



Forestry and Land Scotland (FLS) Executive Leadership Team (ELT) Meeting

22nd & 24th July 2025

Attendees:

Kevin Quinlan, CEO (Chair)
David Leven, Director of Commercial Development
Graeme Prest, Director of Land Management & Regions
Graeme Hutton, Director of Net Zero
Tom Greenan, Director of Corporate Services & Transformation

Others:

Julie Fitzpatrick, Head of People and Operational Development
Michael Hymers, Head of Corporate Office
Rhondda Salmond, Change Manager
Colin Buchanan, Senior Finance Manager
Fiona Dundas, Senior HR Manager
Calum McNicol, Corporate Development Assistant (Minutes)

1. Review of Minutes

It was agreed that the minutes from the ELT meeting held on 24 June 2025 were a true and accurate reflection following minor amendments.

2. Summary of Action Points from Meeting

Ref.:	Action:	Owner:	Target Date:
19/07	Consider the accounting treatment of Coire Glas Option Fee and the impacts on the operating deficit.	Colin Buchanan	27 August 2025
20/07	Build in a financial review to monthly processes with Finance and their respective SLTs to enable a better understanding of unit costing within the ELT.	Directors	27 August 2025
21/07	Bring an analysis of full FY25/26 forecast against last year's finances, including run rates.	Colin Buchanan	27 August 2025
22/07	Liaise with Director of Corporate Services to establish quarterly meetings centred on financial accounting.	Directors	27 August 2025
23/07	Arrange to discuss emerging utilisation data and potential changes to vehicle fleet.	Graeme Hutton & Graeme Prest	18 August 2025
24/07	Assess annual profiles of their respective operational targets in the balanced scorecard.	Directors	27 August 2025

25/07	Update draft of Regional Business Plan template based on ELT recommendations and test this with East Region.	Tom Greenan	19 August 2025
26/07	Present updates on Renewables finances to the ELT each fiscal quarter.	Colin Buchanan & Gavin Falconer	19 August 2025
27/07	Draft key milestones for FFF & WFP for submission to the ELT.	Tom Greenan	27 August 2025
28/07	Communicate each plan's respective mandate to directorates.	Tom Greenan	31 August 2025
29/07	Refine workforce analysis, broken down per directorate and region.	Julie Fitzpatrick	2 September 2025
30/07	Scope and review the potential for a Support Function Review.	Tom Greenan	30 September 2025
31/07	Liaise with Human Resources to ensure that the Workforce Plan and business planning activities are complementary.	Graeme Prest	19 August 2025

AP 01/04 has had its due date revised.

AP 4/06 has been closed as the ELT will be furnished with regular updates on progression.

The wording of AP 4/07 has been amended to "investigate potential improvements to incident performance".

3. Update & Scope Review of FY25/26 Budget

Tom Greenan & Colin Buchanan presented FLS' Financial Management Information. Headlines included operating and capital forecasts, civils expenditure, timber incomes, and staffing FTEs.

The ELT discussed the financial information and performance. It was noted that, while FLS are experiencing favourable income-related tailwinds from FY23/24, discussions which inform future expenditure against budget and firm the agency's grip on its finances are welcomed.

AP 19/07 – Senior Finance Manager to consider the accounting treatment of Coire Glas Option Fee and the impacts on the operating deficit.

AP 20/07: Directors to build in a financial review to monthly processes with Finance and their respective SLTs to enable a better understanding of unit costing within the ELT.

AP 21/07: Senior Finance Manager to bring an analysis of full FY25/26 forecast against last year's finances, including run rates.

AP 22/07: Directors to liaise with Director of Corporate Services to establish quarterly meetings centred on financial accounting.

4. **Monthly Balance Scorecard**

Tom led a review and discussion on the Monthly Balance Scorecard, highlighting both areas of improvement and shortcoming. It was noted that there should be a focus on understanding spends throughout the year. Methodologies and the adjustment of targets based on evolving data for future scorecards were also covered.

Time was taken at this stage to give context to the figures showing each directorates' performance. The ELT were updated on timber harvesting, and it was noted that business performance in woodland creation, peatland & rainforest regeneration have exceeded expectations. Community projects have been a focus within Commercial Development, and work continues in this area, whilst newly installed telematics offer novel insights into the way that FLS utilises its fleet of vehicles.

It was agreed that the profiles of each directorates' operational targets could be enhanced to include these contexts.

AP 23/07: Director of Net Zero and Director of Land Management & Regions to arrange to discuss emerging data and potential changes to vehicle fleet.

AP 24/07: Directors to assess annual profiles of their respective operational targets in the balanced scorecard.

5. **Joining Up Processes: Corporate Plan, Business Plan, AFP, FFF, WFP, etc.**

Kevin Quinlan shared the current planning timelines with attendees, and the ELT took time to review the definition of each plan, and proposals for each's approach. It was agreed that the Corporate, Business, Workforce (WFP) and Fit for the Future (FFF) plans have many links and interdependences would need to be examined prior to in-depth development in certain areas. It was acknowledged that aspects of plans such as the three-year Business and Workforce Plans are dynamic and will require ongoing reviews, with the importance of consistency stressed throughout.

Further discussion was tabled post-intermission, and this has been captured under the agenda item **Corporate Timetable**.

6. **Business Planning**

Tom provided a draft regional business plan template for review to the ELT, presenting each section for the ELT to agree upon. The ELT agreed that the plan should provide a concise way to communicate intent, delivery, and requirements for delivery on a per-business-area basis within the remit of the Corporate Plan, and discussed ways that this could be done.

While the business plan is intended to span a three-year period, the upcoming year should offer firm figures with the following two years being indicators for regional direction.

AP 25/07: Head of Corporate Services to update draft of Regional Business Plan template based on ELT recommendations and test this with East Region.

7. Activity to inform future ELTs

Rhondda Salmond led a discussion in preparation for the next meeting of the Audit and Risk Committee. Feedback from May's meeting indicated that Directors are to take the lead on Corporate Risk Register and that there should be focus on target scores and their achievability, with spotlight on Health & Safety. The importance of actions being progressed or completed and their respective action trackers updated was also emphasised.

8. ELT Forward Look

The ELT reviewed and discussed the agendas for their next meeting on 19th August.

9. ELT Reflections

The ELT shared their reflections on this meeting.

10. AOB

The ELT acknowledged that a Coillte visit was an area of outstanding business and that both FLS and its Irish counterpart are likely to benefit from discussions on cultural change and business progression, shared methodologies, and impacts of regulatory changes.

INTERMISSION

11. Review of Renewables Income Formatting (FY24/25)

David Leven and Gavin Falconer provided an update on Renewables income, seeking decision from the ELT on current actions surrounding FY24/25 accruals and accrual templates, as well as whether quarterly updates regarding this income should be brought to the ELT for consideration.

David outlined the potential contents of the quarterly updates, that they should include longer term outlooks in addition to continual improvement measures, and posited that quarterly updates will allow for FLS to have greater oversight and control over Renewables finances through improvements in prediction of variable income streams.

The ELT agreed on the suitability of the presented Renewables accrual template and that updates should be brought forward for consideration quarterly starting at its October meeting.

AP 26/07: Senior Finance Manager and Head of Renewables to present updates on Renewables finances to the ELT each fiscal quarter.

12. Corporate Timetable

The ELT discussed changes made to the corporate timetable during the intermission, the suitability of key milestones for each included plan, and the impacts of timing changes on the overall alignment within the corporate timetable.

Regional feedback on the drafted regional plan was also provided during the intermission period. The ELT considered criticisms and encouraged further regional piloting.

AP 27/07 – Head of Corporate Services to draft key milestones for FFF & WFP for submission to the ELT.

AP 28/07 – Head of Corporate Services to communicate each plan's respective mandate to directorates.

13. Workforce Planning

Julie Fitzpatrick and Fiona Dundas led a presentation of data to the ELT to inform decision-making on the current Workforce Plan, which aims to build an agile, skilled, and sustainable workforce that enables FLS to become Fit for the Future.

The current dataset has undergone analysis through the lens of building a strong, diverse workforce in which equity is valued, and this has allowed for a degree of forecasting, which in turn has enabled the formation of an action plan.

The ELT discussed the data in the context of the agreed Workforce Vision and Principles which will be shared with key stakeholders, and encouraged the requisition of further breakdowns of the information presented.

AP 29/07: Head of People & Organisational Development to refine workforce analysis, broken down per directorate and region.

AP 30/07: Director of Corporate Services to scope and review the potential for a Support Function Review.

AP 31/07: Director of Land Management & Regions to liaise with Human Resources to ensure that the Workforce Plan and business planning activities are complementary.

The date of the next ELT meeting is 19th August 2025.