

23 January 2026

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Richard Leonard MSP  
Convener of the Public Audit Committee  
Scottish Parliament  
Edinburgh

Dear Convener and Members

## 2023/24 Audit of UHI Perth

We welcomed the opportunity to give evidence to the Committee on 7 January 2026.

Jamie Greene, the Deputy Convener asked for specific information that we committed to provide to the Committee.

**Question: When was the last time that UHI Perth either financially broke even or made a surplus?**

**Response:** The Adjusted Operating Position (AOP) for the last five years per the audited report and financial statements for UHI Perth is shown in the table below.

Financial year	AOP surplus/ (deficit)
	<b>£000</b>
2020/21	997
2021/22	310
2022/23	(1,582)
2023/24	(1,447)*
2024/25	(661)

The Adjusted Operating Position (“AOP”) is intended to reflect the underlying operating performance after allowing for material one-off or distorting items required by the SORP (accounting Statement of Recommended Practice) or other items out with the control of the institution. The AOP is therefore designed to smooth any volatility in reported results arising from FRS 102 (Financial Reporting Standard applicable in the UK) and to recognise that some of the reported costs do not have an immediate cash impact on the institution.

\*This figure was restated in 2024/25 from £2.016m deficit due to the job evaluation figure being missed and the unfunded pension being included in error.

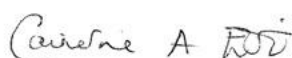
**Question: How many staff, whether academic, professional or at management level, have been cut from the college since 2022?**

**Response:** The table below shows the number of redundancies since the financial year 2022/23, split between staff groups. Total number of staff (headcount) at 31 December 2025 is shown to provide context.

	No of voluntary redundancies	No of other departures agreed (including any compulsory redundancies)	Total	Split between staff groups			
				Academic	Professional Services	Management	Total
2022/23	10	1	11	11			11
2023/24	50	0	50	35	12	3	50
2024/25	36	0	36	17	17	2	36
2025/26 to 31/12/25	5	0	5		3	2	5
Total	101	1	102	63	32	7	102
Headcount at 31/12/25				193	207	11	411

Please do not hesitate to get in touch if you require further information.

Yours faithfully



**Catherine Etri**  
UHI Perth Interim Principal and Chief Executive