

Annex 1 - Financial Modelling

MODEL 2

Income & Expenditure

CashFlow

Balance Sheet

Movements

Capital Investment

FTE

Curriculum Summary

Curriculum Model

MODEL 2

'Day 0'

'Day 1'

Income & Expenditure Summary	Note	2018/19 Outturn (adjusted)				TOTAL £000
		Shetland College £000	Train Shetland £000	NAFC (SIC) £000	NAFC £000	
Employee Costs	1	(2,733,565)	(398,625)	0	(2,193,548)	(5,325,738)
Premises Costs	2	(435,017)	(69,913)	(413,424)	(372,061)	(1,290,414)
Operating Costs	3	(324,873)	(384,083)	0	(236,538)	(945,494)
Grants to Individuals/Organisations	4	0	0	0	0	0
Marketing	5	0	0	0	(8,647)	(8,647)
Professional and Financial Fees	6	(286,435)	(35,261)	(14,075)	(211,022)	(546,793)
Travel/Vehicle Expenses	7	(41,231)	(59,432)	0	(62,128)	(162,791)
TOTAL EXPENDITURE		(3,821,121)	(947,314)	(427,499)	(3,083,944)	(8,279,878)
Scottish Funding Council	8	1,909,680	2,300	0	841,974	2,753,954
Tuition Fees, Contracts & Grants	9	525,994	240,066	0	767,848	1,533,909
Research Grants and Contracts	10	189,860	0	0	718,365	908,225
Residential Income	11	0	0	0	-	-
Consultancy	12	0	0	0	-	-
Management & Service Fees	13	51,075	341,598	0	-	392,672
Other Income	14	135,307	5,490	0	598,667	739,463
Bank Interest	15	0	0	0	4,474	4,474
TOTAL INCOME		2,811,915	589,454	-	2,931,328	6,332,697
Surplus / (Deficit)		(1,009,205)	(357,861)	(427,499)	(152,616)	(1,947,181)

Approved Budget				New Entity £	TOTAL £
Shetland College £	Train Shetland £	NAFC (SIC) £	NAFC £		
(2,660,625)	(397,187)	0	(2,193,548)	(122,257)	(5,373,618)
(151,741)	0	(78,375)	(245,633)	(73,805)	(549,554)
(354,436)	(419,035)	0	(251,300)		(1,024,771)
0	0	0	0		0
0	0	0	(8,647)	(26,500)	(35,147)
(64,749)	0	0	(156,053)	(93,661)	(314,464)
(44,983)	(64,840)	0	(62,128)		(171,951)
(3,276,535)	(881,062)	(78,375)	(2,917,309)	(316,223)	(7,469,504)
2,204,952	2,300	0	782,489		2,989,741
595,994	243,066	0	767,848		1,606,909
49,640	0	0	787,565		837,205
0	0	0	-		-
0	0	0	153,058		153,058
29,856	334,250	0	41,750		405,855
135,307	5,490	0	137,783		278,579
0	0	0	4,474		4,474
3,015,749	585,106	-	2,674,967	-	6,275,821
(260,786)	(295,956)	(78,375)	(242,342)	(316,223)	(1,193,683)

Years 1 - 5

Years 1 - 5 (Indicative One Off Costs)

Income & Expenditure Summary	Year 1 £	Year 2 £	Year 3 £	Year 4 £	Year 5 £
Employee Costs	(5,300,248)	(4,950,599)	(5,087,861)	(5,208,743)	(5,332,043)
Premises Costs	(563,293)	(577,375)	(649,810)	(666,055)	(682,706)
Operating Costs	(1,024,771)	(1,024,771)	(1,024,771)	(1,024,771)	(1,024,771)
Grants to Individuals/Organisations	0	0	0	0	0
Marketing	(35,147)	(35,147)	(35,147)	(35,147)	(35,147)
Professional and Financial Fees	(322,325)	(330,383)	(336,991)	(343,731)	(350,606)
Travel/Vehicle Expenses	(171,951)	(171,951)	(171,951)	(171,951)	(171,951)
TOTAL EXPENDITURE	(7,417,735)	(7,090,227)	(7,306,531)	(7,450,398)	(7,597,224)
Scottish Funding Council	3,094,637	3,141,926	3,218,588	3,298,465	3,334,251
Tuition Fees, Contracts & Grants	1,708,723	1,757,879	1,860,471	1,985,947	2,099,122
Research Grants and Contracts	845,577	904,533	964,079	998,969	1,034,209
Residential Income	0	0	89,712	91,955	94,254
Consultancy	176,519	200,450	229,959	260,058	290,759
Management & Service Fees	413,972	422,252	430,697	439,311	448,097
Other Income	288,044	297,745	307,688	317,881	328,328
Bank Interest	0	0	0	0	0
TOTAL INCOME	6,527,472	6,724,784	7,101,193	7,392,585	7,629,020
Surplus / (Deficit)	(890,263)	(365,443)	(205,338)	(57,813)	31,796

Year 1 £	Year 2 £	Year 3 £	Year 4 £	Year 5 £
(510,000)	(200,000)	(155,000)	(100,000)	
(335,625)	(198,960)	(243,344)		
(845,625)	(398,960)	(398,344)	(100,000)	0

INCOME AND EXPENDITURE - SUPPLEMENTARY DETAIL >>>	Note 1	Day 0 - Note 1 - Employee Costs					Day 1 - Note 1 - Employee Costs					
		Shetland College	Train Shetland	NAFC (SIC)	NAFC	TOTAL	Shetland College	Train Shetland	NAFC (SIC)	NAFC	New Entity	TOTAL
		Research Staff	121,260	-	-	763,896	885,156	120,722	-	-	763,896	-
Academic Staff	1,347,070	50,543	-	847,787	2,245,401	1,341,055	50,543	-	847,787	-	2,239,386	
Support Staff	1,168,240	345,717	-	499,296	2,013,254	1,165,619	344,279	-	499,296	122,257	2,131,452	
Casual/Third Party Staff - Research	-	-	-	13,950	13,950	-	-	-	13,950	-	13,950	
Casual/Third Party Staff - Academic	-	-	-	44,189	44,189	-	-	-	44,189	-	44,189	
Casual/Third Party Staff - Support	-	-	-	2,358	2,358	-	-	-	2,358	-	2,358	
Recruitment Costs	2,462	-	-	4,040	6,502	2,462	-	-	4,040	-	6,502	
Protective Clothing	1,261	2	-	-	1,263	1,261	2	-	-	-	1,263	
Professional Fees	273	-	-	-	273	273	-	-	-	-	273	
Staff Development - Research	1,871	-	-	3,546	5,417	1,871	-	-	3,546	-	5,417	
Staff Development - Academic	5,599	-	-	3,569	9,168	5,599	-	-	3,569	-	9,168	
Staff Development - Support	7,210	2,362	-	3,531	13,103	7,210	2,362	-	3,531	-	13,103	
PhD Stipend	13,340	-	-	7,386	20,726	14,553	-	-	7,386	-	21,939	
Pensioners	64,979	-	-	-	64,979	-	-	-	-	-	-	
Total	2,733,565	398,625	-	2,193,548	5,325,738	2,660,625	397,187	-	2,193,548	122,257	5,373,618	
Variance	-	-	-	-	-	-	-	-	-	-	-	
	2	Day 0 - Note 2 - Premises Costs					Day 1 - Note 2 - Premises Costs					
		Shetland College	Train Shetland	NAFC (SIC)	NAFC	TOTAL	Shetland College	Train Shetland	NAFC (SIC)	NAFC	New Entity	TOTAL
Rent		154,098	20,849	340,136	-	515,083	-	-	-	-	39,000	39,000
Rates (NNDR)		117,392	18,960	-	-	136,352	-	-	-	-	-	-
Utilities - Electricity, Gas, Oil		63,915	10,349	-	135,858	210,122	63,915	-	-	91,660	-	155,575
Utilities - Water		4,533	1,668	-	11,862	18,063	4,533	-	-	7,978	-	12,511
Maintenance		71,366	5,950	71,355	80,963	229,634	61,078	-	71,355	50,874	-	183,307
Cleaning		4,999	9,577	-	51,350	65,925	4,999	-	-	51,350	16,649	72,998
Insurance		7,317	742	1,450	31,972	41,481	-	-	-	31,972	12,000	43,972
Carbon Tax		2,025	184	-	-	2,209	2,025	-	-	-	-	2,025
Other		2,535	591	482	11,799	15,408	2,535	-	482	11,799	-	14,816
Housekeeping and Management Service		6,837	1,045	-	48,257	56,138	-	-	-	-	-	-
Residual & Non Recoverable VAT		-	-	-	-	-	12,657	-	6,537	-	6,156	25,350
Total		435,017	69,913	413,424	372,061	1,290,415	151,741	-	78,375	245,633	73,805	549,554
Variance		-	-	-	-	-	-	-	-	-	-	-
	3	Day 0 - Note 3 - Operating Costs					Day 1 - Note 3 - Operating Costs					
		Shetland College	Train Shetland	NAFC (SIC)	NAFC	TOTAL	Shetland College	Train Shetland	NAFC (SIC)	NAFC	New Entity	TOTAL
Books/Publications		9,028	4,222	-	4,477	17,727	9,028	4,222	-	4,477	-	17,727
Computer Maintenance Agreements/Licences		6,620	3,000	-	21,017	30,637	6,620	3,000	-	21,017	-	30,637
Consumables		18,703	3,402	-	63,242	85,347	18,703	3,402	-	54,010	-	76,115
Contracted & Hired Services		135,195	111,684	-	-	246,879	135,195	111,684	-	-	-	246,879
Furniture & Equipment		47,212	2,081	-	78,336	127,629	47,212	2,081	-	78,336	-	127,629
External Consultants		-	-	-	-	-	-	-	-	-	-	-
Exam Fees		41,355	11,536	-	-	52,892	41,355	11,536	-	-	-	52,892
Canteen Costs		34,059	-	-	-	34,059	34,059	-	-	-	-	34,059
Other*		-	-	-	-	-	-	-	-	-	-	-
Operating Lease Payments		5,406	1,583	-	-	6,989	5,406	1,583	-	-	-	6,989
Reprographics		11,963	2,316	-	4,835	19,114	11,963	2,316	-	4,835	-	19,114
School Fees		-	174,579	-	-	174,579	-	174,579	-	-	-	174,579
Subsistence		-	-	-	-	-	-	-	-	-	-	-
Student Support Costs		4,825	2,016	-	-	6,841	4,825	2,016	-	-	-	6,841
Marine Operating Costs (Boats)		-	-	-	9,364	9,364	-	-	-	33,358	-	33,358
Cadet-ship Training and Travel for re-charge		-	-	-	32,688	32,688	-	-	-	32,688	-	32,688
Student Welfare		-	-	-	5,779	5,779	-	-	-	5,779	-	5,779
Postages		1,709	865	-	4,348	6,922	1,709	865	-	4,348	-	6,922
Stationary		869	629	-	3,524	5,023	869	629	-	3,524	-	5,023
Student Prizes		-	-	-	2,671	2,671	-	-	-	2,671	-	2,671
Catering		-	-	-	2,423	2,423	-	-	-	2,423	-	2,423
Finance Costs		-	-	-	1,913	1,913	-	-	-	1,913	-	1,913
Facility Hire Costs		-	-	-	1,706	1,706	-	-	-	1,706	-	1,706
Sundry		-	-	-	112	112	-	-	-	112	-	112
Mobile & Phone Costs		3,505	274	-	-	3,778	3,505	274	-	-	-	3,778
Long Term Service Awards		-	-	-	103	103	-	-	-	103	-	103
Student Accommodation Costs		-	65,232	-	-	65,232	-	65,232	-	-	-	65,232
Advertising		4,422	665	-	-	5,087	4,422	665	-	-	-	5,087
Residual & Non Recoverable VAT		-	-	-	-	-	29,563	34,952	-	-	-	64,515
Total		324,873	384,083	-	236,538	945,494	354,436	419,035	-	251,300	-	1,024,771
Variance		-	-	-	-	-	-	-	-	-	-	-
	4	Day 0 - Note 4 - Grants to					Day 1 - Note 4 - Grants to					
		<i>Not needed</i>					<i>Not needed</i>					
	5	Day 0 - Note 5 - Marketing					Day 1 - Note 5 - Marketing					
		<i>Not needed</i>					<i>Not needed</i>					
							26,500					

Years 1 - 5

Cash Flow Forecast (Includes indicative Capital Expenditure & Excludes ER/VR Costs)					
	Year 1 £	Year 2 £	Year 3 £	Year 4 £	Year 5 £
Opening Bank Balance	420,399	338,858	257,317	175,776	94,235
Surplus / (deficit) in year	- 890,263	- 365,443	- 205,338	- 57,813	31,796
Reduction in creditors	- 81,541	- 81,541	- 81,541	- 81,541	- 81,541
SFC Transitional Funding	890,263	365,443	205,338	57,813	-
Capital Expenditure	- 845,625	- 398,960	- 398,344	- 100,000	-
SFC Capital Funding	845,625	398,960	398,344	100,000	-
Closing Bank Balance	338,858	257,317	175,776	94,235	44,489

'Day 0'

Balance Sheet		Shetland College	Train Shetland	NAFC (SIC)	NAFC	TOTAL
Note	£	£	£	£	£	£
Property, Plant and Equipment	1	6,671,000		4,070,000	391,423	11,132,423
Heritage Assets	2					
Intangible Assets	3					
Long-term Investments	4					
Long-term Debtors	5					
Long-Term Assets		6,671,000	0	4,070,000	391,423	11,132,423
Assets held for Sale	6					
Inventories	7					
Short-term Debtors	8	108,919	21,684		967,777	1,098,380
Cash and Cash equivalents	9				901,708	901,708
Current Assets		108,919	21,684	0	1,869,485	2,000,088
Short-term Creditors	10	(969,097)	(44,573)	(105,285)	(316,130)	(1,435,085)
Short-term Provisions	11					
Grant Receipts in Advance - Revenue	12					
Current Liabilities		(969,097)	(44,573)	(105,285)	(316,130)	(1,435,085)
Long-term Borrowing	13					
Pension Liability	14	(1,574,295)	(567,675)	0	(3,932,000)	(6,073,970)
Long-term Provisions	15					
Deferred Liabilities	16					
Other Long-term Liabilities	17					
Long-Term Liabilities		(1,574,295)	(567,675)	0	(3,932,000)	(6,073,970)
Net Assets		4,236,527	(590,564)	3,964,715	(1,987,222)	5,623,456
Usable Reserves	18				2,371,108	2,371,108
Unusable Reserves	18	(4,236,527)	590,564	(3,964,715)	(383,886)	(7,994,564)
Total Reserves		(4,236,527)	590,564	(3,964,715)	1,987,222	(5,623,456)

The Pension Liability relating to Shetland College and Train Shetland is an estimate based on the total liability for the Council divided by the total Council membership of the LGPS, multiplied by the number of members in either Shetland College or Train Shetland.

'Day 1'

Shetland College	Train Shetland	NAFC (SIC)	NAFC	TOTAL
£	£	£	£	£
71,000			216,115	287,115
71,000	0	0	216,115	287,115
27,230	5,421		404,872	437,523
			420,399	420,399
27,230	5,421	0	825,271	857,922
(174,774)	(11,143)		(221,788)	(407,706)
(174,774)	(11,143)	0	(221,788)	(407,706)
0	0	0	0	0
(76,545)	(5,722)	0	819,598	737,331
			(776,304)	(776,304)
76,545	5,722		(43,294)	38,973
76,545	5,722	0	(819,598)	(737,331)

No Pension Liability is shown from Day One as this would require detailed actuarial advice, however the Council agreed at its meeting in December 2018 to provide a guarantee against the pension liability of the new merged college.

Summary of Changes to Income and Expenditure Figures

Day Zero to Day One

I & E Category	Note of Change	Shetland College					New Entity	Note
		Train Shetland	NAFC (SIC)	NAFC	NAFC	NAFC		
		+ Cost / - Saving £	+ Cost / - Saving £	+ Cost / - Saving £	+ Cost / - Saving £	+ Cost / - Saving £		
I & E Category	Note of Change							
Internal Adjustments								
Management & Service Fees	FE Credits Admin Charge to NAFC	21,219					Reduced income to Shetland College for Admin Services provided to NAFC	
Professional & Financial Fees	FE Credits Admin Charge from College				- 23,627		No charge from Shetland College	
Management & Service Fees	Short Course Management for NAFC		7,348		- 7,588		Reduced income to Train Shetland for Booking Services provided to NAFC	
NAFC Movements (Category Changes)								
Consultancy	NAFC transfer between categories				-153058		To better reflect 19/20 position	
Other Income	Consultancy Contracts				207,424		Adjustments	
Professional & Financial Fees	Boat Slipping Costs				- 23,994		Transferred to Operating Costs	
Operating Costs	Marine Costs (Boats)				23,994		Transferred from Professional Fees & Charges	
Management & Service Fees	Haaf				- 17,706		Data input error	
Research Grants & Contracts	Across Range				- 69,199		Adjustment to better reflect 19/20 position	
Professional & Financial Fees	Misc Professional Fees				- 7,348		Re alignment	
Management & Service Fees	Skills Development Scotland				- 16,456		Re alignment	
Cessation of Activities								
Operating Costs	Consumables				- 9,232		Closure of Broodstock Facility	
Other Income	Reduced Facility Hire (Hatchery)				116,209		Closure of Broodstock Facility	
Premises Costs	Utilities				- 48,082		Closure of Broodstock Facility	
Research Grants & Contracts	Completion of Chair of Creative Industries Project Funding	140,220					Initial 5 year funding comes to an end	
Scottish Funding Council	Knowledge Transfer Grant Reduction				59,485		Funding stream no longer available	
Other Income	Reduced Residential Income				17,613		Closure of Port Arthur House (Structural investigations completed but monitoring for 1yr)	
Premises Costs	Housekeeping Costs removed				- 48,257		Closure of Port Arthur House (Structural investigations completed but monitoring for 1yr)	
Premises Costs	Reduced Maintenance				- 30,089		Closure of Port Arthur House (Structural investigations completed but monitoring for 1yr)	
Other Income	Management & Service Fee Reductions				119,638		Cessation of Joint Principle arrangement	
Costs remaining with Shetland Islands Council								
Employee Costs	Unfunded Pensioner Enhancement to SIC	- 64,978					Current SIC pensioners	
Premises Costs	Train Shetland Building Costs	-	69,171				SIC decision is that building will not transfer	
Premises Costs	Lease Costs	- 154,098		- 340,136			Property Lease costs to be replaced by minimum value transaction	
Professional & Financial Fees	Recharges	- 225,724	- 35,261				Removal of corporate service support	
Premises Costs	Recharges (inc Insurance)	- 24,442	- 742				Removal of corporate service support	
New Entity Adjustments								
Employee Costs	Apprenticeship Levy	- 9,175	- 1,438			8,557	Adjust apprenticeship levy for the new entity	
Employee Costs	Full Year Cost of PhD Stipend	1,213					Adjustment to show full year cost of a PhD student stipend	
Employee Costs	New Posts					113,700	First Tier Staffing Changes	
Operating Costs	Marketing					26,500	Estimated ongoing requirement	
Premises Costs	Cleaning Costs - Shetland College Building					16,649	SIC cleaning not budgeted in College and TS	
Premises Costs	General Rates Removed	- 117,392					Charitable Entity won't pay rates	
Premises Costs	Insurance Costs			- 1,450		12,000	Estimated additional cost of insurance for the new entity	
Premises Costs	Minimal Value Charge for Properties					39,000	Special SIC Decision - 22/04/2020	
Pro Rata across Categories	Residual & Non Recoverable VAT	51,373	40,360	6,537	-	13,968	S33 of VAT Act 1994 will no longer apply to Shetland College and Train Shetland, calculation uses NAFC experience	
Professional & Financial Fees	Health & Safety Systems					3,258	Health & Safety Systems	
Professional & Financial Fees	Internal and External Audit					15,000	Double current provision in NAFC + IA cost of annual FES review	
Professional & Financial Fees	VAT Liaison					2,500	To complete an initial VAT Review	
Professional & Financial Fees	Bursary Services					12,691	Prudent provision - may be covered by a member of current staff	
Professional & Financial Fees	Estate and Property Management					12,000	Management of estate	
Professional & Financial Fees	Financial Services					11,200	Provision of additional financial advice and services	
Professional & Financial Fees	HR Services					11,200	Provision of HR advice and Services	
Professional & Financial Fees	HR systems					8,000	Ongoing cost of HR system (not currently in place)	
Professional & Financial Fees	Unforeseen Services or Advice			- 14,075		5,000	Produent provision for unforeseen events	
Professional & Financial Fees	Legal Advice	- 1,362				5,000	Provision for Legal advice and services	
Scottish Funding Council	Full NRPA Income	- 295,272					Based on SFC 19/20 provision	
Tuition Fees, Contracts & Grants	Income from Council not currently charged due to accounting regulations	- 70,000	- 3,000				Provision of services to the Council currently provided at nil charge	
		- 748,419	- 61,904	- 349,124	89,727	316,223		
	Income and Expenditure Balance Change	- 748,419	- 61,904	- 349,124	89,726	- 316,223		
	Variance to I & E	-	-	0	0	1	- 0	

Summary of Changes to Income and Expenditure Figures - Year One to Five		Day One to Year Five					Notes
		Year 1	Year 2	Year 3	Year 4	Year 5	
		+ Cost / - Saving £	+ Cost / - Saving £	+ Cost / - Saving £	+ Cost / - Saving £	+ Cost / - Saving £	
I & E Category	Note of Change						
Employee Costs	Second Tier Adjustments	- 122,400					Early changes associated with developing the management team, costings in relation to Jane's 3 models taken into account here and in restructure below
Employee Costs	Restructure	- 94,574	- 484,219				Restructure as per FBC, updated for pay rates (includes harmonisation to NRPA for NAFC lecturers & 2nd Tier costs in line with Jane's preferences)
Employee Costs	Additional Staffing for Research and Teaching		37,500	37,500	18,750	18,750	75% of Research additional income
Employee Costs	SPPA contribution rate increase from 17.2% to 23%	39,678					SPPA advised of this increase
Employee Costs	Support Staff to NRPA (currently running behind schedule)						Unlikely before yr 3, but would be funded by SFC so no overall impact
Employee Costs	Pay Awards	103,926	97,071	99,762	102,132	104,550	Assumed at 2% per annum
Premises Costs	Port Arthur House to Reopen			58,000			
Premises Costs	Inflationary Increase (assumed 2.5% per annum)	13,739	14,082	14,434	16,245	16,651	
Operating Costs	Inflationary Increase offset by efficiencies						Efficiencies so no inflation
Marketing	Utilise social media and inhouse expertise to reduce costs						Efficiencies so no inflation
Professional and Financial Fees	Inflationary Increase offset by efficiencies (2.5% to 2%)	7,862	8,058	6,608	6,740	6,875	
Travel/Vehicle Expenses							No Change (assume efficiencies cover inflation)
Scottish Funding Council	Rurality Funding						
Scottish Funding Council	FE Growth (Increased Credits)	- 67,346	- 46,944	- 33,165	- 31,005	- 3,873	See Curriculum Summary Tab
Scottish Funding Council	HE Growth (Increased RAM)	- 6,911	- 346	- 43,497	- 48,872	- 31,913	See Curriculum Summary Tab
Scottish Funding Council	Inflationary Increase (1% per annum)	- 30,640					19/20 = 1.6%, 18/19 = 8.3%, 17/18 = 2.6%
Tuition Fees, Contracts & Grants	Nationally Set Priced Courses Growth	- 62,309	- 9,009	- 61,526	- 83,366	- 70,073	See Curriculum Summary Tab
Tuition Fees, Contracts & Grants	Nationally Set Priced Courses Inflation (0.5%)	- 3,631	- 3,676	- 3,984	- 4,401	- 4,751	Based on items shown in blue with white writing on I&E
Tuition Fees, Contracts & Grants	Short Course & Flexible Pricing Growth	- 12,000	- 12,000	- 12,000	- 12,000	- 12,000	1 course x 10 x 12 participants
Tuition Fees, Contracts & Grants	Short Course & Flexible Pricing Income Inflation (2.5%)	- 23,873	- 24,470	- 25,082	- 25,709	- 26,352	Based on items shown in yellow on I&E
Research Grants and Contracts	Growth (with additional staffing costs)		- 50,000	- 50,000	- 25,000	- 25,000	add 75% staffing costs
Research Grants and Contracts	Inflationary Increase (assumed 1% per annum)	- 8,372	- 8,956	- 9,545	- 9,891	- 10,240	Prudent assumption of 1%
Residential Income	Port Arthur House to Reopen			- 89,712	- 2,243	- 2,299	Based on 80% occupancy
Consultancy	Growth	- 20,000	- 20,000	- 25,000	- 25,000	- 25,000	
Consultancy	Inflationary Increase (assumed 2% per annum)	- 3,461	- 3,930	- 4,509	- 5,099	- 5,701	
Management & Service Fees	Inflationary Increase (assumed 2% per annum)	- 8,117	- 8,279	- 8,445	- 8,614	- 8,786	
Other Income	Course Redevelopment Support	- 2,500	- 2,500	- 2,500	- 2,500	- 2,500	
Other Income	Inflationary Increase (assumed 2.5% per annum)	- 6,964	- 7,201	- 7,444	- 7,692	- 7,947	
Bank Interest		4,474					
Scottish Funding Council	NRPA Harmonisation for NAFC Lecturing Staff						
Scottish Funding Council	NRPA Harmonisation for Support Staff						Unlikely before yr 3, but would be funded by SFC so no overall impact
		- 303,420	- 524,820	- 160,105	- 147,524	- 89,609	
	Income and Expenditure Balance Change	- 303,420	- 524,820	- 160,105	- 147,524	- 89,609	
	Variance to I & E	- 0	- 0	- 0	- 0	- 0	

Year 1

TFU	Purchase of Assets related to TFU	100,000	Capital Investment	Urgent and important	Very High	These assets must be purchased by the new college to comply with State Aid legislation
Facilities	Refurbish Port Arthur House	150,000	Capital Investment	Important	Very High	Redesign and refurbishment of existing building to bring back into use.
Facilities	Redesign and rationalisation of classroom and staff base spaces	100,000	Capital Investment	Important	Very High	Redesign of existing staff base spaces to address space issues. Rationalisation of classroom spaces including partitioning and repurposing existing spaces.
Facilities	Replacement of worn floor coverings in Phase 1 & 2	80,000	Replacement	Important	Medium	The floor coverings and carpets in the public areas of Phase 1 & 2 are worn and require replacement.
Facilities	Replacement of desks, chairs and damaged furniture	30,000	Replacement	Urgent and important	Very High	Replacement of unsuitable and damaged classroom and office furniture.
TFU	Upgrade of ventilation in the TFU	50,000	Replacement	Urgent and important	Very High	The existing ventilation system in the TFU is not fit for purpose and wool dust in the air presents a health hazard to staff.
Facilities / Construction	Upgrade to heating / ventilation system in Phase 1 & 2 and Construction	100,000	Replacement	Urgent and important	High	The existing systems in Phase 1 & 2 of the college do not have sufficient capacity to heat the buildings appropriately causing classrooms and work areas to be cold on winter mornings. The heating system installed in the Construction workshop is not fit for purpose and causes stored wood to dry out. There is not suitable ventilation in the art classrooms.
Briggistanes Kitchen	Replacement of dishwasher and redesign of kitchen layout	20,000	Redesign/Replacement	Important	High	Current dishwasher is not fit for purpose and requires pre-washing of items before use. Installation of a new dishwasher will require redesigning the kitchen layout.
TSD	Two lathes for engineering workshop	50,000	Replacement	Important but not urgent	Medium	Some of the existing equipment is very old, cumbersome and difficult to maintain. Also, currently students have to share lathe equipment resulting in less hands on training and more time investment needed for each class.
TSD/IT	Hardware upgrades to simulator	114,225	Replacement	Urgent and important	High	Significant upgrades to hardware required. Software upgrades will not be compatible with existing hardware.
Facilities	Speed controls for all motors (air handling, heating, etc)	20,000	Investment	Important but not urgent	Medium	Speed controls on all motors, e.g. air handling units, heating, etc. Spend to save. According to SRT they have reduced costs considerably controls in place.
TSD	Eight TIG Welders	5,000	Replacement	Important but not urgent	Medium	Refresh of welding resource required. Heavy usage.
MST	Atlantia replacement engine	23,400	Replacement	Urgent and important	High	Current engine needs replacing. EMFF funding for the engine is not an option as we would need to down-rate a new engine. Operationally that is not an option.
TSD	Training raft	3,000	Replacement	Important but not urgent	Medium	Raft has been very well used and is requiring increasing maintenance and repair. We have a huge number of students on PST course which it is used for. This not being replaced long term could result in loss of revenue, students and reputation.
Year One Total		845,625				

Year 2

Construction	Refurbish Port Arthur House	200,000	Capital Investment	Important	Very High	
Construction	Replacement table panel saw	20,000	Replacement	Important	High	Current table panel saw does not meet current H&S requirements for dust extraction and manual handling and needs to be replaced
Creative Industries	Replacement iMacs at Mareel	21,000	Replacement	Important	Very High	The Mareel iMacs are end-of-life and can no longer reliably support the current software used at the Mareel Media Lab.
Creative Industries	Replacement of domestic knitting machines	8,000	Replacement	Important	High	The Brother domestic knitting machines are end-of-life and no longer manufactured with spare parts becoming increasingly difficult to source.
Computing	Replacement of lab workstations	5,000	Replacement	Important	High	The workstations in the computing lab are out of date and no longer fit for purpose.
Construction	Replacement sander	3,000	Replacement	Urgent and important	High	Current sanding machine does not meet current H&S requirements and needs to be replaced
Creative Industries	Extraction hood and ventilation system for kiln room / Aquatint system	2,000	Capital Investment	Urgent and important	High	The current ventilation system in the kiln room is not adequate for using the Aquatint process, which requires an extraction hood to be installed to comply with H&S legislation
ICT Service Business & Hospitality	ICT rolling upgrade programme	16,000	Replacement	Important	High	Replacement of end-of-life PCs and laptops
TSD	Upgrade to training kitchen facilities	5,000	Replacement	Important	High	Upgrades to equipment in the training kitchen to ensure H&S compliance.
TSD	Break Press	25,000	Replacement	Important	High	Current break press in need of replacement.
IT	SMART boards to replace current boards and	48,960	Replacement	Urgent but not important	Low	Four smart boards still in use, but if new boards are met with enthusiasm, more could be added to other rooms. Projectors are getting older, and are less reliable. Lamps and door motors need to be replaced. Also, the boards don't look great, and are not used often as they are difficult to use.
IT	Two servers and Powervault storage unit	21,000	Replacement	Important but not urgent	Medium	Current hardware 4 years old and out of warranty. They run all the services we use here at NAFC. New equipment would get us better performance, more storage space, and a new 3 year warranty.
Facilities	Replacement vehicle	24,000	Replacement	Urgent but not important	Low	Currently have two vehicles, one owned (4 years old) and one leased. The latter is up for renewal in Nov 2018.
Year Two Total		398,960				

Year 3

Construction	Replacement of main dust extraction motor	5,000	Replacement	Important	Medium	The motor casing on the workshop dust extraction system is corroded and requires replacement.
ICT Service	Replacement of SAN storage system	30,000	Replacement	Important	Medium	The existing storage array is almost at full capacity and approaching its 7 year lifespan.
Facilities	Roof maintenance Phase 1 & 2	105,000	Replacement	Important	Medium	Anticipated significant repairs and replacement of the ageing roof sheeting.
Construction	Replacement CNC router	30,000	Replacement	Important	Medium	The current CNC router is well past end-of-life and can no longer be used for learning & teaching purposes.
Library	Upgrade to library facilities	10,000	Capital Investment	Important	Medium	Additional shelving and redesign of IT room in library
Construction	Replacement of hand and small power tools	10,000	Replacement	Important	Medium	Replacement of end-of-life hand tools and small power tools
Computing	High-end workstations	8,000	Capital Investment	Important	Medium	Two high-end workstations for computing lab.
MST	Atlantia upgrade of working area on deck	16,344	Replacement	Important but not urgent	Medium	Engine replacement is high priority & makes sense to do full refit at same time. The non-engine works should be eligible for EMFF funding. Modifications would enable the vessel to be used for a wider range of gear trial work which would generate additional income. e.g. 3 drum trawl winch, crane and fitting, Gilson winch, net drum, bilge keels, engine fitting, propeller, slippage & stability. Quote from Macduff shipyards. (On UHI capital project list).
TSD	Refurbishment of practical working area	30,000	Replacement	Urgent but not important	Low	Practical area needs redesign and refurbishment to aid delivery of training.
IT	Rewiring main building network	10,000	Replacement	Urgent but not important	Low	Current wiring is 25 years old, and is being pushed to the limit by modern network transfer speeds. Some rooms don't have enough network sockets. Replacement for Moder Dy. A number of options are available but would need to meet requirements on inshore safety and manoeuvrability (the Atlantia is not ideal for inshore velvet creel work); meet requirements from T&S for powerboat courses and night passage training (currently use Moder Dy); ability to be used for survey work (e.g. sub-bottom profiling). A multi-purpose replacement for the Moder Dy would allow us to undertake additional activities & training and generate income. A smaller inshore vessel would have lower running and maintenance costs. e.g. Brakesea Vigilante with 280 Iveco engine, max speed up to 28kt. Cost £95 - £120k + VAT. Second-hand boats e.g. catamaran types sometimes on findafishingboat but need to have ability to purchase quickly.
MST	New workboat	144,000	Investment	Urgent and Important	Medium	
Year Three Total		398,344				

Year 4

Facilities	General repairs and maintenance Phase 1 & 2 not covered elsewhere	100,000	Replacement	Important	Medium	Wall cladding, internal decoration, classroom floor coverings, windows, etc.
Year Four Total		100,000				

Staff FTE	Shetland College	Train Shetland	NAFC (SIC)	NAFC	TOTAL
Research Staff	2.6	-		12.5	15.1
Academic Staff	27.1	1.0		16.0	44.1
Support Staff	25.8	8.8		11.9	46.5
Total	55.5	9.8	-	40.4	105.7
Variance					

Student FTE & Headcount	FE FTE	FE HC	HE FTE	HE HC	TOTAL
Business & Hospitality	17.8	48.0	19.3	65.0	150.1
Community Learning	27.9	310.0	8.2	21.0	367.1
Construction	20.3	74.0	16.2	23.0	133.5
Creative & Cultural Studies	28.6	59.0	42.2	58.0	187.7
Health & Care	61.1	251.0	39.0	98.0	449.1
IT	4.1	5.0	11.1	16.0	36.2
Engineering	50.6	182.0	12.0	12.0	256.6
Nautical	50.0	695.0	11.0	11.0	767.0
Aquaculture	8.5	415.0	-	-	423.5
Total	268.8	2,039.0	158.9	304.0	2,770.7

Course Fee Income

Course Name	FE				
	1	2	3	4	5
Applied Aquaculture	0	0	0	0	0
Marine Spatial Planning MSc	0	0	0	0	0
Deck Cadet - Phase 1	0	0	2016	5040	5040
Deck Cadet - Phase 3	0	0	0	0	0
Deck Cadet - Phase 5	0	0	0	0	0
Engineering Cadet - Phase 1	0	0	3024	5040	5040
Engineering Cadet - Phase 3	0	0	0	0	0
Engineering Cadet - Phase 5	0	0	0	0	0
Centre for Rural Creativity MA	0	0	0	0	0
Contemporary Textiles BAH	0	0	0	0	0
Business Skills Foundation App	12060	12060	20100	20100	20100
Health & Wellbeing	5040	5040	5040	5040	5040
Youth Work PDA	4725	4725	4725	4725	4725
Criminology	0	0	250.6667	350.9333	501.3333
Boat Building	0	6204	6204	6204	6204
Construction HNC	0	0	0	0	0
Centre for Rural Creativity BAH	0	0	0	0	0
Civil Engineering FA	31600	31600	31600	31600	31600
TOTAL	53425	59629	72959.67	78099.93	78250.33
Certainty					

	HE				
	1	2	3	4	5
	0	0	15491.25	30982.5	30982.5
	0	0	18474.75	36949.5	36949.5
	0	0	0	0	0
	0	0	0	10054	25135
	0	0	0	0	13340
	0	0	0	0	0
	0	0	0	9339	15565
	0	0	0	0	7872
	12163.5	12163.5	13770	13770	13770
	0	0	4572.75	9145.5	13718.25
	0	0	0	0	0
	0	0	0	0	0
	0	0	2248.75	2248.75	2248.75
	0	0	12163.5	34884	60817.5
	0	0	0	0	0
TOTAL	12163.5	12163.5	66721	147373.3	220398.5

	ALL				
	1	2	3	4	5
	0	0	15491.25	30982.5	30982.5
	0	0	18474.75	36949.5	36949.5
	0	0	2016	5040	5040
	0	0	0	10054	25135
	0	0	0	0	13340
	0	0	3024	5040	5040
	0	0	0	9339	15565
	0	0	0	0	7872
	12163.5	12163.5	13770	13770	13770
	0	0	4572.75	9145.5	13718.25
	12060	12060	20100	20100	20100
	5040	5040	5040	5040	5040
	4725	4725	4725	4725	4725
	0	0	250.6667	350.9333	501.3333
	0	6204	6204	6204	6204
	0	0	0	0	0
	0	0	12163.5	34884	60817.5
	31600	31600	31600	31600	31600
TOTAL	65588.5	71792.5	139680.7	225473.2	298648.8
Certainty	95%	95%	90%	90%	85%

62309.08 9009.254 61526.1 83365.88 70072.75

SFC Income

Course Name	FE				
	1	2	3	4	5
Applied Aquaculture	0	0	0	0	0
Marine Spatial Planning MSc	0	0	0	0	0
Deck Cadet - Phase 1	0	0	10008	25020	25020
Deck Cadet - Phase 3	0	0	0	0	0
Deck Cadet - Phase 5	0	0	0	0	0
Engineering Cadet - Phase 1	0	0	22518	37530	37530
Engineering Cadet - Phase 3	0	0	0	0	0
Engineering Cadet - Phase 5	0	0	0	0	0
Centre for Rural Creativity MA	0	0	0	0	0
Contemporary Textiles BAH	0	0	0	0	0
Business Skills Foundation App	0	0	0	0	0
Health & Wellbeing	37530	37530	37530	37530	37530
Youth Work PDA	33360	33360	33360	33360	33360
Criminology	0	0	1853.333	2594.667	3706.667
Boat Building	0	45870	45870	45870	45870
Construction HNC	0	0	0	0	0
Centre for Rural Creativity BAH	0	0	0	0	0
Civil Engineering FA	0	0	0	0	0
TOTAL	70890	116760	151139.3	181904.7	183016.7
Certainty	95%	95%	90%	90%	85%

	HE				
	1	2	3	4	5
	0	0	10455.75	20911.5	22395.42
	0	0	12469.45	26708.61	26708.61
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	7274.25	7274.25	8235	5005.35	5005.35
	0	0	9428.307	18856.61	28284.92
	0	0	0	0	0
	0	0	0	0	0
	0	0	5053.3	5053.3	5053.3
	0	0	9944.284	28519.46	49721.42
	0	0	0	0	0
TOTAL	7274.25	7274.25	55586.09	105054.8	137169
Certainty	95%	95%	90%	90%	85%

	ALL				
	1	2	3	4	5
	0	0	10455.75	20911.5	22395.42
	0	0	12469.45	26708.61	26708.61
	0	0	10008	25020	25020
	0	0	0	0	0
	0	0	0	0	0
	0	0	22518	37530	37530
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	7274.25	7274.25	8235	5005.35	5005.35
	0	0	9428.307	18856.61	28284.92
	0	0	0	0	0
	37530	37530	37530	37530	37530
	33360	33360	33360	33360	33360
	0	0	1853.333	2594.667	3706.667
	0	45870	45870	45870	45870
	0	0	5053.3	5053.3	5053.3
	0	0	9944.284	28519.46	49721.42
	0	0	0	0	0
TOTAL	78164.25	124034.3	206725.4	286959.5	320185.7
Certainty	95%	95%	90%	90%	85%

Values included 67345.5 46943.78 33165.05 31005.31 3873.479

6910.538 345.5269 43497.02 48871.57 31912.71

Level	Type	Teaching Section	Course Name	Total FTE based in Shetland		FTE of students on Network Courses being supported in Shetland		FTE of students in Network being taught from Shetland		UHI						O + P - Q + R		56.40		Course Fee X			Financial Model Year			
				HE - Student FTE	FE - Student FTE	FE - No Credits per Student	HAP Student fee	DIN (Y/N)	DIN	DIN %	DFN % (not relevant in HAP only)	RAM Level	UHI	N X E	N X H X 35%	(N X 65%) X L	(N X 65%) X X	TOTAL RAM	FE - Credits	FE - Total Course Fees	HE - Shetland Course Fee	(Course Fee X 35%) X H		(Course Fee X 65%) X L X E	(Course Fee X 65%) X K X J	V + W - X + Y
HE	MSc		Applied Aquaculture	5				Y	0	50%	50%	PGT02	3098	15490	0	5034.25	0	10455.75		22950	0	7458.75	0	15491.25	3	
HE	MSc		Applied Aquaculture	10				Y	0	50%	50%	PGT02	3098	30980	0	10068.5	0	20911.5		45900	0	14917.5	0	30982.5	4	
HE	MSc		Applied Aquaculture	10				Y	0	50%	50%	PGT01	3317.84	33178.4	0	10782.98	0	22395.42		45900	0	14917.5	0	30982.5	5	
HE	MSc		Applied Aquaculture	10				Y	0	50%	50%	PGT01	3317.84	33178.4	0	10782.98	0	22395.42		45900	0	14917.5	0	30982.5	0	
HE	MSc		Marine Spatial Planning MSc	5				Y	0	70%	30%	PGT02	3098	15490	0	3020.55	0	12469.45		22950	0	4475.25	0	18474.75	3	
HE	MSc		Marine Spatial Planning MSc	10				Y	0	70%	30%	PGT01	3317.84	33178.4	0	6469.788	0	26708.61		45900	0	8950.5	0	36949.5	4	
HE	MSc		Marine Spatial Planning MSc	10				Y	0	70%	30%	PGT01	3317.84	33178.4	0	6469.788	0	26708.61		45900	0	8950.5	0	36949.5	5	
FE	Cadet	NAU	Deck Cadet - Phase 1		2	12		N											10008	2016				0	3	
FE	Cadet	NAU	Deck Cadet - Phase 1		5	12		N											25020	5040				0	4	
FE	Cadet	NAU	Deck Cadet - Phase 1		5	12		N											25020	5040				0	5	
FE	Cadet	NAU	Deck Cadet - Phase 1		5	12		N											25020	5040				0	0	
FE	Cadet	NAU	Deck Cadet - Phase 1		5	12		N											25020	5040				0	0	
HE	Cadet	NAU	Deck Cadet - Phase 3	2				N														10054		10054	4	
HE	Cadet	NAU	Deck Cadet - Phase 3	5				N														25135		25135	5	
HE	Cadet	NAU	Deck Cadet - Phase 3	5				N														25135		25135	0	
HE	Cadet	NAU	Deck Cadet - Phase 3	5				N														25135		25135	0	
HE	Cadet	NAU	Deck Cadet - Phase 5	2				N														13340		13340	5	
HE	Cadet	NAU	Deck Cadet - Phase 5	5				N														33350		33350	0	
HE	Cadet	NAU	Deck Cadet - Phase 5	5				N														33350		33350	0	
FE	Cadet	ENG	Engineering Cadet - Phase 1		3	18		N											22518	3024				0	3	
FE	Cadet	ENG	Engineering Cadet - Phase 1		5	18		N											37530	5040				0	4	
FE	Cadet	ENG	Engineering Cadet - Phase 1		5	18		N											37530	5040				0	5	
FE	Cadet	ENG	Engineering Cadet - Phase 1		5	18		N											37530	5040				0	0	
FE	Cadet	ENG	Engineering Cadet - Phase 1		5	18		N											37530	5040				0	0	
HE	Cadet	ENG	Engineering Cadet - Phase 3	3				N														9339		9339	4	
HE	Cadet	ENG	Engineering Cadet - Phase 3	5				N														15565		15565	5	
HE	Cadet	ENG	Engineering Cadet - Phase 3	5				N														15565		15565	0	
HE	Cadet	ENG	Engineering Cadet - Phase 3	5				N														15565		15565	0	
HE	Cadet	ENG	Engineering Cadet - Phase 5	3				N														7872		7872	5	
HE	Cadet	ENG	Engineering Cadet - Phase 5	5				N														13120		13120	0	
HE	Cadet	ENG	Engineering Cadet - Phase 5	5				N														13120		13120	0	
HE	MA		Centre for Rural Creativity MA	2			0	Y	3	60%	40%	PGT03	2745	5490	0	1427.4	3211.65	7274.25		9180	0	2386.8	5370.3	12163.5	1	
HE	MA		Centre for Rural Creativity MA	2			0	Y	3	60%	40%	PGT03	2745	5490	0	1427.4	3211.65	7274.25		9180	0	2386.8	5370.3	12163.5	2	
HE	MA		Centre for Rural Creativity MA	3			0	Y	2	60%	40%	PGT03	2745	8235	0	2141.1	2141.1	8235		13770	0	3580.2	3580.2	13770	3	
HE	MA		Centre for Rural Creativity MA	3			0	Y	2	60%	40%	PGT03	1668.45	5005.35	0	1301.391	1301.391	5005.35		13770	0	3580.2	3580.2	13770	4	
HE	MA		Centre for Rural Creativity MA	3			0	Y	2	60%	40%	PGT03	1668.45	5005.35	0	1301.391	1301.391	5005.35		13770	0	3580.2	3580.2	13770	5	
HE	BAH	A&D	Contemporary Textiles BAH	3				N		75%	25%	UGT03	3752.56	11257.68	0	1829.373	0	9428.307		5460	0	887.25	0	4572.75	3	
HE	BAH	A&D	Contemporary Textiles BAH	6				N		75%	25%	UGT03	3752.56	22515.36	0	3658.746	0	18856.61		10920	0	1774.5	0	9145.5	4	
HE	BAH	A&D	Contemporary Textiles BAH	9				N		75%	25%	UGT03	3752.56	33773.04	0	5488.119	0	28284.92		16380	0	2661.75	0	13718.25	5	
HE	BAH	A&D	Contemporary Textiles BAH	9				N		75%	25%	UGT03	3752.56	33773.04	0	5488.119	0	28284.92		16380	0	2661.75	0	13718.25	0	
HE	BAH	A&D	Contemporary Textiles BAH	9				N		75%	25%	UGT03	3752.56	33773.04	0	5488.119	0	28284.92		16380	0	2661.75	0	13718.25	0	
FE	FA		Business Skills Foundation App		3.00			N											0	12060					1	
FE	NC		Health & Wellbeing		5	18		N											37530	5040					1	
FE	PDA		Youth Work PDA		10	8		N				0	0	0	0	0	0		33360	4725	0			0	1	
FE			Criminology		1.11	4		N											1853.333	250.6667					3	
FE			Boat Building		10	11		N				0	0	0	0	0	0		45870	6204	0			0	2	
HE	HNC		Construction HNC	0				N				100%	UGT05	2887.6	0	5053.3	0	5053.3		0	2248.75				2248.75	3
HE	HNC		Construction HNC	0				N				100%	UGT05	2887.6	0	5053.3	0	5053.3		0	2248.75				2248.75	4
HE	HNC		Construction HNC	0				N				100%	UGT05	2887.6	0	5053.3	0	5053.3		0	2248.75				2248.75	5
HE	BAH		Centre for Rural Creativity BAH	2			0	Y	3	60%	40%	UGT03	3752.56	7505.12	0	1951.331	4390.495	9944.284		9180	0	2386.8	5370.3	12163.5	3	
HE	BAH		Centre for Rural Creativity BAH	5			0	Y	10	60%	40%	UGT03	3752.56	18762.8	0	4878.328	14634.98	28519.46		22950	0	5967	17901	34884	4	
HE	BAH		Centre for Rural Creativity BAH	10			0	Y	15	60%	40%	UGT03	3752.56	37525.6	0	9756.656	21952.48	49721.42		45900	0	11934	26851.5	60817.5	5	
FE	FA		Business Skills Foundation App		3.00			N											0	12060					2	
FE	FA		Business Skills Foundation App		5.00			N											0	20100					3	
FE	FA		Business Skills Foundation App		5.00			N											0	20100					4	
FE	FA		Business Skills Foundation App		5.00			N											0	20100					5	

Level	Type	Teaching Section	Course Name	Total FTE based in Shetland		FE - No Credits per Student	FTE of students on Network Courses being supported in Shetland		FTE of students in Network being taught from Shetland					Financial											
				HE - Student FTE	FE - Student FTE		HAP Student fte	DIN (Y/N)	DIN %	DFN % (not relevant in HAP only)	RAM Level	RAM Value per FTE	Local RAM	Add HAP RAM	Less DFN RAM	Add DTN RAM	TOTAL RAM	FE - Credits	FE - Total Course Fees	HE - Shetland Course Fee	HE - Add HAP Course Fees	HE - Less DFN Course Fees	HE - Course Fee (DIN Students)	HE - TOTAL Course Fee	Financial Model Year
FE	NC		Health & Wellbeing		5	18		N									37530	5040							2
FE	NC		Health & Wellbeing		5	18		N									37530	5040							3
FE	NC		Health & Wellbeing		5	18		N									37530	5040							4
FE	NC		Health & Wellbeing		5	18		N									37530	5040							5
FE	PDA		Youth Work PDA		10	8		N				0	0	0	0	0	33360	4725	0					0	2
FE	PDA		Youth Work PDA		10	8		N				0	0	0	0	0	33360	4725	0					0	3
FE	PDA		Youth Work PDA		10	8		N				0	0	0	0	0	33360	4725	0					0	4
FE	PDA		Youth Work PDA		10	8		N				0	0	0	0	0	33360	4725	0					0	5
FE			Criminology		1.56	4		N									2594.667	350.9333							4
FE			Criminology		2.22	4		N									3706.667	501.3333							5
FE			Criminology		2.22	4		N									3706.667	501.3333							0
FE			Boat Building		10	11		0	N								45870	6204							3
FE			Boat Building		10	11		0	N								45870	6204							4
FE			Boat Building		10	11		0	N								45870	6204							5
FE	FA		Civil Engineering FA		5													31600							1
FE	FA		Civil Engineering FA		5													31600							2
FE	FA		Civil Engineering FA		5													31600							3
FE	FA		Civil Engineering FA		5													31600							4
FE	FA		Civil Engineering FA		5													31600							5