

AGENDA

AUDIT, FINANCE AND RISK SUB-COMMITTEE 04.08.25

Name:	Audit, Finance and Risk sub-committee
Date:	Monday, 4 August 2025
Time:	10:30 am to 12:30 pm (BST)
Location:	Default Location, Morrison House, Bayfield, Portree https://teams.microsoft.com/l/meetup-join/19%3ameeting_YWQxMTg5YjltNTkyMi00YTM0LTlhZTQtNjNhNzQ2NTkwMTly%40thread.v2/0?context=%7b%22id%22%3a%22c1dfd4a6-05a1-4c58-9b0a-bfad471351b3%22%2c%22oid%22%3a%229f0d19d4-ac4e-447a-95de-caa728e8cb4b%22%7d
Committee Members:	Mrs Audrey Sinclair, Mr David Clapham, Mr Robin Nairn (Committee Chair), Mr Ian Young, Mr Robert Muir
Attendees:	Fanchea Kelly, Ben Thomas, Jennifer MacInnes, Trudi Tokarczyk, Bruce Hay
Guests/Notes:	Chris Docherty

1. Opening Meeting

1.1 Apologies

Mr Robin Nairn

2. Declarations of Interest

2.1 Declarations of Interest

Mr Robin Nairn

3. Minutes of Previous Meeting

3.1 Minutes of Previous Meetings

Mr Robin Nairn

For Decision

All previous minutes have been added to enable them to be cleared from BoardPro, these have previously been approved at Board Meetings.

Supporting Documents:

3.1.a Minutes : Audit, Finance and Risk Sub-Committee - 12 May 2025

4. Decision Tracker

4.1 Action List

For Noting

Supporting Documents:

4.1.a Action List

5. Matters Arising

5.1 Other matters arising

Mr Robin Nairn

6. AFR Business

6.1 External Audit Findings Report and Financial Statements

For Decision

For information / discussion

Supporting Documents:

6.1.a 6.1 EXTERNAL AUDIT AND STATUTORY ACCOUNTS 2024-25.docx

6.1.b 6.1 b) Appendix 1 Draft Audit Findings Report.pdf

6.1.c 6.1 c) Appendix 2 LSHA Accounts to 31 March 2025 27.7.25.pdf

6.2 NWHCE Report and Financial Statements to 31.03.2025

Ben Thomas

For Noting

Supporting Documents:

6.2.a 6.2 NWHCE Report and Financial Statements to 31.03.25.docx

6.2.b 6.2 Appendix 1 NWHCE Ltd Accounts to 31 March 2025 27.7.25.pdf

6.3 Quarter 1 2025-26 Financial Performance and reforecast

Ben Thomas

For Noting

Supporting Documents:

6.3.a 6.3 2025-26 Quarter 1 Financial Performance and Reforecast.docx

6.3.b 6.3 Appendix 1 LSHA CASH-FLOW UPDATE TO AFR AUG 25.pdf

6.3.c 6.3 Appendix 2 LSHA DEV UPDATE TO AFR AUG 25.pdf

6.4 Digital Action Plan Update

For Noting

Supporting Documents:

6.4.a 6.4 DIGITAL ACTION PLAN UDPATE.docx

7. A.O.C.B

7.1 A.O.C.B.

Mr Robin Nairn

8. Meeting Close

8.1 Close the meeting

Next meeting: Audit, Finance and Risk Sub-committee 10.11.2025 - 10 Nov 2025, 10:00 am