28-Aug-25	06-Oct-25	06-Nov-25	04-Dec-25	18-Dec-25	19-Feb-26	12-Mar-26
BOARD	ARC	BOARD & STRATEGY SESSION 1	ARC	BOARD & STRATEGY SESSION 2	ARC	BOARD
2025/2025 Q1 - Apr to Jun 2025	2025/2026 Q2 - Jul to Sep 2025	2025/2026 Q2 - Jul to Sep 2025			2025/2026 Q3 - Oct to Dec 2025	2025/2026 Q3 - Oct to Dec 2025
~~ MEETING LOCATION ~~	~~ MEETING LOCATION ~~	~~ MEETING LOCATION ~~	~~ MEETING LOCATION ~~	~~ MEETING LOCATION ~~	~~ MEETING LOCATION ~~	~~ MEETING LOCATION ~~
The Falkirk Wheel	The Falkirk Wheel	TBC - The Treehouse Inverness	Teams	TBC - Rosebank Distillery	Teams	
Electric Boat & Behind The Wheel Tour		TBC - Inverness Castle visit				
~~ NOTES ~~	~~ NOTES ~~	~~ NOTES ~~	~~ NOTES ~~	~~ NOTES ~~	~~ NOTES ~~	~~ NOTES ~~
Board Members 1-1's reminder		TBC - move date to co-incide with Roadshow?				to re-schedule (10th March?)
BUSINESS PLAN & PERFORMANCE	CORPORATE RISK MANAGEMENT	BUSINESS PLAN & PERFORMANCE	EXTERNAL AUDIT	STRATEGY SESSION 2	CORPORATE RISK MANAGEMENT	BUSINESS PLAN & PERFORMANCE
CEO Overview & Business Plan commitments Report	Corporate Risk Report	CEO Overview & Business Plan commitments Report	2024/2025 External Audit Report	2026/2027	Corporate Risk Report	CEO Overview & Business Plan commitments Report
KPI's including:	Corporate Risk Register	KPI's including:		BUSINESS PLAN & BUDGET	Corporate Risk Register	KPI's including:
H&S Dashboard	Risk Appetite Review	H&S Dashboard			Risk Appetite Review	H&S Dashboard
Corp Comms & Marketing Report		Corp Comms & Marketing Report				Corp Comms & Marketing Report
Corp Risk Report		Corp Risk Report				Corp Risk Report
FINANCE	FINANCE	FINANCE	FINANCE	FINANCE	FINANCE	FINANCE
Finance Report	Financial Governance Report inc:	Finance Report	2024/2025 ARA Review	2024/2025 ARA Approval	Financial Governance Report inc:	2026/2027 Business Plan & Budget
Medium Term Financial Strategy	External Audit Recommendations	2026/2027 Financial Projections Presentation	202 1,2020 1 MAT NO 110 W	202 1, 2020 1 17, pp. 1040.	External Audit Recommendations	2020, 2027 Basinoss Flanta Badget
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2023/2024 ARA update	,			2024/2025 ARA update	
CAPITAL INVESTMENT	VAT/Corp Tax Update (HMRC)	CAPITAL INVESTMENT			VAT/Corp Tax Update (HMRC)	
Capital Investment Programme Report	Pensions Compliance	Capital Investment Programme Report			Pensions Compliance	INTERNAL AUDIT
	National Fraud Initiative				National Fraud Initiative	2026/2027 Plan
COMMERCIAL INVESTMENT		COMMERCIAL INVESTMENT			Special Payments & Losses	
Commercial Investment Plan Report		Commercial Investment Plan Report			Finance Technical Accounting Update	
					Procurement	
AUDIT & RISK COMMITTEE		AUDIT & RISK COMMITTEE				AUDIT & RISK COMMITTEE
Chair Report	INTERNAL AUDIT	Chair Report			INTERNAL AUDIT	Chair Report
ARC Minutes	Follow-up Report	ARC Minutes			2026/2027 Draft Plan	ARC Minutes
Board Effectiveness Internal Audit Report					Follow-up Report	
GOVERNANCE		CORPORATE RISK MANAGEMENT			GOVERNANCE	
Governance Handbook & Schedule of		Corporate Risk Report			2025/2026 Insurance	
Delegated Authorities		Corporate Risk Register			ARC ToR - Review	
REVIEW OF POLICIES		Risk Appetite Discussion & Approval				
Anti Bribery Policy & Controls					PMSC Audit	
Anti Fraud Policy		STRATEGY SESSION 1				
Whistleblowing Policy		2026/2027				
		BUSINESS PLAN & BUDGET				
PEOPLE Day Policy TU discussions undate						
Pay Policy TU discussions update						
Employee Survey Results & Action Plan						
ANNUAL BOARD EFFECTIVENESS						
Self-Assessment Review						
REVIEW OF SUSTAINABLE FINANCE AND						
ASSOCIATED ESCALATING RISK						
Scottish Canals Report to Transport Scotland						

21-May-26	11-Jun-26	27-Aug-26	24-Sep-26	05-Nov-26	26-Nov-26	10-Dec-26
BOARD	ARC	BOARD	ARC	BOARD (inc Strategy Session 1)	ARC	BOARD Strategy Session 2
2025/2026 Q4 - Jan to Mar 2026	2025/2026 Q4 - Jan to Mar 2026	2026/2027 Q1 - Apr to Jun 2026	2026/2027 Q1 – Apr to Jun 2026	2026/2027 Q2 - Jul to Sep 2026	2026/2027 Q2 - Jul to Sep 2026	BOARD Strategy Session 2
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The Falkirk Wheel	Teams		The Falkirk Wheel		Teams	
~~ NOTES ~~	~~ NOTES ~~	~~ NOTES ~~	~~ NOTES ~~	~~ NOTES ~~	~~ NOTES ~~	~~ NOTES ~~
		Board Members 1-1's Reminder				
BUSINESS PLAN & PERFORMANCE	CORPORATE RISK MANAGEMENT	BUSINESS PLAN & PERFORMANCE	CORPORATE RISK MANAGEMENT	BUSINESS PLAN & PERFORMANCE		STRATEGY SESSION 2
CEO Overview & Business Plan commitments Report	Corporate Risk Report	CEO Overview & Business Plan commitments Report	Corporate Risk Report	CEO Overview & Business Plan commitments Report		2027/2028
KPI's including:	Corporate Risk Register	KPI's including:	Corporate Risk Register	KPI's including		BUSINESS PLAN & BUDGET
H&S Dashboard		H&S Dashboard	Review of Risk Appetite Statements	H&S Dashboard		
Corp Comms & Marketing Report		Corp Comms & Marketing Report	77,	Corp Comms & Marketing Report		
Corp Risk Report		Corp Risk Report		Corp Risk Report		
, i						
FINANCE	FINANCE	FINANCE	FINANCE	FINANCE		
Finance Report	Financial Governance Report inc:	Finance Report	Financial Governance Report inc:	Finance Report		
	External Audit Recommendations	Medium term financial Strategy	External Audit Recommendations	2027/2028 Financial Projections to present		
	2024/2025 ARA update		2024/2025 ARA update			
CAPITAL INVESTMENT	VAT/Corp Tax Update (HMRC)	CAPITAL INVESTMENT	VAT/Corp Tax Update (HMRC)	CAPITAL INVESTMENT		
Capital Investment Programme Report	Pensions Compliance	Capital Investment Programme Report	Pensions Compliance	Capital Investment Programme Report		
	National Fraud Initiative		National Fraud Initiative			
COMMERCIAL INVESTMENT	Special Payments & Losses	COMMERCIAL INVESTMENT	2024/2025 Annual Procurement Report	COMMERCIAL INVESTMENT		
Commercial Investment Plan Report	Finance Technical Accounting Update	Commercial Investment Plan Report		Commercial Investment Plan Report		
	Procurement					
		AUDIT & RISK COMMITTEE		AUDIT & RISK COMMITTEE		
	INTERNAL AUDIT	Chair Report	INTERNAL AUDIT	Chair Report		
	Follow-up Report	ARC Minutes	Follow-up Report	ARC Minutes		
	Directors Certs of Assurance	Board Effectiveness Internal Audit Report	PMSC Audit Actions Update			
	Internal Controls Checklist			CORRODATE DISK MANAGEMENT		
	2025/2026 ARA narrative review		EXTERNAL AUDIT	CORPORATE RISK MANAGEMENT Corporate Risk Report		
			2024/2025 External Audit Update	Corporate Risk Register		
			2024/2023 External Addit opdate	Risk Appetite Discussion & Approval		
				mon appetite biocaecien a Apprevai		
				STRATEGY SESSION 1		
				2027/2028		
				BUSINESS PLAN & BUDGET		
		ANNUAL BOARD EFFECTIVENESS				
		SELF-ASSESSMENT REVIEW				

04-Feb-27 ARC
2026/2027 Q3 - Oct to Dec 2
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Teams
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CORPORATE RISK MANAGEN
Corporate Risk Report
Corporate Risk Register
FINANCE
Financial Governance Repor
External Audit Recommenda
2025/2026 ARA update
VAT/Corp Tax Update (HMI
Special Payments & Losse
National Fraud Initiative
Technical Accounting Upd
INTERNAL AUDIT
2027/2028 Draft Plan
2026/2027 Follow-up Repo
PMSC Audit

	06-May-27	11-Mar-27	04-Feb-27
	ARC	BOARD	ARC
2026/2	2026/2027 Q4 - Jan to Mar 2027	2026/2027 Q3 - Oct to Dec 2026	2026/2027 Q3 - Oct to Dec 2026
~~!	~~ MEETING LOCATION ~~	~~ MEETING LOCATION ~~	~~ MEETING LOCATION ~~
	Teams		Teams
	~~ NOTES ~~	~~ NOTES ~~	~~ NOTES ~~
BUSINE	CORPORATE RISK MANAGEMENT	BUSINESS PLAN & PERFORMANCE	CORPORATE RISK MANAGEMENT
CEO Overview & I	Corporate Risk Report	CEO Overview & Business Plan commitments Report	Corporate Risk Report
	Corporate Risk Register	KPI's including:	Corporate Risk Register
	Risk Assurance Map	H&S Dashboard	
Corp Co		Corp Comms & Marketing Report	
	PMSC Audit	Corp Risk Report	
	FINANCE	FINANCE	FINANCE
	Financial Governance Report inc:	Finance Report	inancial Governance Report inc:
	External Audit Recommendations		xternal Audit Recommendations
	2025/2026 ARA update		2025/2026 ARA update
С	VAT/Corp Tax Update (HMRC)	CAPITAL INVESTMENT	VAT/Corp Tax Update (HMRC)
Capital Inv	Special Payments & Losses	Capital Investment Programme Report	Special Payments & Losses
	National Fraud Initiative		National Fraud Initiative
CON	Technical Accounting Update	COMMERCIAL INVESTMENT	Technical Accounting Update
Commer		Commercial Investment Plan Report	
	INTERNAL CONTROLS ASSURANCE		
	Directors Certs of Assurance	AUDIT & RISK COMMITTEE	
	2024/2025 Internal Controls Checklist	Chair Report	INTERNAL AUDIT
		Arc Minutes	2027/2028 Draft Plan
	2024/2025 ARA UPDATE	Internal Audit Charter	2026/2027 Follow-up Report
	Draft Performance Report	Approval of 2026/2027 Internal Audit Plan	PMSC Audit
	Foreword from the Board	2026/2027 Insurance	
	CEO Statement	ARC Terms of Reference	
	Performance Overview		
	Performance Analysis		
	Draft Accountability Report	2024/2025 ANNUAL REPORT & ACCOUNTS	
	Corporate Governance Report	2024/2025 Draft ARA	
	Governance Statement	2024/2025 External Audit Report	
	Remuneration & Staff Report	Management Letter of Representation	
-		2024/2025 ARA Recommendation for	
	EXTERNAL AUDIT	Board Approval	

2024/2025 INTERNAL AUDIT Review of Board Effectiveness Commercial Income Follow-up Report Annual Report Progress report to achieve compliance (GIAS)

27-May-27 BOARD 6/2027 Q4 - Jan to Mar 2027 ~ MEETING LOCATION ~~ ~~ NOTES ~~ NESS PLAN & PERFORMANCE & Business Plan commitments Report KPI's including: H&S Dashboard Comms & Marketing Report Corp Risk Report **FINANCE** Finance Report CAPITAL INVESTMENT Investment Programme Report DMMERCIAL INVESTMENT ercial Investment Plan Report

REVIEW OF ASSESSMENT QUESTIONNAIRES FEEDBACK

ARC Self-Assessment Report

ARC External Audit Assessment Report

ARC Internal Audit Assessment Report