

Item 10 – Forward Planning – Board/ARC Meetings Calendar 2025-26 & 2026-27

Mon 15-Dec-25 10:00 to 13:30 BOARD Whisky Bond – Glasgow	Thur 22-Jan-26 10:00 to 12:30 ARC Teams	Tue 03-Feb-26 09:30 to 12:30 BOARD & STRATEGY SESSION 2 TFW	Thur 19-Feb-26 10:00 to 12:30 ARC	Fri 13-Mar-26 09:30 to 13:00 BOARD
			2025/2026 Q3 – Oct to Dec 2025	2025/2026 Q3 – Oct to Dec 2025
EMT Structure update (closed item)	EXTERNAL AUDIT	ARC Chair Report	CORPORATE RISK MANAGEMENT	BUSINESS PLAN & PERFORMANCE
	2024/2025 External Audit update	Approval of ARAs 2024/25	Corporate Risk Report	CEO Overview & Business Plan commitments Report
Welcome, Apologies & Declaration of Interests	CORPORATE RISK MANAGEMENT	Scottish Canals 2024/25 Annual Audit Report	Corporate Risk Register	KPI's including:
Approval of Board Mins 04-Nov-25	Risk Tolerance update	Management Letter of Representation	Risk Tolerance	H&S Dashboard
Review of Actions				Corp Comms & Marketing Report
			FINANCE	Corp Risk Report
Finance Report – RF2 Update	FINANCE		Financial Governance Report inc:	
Medium Term Financial Strategy	2024/2025 ARA Review	STRATEGY SESSION	External Audit Recommendations	FINANCE
Caledonian Canal Infrastructure:		2026/27 Business Plan & Budget	2024/2025 Update	2026/2027 Business Plan & Budget
Pump Storage Hydro Freight Proposal			VAT/Corp Tax Update (HMRC)	
TFW Masterplan Update		SG Funding Scenarios:	Pensions Compliance	
		1. Presentation – Flat cash	National Fraud Initiative	
Development of draft Environment Strategy 2026 to 2030 (verbal)		2. Presentation – Inflationary uplift	Special Payments & Losses	INTERNAL AUDIT
		3. Presentation – Uplift based on SC request to TS	Finance Technical Accounting Update	2026/2027 Plan
			Procurement	
Forward Planning:				
Board Meetings Calendar			INTERNAL AUDIT	AUDIT & RISK COMMITTEE
			2026/2027 Draft Plan	Chair Report
			Follow-up Report	ARC Minutes
			GOVERNANCE	
			2026/2027 Insurance	
			ARC ToR – Review	
			PMSC Audit – Auditor Richard to attend	

Tue 02-Jun-26 BOARD	Thur 11-Jun-26 ARC	Tue 25-Aug-26 BOARD	Thur 24/9/2026*In-person? ARC
2025/2026 Q4 – Jan to Mar 2026	Annual Report & Accounts prep	2026/2027 Q1 – Apr to Jun 2026	2026/2027 Q1 – Apr to Jun 2026
BUSINESS PLAN & PERFORMANCE	CORPORATE RISK MANAGEMENT	BUSINESS PLAN & PERFORMANCE	CORPORATE RISK MANAGEMENT
CEO Overview & Business Plan commitments Report	Corporate Risk Report	CEO Overview & Business Plan commitments Report	Corporate Risk Report
KPI's including:	Corporate Risk Register	KPI's including:	Corporate Risk Register
H&S Dashboard		H&S Dashboard	Review of Risk Appetite Statements
Corp Comms & Marketing Report	FINANCE	Corp Comms & Marketing Report	
Corp Risk Report	Financial Governance Report inc: External Audit Recommendations	Corp Risk Report	
FINANCE	2024/2025 ARA update	FINANCE	FINANCE
Finance Report	VAT/Corp Tax Update (HMRC)	Finance Report	Financial Governance Report inc: External Audit Recommendations
	Pensions Compliance	Medium term financial Strategy	2024/2025 ARA update
	National Fraud Initiative		VAT/Corp Tax Update (HMRC)
CAPITAL INVESTMENT	Special Payments & Losses	CAPITAL INVESTMENT	Pensions Compliance
Capital Investment Programme Report	Finance Technical Accounting Update	Capital Investment Programme Report	National Fraud Initiative
	Procurement		2025/2026 Annual Procurement Report
COMMERCIAL INVESTMENT	INTERNAL AUDIT	COMMERCIAL INVESTMENT	
Commercial Investment Plan Report	Follow-up Report	Commercial Investment Plan Report	
	Directors Certs of Assurance		INTERNAL AUDIT
	Internal Controls Checklist	AUDIT & RISK COMMITTEE	Follow-up Report
		Chair Report	PMSC Audit Actions Update
	EXTERNAL AUDIT	ARC Minutes	
	External Audit Plan 2025/26	Board Effectiveness Internal Audit Report	
	2025/26 ARA narrative review		EXTERNAL AUDIT
		ANNUAL BOARD EFFECTIVENESS	2025/2026 External Audit Update
		SELF-ASSESSMENT REVIEW	

<p style="text-align: center;">Tue 03-Nov-26</p> <p style="text-align: center;">BOARD (inc Strategy Session 1)</p>	<p style="text-align: center;">Thur 26-Nov-26</p> <p style="text-align: center;">ARC</p>	<p style="text-align: center;">Tue 15-Dec-26</p> <p style="text-align: center;">BOARD Strategy Session 2</p>	<p style="text-align: center;">04-Feb-27</p> <p style="text-align: center;">ARC</p>
<p style="text-align: center;">2026/2027 Q2 – Jul to Sep 2026</p>	<p style="text-align: center;">2026/2027 Q2 – Jul to Sep 2026</p>		<p style="text-align: center;">2026/2027 Q3 – Oct to Dec 2026</p>
<p style="text-align: center;">BUSINESS PLAN & PERFORMANCE</p>	<p style="text-align: center;">CORPORATE RISK MANAGEMENT</p>	<p style="text-align: center;">STRATEGY SESSION 2</p>	<p style="text-align: center;">CORPORATE RISK MANAGEMENT</p>
<p><i>CEO Overview & Business Plan commitments Report</i></p>	<p>Corporate Risk Report</p>	<p style="text-align: center;">2027/2028</p>	<p><i>Corporate Risk Report</i></p>
<p><i>KPI's including</i></p>	<p>Corporate Risk Register</p>	<p style="text-align: center;">BUSINESS PLAN & BUDGET</p>	<p><i>Corporate Risk Register</i></p>
<p><i>H&S Dashboard</i></p>			
<p><i>Corp Comms & Marketing Report</i></p>			
<p><i>Corp Risk Report</i></p>	<p style="text-align: center;">FINANCE</p>		
	<p>2025/26 ARA Review</p>		
<p style="text-align: center;">FINANCE</p>			<p style="text-align: center;">FINANCE</p>
<p>Finance Report</p>			<p><i>Financial Governance Report inc:</i></p>
<p><i>2027/2028 Financial Projections to present</i></p>	<p style="text-align: center;">EXTERNAL AUDIT</p>		<p><i>External Audit Recommendations</i></p>
	<p>2025/26 External Audit Report</p>		<p><i>2025/2026 update</i></p>
<p style="text-align: center;">CAPITAL INVESTMENT</p>			<p><i>VAT/Corp Tax Update (HMRC)</i></p>
<p><i>Capital Investment Programme Report</i></p>			<p><i>Special Payments & Losses</i></p>
			<p><i>National Fraud Initiative</i></p>
<p style="text-align: center;">COMMERCIAL INVESTMENT</p>			<p><i>Technical Accounting Update</i></p>
<p><i>Commercial Investment Plan Report</i></p>			
	<p style="text-align: center;">INTERNAL AUDIT</p>		
<p style="text-align: center;">AUDIT & RISK COMMITTEE</p>	<p>Follow Up Report</p>		
<p><i>Chair Report</i></p>	<p>PMSC Audit Actions Update</p>		<p style="text-align: center;">INTERNAL AUDIT</p>
<p><i>ARC Minutes</i></p>			<p><i>2027/2028 Draft Plan</i></p>
			<p><i>2026/2027 Follow-up Report</i></p>
<p style="text-align: center;">CORPORATE RISK MANAGEMENT</p>			<p><i>PMSC Audit</i></p>
<p><i>Corporate Risk Report</i></p>			
<p><i>Corporate Risk Register</i></p>			
<p><i>Risk Appetite Discussion & Approval</i></p>			

09-Mar-27	06-May-27	25-May-27	
BOARD	ARC	BOARD	ARC
2026/2027 Q3 – Oct to Dec 2026	2026/2027 Q4 – Jan to Mar 2027	2026/2027 Q4 – Jan to Mar 2027	2026/2027 Q1 – April to June 2027
BUSINESS PLAN & PERFORMANCE	CORPORATE RISK MANAGEMENT	BUSINESS PLAN & PERFORMANCE	CORPORATE RISK MANAGEMENT
CEO Overview & Business Plan commitments Report	Corporate Risk Report	CEO Overview & Business Plan commitments Report	Corporate Risk Report
KPI's including:	Corporate Risk Register	KPI's including:	Corporate Risk Register
H&S Dashboard	Risk Assurance Map	H&S Dashboard	
Corp Comms & Marketing Report		Corp Comms & Marketing Report	
Corp Risk Report	PMSC Audit	Corp Risk Report	
FINANCE	FINANCE	FINANCE	FINANCE
Finance Report	Financial Governance Report inc:	Finance Report	Financial Governance Report inc:
	External Audit Recommendations		External Audit Recommendations
CAPITAL INVESTMENT	2025/2026 ARA update		2024/2025 ARA update
Capital Investment Programme Report	VAT/Corp Tax Update (HMRC)	CAPITAL INVESTMENT	VAT/Corp Tax Update (HMRC)
	Special Payments & Losses	Capital Investment Programme Report	Pensions Compliance
COMMERCIAL INVESTMENT	National Fraud Initiative		National Fraud Initiative
Commercial Investment Plan Report	Technical Accounting Update		Special Payments & Losses
			Finance Technical Accounting Update
AUDIT & RISK COMMITTEE	INTERNAL CONTROLS ASSURANCE	COMMERCIAL INVESTMENT	Procurement
Chair Report	Directors Certs of Assurance	Commercial Investment Plan Report	
Arc Minutes	2024/2025 Internal Controls Checklist		INTERNAL AUDIT
Internal Audit Charter			Follow-up Report
Approval of 2026/2027 Internal Audit Plan	2024/2025 ARA UPDATE		Directors Certs of Assurance
2026/2027 Insurance	Draft Performance Report		Internal Controls Checklist
ARC Terms of Reference	Foreword from the Board		
	CEO Statement		EXTERNAL AUDIT
	Performance Overview		External Audit Plan 2025/26
2024/2025 ANNUAL REPORT & ACCOUNTS	Performance Analysis		2025/26 ARA narrative review

<i>2024/2025 Draft ARA</i>	<i>Draft Accountability Report</i>		
<i>2024/2025 External Audit Report</i>	<i>Corporate Governance Report</i>		
<i>Management Letter of Representation</i>	<i>Governance Statement</i>		
<i>2024/2025 ARA Recommendation for Board Approval</i>	<i>Remuneration & Staff Report</i>		
	EXTERNAL AUDIT		
	<i>2026/2027 Plan</i>		
	2024/2025 INTERNAL AUDIT		
	<i>Review of Board Effectiveness</i>		
	<i>Commercial Income</i>		
	<i>Follow-up Report</i>		
	<i>Annual Report</i>		
	<i>Progress report to achieve compliance (GIAS)</i>		