

Minute of Special Management Committee Meeting held at 5.00pm on Monday 15 September 2025 at the Office and Online (Teams)

Provanhall Housing Association Limited

Quorate

Members Present	Linda Cameron (Chairperson) Deborah Anderson (Vice Chairperson) Elizabeth McEwan (Committee Member) Gabriel Agbola (Committee Member) David Carse (Co-opted Member) Online Tom Irving (Co-opted Member)
Staff	Alan Hume (Director) Heather Elder (Corporate & Governance Officer - Minute Taker)
Presenter	Jennifer Spence Azets (External Auditors) Graeme Bruce Lethame Chartered Accountant
Apologies	Ayodeji Olorunsogo (Committee Member) Daniel Hughes (Committee Member) Claire Mckay (Committee Member) Calum O'Donnell (Committee Member) (Leave of Absence)

Registrations of Interest

None

1 Items for Decision

1.1 Previous Meeting Minutes

1.1.1 Minute of MC Meeting 11 September 2025. Circulated prior to meeting. **Proposed by Elizabeth McEwan and Seconded by Gabriel Agbola.**

1.2 Annual Accounts

1.2.1 External auditors confirmed the 2024/25 year-end accounts are complete and ready for sign-off.

1.2.1 The Management Committee approved the accounts and authorised submission to the AGM.

1.2.2 Responses to internal control points will be finalised and submitted.

1.2.3 The Committee noted the importance of continued strong financial oversight and agreed to explore further finance training for members.

1.2.4 MC had no further comments or questions. **The end of year accounts for 2024/25 were Approved by all MC present.** Approval given for MC electronic signatures to be used to sign off accounts and Letter of Representation.

1.3 Annual Internal Financial Assurance Report

1.3.1 Paper circulated prior to last weeks meeting.

1.3.2 GB advised that Appendix 1 shows all of the financial controls in place at PHA which are in place to provide the MC with comfort. For example:

- Policies / procedures
- Experienced staff
- Quarterly reports
- Regulatory submissions
- A Business Plan
- Internal reports
- Internal and external audit reports which come to MC identifying any areas of improvement

1.3.3 The report outlining financial controls and assurance measures was presented and approved.

1.3.4 MC had no further comments or questions. **The Annual Internal Financial Assurance Report was Approved by all MC present.**

1.4 AFS Return to Scottish Housing Regulator 2024/2025

1.4.1 The Audited Financial Statements (AFS) Return requires to be made to the SHR and requires MC approval.

1.4.2 GB confirmed two submissions were made to SHR earlier in the year. The AFS is a straight lift of information which needs to be submitted to SHR.

1.4.3 MC had no comments or questions. **The AFS Return was Approved for submission to SHR by all MC present.**

1.5 Accounting Update, Audit & Review Presentation (Non agenda item)

1.5.1 The Director presented an action plan to strengthen financial processes and governance.

1.5.2 Key measures include clearer roles and responsibilities, improved reporting, and enhanced systems.

1.5.3 The Committee welcomed the plan and noted the positive steps taken to ensure robust financial management going forward.

1.5.4 The Chairperson appreciates the extra work staff have been put in, but asked that a step back is now taken and focus on the day jobs. The Director also thanked the MC for all the extra time they have had to provide.

2. Items for Discussion

None

3 Items for Noting

3.1 EDI update

3.1.1 All updates published on the MC portal. MC requested to read and keep themselves informed. **Noted.**

3.2 EVH update

3.2.1 All updates published on the MC portal. MC requested to read and keep themselves informed. **Noted.**

3.3 EHRA update

3.3.1 None.

3.4 SFHA update

3.4.1 All updates published on the MC portal. MC requested to read and keep themselves informed. **Noted.**

3.5 Correspondence Received

3.5.1 None.

3.6 A.O.C.B.

3.6.1 None

3.7 Review of Meeting

3.7.1 The Committee acknowledged the clean audit outcome, welcomed the lessons learned, and expressed confidence in the strengthened governance arrangements..

3.8 Date of Next Meeting

3.8 The next Management Committee Meeting will be on Wednesday 17 September 2025 after the AGM.

There being no further business the meeting was brought to a close at 6.35pm

Signed by (Chairperson)



Date 27 October 2025