent Auditor's Report

Independent auditor's report to the Board of Management of City of Glasgow College, the Auditor General for Scotland and the Scottish Parliament

## Opinion on financial statements

We have audited the financial statements in the annual report and accounts of City of Glasgow College for the year ended 31 July 2020 under the Further and Higher Education (Scotland) Act 1992 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. The financial statements comprise the Statement of Comprehensive Income, Statement of Changes in Reserves, Balance Sheet, and Statement of Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). In our opinion the accompanying financial statements:

- give a true and fair view in accordance with the Further and Higher Education (Scotland) Act 1992 and directions made thereunder by the Scottish Funding Council of the state of the college's affairs as at 31 July 2020 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Further and Higher Education (Scotland) Act 1992 and directions made thereunder by the Scottish Funding Council, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 14 of The Charities Accounts (Scotland) Regulations 2006 (as amended).

## Basis of opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Auditor General on 31 May 2016. The period of total uninterrupted appointment is nine years. We are independent of the college in accordance with the ethical requirements that are relevant to our audit of

the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the college. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern basis of accounting

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the college has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about its ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Risks of material misstatement

We report in a separate Annual Audit Report, available from the Audit Scotland website, the most significant assessed risks of material misstatement that we identified and our conclusions thereon.

## Responsibilities of the Board of Management for the financial statements

As explained more fully in the Statement of the Board of Management's Responsibilities, the Board of Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Board of Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Management is responsible for assessing the college's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance

about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or

error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. We therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Other information in the annual report and accounts**

The Board of Management is responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration and Staff Report, and our independent auditor's report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with our audit of the financial statements, our responsibility is to read all the other information in the annual report and accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



## Report on regularity of expenditure and income

### Opinion on regularity

In our opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

### Responsibilities for regularity

The Board of Management is responsible for ensuring the regularity of expenditure and income. We are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

## Report on other requirements

### Opinions on matters prescribed by the Auditor General for Scotland

In our opinion, the audited part of the Remuneration and Staff Report has been properly prepared in accordance with the Further and Higher Education (Scotland) Act 1992 and directions made thereunder by the Scottish Funding Council.

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Further and Higher Education (Scotland) Act 1992 and directions made thereunder by the Scottish Funding Council; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Further and Higher Education (Scotland) Act 1992 and directions made thereunder by the Scottish Funding Council.

### Matters on which we are required to report by exception

We are required by the Auditor General for Scotland to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration and Staff Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit
- there has been a failure to achieve a prescribed financial objective.

We have nothing to report in respect of these matters.

### Conclusions on wider scope responsibilities

In addition to our responsibilities for the annual report and accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in our Annual Audit Report.

### Use of our report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Gary Devlin, (for and on behalf of Azets Audit Services)  
Exchange Place 3,  
Semple Street,  
Edinburgh,  
EH3 8BL

Date: 18 December 2020

Gary Devlin is eligible to act as an auditor in terms of section 21 of the Public Finance and Accountability (Scotland) Act 2000



# Board of Management



*Back left to right - Rebekah Widdowfield; Lesley Woolfries (Vice Chair); Graham Mitchell; David Cullen; Stuart Patrick.  
Middle: Paul Clark (College Secretary); Ronnie Quinn; Dylan Duff; George Galloway; Sarah Erskine; Paul Hillard; David Eaton.  
Front: Alisdair Barron (Chair); Audrey Sullivan; May Miller (Co-optee); Lorna Hamilton; Paul Little (Principal).*

## City of Glasgow College Board of Management 2019-20

Name	Position	Appointed	Reappointed	Resigned/ Tenure Concluded	Committee(s) Served 2019-20
Alisdair Barron (Chair)	CE, Children in Distress (Retd.)	Sept 2010	Dec 2012: July 2015		Students, Staff and Equalities (C), Performance and Nominations, Remuneration, Art Foundation
David Cullen	Support Staff Member	August 2019			Student Staff and Equalities
David Eaton	Teaching Staff Member	Sept 2010	Re-elected from 1 Aug 2019		Learning and Teaching
Sarah Erskine	Former Chief Executive of The Marie Trust; CE, Stirling Carers	June 2019			Learning and Teaching, Development
Jim Gallacher	Emeritus Professor of Lifelong Learning, Glasgow Caledonian University	Sept 2010	Aug 2019	31 July 2019 (Re-appointed from 1 Aug 2019)	Learning and Teaching (C), Performance and Nominations, Remuneration.
George Galloway	Owner/Director, GLG Consultancy Ltd	August 2016	July 2020		Development (C), Audit and Assurance, Performance and Nominations, Remuneration
Dylan Duff	Student President	July 2019	July 2020		Finance and PR, Student Staff and Equalities, Learning and Teaching
Robert Lambert	Student Vice-President	July 2019	July 2020		Finance and PR
Lorna Hamilton	Quantity Surveyor (Various building contractors); Board Member RICS, WiP	August 2019			Audit and Assurance, Development
Paul Hillard	MD of Irvine Housing Association	October 2019			Audit and Assurance, Student Staff and Equalities
Karen Kelly	Consultant: Financial Management, Governance Programme Oversight and Assurance	June 2015	June 2019		Finance & PR (C), Learning and Teaching, Performance and Nominations, Remuneration
Paul Little	Ex Officio; Principal & CEO	Sept 2010			Finance and Physical Resources, Students, Staff and Equalities, Learning and Teaching, Development, PNC, Art Foundation
Graham Mitchell	Managing Director George Davie & Sons Ltd	June 2015	June 2019		Audit and Assurance (C), Development; Performance and Nominations; Remuneration.
Stuart Patrick	Chief Executive, Glasgow Chamber of Commerce	August 2016	July 2020		Finance and Physical Resources, Development
Ronnie Quinn	Owner & Director, Anchor Rock Consultants; Interim CE of SCDI.	June 2019			Audit and Assurance; FPRC (temp)
Audrey Sullivan	Senior HEI Manager (Retd; Glasgow Caledonian University/ Strathclyde University)	June 2019			Student Staff and Equalities, Learning and Teaching
Rebekah Widdowfield	Chief Executive, Royal Society of Edinburgh; Former Depute Director of HE and Learner Support (Scot Govt.);	June 2019			Learning and Teaching
Lesley Woolfries (Vice Chair)	Capital Project Manager, West Dunbartonshire Council	January 2011	July 2020		Finance and Physical Resources, Performance and Nominations (C), Remuneration (C)

# Financial Statements

## Finance and Physical Resources Committee

The Finance and Physical Resources Committee of the Board undertakes the Board of Management's approved delegation in financial matters, and specifically the duties of oversight assigned to the Committee on the Financial Regulations. The Committee is also expected to provide the Board with advice on significant financial matters, and to review, approve, and monitor financial plans, strategies and plans. The impact of significant proposals and strategies are reviewed from a financial perspective, and any resultant issues, including strategic risk, communicated to the Board. Any recommendations emerging from this oversight are also made via the Committee to the Board of Management. The Committee also holds responsibility for the oversight of physical resources, including the College estates, and of Health and Safety, for which it receives regular reports (see Health and Safety below).

## Covid-19 Impact

Following the outbreak of Covid-19, and the consequent financial impacts, the financial plan for 1 August 2019 to 31 July 2020 was reviewed continuously. The significant negative impact for the College, particularly due to the high level of non-SFC income via commercial and international activity, unusual in the sector, was recognised by the Committee.

An updated forecast reflecting the impact of the Covid-19 crisis was made during April 2020 which forecast a deficit of £4.011k. A revised forecast was produced during May, which projected a smaller deficit of £1.441k to 31 July 2020. This improved situation reflected the following: a higher proportion of courses being taught online which has increased the projected fee income; the decision to furlough staff and claim funds via the government Coronavirus Job Retention Scheme; and additional agreement from the SFC to pay their element of ESF in full. The final deficit figure of just over £360k for 2019-20 represents a successful management of the year's finances under the circumstances.

## Long Term Financial Planning

The Committee received an updated 5-year financial forecast for the College, which illustrates projections based upon sets of optimistic, realistic and pessimistic assumptions. The implications of all assumptions were noted and the need to continuously monitor the ongoing financial challenges and consider efficiency savings where necessary were highlighted. However, all long-term financial planning was superseded by the Covid-19 crisis, and all finance-related strategic risks were re-evaluated in the context of the crisis.

## College Strategic Priority 7:

To maintain our long-term financial stability.

## College Strategic Priority 8:

To secure diversity of income and sustainable development.

## Financial Regulations

The Committee reviewed and approved the revised Financial Regulations which included improved protocols and controls, with other elements updated. Revisions covered the areas of Budget Preparation and Monitoring, Fraud Prevention, Scheme of Delegation/Financial Authorities, Payment of Invoices/Purchase Procedure, and Assets/Stocks.

## Business Continuity

In 2019, a full review and redevelopment of the College's Business Continuity strategy was undertaken, with assistance from specialist consultants Ashton Resilience. In the course of this review, a new Business Continuity Policy was recommended, to provide a clear, concise policy framework for all business continuity management at City of Glasgow College. The Committee approved the new Policy in October 2019.

The consultant from Ashton attended a meeting of FPRC in February 2020 to outline the process of development of the Business Recovery Plans for all Faculties and other areas of College activity. In February 2020 a scenario exercise was planned for April 2010. However, this exercise was overtaken by events, for which the BCP planning clearly prepared the College, assisting resilience and agility of response to the Covid-19 crisis.

## ICT Delivery

The Committee were provided with reports on the development and operational performance of ICT delivery. In particular, the Committee welcomed the achievement of the Cyberessentials Plus standard, which had been a priority from 2018-19.

## Health and Safety

The Committee reviewed and approved the Health and Safety Quarterly Reports, and noted the activities of the reinvigorated Health and Safety Committee, under the leadership of the Depute Principal. The following points were highlighted:

- The delivery of relevant statutory training provision is ongoing with particular emphasis on IOSH 'Managing Safely' training being provided for senior staff.

- Personal evacuation plans are now in place.
- New First Aid Procedures have been implemented with the new rota system and increased coverage working well.

An increase in the number of reported accidents and incidents was reported, however this had been anticipated due to the improved reporting system.

The Report now includes reference to the plans in place for the provision of PPE (for staff and students) and requirements made to ensure that the buildings and

workplaces are Covid-secure, including social distancing and other building and circulation management issues. The creation of a low risk environment to ensure the safety of staff and students was considered of prime importance. The cost of Covid-19 related safety measures and supplies approached £0.3m by the end of 2019-20, and was set to continue to rise into 2020-21.

A successful Health and Wellbeing Conference was held in November 2019, and a new post of Health and Wellbeing Officer was approved.



## 8 Financial Statements

### CITY OF GLASGOW COLLEGE

#### STATEMENT OF COMPREHENSIVE INCOME

#### FOR THE 12 MONTHS ENDED 31 JULY 2020

		<i>12 months ended</i> 31 July 2020	<i>12 months ended</i> 31 July 2019
	<i>Notes</i>	<i>£000</i>	<i>£000</i>
<b>Income</b>			
Scottish Funding Council grants	5	67,302	66,566
Tuition fees & education contracts	6	17,890	18,505
Other income	7	5,560	6,025
Investment income	8	5	31
<b>Total income before endowments and donations</b>		<b>90,757</b>	91,127
Endowments and donations	9	24	563
<b>Total Income</b>		<b>90,781</b>	91,690
<b>Expenditure</b>			
Staff costs	10	56,292	50,916
Exceptional Staff costs	10	-	638
Other operating expenses	12	16,639	18,902
Exceptional expenditure	12	-	9,350
Transfer to Arms Length Foundation	12	-	-
Depreciation	15,16	8,645	9,960
Impairment	16	-	123
Interest and other finance costs	14	13,925	14,167
<b>Total expenditure</b>		<b>95,501</b>	104,056
(Deficit) before other gains and losses		(4,720)	(12,366)
Taxation		-	-
Gain on sale of asset	16	-	5,790
<b>(Deficit) for the year</b>		<b>(4,720)</b>	(6,576)

The Statement of Comprehensive Income is in respect of continuing activities.

**CITY OF GLASGOW COLLEGE**

**STATEMENTS OF COMPREHENSIVE INCOME**

**FOR THE 12 MONTHS ENDED 31 JULY 2020**

		<i>12 months ended</i>	<i>12 months ended</i>
		<i>31 July 2020</i>	<i>31 July 2019</i>
	<i>Notes</i>	<i>£000</i>	<i>£000</i>
(Deficit) for the year		(4,720)	(6,576)
Actuarial (Losses)/Gains in respect of pension scheme	24	(13,581)	(5,497)
<b>Total Comprehensive Income for the year</b>		<b>(18,301)</b>	<b>(12,073)</b>

**CITY OF GLASGOW COLLEGE**

**STATEMENT OF CHANGES IN RESERVES**

**FOR THE 12 MONTHS ENDED 31 JULY 2020**

		<i>12 months ended</i>	<i>12 months ended</i>
		<i>31 July 2020</i>	<i>31 July 2019</i>
	<i>Notes</i>	<i>£000</i>	<i>£000</i>
<b>Income and Expenditure Reserve</b>			
Opening Balance as at 1 August		1,957	11,943
Total Comprehensive Income for the year		(18,301)	(12,073)
Transfer from the Revaluation Reserve	23	578	2,087
<b>Closing balance at year end</b>		<b>(15,766)</b>	<b>1,957</b>
<b>Restricted Reserve</b>		<b>424</b>	<b>462</b>
<b>Revaluation Reserve</b>			
Opening Balance as at 1 August		35,818	14,987
Transfer between revaluation and income and expenditure reserve		(578)	(2,087)
Revaluation	23	-	22,918
<b>Closing balance at year end</b>		<b>35,240</b>	<b>35,818</b>
<b>Total Reserves</b>		<b>19,898</b>	<b>38,237</b>

## CITY OF GLASGOW COLLEGE

### BALANCE SHEET

AS AT 31 JULY 2020

		<i>As At</i> 31 July 2020	<i>As At</i> 31 July 2019
	<i>Notes</i>	<i>£000</i>	<i>£000</i>
<b>Fixed assets</b>			
Intangible assets	15	1	59
Tangible assets	16	188,927	197,488
Investments	17	4	4
<b>Total Fixed assets</b>		<b>188,932</b>	<b>197,551</b>
<b>Current assets</b>			
Stock		40	27
Debtors	18	6,157	5,501
Cash at bank and in hand	25	8,992	8,227
<b>Total Current assets</b>		<b>15,189</b>	<b>13,755</b>
Creditors - amounts falling due within one year	19	(16,752)	(16,255)
<b>Net current (liabilities)</b>		<b>(1,563)</b>	<b>(2,500)</b>
<b>Total assets less current liabilities</b>		<b>187,369</b>	<b>195,051</b>
Creditors - amounts falling due after one year	20	(6,205)	(6,542)
Provision for Liabilities and Charges	22	(3,884)	(3,893)
Finance Liability	16	(134,538)	(139,549)
<b>Net assets before pension (liability)/asset</b>		<b>42,742</b>	<b>45,067</b>
Pension (liability)/asset	24	(22,844)	(6,830)
<b>Total Net Assets</b>		<b>19,898</b>	<b>38,237</b>
Income and Expenditure Reserve	23	(15,766)	1,957
Restricted reserves	23	424	462
Revaluation reserve	23	35,240	35,818
<b>Total Reserves</b>		<b>19,898</b>	<b>38,237</b>

The financial statements were authorised for issue by the Board of Management on 18th December 2020 and signed on its behalf by:

**Alisdair Barron**  
Chairman

Date: 18th December 2020

**Paul Little**  
Principal & Chief Executive

Date: 18th December 2020

**CITY OF GLASGOW COLLEGE**

**STATEMENT OF CASH FLOWS**

**For the Year Ended 31 July 2020**

		<i>12 months ended</i>	<i>12 months ended</i>
		<i>31 July 2020</i>	<i>31 July 2019</i>
	<i>Notes</i>	<i>£000</i>	<i>£000</i>
<b>Cash inflow from operating activities</b>			
(Deficit) for the year		(4,720)	(6,576)
<b>Adjusting for Non cash items</b>			
Depreciation	15,16	8,645	9,960
Revaluation		-	-
Impairment	16	-	123
Disposals		-	3,938
(Increase)/Decrease in stock		(13)	(5)
(Increase)/Decrease in debtors	18	(656)	1,131
Increase/(Decrease) in creditors	19	2,075	(1,213)
(Decrease)/Increase in provisions	22	(9)	(36)
(Decrease) in Restricted Reserve	23	(38)	(21)
Net return on pension liability	24	2,433	2,724
<b>Adjusting for Investing or Financing</b>			
Capital Grants Income		(2,266)	(4,159)
Interest receivable		-	-
Interest payable	14	13,925	14,167
<b>Net cash inflow from operating activities</b>		<b>19,376</b>	<b>20,033</b>
<b>Cash flows from investing activities</b>			
Cash payments made to acquire tangible fixed assets	16	(26)	(897)
Capital grants received		40	575
<b>Cash flows from financing activities</b>			
Interest paid	14	(174)	1
Interest element of finance lease and services concession payments		(13,751)	(14,167)
Finance lease creditor	16	-	-
Capital element of finance lease and services c concession payments	16	(4,700)	(4,366)
<b>Net cash (Outflow) from investments &amp; financing activities</b>		<b>(18,611)</b>	<b>(18,854)</b>
<b>Increase in cash and cash equivalents for the year</b>		<b>765</b>	<b>1,179</b>
<b>Cash and cash equivalents at start of year</b>	25	<b>8,227</b>	<b>7,048</b>
<b>Cash and cash equivalents at end of year</b>	25	<b>8,992</b>	<b>8,227</b>

## **CITY OF GLASGOW COLLEGE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE 12 MONTHS ENDED 31 JULY 2020**

##### **1 GENERAL INFORMATION**

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the College's transactions are denominated.

City of Glasgow College is a registered charity (SC036198), incorporated in the United Kingdom. The principal place of business is 190 Cathedral Street Glasgow.

##### **2 STATEMENT OF COMPLIANCE**

The financial statements are the College's first statements prepared in accordance with Financial reporting standard 102 'the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' issued by the Financial Reporting Council and the Companies Act 2006. The College's date of transition to FRS 102 is 1 April 2014.

City of Glasgow College meets the definition of a public benefit entity under FRS 102.

Before 2014 the financial statements were prepared in accordance with UK GAAP applicable prior to the adoption of FRS 102, as issued by the Financial Reporting Council and referred to below as 'previous UK GAAP'.

##### **3 STATEMENT OF ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

###### **Basis of preparation**

These financial statements have been prepared in accordance with the Further and Higher Education (Scotland) Act 1992 and the Accounts Direction issued thereunder by the Scottish Funding Council which requires compliance with the Statement Of Recommended Practice: Accounting for Further and Higher Education (2019). They conform to guidance published by the Scottish Funding Council.

## CITY OF GLASGOW COLLEGE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE 12 MONTHS ENDED 31 JULY 2020

### **3 STATEMENT OF ACCOUNTING POLICIES**

#### **Basis of Accounting**

The financial statements are prepared in accordance with the historical cost convention modified by the revaluation of certain fixed assets.

#### **Going Concern**

Although Covid-19 has has a significant impact on the College's finances the Board of Management is satisfied that it has adequate resources to continue in operation for the foreseeable future, for this reason the going concern basis continues to be adopted in the preparation of the financial statements.

#### **Recognition of Income**

Income from tuition fees and from short-term deposits are credited to the Statement of Comprehensive Income in the period in which they are earned. Income from specific endowments and donations is included to the extent of the relevant expenditure incurred during the period, together with any related contributions towards overhead costs.

Income from contracts and other services rendered is included to the extent of completion of the contract or service concerned. This is generally equivalent to the sum of the relevant expenditure incurred during the period and any related contributions towards overhead costs.

#### **Grant Funding**

Government revenue grants including the funding council block grant are recognised in income over the periods in which the College recognises the related costs for which the grant is intended to compensate. Where part of a government grant is deferred it is recognised as deferred income within creditors and allocated between creditors due within one year and more than one year as appropriate.

Grants from non government sources are recognised in income when the College is entitled to the income and performance related conditions have been met. Income received in advance of performance related conditions being met is recognised as deferred income within creditors on the balance sheet and released to income as the conditions are met.

## CITY OF GLASGOW COLLEGE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE 12 MONTHS ENDED 31 JULY 2020

#### **Maintenance of Premises**

The cost of planned and routine corrective maintenance of the College estate is charged to the Statement of Comprehensive Income as incurred.

#### **Tangible Fixed Assets**

##### **a. Land and buildings**

The College's land & buildings are valued on the most appropriate basis depending on their planned future use. The basis of valuation was Depreciated Replacement Cost for the City, Riverside and Townhead buildings as these sites are not planned to be sold. The land at Allan Glen's and St David's has been valued on an existing use valuation basis. The buildings which the College intends to sell have all been valued at open market value. Where the College has undertaken specific capital improvement works on its buildings exceeding £10,000, these have been added to Land and depreciated over a useful economic life equivalent to the remaining life of the whole building. These works are included within the periodic valuations obtained by the College.

Finance costs which are directly attributable to the construction of land and buildings are not capitalised as part of the cost of those assets.

Buildings under construction are accounted for at cost, based on the value of architect's certificates and other direct costs incurred to the year end.

Freehold land is not depreciated. Freehold buildings are depreciated over their expected useful economic life to the College of between 20 and 125 years, as identified by the valuer, except where the valuer has identified that they should be depreciated over a useful economic life equivalent to the remaining life of the whole building. Building improvements are depreciated over a useful economic life equivalent to the remaining life of the whole building.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. In the event an impairment adjustment is required the College would recalculate the useful economic life of the asset, charge accelerated depreciation and deferred grant to the Statement of Comprehensive Income.

Where land and buildings are acquired with the aid of specific grants they are capitalised and depreciated as above.

Where land and buildings are funded by government grants, the grants are recognised as income over the period in which the College recognises the related costs for which the grant is intended to compensate. Where part of a government grant is deferred it is recognised as deferred income with creditors and allocated between creditors due within one year and due after more than one year as appropriate.

## **CITY OF GLASGOW COLLEGE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE 12 MONTHS ENDED 31 JULY 2020**

##### **a. Land and buildings**

Where land and buildings are funded by grants from non government sources, the grants are recognised in income when the College is entitled to the income and performance related conditions have been. Income received in advance of performance conditions being met is recognised as deferred income with creditors on the balance sheet and released to income when performance conditions have been met.

##### **b. Equipment**

Equipment costing less than £10,000 is written off to the Statement of Comprehensive Income in the period of acquisition. All other equipment is capitalised at cost. Capitalised equipment is depreciated over its useful economic life of four years; except for specialised Engineering and Nautical equipment which is depreciated over 20 years.

Where equipment is acquired with the aid of specific grants it is capitalised and depreciated in accordance with the above policy.

Where equipment is funded by government grants, the grants are recognised as income over the period in which the College recognises the related costs for which the grant is intended to compensate. Where part of a government grant is deferred it is recognised as deferred income within creditors and allocated between creditors due within one year and due after more than one year as appropriate.

Where equipment is funded by grants from non government sources, the grants are recognised in income when the College is entitled to the income and performance related conditions have been met. Income received in advance of performance conditions being met is recognised as deferred income with creditors on the balance sheet and released to income when performance conditions have been met.

##### **Intangible Fixed Assets**

When expenditure the recognition criteria for capitalisation as set out in FRS 102 18.4 and 18.8H, the asset will be depreciated on a straight line basis over its useful economic life.

##### **Leased assets**

Assets which are held under hire purchase contracts which have the characteristics of finance leases are depreciated over their useful lives.

##### **Investments**

Fixed asset investments that are not listed on a recognised stock exchange are carried at historical cost less any provision for impairment in their value.

Current asset investments are included at the lower of their cost and net realisable value.

##### **Stocks**

Stocks are stated at the lower of their cost and net realisable value. Where necessary, provision is made for obsolete, slow moving and defective stocks.

**CITY OF GLASGOW COLLEGE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE 12 MONTHS ENDED 31 JULY 2020**

**Taxation**

The College is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the College is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The College is partially exempt in respect of Value Added Tax (VAT), so that it can only recover a minor element of VAT charged on its inputs. Irrecoverable VAT on inputs is included in the costs of such inputs and added to the cost of tangible fixed assets as appropriate, where the inputs themselves are tangible fixed assets by nature.

**Provisions**

Provisions are recognised when the College has a present legal or constructive obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

**Agency arrangements**

The College acts as an agent in the collection and payment of certain Student Support Funds. These funds are excluded from the Statement of Comprehensive Income, and movements have been disclosed in the notes to the accounts. Where the College has more discretion in the manner in which specific funds are disbursed, and those funds do not meet the definition of agency funds, the income and expenditure relating to those funds are shown in the College Income and Expenditure Account.

**Pension Schemes**

The College participates in two multi-employer defined benefit pension schemes. Teaching staff may join the Scottish Teachers' Superannuation Scheme (STSS), which is administered by the Scottish Public Pensions Agency. The College is unable to identify its share of the underlying assets and liabilities of the STSS on a consistent and reasonable basis and therefore, as required by FRS 102, accounts for its participation in the STSS as if it were a defined contribution scheme. As a result, contributions are charged to the Statement of Comprehensive Income as they arise. This is expected to result in the pension cost being a substantially level percentage of current and future pensionable payroll. The contributions are determined by qualified actuaries on the basis of periodic valuations using the projected unit basis.

Administrative and support staff may join the Strathclyde Pension Fund, which is administered by Glasgow City Council and which requires contributions to be made to its number 1 fund. The Fund is a defined benefit pension scheme, providing benefits based on career average revalued earnings, which is contracted out of the State Earnings-Related Pension Fund. Assets and liabilities of the Fund are held separately from those of the College. Fund assets are measured using market values. For quoted securities the current bid price is taken as market value. Fund liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability.

## **CITY OF GLASGOW COLLEGE**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE 12 MONTHS ENDED 31 JULY 2020**

##### **Pension Schemes**

Contributions to the Fund are calculated so as to spread the cost of pensions over employees' working lives with the College. The contributions are determined by an actuary on the basis of triennial valuations using the Age Attained Method. The actuaries also review the progress of the scheme in each of the intervening years. Variations from regular cost are spread over the expected average remaining working lifetime of members of the Fund, after making allowances for future withdrawals. The expected cost of providing staff pensions to employees contributing to the Fund is recognised in the income and expenditure account on a systematic basis over the expected average remaining lives of members of the funds in accordance with FRS102 and recognises retirement benefits as the benefits are earned and not when they are due to be paid.

Full provision is made in these financial statements for future pension contributions in respect of employees who have been permitted to take early retirement without any reduction in their pension entitlements.

##### **Employee Benefits**

Short term employment benefits such as salaries and compensated absences are recognised as an expense in the year in which the employee render service to the College. Any unused benefits are accrued and measured as the additional amount the College expects to pay as a result of the unused entitlement.

Employee termination benefits must be in accordance with the Glasgow Colleges Regional Board policy. Costs are recognised as an expense when the liability is contractually incurred.

##### **Liquid resources**

Liquid resources included sums on short term deposits with recognised banks.

##### **Financial Instruments**

The College does not hold any complex financial instruments. The only financial instruments included in the financial statements are financial assets in the form of cash and cash equivalents as well as trade payables and other current assets and financial liabilities in the form of trade receivables and other current liabilities.

All material amounts of trade receivables and other current assets due at 31 July 2020 have been brought into the Statement of Comprehensive income irrespective of when actual payments were received.

All material amounts of trade payables and other current liabilities outstanding at 31 July 2020 have been brought into the Statement of Comprehensive income irrespective of when actual payments were made.

**CITY OF GLASGOW COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE 12 MONTHS ENDED 31 JULY 2020**

**4 CRITICAL JUDGEMENTS AND ESTIMATES**

In preparing the financial statements, the Board of Management make estimates and assumptions which affect reported results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future may differ from such estimates.

**Revaluation of Land and Buildings**

The College carries its land and buildings at fair value, with changes in fair value being recognised in profit and loss. The College engaged independent valuation specialists to determine fair value at 31 July 2019 for the City and Riverside campus. The valuer used a valuation technique based on a depreciated replacement cost. The key assumptions used to determine the fair value of land and buildings are further explained in note 16.

**Pension and other employment costs**

The present value of the defined benefit pension and other post-employment benefit obligations depends on a number of assumptions. The assumptions used in determining net cost (income) for pension and other post employment benefits include the discount rate. Any changes in these assumptions will have an effect on the carrying amount of pension and other post employment benefits.

After taking appropriate professional advice, the Board of Management determines the appropriate discount rate at the end of each reporting period. This is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the pension obligations.

In determining the appropriate discount rate, consideration is given to the interest rates of high quality corporate bonds that are denominated in the currency in which the benefits are to be paid and that have terms to maturity approximating the terms of related pension liability.

Other key assumptions relevant to the defined benefit pension and other post employment benefit obligations are based on current market conditions. Additional disclosures concerning these obligations are given in note 24.

## CITY OF GLASGOW COLLEGE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE 12 MONTHS ENDED 31 JULY 2020

*12 months ended*    *12 months ended*  
*31 July 2020*        *31 July 2019*  
£000                      £000

#### **5 SFC GRANTS**

Recurrent grant (includes fee waiver grant)	39,686	37,196
Specific grants		
Childcare Funds	859	986
Estates	985	554
ESF	2,378	2,367
New Campus Glasgow	20,156	20,102
Other	972	1,202
Release of deferred capital grants		
Buildings	146	914
Equipment	2,120	3,245
	<b>67,302</b>	<b>66,566</b>

#### **6 TUITION FEES AND EDUCATION CONTRACTS**

Higher education - Home and EU	9,188	9,374
Further education - Home and EU	1,233	1,398
Commercial income generating activities	3,484	3,514
Non EU students	1,728	2,357
	<b>15,633</b>	<b>16,643</b>
Education contracts	2,257	1,862
	<b>17,890</b>	<b>18,505</b>

#### **7 OTHER INCOME**

Residences & Catering	3,061	4,200
Other income	2,499	1,825
	<b>5,560</b>	<b>6,025</b>

#### **8 INVESTMENT INCOME**

Investment Income	5	31
Net return on pension (liability)	-	-
	<b>5</b>	<b>31</b>

#### **9 DONATIONS AND ENDOWMENTS**

College Foundation	<b>24</b>	563
	<b>24</b>	<b>563</b>

**CITY OF GLASGOW COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE 12 MONTHS ENDED 31 JULY 2020**

*12 months ended*    *12 months ended*  
*31 July 2020*        *31 July 2019*  
**£000**                      **£000**

**10 STAFF COSTS**

**Recurring Staff Costs:**

Wages and Salaries	41,698	38,405
Social Security Costs	4,081	3,664
Other Pension Costs	8,006	5,924
Pension fund adjustment (Note 24)	2,259	2,725
Pension Provision (Note 22)	248	198
	<b>56,292</b>	<b>50,916</b>

**Exceptional Staff Costs:**

Severance	-	638
<b>Total Staff Costs</b>	<b>56,292</b>	<b>51,554</b>

All severance costs were approved by the Executive Leadership Team.

**Split as follows:**

Academic Teaching departments	38,537	33,834
Academic Teaching services	3,310	3,973
Administration and central services	10,406	9,453
Premises	1,879	1,940
Other expenditure	1,204	1,002
Catering & Residencies	956	1,352
<b>Total Staff Costs</b>	<b>56,292</b>	<b>51,554</b>

**Staff Numbers:**

The average number of persons (including senior post holders) employed by the College during the period, as expressed as a full-time equivalent, was:

	<i>Number</i>	<i>Number</i>
Academic Teaching departments	762	716
Academic Teaching services	78	94
Administration and central services	158	152
Premises	73	76
Other	24	17
Residencies & Catering	38	57
	<b>1,133</b>	<b>1,112</b>

**CITY OF GLASGOW COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS**

<b>FOR THE 12 MONTHS ENDED 31 JULY 2020</b>	<i>12 months ended</i>	<i>12 months ended</i>
	<b>31 July 2020</b>	<b>31 July 2019</b>
	<b>£000</b>	<b>£000</b>
<b>10 STAFF COSTS</b>		
Employment costs for staff on permanent contracts	51,215	45,605
Employment costs for staff on short term and temporary contracts	5,077	5,949
	<b>56,292</b>	<b>51,554</b>
	<i>Number</i>	<i>Number</i>
Employee numbers for staff on permanent contracts	1,015	972
Employee numbers for staff on short term and temporary contracts	118	140
	<b>1,133</b>	<b>1,112</b>

The number of higher paid staff, including the Principal, who received emoluments including benefits in kind and excluding pension contributions in the following range.

	<i>12 Months Ended</i>	<i>12 months ended</i>
	<b>31 July 2020</b>	<b>31 July 2019</b>
	<b>No. Of Higher Paid Staff</b>	<b>No. Of Higher Paid Staff</b>
£60,000 to £69,999	6	7
£70,000 to £79,999	5	-
£80,000 to £89,999	2	2
£90,000 to £99,999	-	1
£100,000 to £109,999	1	-
£120,000 to £129,999	1	-
£160,000 to £169,999	1	1

For support staff earning less than £36,500 a consolidated pay award of £650 or 3% was made for the year to 31 March 2020. For support staff earning over £36,500 a consolidated pay award of 2% to a maximum value of £1,600 was made for the year to 31 March 2020, For the period 1 April 2020 to 31 August 2020 staff covered by national bargaining received a consolidated pay award of £300 or 5/12ths of 2% or 3%. For the period 1 April 2020 to 31 July 2020 staff not covered by national bargaining no pay award has been agreed. The teaching staff received a consolidated payment of £1,500 and an unconsolidated payment of £425 with effect from 1 April 2019.

The number of senior management staff who received emoluments including benefits in kind and excluding pension contributions in the following range.

	<i>12 Months Ended</i>	<i>12 months ended</i>
	<b>31 July 2020</b>	<b>31 July 2019</b>
	<b>No. Of Higher Paid Staff</b>	<b>No. Of Higher Paid Staff</b>
£60,000 to £69,999	-	1
£70,000 to £79,999	-	-
£80,000 to £89,999	2	2
£90,000 to £99,999	-	1
£100,000 to £109,999	1	-
£160,000 to £169,999	1	1



## CITY OF GLASGOW COLLEGE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE 12 MONTHS ENDED 31 JULY 2020

#### 12 ANALYSIS OF EXPENDITURE

	Staff Costs £000	Other Operating Expenses £000	Depr'n £000	Interest & Finance £000	12 months ended 31 July 2020 £000	12 months ended 31 July 2019 £000
Academic Teaching departments	38,537	1,774	4,675	-	44,986	42,881
Academic Teaching services	3,310	916	-	174	4,400	5,349
Administration and central services	10,406	3,826	-	-	14,232	13,253
Premises	1,879	6,568	3,970	13,751	26,168	26,622
Other expenses	1,204	825	-	-	2,029	1,927
Residences & Catering	956	1,874	-	-	2,830	3,688
Childcare	-	856	-	-	856	986
Exceptional costs	-	-	-	-	-	9,350
Transfer to Foundation	-	-	-	-	-	-
	<b>56,292</b>	<b>16,639</b>	<b>8,645</b>	<b>13,925</b>	<b>95,501</b>	<b>104,056</b>

12 months ended 31 July 2020 £000

12 months ended 31 July 2019 £000

#### Other Operating Expenses include:

Auditor's Remuneration (including irrecoverable VAT)

- internal audit	54	25
- external audit	43	42
- other services - external auditors	36	4
- other services - internal auditors	-	-

Agency staff costs 275 309

#### 13 EXCEPTIONAL COSTS

There are no exceptional costs this academic year. Last academic year the College sold the property on 60 North Hanover Street in April 2019. From the proceeds of the sale the Scottish Funding Council directed the College to pay £9,350,000 to Forth Valley College to help fund their new Falkirk campus.

**CITY OF GLASGOW COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE 12 MONTHS ENDED 31 JULY 2020**

*12 months ended*    *12 months ended*  
*31 July 2020*        *31 July 2019*  
*£000*                    *£000*

**14        INTEREST AND OTHER FINANCE COSTS**

NPD contract	13,751	14,167
Net pension financing cost	174	-
	<b>13,925</b>	<b>14,167</b>

**15        INTANGIBLE FIXED ASSETS**

	<i>£000</i>	<i>£000</i>
<b>Cost or Valuation</b>		
At 1 August 2019	230	230
Additions	-	-
<b>At 31 July 2020</b>	<b>230</b>	<b>230</b>

<b>Depreciation</b>		
At 1 August 2019	171	113
Charge for period	58	58
<b>At 31 July 2020</b>	<b>229</b>	<b>171</b>

<b>Net book value at 31 July 2020</b>	<b>1</b>	<b>59</b>
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Net book value at 1 August 2019	59	117
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**Represented by:**

Inherited	-	-
Financed by capital grant	-	-
Other	1	59
<b>At 31 July 2020</b>	<b>1</b>	<b>59</b>

**CITY OF GLASGOW COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE 12 MONTHS ENDED 31 JULY 2020**

**16 TANGIBLE FIXED ASSETS**

	Land and Buildings £000	Equipment £000	Total £000
<b>Cost or Valuation</b>			
At 1 August 2019	190,532	27,688	218,220
Additions	-	26	26
Disposals	-	(614)	(614)
<b>At 31 July 2020</b>	<b>190,532</b>	<b>27,100</b>	<b>217,632</b>
<b>Depreciation</b>			
At 1 August 2019	587	20,145	20,732
Charge for period	3,970	4,617	8,587
Disposals	-	(614)	(614)
<b>At 31 July 2020</b>	<b>4,557</b>	<b>24,148</b>	<b>28,705</b>
<b>Net book value at 31 July 2020</b>	<b>185,975</b>	<b>2,952</b>	<b>188,927</b>
Net book value at 1 August 2019	189,945	7,543	197,488
<b>Represented by:</b>			
Inherited	10,004	-	10,004
Financed by capital grant	5,556	1,081	6,637
Other	170,415	1,871	172,286
<b>At 31 July 2020</b>	<b>185,975</b>	<b>2,952</b>	<b>188,927</b>

The College's land and buildings were subject to an independent valuation performed by James Barr, Chartered Surveyors at 31 July 2013 for the Charles Oakley building. On 31 July 2019 for the Riverside campus and City campus by Avison Young. The basis of valuation identified in the full valuation was Depreciated Replacement Cost (as defined by the Statements of Asset Valuation Practice and Guidance notes issued by the Royal Institution of Chartered Surveyors). Allan Glen's and St David's land has been valued on an existing use valuation basis. The buildings which the College intends to sell have been valued at open market value.

## CITY OF GLASGOW COLLEGE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE 12 MONTHS ENDED 31 JULY 2020

	<i>12 months ended</i> <i>31 July 2020</i> <i>£000</i>	<i>12 months ended</i> <i>31 July 2019</i> <i>£000</i>
<b>16 TANGIBLE FIXED ASSETS</b>		
Depreciation based on cost	8,067	7,873
Depreciation based on valuation	578	2,087
	<b>8,645</b>	<b>9,960</b>

If inherited land and buildings had not been valued they would have been included at £NIL (2019: £NIL).

Land and buildings with a net book value of £10,004,000 have been funded from local authority sources. These assets may not be disposed of without the prior approval of the Scottish Funding Council (SFC) and the College would have to use the sale proceeds with the instructions of the SFC.

Included within land and buildings is £37,000 of leasehold land, the remainder is classed as freehold land and buildings.

#### **New Campus**

The College procured its new campus buildings (Riverside & City campus) using the Scottish Futures Trust's Non-Profit Distributing (NPD) model. The buildings were handed over to the College in August 2015 and August 2016 in time for the start of the academic sessions. The buildings design combines an inspirational external appearance with a technologically advanced and functional fit-out to cater for the College's broad FE and HE curricula.

The new NPD assets have been capitalised and are included as fixed assets under land and buildings. The buildings will be depreciated over their expected useful lives of 50 years on a straight line basis. As required by FRS102 the NPD assets are stated at fair value; they were valued by Avison Young, Chartered Surveyors using the UKGN2 Depreciated Replacement Cost method of valuation as at 31st July 2019.

The related debt is included in the balance sheet as a creditor and is repaid over a 25 year term. The College makes monthly unitary charge payments which include the capital element of the loan together with interest, facilities management and building lifecycle costs which are reported in the Statement of Comprehensive Income. The Scottish Funding Council provides the College with grants to fund the unitary charge payments with the exception of the facilities management costs and 50% of the building lifecycle costs.

#### **Gain on sale of Asset**

There was no asset sale this year. Last academic session the College sold the property on 60 North Hanover Street in April 2019 to Osborne & Co. The gain on the sale of the property was £5,790,000.

## CITY OF GLASGOW COLLEGE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE 12 MONTHS ENDED 31 JULY 2020

*12 months ended 12 months ended*  
*31 July 2020 31 July 2019*  
*£000 £000*

#### **16 TANGIBLE FIXED ASSETS**

The New campus was completed in August 2016, the element of the building and equipment held under a service concession arrangement at the balance sheet date is as follows :

Cost	156,318	156,318
Depreciation	(12,591)	(7,315)
Revaluation	20,084	20,084
<b>Net Book Value as at 31 July 2020</b>	<b>163,811</b>	169,087

The value of the liabilities resulting from the service concession arrangement at the balance sheet date is as follows:

Initial Liability	144,249	148,615
Addition during year	-	-
Repayments in year	(4,700)	(4,366)
<b>Net Book Value as at 31 July 2020</b>	<b>139,549</b>	144,249
Amount repayable within year 1	5,011	4,700
Amount repayable in more than 1 year	134,538	139,549
<b>Net Book Value as at 31 July 2020</b>	<b>139,549</b>	144,249

The following table analyses the College's future payments in relation to the service concession arrangement :

	Payable in 1 year £000	Payable in 2-5 years £000	Payable later than 5 years £000	Total £000
Liability repayments	5,011	22,481	112,057	139,549
Finance charge	13,303	48,206	103,023	164,532
Service arrangements	3,579	16,886	131,371	151,836
	<b>21,893</b>	<b>87,573</b>	<b>346,451</b>	<b>455,917</b>

#### **17 INVESTMENTS**

##### **INVESTMENTS**

Government stock at cost	<b>4</b>	4
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**CITY OF GLASGOW COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE 12 MONTHS ENDED 31 JULY 2020**

*12 months ended*    *12 months ended*  
*31 July 2020*        *31 July 2019*  
*£000*                    *£000*

**18        DEBTORS**

Trade Debtors	2,479	2,947
Prepayments and accrued income	3,678	2,554
	<b>6,157</b>	<b>5,501</b>

Trade Debtors are shown after the deduction of a bad debt provision.

**19        CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Trade creditors	1,252	1,423
Other taxation and social security	1,326	1,489
Deferred Income - Government Capital Grants	432	2,321
Accruals & deferred Income	6,847	4,961
Finance liability	5,011	4,700
Amounts owed to Scottish Funding Council	1,884	1,361
	<b>16,752</b>	<b>16,255</b>

**20        CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR**

Deferred Income - Government Capital Grants	<b>6,205</b>	6,542
<b>TOTAL</b>	<b>6,205</b>	<b>6,542</b>

**21        FINANCIAL INSTRUMENTS**

**Financial assets**

Financial assets measured at amortised cost	<b>14,579</b>	13,152
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**Financial liabilities**

Financial liabilities measured at amortised cost	<b>145,294</b>	150,278
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Financial assets measured at amortised cost comprise trade debtors and accrued income.

Financial liabilities measured at amortised cost comprise trade creditors and other creditors and accruals.

**CITY OF GLASGOW COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE 12 MONTHS ENDED 31 JULY 2020**

**22 PROVISION FOR LIABILITIES AND CHARGES**

The provision is for future pension liabilities arising from staff early retirements and the equalisation of pension contributions under the Strathclyde Pension Fund (SPF) and Scottish Teachers Superannuation Scheme (STSS) pension schemes.

The value of the provision has been calculated by Hymans Robertson.

<b>Pension Provision</b>	<b>2020</b>	<b>2019</b>
	<b>£000</b>	<b>£000</b>
Balance at beginning of period	3,893	3,929
Expenditure in the period	(257)	(234)
Transferred from income and expenditure account	248	198
<b>Balance at end of period</b>	<b>3,884</b>	<b>3,893</b>

**CITY OF GLASGOW COLLEGE****NOTES TO THE FINANCIAL STATEMENTS****FOR THE 12 MONTHS ENDED 31 JULY 2020**

*12 months ended*    *12 months ended*  
*31 July 2020*        *31 July 2019*  
*£000*                    *£000*

**23 RESERVES****General Reserves**

Opening balance at 1 August 2019	1,957	11,943
(Deficit) on continuing operations after depreciation of assets at valuation	(4,720)	(6,576)
Transfer from revaluation reserve	578	2,087
Actuarial (loss)/gain in pension scheme	(13,582)	(5,497)
<b>At 31 July 2020</b>	<b>(15,767)</b>	<b>1,957</b>

**Represented by:****Income & Expenditure Reserve**

Balance at 1 August 2019	8,787	10,552
(Deficit) on continuing operations after depreciation of assets at valuation	(4,720)	(6,576)
Transfer from pension reserve	2,433	2,724
Transfer from revaluation reserve	578	2,087
<b>At 31 July 2020</b>	<b>7,078</b>	<b>8,787</b>

**Pension Reserve**

Balance at 1 August 2019	(6,830)	1,391
Current service cost	(4,481)	(4,605)
Curtailements	-	-
Employer contributions	2,222	1,880
Net return on (liabilities)/assets	(174)	1
Transfer (to) income & expenditure account	(2,433)	(2,724)
Actuarial (Loss)/Gain	(13,581)	(5,497)
<b>At 31 July 2020</b>	<b>(22,844)</b>	<b>(6,830)</b>

**Reconciliation**

Income & Expenditure Reserve	7,078	8,787
Pension Reserve	(22,844)	(6,830)
<b>At 31 July 2020</b>	<b>(15,766)</b>	<b>1,957</b>

**CITY OF GLASGOW COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE 12 MONTHS ENDED 31 JULY 2020**

*12 months ended*    *12 months ended*  
*31 July 2020*        *31 July 2019*  
*£000*                    *£000*

**23        RESERVES**

**Restricted Reserves**

Balance at 1 August 2019	462	483
Movement on restricted funds	(38)	(21)

**At 31 July 2020**

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<b>424</b>	<b>462</b>
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**Revaluation Reserve**

Balance at 1 August 2019	35,818	14,987
Transfer to income & expenditure account	(578)	(2,087)
Revaluation in year	-	22,918

**At 31 July 2020**

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<b>35,240</b>	<b>35,818</b>
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## CITY OF GLASGOW COLLEGE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE 12 MONTHS ENDED 31 JULY 2020

*12 months ended 12 months ended*

*31 July 2020*

*31 July 2019*

*£000*

*£000*

#### **24 PENSION COMMITMENTS**

The College's employees belong to one of the two principal pension schemes, the Scottish Teachers Superannuation Scheme (STSS) and the Strathclyde Pension Fund (SPF).

##### **College Pension Costs**

SPF	2,428	2,445
STSS	5,578	3,479
Unfunded Pensions	248	198
Pension Charge	3,015	2,725

##### **Total Pension Costs**

**11,269**

**8,847**

##### **Scottish Teachers' Superannuation Scheme (STSS)**

The STSS is a multi-employer pension scheme and the Scottish Public Pensions Agency have indicated that at the moment they are not able to identify the net share of underlying assets and liabilities for each employer on a "consistent and reasonable basis". Therefore in accordance with FRS 102, contributions to the scheme are accounted for as if it were a defined contribution scheme.

The Scottish Teachers' Superannuation Scheme is an unfunded defined benefit scheme. Contributions on a pay as you go basis are credited to the Exchequer under arrangements governed by the Superannuation Act 1972. A notional asset value is ascribed to the Scheme for the purpose of determining contribution rates.

The pension cost is assessed every four years in accordance with the advice of the government.

Valuation date	31 March 2016
Valuation method	Project Unit
Value of notional assets	£21,500 million
Rate of Return (Discount rate)	4.5%
Salary scale increases per annum	CPI inflation plus 2.2%
Pension increases per annum	2.0%

A valuation of the STSS scheme was carried out as at 31st March 2016. Employer contribution rates are reviewed every four years following a scheme valuation from the Government actuary, with further changes made as a result of interim reviews. The employer's contribution rate was 17.2% of pensionable pay from 1 September 2015 but has risen to 23% from 1 September 2019.

For the period 1 August 2019 to 31 July 2020, the employee contribution rate was 5.5% to 8.3% dependant on salary.

The pension costs are assessed in accordance with the advice of independent qualified actuaries.

## CITY OF GLASGOW COLLEGE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE 12 MONTHS ENDED 31 JULY 2020

## 24 PENSION COMMITMENTS

### Strathclyde Pension Fund (SPF)

The Strathclyde Pension Fund (SPF) is a funded defined benefit scheme and has its assets held in separate trustee administered funds.

The pension cost is assessed every three years in accordance with the advice of a qualified independent actuary. The assumptions and other data that have the most significant effect on the determination of the contribution levels are as follows:

Valuation date	31-Mar-17
Valuation method	Projected Unit
Market value of assets	£19,699 million
Actuarial assumptions	
- pre-retirement discount rate	3.7%
- post retirement discount rate	3.3%
- salary increase rate	3.6%
- pension increase rate	2.4%

For the purposes of FRS 102 an actuarial valuation was calculated by the actuary as at 31 July 2020.

The major assumptions used by the actuary and agreed by the College Board were:

<b>Financial Assumptions</b>	<b>31-Jul-20</b>	<b>31-Jul-19</b>
Pension Increase Rate	2.2%	2.4%
Salary Increase Rate	3.3%	3.6%
Discount Rate	1.4%	2.1%

### Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2012 model assuming current rates of improvements have peaked and will converge to a long term rate of 1.5% p.a. for males and 1.25% p.a. for females. Based on these assumptions, average future life expectancies at age 65 are summarised below:

	<b>Male</b>	<b>Female</b>
Current Pensioners	20.7	22.9
Future Pensioners	22.2	24.6

**CITY OF GLASGOW COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE 12 MONTHS ENDED 31 JULY 2020**

**24 PENSION COMMITMENTS**

**Strathclyde Pension Fund (SPF)**

The assets in the scheme and the expected rate of return at the last actuarial review date were:

	<b>Value at 31-Jul-20</b>	<b>Value at 31-Jul-19</b>
	£000	£000
Equities	49,393	51,286
Bonds	19,601	18,936
Property	8,624	7,890
Cash	784	789
<b>Total</b>	<b>78,402</b>	<b>78,901</b>

**Commutation**

An allowance is included for future retirements to elect to take 50% of the maximum additional tax-free cash up to HMRC limits for pre-April 2009 service and 75% of the maximum tax-free cash for post-April 2009 service.

The following amounts represent the College's share of the scheme at 31 July 2019 and were measured in accordance with the requirements of FRS 102:

	<b>31-Jul-20</b>	<b>31-Jul-19</b>
	£000	£000
Fair value of employer assets	78,402	78,901
Present value of defined benefit obligations (liabilities)	(101,246)	(85,731)
Net (under) funding in Funded Plans	(22,844)	(6,830)
Net pension (liability)/asset	<b>(22,844)</b>	<b>(6,830)</b>

**Amount charged to staff costs (Note 10)**

Current service cost	4,481	4,605
Curtailments and settlements	-	-
Less: contributions paid	(2,222)	(1,880)
	<b>2,259</b>	<b>2,725</b>

**Amount (credited) to investment income**

Interest cost	1,846	2,036
Expected return on pension scheme assets	(1,672)	(2,037)
	<b>174</b>	<b>(1)</b>

**Net revenue account income**

	<b>2,433</b>	<b>2,724</b>
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**CITY OF GLASGOW COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE 12 MONTHS ENDED 31 JULY 2020**

**24 PENSION COMMITMENTS**

**Strathclyde Pension Fund (SPF)**

	<b>2020</b>	<b>2019</b>
	<b>£000</b>	<b>£000</b>
<b>Movement in (deficit) during the year</b>		
(Deficit) in scheme at beginning of the year	<b>(6,830)</b>	1,391
Movement in year:		
Total Service cost	<b>(4,481)</b>	(4,605)
Total net interest	<b>(174)</b>	1
Employer Contributions	<b>2,222</b>	1,880
Remeasurements	<b>(13,581)</b>	(5,497)
(Deficit) in scheme at end of the year	<b>(22,844)</b>	(6,830)
<b>Reconciliation of defined benefit obligations (liabilities)</b>		
Opening defined benefit obligation (liabilities)	85,731	70,902
Current service cost	4,481	4,605
Interest cost	1,846	2,036
Contributions by members	690	591
Remeasurements	10,014	9,024
Benefits paid	(1,516)	(1,427)
	<b>101,246</b>	85,731

**CITY OF GLASGOW COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE 12 MONTHS ENDED 31 JULY 2020**

**24 PENSION COMMITMENTS**

**Strathclyde Pension Fund (SPF)**

<b>Reconciliation of fair value of employer assets</b>	<b>2020</b>	<b>2019</b>
	£000	£000
Opening fair value of employer assets	78,901	72,293
Interest on plan assets	1,672	2,037
Contributions by members	690	591
Contributions by employer	2,222	1,880
Return on assets	(3,567)	3,527
Benefits paid	(1,516)	(1,427)
	<b>78,402</b>	<b>78,901</b>

The contribution rates are set by the scheme actuaries.

	Employer contribution rates	Employee contribution rates (based on employee pensionable pay)
1st August 2018 to 31st July 2019	19.30%	5.5% - 12%
1st August 2019 to 31st July 2020	19.30%	5.5% - 12%

The actuary of the SPF scheme has set higher employer contribution rates to recover the scheme net liability. The fund has sufficient assets to cover all of the benefits that had accrued to members after allowing for future increases in earnings.

The employer contributions for the year to 31 July 2021 will be approximately £2,212,000.

An amount of £3,884,000 is included in provisions (note 22), which represents future pension costs arising from early retirements.

**CITY OF GLASGOW COLLEGE**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE 12 MONTHS ENDED 31 JULY 2020**

**25 ANALYSIS OF CHANGES IN NET DEBT**

	<i>At</i> <i>1 Aug 2019</i>	<i>Cash</i> <i>Flow</i>	<i>Other</i> <i>Non-Cash</i> <i>Changes</i>	<i>At</i> <i>31 July 2020</i>
	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
<b>Cash and cash equivalents:</b>				
Short Term Investments	-	-	-	-
Cash	8,227	765	-	8,992
	<b>8,227</b>	<b>765</b>	<b>-</b>	<b>8,992</b>
<b>Borrowings:</b>				
Debt Due within one year	(4,700)	4,700	(5,011)	(5,011)
Debt after one year	(139,549)		5,011	(134,538)
	<b>(144,249)</b>	<b>4,700</b>	<b>-</b>	<b>(139,549)</b>
<b>Total</b>	<b>(136,022)</b>	<b>5,465</b>	<b>-</b>	<b>(130,557)</b>

**26 CAPITAL COMMITMENTS**

	<i>12 months ended</i> <i>31 July 2020</i> <i>£000</i>	<i>12 months ended</i> <i>31 July 2019</i> <i>£000</i>
Authorised and contracted for at the year end	<b>447</b>	168

## CITY OF GLASGOW COLLEGE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE 12 MONTHS ENDED 31 JULY 2020

#### 27 STUDENT SUPPORT FUNDS

	12 months ended 31 July 2020			12 months ended 31 July 2019	
	£000	£000	£000	£000	£000
	Bursary Funds			<b>Total</b>	<b>Total</b>
<b>Balance b/fwd</b>	-	-	13	13	62
Allocation received in year	7,687	417	2,741	10,845	9,686
Expenditure	(7,687)	(419)	(1,727)	(9,833)	(9,649)
Repaid as clawback	-	-	(13)	(13)	(86)
Virements	-	-	-	-	-
<b>Balance c/fwd</b>	<b>-</b>	<b>(2)</b>	<b>1,014</b>	<b>1,012</b>	<b>13</b>

#### Represented by:

Repayable to Funding Council as clawback	-	-	<b>13</b>	<b>13</b>	<b>13</b>
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These grants are available solely for student support payments and therefore are excluded from the Statement of Comprehensive Income.

	12 months ended 31 July 2020	12 months ended 31 July 2019
	£000	£000
<b>FE and HE Childcare Fund</b>		
<b>Balance b/fwd</b>	-	-
Allocation received in year	856	986
Expenditure	(856)	(986)
Virements	-	-
<b>Balance c/fwd</b>	<b>-</b>	<b>-</b>

#### 28 CONTINGENT LIABILITIES

The College has no contingent liabilities to disclose.

## CITY OF GLASGOW COLLEGE

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE 12 MONTHS ENDED 31 JULY 2020

#### **29 POST BALANCE SHEET EVENTS**

There were no material post balance sheet events.

#### **30 RELATED PARTY TRANSACTIONS**

The Board of Management of the College is a body incorporated under the Further and Higher Educational (Scotland) Act 1992 and is largely funded by the Scottish Government via the Scottish Funding Council (SFC) and the Glasgow Colleges' Regional Board (GCRB). The SFC, GCRB and the Scottish Government are regarded as related parties. During the year the College had various material transactions with SFC and with other entities for which the Scottish Government is regarded as the sponsor Department such as the Student Awards Agency for Scotland. In addition the College has had a number of material transactions with other Government Departments and other government bodies such as Local Authorities, Local Community Planning Partnerships and other Colleges and Universities.

Because of the nature of the College's operations and composition of its Board of Management (being drawn from local public and private sector organisations), it is inevitable that transactions may take place with organisations in which a member of the College's Board of Management may have an interest. All transactions involving organisations in which a member of the Board of Management may have a material interest are conducted at arm's length and in accordance with normal project and procurement procedures. Board members are required to declare an interest in relevant items on the agenda of meetings of the Board and its standing committees. The College had transactions during the year or worked in partnership with the following bodies in which members of the Board of Management hold or held official positions as listed below. The same disclosure of interests has been made in respect of members of the senior management team.

£000

Glasgow Chamber of Commerce	Purchases	22	P Little Director & S Patrick Employee
Glasgow Caledonian University	Sales	960	J Gallacher Emeritus Professor - Lifelong Learning
Trinity House	Sales	51	P Little is a Younger Brother of Trinity House
Skills Development Scotland	Sales	33	S Erskine Management Team and Consultant

The balance due to the College by the above organisations at 31 July 2020 which is included within trade debtors is £21,000

# Appendices

## Appendix i. Student Admissions

### 1. Admissions Survey

City of Glasgow College received 19,931 1st choice applications from potential students for entry in 2019/20. The College allows students to apply only once thus reducing duplication and competition for places. Applicants can however make up to two course choices (37,023 choice options) on their application.

A survey of our admissions procedures was carried out in July 2019. 19,300 applicants, consisting of year 1 and year 2 applicants were included in the survey which was conducted

through survey monkey. Responses were received from 5,186 (26.9%) applicants. This was a significant increase from last year (12.2%).

The survey consisted of a number of questions aimed at ascertaining customer satisfaction levels with the admissions process, with an open-ended comment at the end to assist with service improvements.

Figure 4 summarises responses for the 2019 survey and provides a 5-year trend which shows an overall improvement from 2018 to 2019.

**Figure 4 – Admissions Survey 2018**

2018 Admission Survey Questions	2015	2016	2017	2018	2019
Q1. How easy was it to find information on courses on the City of Glasgow College website?	93%	90%	90%	92%	93%
Q2. How easy was it to create an account online?	85%	86%	91%	92%	94%
Q3. How easy was it to complete the application form?	92%	89%	88%	89%	90%
Q4. How easy was it to book an interview date online?	85%	78%	80%	82%	85%
Q5. How would you rate the interview information you received when you booked your interview e.g. interview details, date, time, what to bring to interview etc?	0%	86%	86%	88%	92%
Q6. How would you rate your overall interview experience?	89%	84%	84%	87%	91%
Q7. After the interview how quickly did we get back to you with the outcome of your interview? (Response is for less than 4 weeks)	79%	79%	79%	83%	84%
Q8. How would you rate your overall experience with our application process?	88%	83%	82%	85%	90%

## Appendix ii.

### Application/Enrolment Equality, Diversity and Inclusion Statistics

The information provided below compares year 1 student application (admissions) and enrolment data at September 2019 by protected characteristic, employment status and SIMD. The data refers to full time courses only where entry is based on selection criteria, including an interview. The purpose of reviewing this data is to ensure that the College

admissions procedures encourage equal access for all protected groups, to provide evidence of the Colleges commitment to both its Regional Outcome Agreement (ROA) and to widening access and inclusion for those people who are most disadvantaged.

#### Age

The table below shows that in 2017, 81% of the City of Glasgow College's full-time applications and 84% of full-time enrolments came from the 2 main target groups of 16-19 year olds and 20-24 year olds. In line with the Regional Outcome Agreement, enrolments for the 16-19 year old age group has remained above 80%. For 2018 applications figure remained at 81% and decreased slightly to 83% for enrolments. For 2019 applicants decreased slightly to 80% and enrolments stayed the same at 83%.

Age Band	2017 Application	2017 Enrolment	2018 Application	2018 Enrolment	2019 Application	2019 Enrolment
Under 16	0.8%	0.1%	0.8%	0.53%	1%	1%
16-19	60.4%	61.0%	59.3%	60.60%	59%	62%
20-24	21.4%	23.0%	21.6%	22.03%	21%	21%
25-39	14.4%	13.3%	15.1%	14.01%	15%	13%
over 40	3.0%	2.6%	3.2%	2.83%	4%	3%

#### Disability

Those declaring a disability has increased slightly in both applications and enrolments over last 3 years. Applications increased from 10.2% in 2017 to 13% in 2018 and 14% in 2019. Enrolments increased from 10.3% in 2017 to 14% in 2018 and 17% in 2019.

Disability	2017 Application	2017 Enrolment	2018 Application	2018 Enrolment	2019 Application	2019 Enrolment
No Disability	89.8%	89.7%	87%	86%	86%	83%
Disabled	10.2%	10.3%	13%	14%	14%	17%

## Religion

There is very little change in religious groups or none for the last 3 years. The College is satisfied that there is no significant variation between those applying and those enrolling for this characteristic.

Religion	2017 Application	2017 Enrolment	2018 Application	2018 Enrolment	2019 Application	2019 Enrolment
01 - None	56.8%	56.6%	56.9%	57%	55.9%	55.5%
02 – Christian: Protestant	9.7%	10.3%	9.3%	9%	9.2%	9.7%
03 – Christian: Roman Catholic	19.0%	19.3%	19.1%	19.8%	18.6%	18.6%
04 – Christian: Other	3.5%	3.1%	3.4%	3.2%	3.4%	3.5%
05 - Muslim	5.8%	5.1%	5.9%	5.5%	6.8%	6.2%
06 - Buddhist	0.3%	0.3%	0.3%	0.2%	0.4%	0.4%
07 - Sikh	0.4%	0.4%	0.3%	0.4%	0.4%	0.5%
08 - Jewish	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%
09 - Hindu	0.2%	0.3%	0.2%	0.1%	0.2%	0.3%
10 - Another religion or philosophical belief	0.8%	0.9%	0.8%	0.9%	1.0%	1.2%
11 - Information refused/ Prefer not to say	3.6%	3.8%	3.7%	3.9%	4.0%	4.1%

## Sex

The College continues to receive more applications from females although this is redressed slightly at the enrolment stage. The College continues to address gender/sex imbalances within curriculum areas through the College Gender Action Plan and working in collaboration with the Equalities Challenge Unit and SFC.

Sex	2017 Application	2017 Enrolment	2018 Application	2018 Enrolment	2019 Application	2019 Enrolment
Female	55.8%	53%	56.0%	51.4%	54.8%	52.3%
Male	43.3%	47%	43.1%	48.2%	43.8%	47.7%
Did not say	0.9%	0%	0.9%	0.4%	1.4%	0%

## Ethnicity

There is very little change in ethnicity over the last 3 years and the College is satisfied that there is no significant variation between those applying and those enrolling for this characteristic.

Ethnicity	2017 Application	2017 Enrolment	2018 Application	2018 Enrolment	2019 Application	2019 Enrolment
10 – Scottish	77.7%	77.8%	77.2%	77.8%	75.8%	75.9%
11 – English	2.1%	2.1%	2.0%	1.8%	2.2%	2.2%
12 – Welsh	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%
13 – Irish	0.3%	0.4%	0.4%	0.5%	0.4%	0.5%
14 – Any other white background	2.6%	2.6%	2.7%	3.1%	2.9%	3.1%
15 – Any mixed background	0.9%	1.0%	1.0%	1.0%	1.1%	1.2%
16 – Indian, Indian Scottish or Indian British	0.8%	0.9%	0.6%	0.4%	0.8%	0.7%
17 – Pakistani, Pakistani Scottish or Pakistani British	3.3%	3.1%	3.2%	3.1%	3.7%	3.8%
18 – Bangladeshi, Bangladeshi Scottish or Bangladeshi British	0.1%	0.0%	0.1%	0.1%	0%	0%
19 – Chinese, Chinese Scottish or Chinese British	0.5%	0.6%	0.5%	0.7%	0.4%	0.5%
20 – Any other Asian background	0.8%	0.9%	0.9%	0.9%	1.0%	1.0%
21 – Caribbean, Caribbean Scottish or Caribbean British	0.1%	0.2%	0.1%	0.1%	0.1%	0.1%
22 – African, African Scottish or African British	2.3%	1.8%	2.4%	1.8%	2.5%	1.7%
23 – Other Black background	0.4%	0.2%	0.5%	0.3%	0.7%	0.4%
24 – Any other background	0.4%	0.3%	0.4%	0.3%	0.6%	0.5%
30 – Northern Irish	0.1%	0.0%	0.1%	0.1%	0.1%	0.1%
31 – British	4.1%	4.4%	3.9%	4.3%	3.7%	4.0%
32 – Gypsy/Traveller	0.0%	0.0%	0.0%	0.0%	0.1%	0%
33 – Polish	2.0%	2.3%	2.2%	2.2%	2.2%	2.5%
34 – Arab	0.6%	0.6%	0.7%	0.6%	0.7%	0.8%
35 – Black, Black Scottish or Black British	0.3%	0.2%	0.3%	0.2%	0.4%	0.4%
98 – Prefer not to say	0.5%	0.3%	0.6%	0.4%	0.5%	0.4%
99 – Not known	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

## Sexuality

There has been very little change in applications from all groups, Bisexual showing a small increase for the 2nd year running. The College is satisfied that there is no significant variation between those applying and those enrolling for this characteristic.

Sexuality	2017 Application	2017 Enrolment	2018 Application	2018 Enrolment	2019 Application	2019 Enrolment
1 - Heterosexual / Straight	88.3%	88.4%	86.4%	85.8%	84.7%	84.1%
2 - Gay Man / Homosexual	1.9%	1.8%	2.3%	2.4%	2.3%	2.4%
3 - Gay Woman / Lesbian	1.3%	1.3%	1.5%	1.4%	1.5%	1.6%
4 - Bisexual	3.7%	4.0%	4.5%	4.7%	5.4%	5.9%
5 - Other	0.7%	0.6%	0.8%	0.7%	0.9%	0.8%
6 - Prefer not to say	4.3%	3.9%	4.6%	4.9%	5.1%	5.1%

## Employment Status

There has been very little change in applications from all groups, Bisexual showing a small increase for the 2nd year running. The College is satisfied that there is no significant variation between those applying and those enrolling for this characteristic.

Employment Status	2017 Application	2017 Enrolment	2018 Application	2018 Enrolment	2019 Application	2019 Enrolment
01 - Registered unemployed up to 6 months	8.8%	5.9%	8.0%	5.7%	8.4%	6.2%
02 - Registered unemployed 6 to 12 months	2.4%	2.1%	2.4%	2.1%	2.4%	2.2%
03 - Registered unemployed 13 to 24 months	1.2%	1.1%	1.1%	1.1%	1.5%	1.2%
04 - Registered unemployed 25 to 36 months	0.6%	0.6%	0.6%	0.4%	0.7%	0.6%
05 - Registered unemployed over 3 years	2.7%	2.1%	2.9%	2.5%	3.2%	2.6%
06 - Economically inactive up to 6 months	1.8%	2.0%	1.6%	1.7%	1.7%	1.8%
07 - Economically inactive 6 to 12 months	0.7%	1.0%	0.7%	1.0%	0.7%	1.0%
08 - Economically inactive 13 - 24 months	0.4%	0.6%	0.4%	0.7%	0.5%	0.8%
09 - Economically inactive 25 - 36 months	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%
10 - Economically inactive over 3 years	0.6%	0.5%	0.9%	0.8%	0.9%	1.0%
11 - Workforce Returners	0.1%	0.0%	0.1%	0.1%	0.2%	0.1%
13 - Employed	38.6%	36.4%	37.8%	34.9%	36.2%	34.3%
14 - Self-employed	2.1%	1.7%	2.1%	1.9%	2.2%	1.8%
15 - In education/training	39.5%	45.7%	40.9%	46.9%	41.1%	46.2%
Did not say	0.2%	0%	0.3%	0%	0%	0%

## SIMD

The Index of Multiple Deprivation (SIMD) identifies small area concentrations of multiple deprivations across Scotland via postcode. Postcodes are divided into 5 quintiles with quintile 1 representing the 20% most deprived postcode areas in Scotland. The table below compares full time applications and full-time enrolments by quintile and location i.e. Glasgow region and other (outwith Glasgow).

The data is consistent with previous year trends and shows that the College attracts a high number of applications and students from those residing in quintile 1 areas with significant numbers from the Glasgow area. However, applicants from the least deprived areas are more likely to enrol.

2018 Data	Glasgow or Other Region	Quintile 1	Quintile 2	Quintile 3	Quintile 4	Quintile 5	Postcode Not Found
Applications	Glasgow	5039	1329	878	564	292	
	Other	2629	2563	2240	1988	2032	727
Enrolments	Glasgow	1612	502	300	216	107	
	Other	824	846	802	709	718	182
Enrolments as a % of Applications		32%	35%	35%	36%	35%	

2019 Data	Glasgow or Other Region	Quintile 1	Quintile 2	Quintile 3	Quintile 4	Quintile 5	Postcode Not Found
Applications	Glasgow	4986	1333	857	562	283	
	Other	2452	2450	2088	1877	1929	1114
Enrolments	Glasgow	1558	486	303	219	122	
	Other	802	825	763	681	737	251
Enrolments as a % of Applications		32%	35%	35%	36%	35%	

### Gender Identity

This is the second year reporting on gender identity and the data shows that there is no significant variation between those applying and those enrolling for this characteristic.

Gender Identity	2018 Application	2018 Enrolment	2019 Application	2019 Enrolment
1 - Same as birth	98.2%	98.3%	98.0%	97.8%
2 - Different from birth	0.7%	1.3%	1.5%	1.3%
3 - Prefer not to say	1.0%	0.4%	0.4%	0.9%

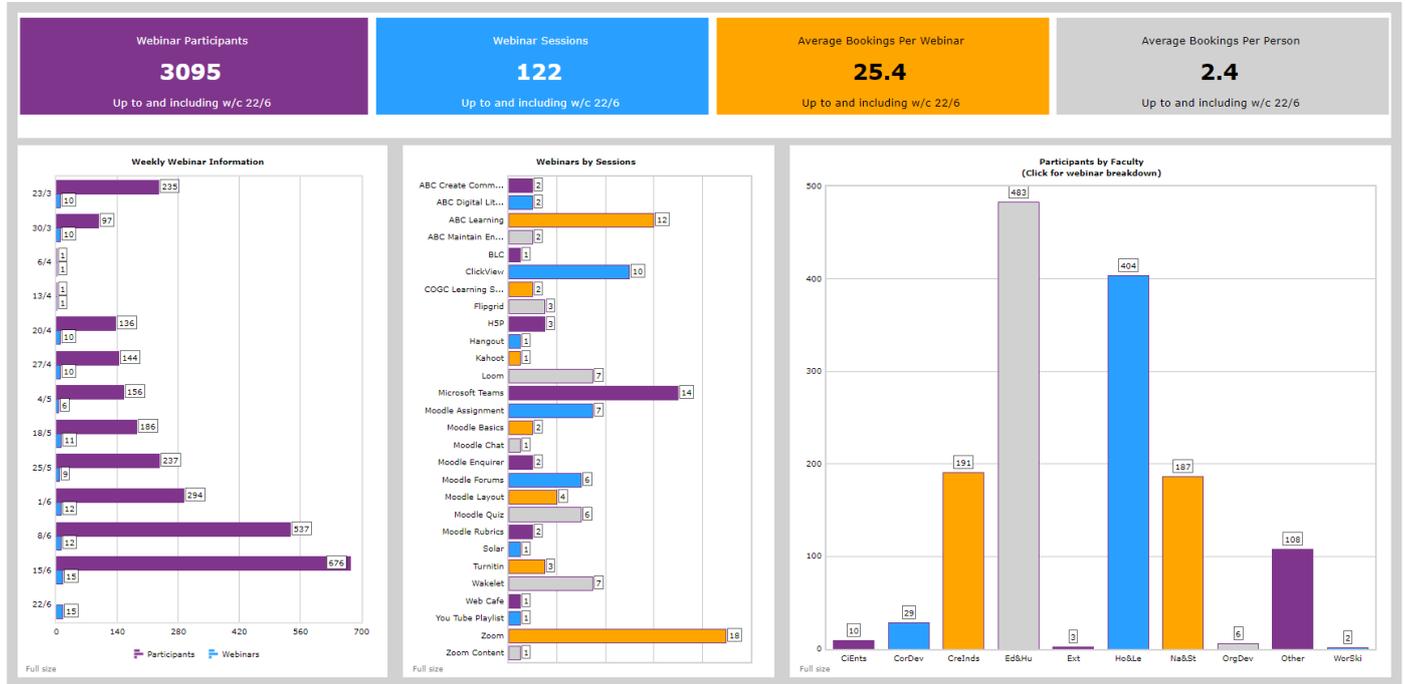
### Care Experienced

This is the first year reporting on care experienced and the data shows that applications increased from 6% in 2018 to 7% in 2019. Enrolments increased from 4% in 2018 to 6% in 2019.

Care Experienced	2018 Application	2018 Enrolment	2019 Application	2019 Enrolment
YES	6%	4%	7%	6%
NO	94%	96%	93%	94%

## Appendix iii. College Dashboard Extracts

### Webinar Attendees March – June 2020



Source: College Dashboard

### Library Dashboard: Activity March to end July 2020



# **CITY** OF GLASGOW **COLLEGE**

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