

**Council Offices
South Lanarkshire Council
Almada Street
Hamilton
ML3 0AA**

Thursday, 04 June 2020

Dear Councillor

Clyde Valley Learning and Development Joint Committee

The Members listed below are requested to attend a meeting of the above Joint Committee to be held as follows:-

Date: Monday, 08 June 2020
Time: 14:00
Venue: By email circulation,

The business to be considered at the meeting is listed overleaf.

Yours sincerely

Paul Manning
Clerk to the Joint Committee

Members

Katy Loudon (Convener), Colm Merrick (Vice Convener), Richard Bell, Martin Brennan, Angela Campbell, Jim Paterson

Substitutes

Lorraine Cameron, Elaine McSporran, Gladys Miller, Natasha Murphy

Copies to substitute members for information only

BUSINESS

1 Declaration of Interests

- 2 Minutes of Previous Meeting** 3 - 10
Minutes of the meeting of the Clyde Valley Learning and Development Joint Committee held on 9 December 2019 submitted for approval as a correct record. (Copy attached)

Item(s) for Monitoring

- 3 Revenue Budget Monitoring 2020/2021 - Clyde Valley Learning and Development Joint Committee** 11 - 14
Report dated 26 May 2020 by the Treasurer of the Clyde Valley Learning and Development Joint Committee. (Copy attached)

Item(s) for Decision

- 4 Annual Governance Statement 2019/2020** 15 - 20
Report dated 26 May 2020 by the Treasurer of the Clyde Valley Learning and Development Joint Committee. (Copy attached)

Item(s) for Noting

- 5 2019/2020 Annual Report and Accounts - Clyde Valley Learning and Development Joint Committee** 21 - 48
Report dated 26 May 2020 by the Treasurer of the Clyde Valley Learning and Development Joint Committee. (Copy attached)

Urgent Business

- 6 Urgent Business**
Any other items of business which the Chair decides are urgent.

For further information, please contact:-

Clerk Name: Stuart McLeod

Clerk Telephone: 01698 454 815

Clerk Email: stuart.mcleod@southlanarkshire.gov.uk

CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE

Minutes of meeting held in Committee Room 2, Council Offices, Almada Street, Hamilton on 9 December 2019

Convener:

Councillor Katy Loudon, South Lanarkshire Council

Councillors Present:

East Renfrewshire Council:	Colm Merrick (Vice Convener)
North Lanarkshire Council:	Angela Campbell

Councillors' Apologies:

Glasgow City Council:	Richard Bell and Elaine McSporran (Substitute)
Inverclyde Council:	Martin Brennan and Natasha Murphy (Substitute)
Renfrewshire Council:	Jim Paterson and Lorraine Cameron (Substitute)

Attending:

Clerk's Office

Stuart McLeod, Administration Officer, South Lanarkshire Council

Treasurer's Office

Amanda Murray, Finance Adviser, South Lanarkshire Council

Clyde Valley Learning and Development Project

Gerry Farrell, Project Manager

Margaret Quinn, Project Development Officer

Project Steering Group

Pauline Cameron, East Renfrewshire Council

Tony Mackie, Glasgow City Council

Alex Hughes, Inverclyde Council

Pauline McCafferty, North Lanarkshire Council

Simon Hall, Renfrewshire Council

Gill Bhatti (Chair), South Lanarkshire Council

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meetings

The minutes of the meetings of the Clyde Valley Learning and Development Joint Committee held on 10 June and 9 September 2019 were submitted for approval as a correct record.

The Joint Committee decided: that the minutes be approved as a correct record.

3 Revenue Budget Monitoring 2019/2020 – Clyde Valley Learning and Development Joint Committee

A report dated 11 November 2019 by the Treasurer to the Clyde Valley Learning and Development Joint Committee was submitted comparing actual expenditure at 8 November 2019 against budgeted expenditure for the Clyde Valley Learning and Development Joint Committee's revenue budget.

The Joint Committee decided: that the breakeven position on the revenue budget, as detailed in Appendix A to the report, be noted.

[Reference: Minutes of 10 June 2019 (Paragraph 4)]

4 Membership and Funding for the Clyde Valley Learning and Development Project for 2020/2021

A report dated 28 November 2019 by the Chair of the Clyde Valley Learning and Development Project Steering Group was submitted on the projected membership and funding for the Clyde Valley Learning and Development Project for 2020/2021.

At its meeting on 11 June 2018, the Joint Committee had approved a proposal to restructure the membership of the Project by creating 3 categories of membership which would be open to all full member and associate member councils.

Each member council would be required to pay a tariff based on its category of membership and a sliding scale linked to the number of persons it employed. Details of the membership categories and associated tariffs were provided in the report.

It had also been agreed that, as a minimum, 5 full member councils and a level of funding of £59,000 per annum would be required to maintain the viability of the Project.

The total income raised from membership fees for 2019/2020 was £90,750, resulting in a residual project fund of £29,750 after deducting the required external audit fee of £2,000. Details of projects that had been funded by this income and identified for 2019/2020 were provided in the report.

At the time of writing the report, 6 full member and 7 participating member councils had confirmed their intention to continue their membership of the Project in 2020/2021, resulting in fees totalling £72,000. West Dunbartonshire Council had since confirmed that it would remain a participating member and East Lothian Council had confirmed that it would remain a procurement member, resulting in fees totalling £77,250, with a projected residual project fund of £16,250 after deducting the required external audit fee of £2,000.

The Project Manager would continue to liaise with current member councils who had yet to reach a decision regarding their continued membership.

On the basis that the current membership fees continued to provide the Project with funding beyond the agreed minimum level of £59,000, it was proposed that the existing level of membership fees be retained.

The Joint Committee decided:

- (1)** that it be noted that 6 full member, 8 participating member and 1 procurement member councils had confirmed their continued participation in the Project;

- (2) that it be noted that, based on confirmed membership renewals, the agreed criteria for maintaining a viable project of 5 full member councils and £59,000 of funding had been exceeded;
- (3) that it be noted that the level of income for 2020/2021 of £77,250 had been confirmed and that discussions were ongoing with remaining members regarding their continued membership; and
- (4) that the existing level of membership fees, as detailed in the report, be retained for 2020/2021.

[Reference: Minutes of 10 June 2019 (Paragraph 9)]

5 Standing Orders on Procedures for the Clyde Valley Learning and Development Joint Committee

A report dated 19 November 2019 by the Clerk to the Clyde Valley Learning and Development Joint Committee was submitted requesting approval of the updated Standing Orders on Procedures for the Joint Committee.

At its inaugural meeting held on 16 October 2007, the Joint Committee had approved its procedural arrangements, including the Standing Orders on Procedures, which had since remained unchanged.

The Standing Orders on Procedures made reference to the Minute of Agreement, however, at its meeting held on 10 June 2019, the Joint Committee had approved a revised Minute of Agreement for the Clyde Valley Learning and Development Project.

The Standing Orders on Procedures made a number of references to the Minute of Agreement at Standing Order No 1, "Definitions", and the references within the Standing Orders, attached as Appendix 1 to the report, had been updated to reflect the revised Minute of Agreement.

The Joint Committee decided: that the updated Standing Orders on Procedures for the Clyde Valley Learning and Development Joint Committee, to reflect the revised Minute of Agreement, as attached at Appendix 1 of the report, be approved.

[Reference: Minutes of 10 June 2019 (Paragraph 7) and 16 October 2007 (Paragraph 4)]

6 Meeting Arrangements – 2020/2021

A report dated 21 November 2019 by the Clerk to the Clyde Valley Learning and Development Joint Committee was submitted on arrangements for meetings of the Joint Committee for the financial year 2020/2021.

At its meeting held on 30 November 2015, the Joint Committee had agreed that its meetings should be held 3 times in a financial year.

Members were advised that there had been discussions with the Convener regarding how to encourage better attendance by the elected members and it had been proposed that the option of participating by conference call be made available for the meetings on 8 June 2020 and 22 February 2021.

The Joint Committee decided: that meetings of the Joint Committee for the financial year 2020/2021 be held at 2.00pm on the following dates:-

- ♦ Monday 8 June 2020 (with the option of participating by conference call)
- ♦ Monday 7 September 2020 (by conference call only)
- ♦ Monday 22 February 2021 (with the option of participating by conference call)

[Reference: Minutes of 10 December 2018 (Paragraph 6)]

7 Certified Annual Accounts 2018/2019

A report dated 27 September 2019 by the Clerk to the Clyde Valley Learning and Development Joint Committee was submitted on the action taken to approve the audited Annual Accounts for 2018/2019 for signing by the Convener and Treasurer.

A report requesting approval of the audited Annual Accounts for 2018/2019 for signature by the Convener and Treasurer had been included on the agenda of the Joint Committee meeting scheduled to be held on 9 September 2019. However, in the absence of a quorum, the meeting had not been able to proceed.

There had been an informal discussion between those present regarding the requirement for the audited Annual Accounts to be signed by the Convener and Treasurer no later than 30 September 2019, and the Clerk had undertaken to obtain advice from the Head of Administration and Legal Services, South Lanarkshire Council, as to whether a further meeting of the Joint Committee required to be convened, or if approval from members of the Joint Committee could be sought in writing.

The Head of Administration and Legal Services had referred to the Standing Orders on Procedures and the Minute of Agreement and had instructed that the members of the Joint Committee be asked if they consented to the audited Annual Accounts for 2018/2019 being approved by members of the Joint Committee in writing.

Members of the Joint Committee had been contacted by email and Councillors Bell, Brennan, Loudon and Paterson had responded advising of their agreement to proceed on the basis of requesting approval of the audited Annual Accounts in writing.

A further email, dated 13 September 2019, had been sent to members of the Joint Committee attaching the Annual Audit Report, prepared by Audit Scotland, which members had been asked to note. The audited Annual Accounts for 2018/2019 had also been attached and all members of the Joint Committee had responded confirming their approval of the audited Annual Accounts for signing by the Convener and Treasurer.

The appropriate arrangements were subsequently made and the audited Annual Accounts had been signed prior to the deadline of 30 September 2019.

The Joint Committee decided: that it be noted that the audited Annual Accounts for the Clyde Valley Learning and Development Joint Committee for 2018/2019 had been signed by the Convener and Treasurer prior to the deadline of 30 September 2019.

[Reference: Minutes of 10 June 2019 (Paragraph 6) and 9 September 2019]

8 Clyde Valley Learning and Development Project – Evaluation of Promoting Positive Behaviour Programme

A report dated 11 November 2019 by the Chair of the Clyde Valley Learning and Development Project Steering Group was submitted on the first independent evaluation of the Promoting Positive Behaviour (PPB) Programme.

At its meeting held on 10 December 2019, the Joint Committee had noted the outcomes of the most recent detailed risk assessment of the PPB Programme, carried out by Robert Gordon University, and the intention to undertake an evaluation of the Programme through the appointment of an independent external consultant. Following an appointment exercise, an individual, with a working knowledge of local government, the practice of social work and social care and an in-depth knowledge of the PPB Programme and its predecessors, had been appointed to undertake the evaluation.

The evaluation had taken place over a period of 4 months and details of the following were provided in the report:-

- ◆ the criteria and process adopted during the evaluation
- ◆ data capture and analysis
- ◆ principal findings in terms of the following:-
 - ◆ had the PPB programme been used by Clyde Valley Authorities across a range of social care services as their principal behaviour support programme?
 - ◆ had PPB met the learning outcome of having an ethos of promoting positive behaviour through prevention and early intervention?
 - ◆ did PPB's physical interventions provide a graduated range of interventions which minimised the risk of harm?
 - ◆ does PPB enable staff to learn and correctly apply the physical interventions in a way that was consistent with legal and good practice guidance?
 - ◆ was PPB practical and sustainable in terms of delivery and staff release?
 - ◆ did the Programme have the capacity to develop further?

The independent external consultant had found that:-

- ◆ the outcomes anticipated at the outset of the Programme had been met and, in many cases, exceeded
- ◆ there was strong evidence that the Programme had been beneficial to both service providers (the councils) and course participants
- ◆ the physical components of the Programme had been rigorously tested and could be used with confidence
- ◆ the theoretical elements of the Programme had provided a consistent approach to behaviour support across the Clyde Valley councils and that there were many examples of the benefits this approach had for the supported children and adults
- ◆ the aim of producing a course owned entirely by the Clyde Valley Learning and Development Group (CVLDG), which delivered efficiency and sustainability opportunities through collaborative working, had been clearly demonstrated

A small number of recommendations for improvement had been made by the consultant and those would be considered through the relevant levels of Programme governance and implemented where considered appropriate.

The Joint Committee decided:

- (1) that it be noted that a comprehensive and rigorous evaluation of the PPB Programme had been commissioned and delivered;

- (2) that it be noted that the independent report had concluded that the Programme's original objectives had been achieved or, in some cases, exceeded; and
- (3) that it be noted that the recommendations contained in the independent external consultant's report would be considered through the relevant levels of Programme governance and acted on where appropriate.

[Reference: Minutes of 10 December 2018 (Paragraph 8)]

9 Clyde Valley Learning and Development Project – Cost Savings from the Promoting Positive Behaviour Programme

A report dated 12 November 2019 by the Chair of the Clyde Valley Learning and Development Project Steering Group was submitted on the cost savings realised by the Clyde Valley councils through using the Promoting Positive Behaviour (PPB) Programme.

The primary motive for introducing the PPB Programme had been to develop a consistent approach to the subject matter, based on best practice, which could be sustainably delivered from within the Clyde Valley Group's combined resources. It had also been implicit in the decision to proceed that any new programme model would, as a minimum, be cost neutral in comparison to previous models.

The independent evaluation of the PPB Programme, referred to in the previous item, had concluded that the Programme had been successful in terms of the evaluation of its primary outcomes and, whilst the comparison of costs had not been included within the scope of the evaluation, the data gathered had presented an opportunity to carry out a cost analysis.

The analysis had been based on the 2,014 participants who had been trained during the period from 1 April 2018 to 31 March 2019 and provided indicative costs for the delivery of the training. As an internally delivered programme, there were no external costs incurred to training providers, therefore, the analysis was based on the time taken by staff to deliver and attend the combined suite of PPB training events.

In order to calculate the costs of the Programme, several fixed parameters had been used along with a selection of assumptions and variables which were detailed in the report.

The calculated costs had then been compared with theoretical costs, assuming that each council would have continued to use the previous externally purchased models.

The outcome of the analysis was as follows:-

- ◆ the overall cost savings in delivery of the PPB Programme, based on the parameters, assumptions and variables detailed in the report, for the period 1 April 2018 to 31 March 2019, were £361,348
- ◆ the savings for the same period, based on 6 participants per class, were £305,416
- ◆ if the class sizes before the introduction of the PPB Programme had been the same as the current level (10 participants per class), the savings would have been £313,084
- ◆ in summary, the PPB Programme made savings regardless of the number of participants per class
- ◆ although the data was not currently available, it was clear that the savings would increase significantly if service cover costs were also factored into the calculation
- ◆ if the number of participants in each PPB programme was maximised (14 participants per class), the unit costs would be reduced
- ◆ if the daily costed rate for participants, practitioners and trainers increased, there would be a further rise in cost savings

The Joint Committee decided:

- (1) that it be noted that cost savings of delivery, based on a comparison of provision before and after the introduction of PPB, amounted to £361,348 for the period 1 April 2018 to 31 March 2019;
- (2) that it be noted that similar savings could be demonstrated each year when compared with the costs of purchasing alternative training models from external providers;
- (3) that it be noted that further cost savings could be realised through efficient management of course numbers, exchange of course scheduling information and shared course delivery to mixed groups from different councils; and
- (4) that the success of the PPB Programme in terms of the evaluation of its primary outcomes while simultaneously making significant cost savings across all 8 participating councils, be noted.

[Reference: Minutes of 10 December 2018 (Paragraph 8)]

10 Urgent Business

There were no items of urgent business.

Convener's Closing Remarks

The Convener extended the compliments of the season to all members and officials present.

Report

3

Report to:	Clyde Valley Learning and Development Joint Committee
Approval requested by:	22 June 2020
Report by:	Treasurer to Clyde Valley Learning and Development Joint Committee

Subject:	Revenue Budget Monitoring 2020/2021 - Clyde Valley Learning and Development Joint Committee
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ provide information on the actual expenditure measured against the revenue budget for the period 1 April 2020 to 22 May 2020 for Clyde Valley Learning and Development Joint Committee

2. Recommendation(s)

2.1. The Joint Committee is asked to approve the following recommendation(s):-

- (1) that the breakeven position on the Clyde Valley Learning and Development Joint Committee revenue budget, as detailed in Appendix A of the report, be noted.

3. Background

3.1. This is the first revenue budget monitoring report presented to the Clyde Valley Learning and Development Joint Committee for the financial year 2020/2021.

3.2. The running costs for the Clyde Valley Learning and Development Joint Committee are funded by contributions from the member Councils. The membership contributions form the basis for the budget for 2020/2021 and the total confirmed to date is £0.083m. In addition, an estimate of training expenditure (£0.035m), and the recharge of this to Councils (£0.035m), gives a total spend and income budget of £0.118m.

3.3. The report details the financial position for Clyde Valley Learning and Development on Appendix A.

4. Employee Implications

4.1. None

5. Financial Implications

5.1. As at 22 May 2020, there is a breakeven position against the phased budget to date.

6. Climate Change, Sustainability and Environmental Implications

- 6.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

7. Other Implications

- 7.1. The main risk associated with the Clyde Valley Learning and Development Joint Committee Revenue Budget is that there is an overspend. The risk has been assessed as low given the detailed budget management applied within the Joint Committee. The risk is managed through four weekly Budget Monitoring when any variance is analysed. In addition, the probable outturn exercise will ensure early warning for corrective action to be taken where appropriate.
- 7.2. There are no implications for sustainability in terms of the information contained in this report.

8. Equality Impact Assessment and Consultation Arrangements

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Jackie Taylor
Treasurer

26 May 2020

Previous References

- ◆ None

List of Background Papers

- ◆ Financial ledger and budget monitoring results to 22 May 2020

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Lorraine O'Hagan, Finance Manager (Strategy)

Ext: 2601 (Tel: 01698 452601)

E-mail: lorraine.o'hagan@southlanarkshire.gov.uk

CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE

Revenue Budget Monitoring Report

Period Ended 22 May 2020 (No.2)

	Annual Budget	Forecast for Year	Annual Forecast Variance	Budget Proportion 22/05/20	Actual 22/05/20	Variance 22/05/20	% Variance	Note
	£000	£000	£000	£000	£000	£000		
<u>Budget Category</u>								
Employee Costs	0	0	0	0	0	0	-	n/a
Property Costs	0	0	0	0	0	0	-	n/a
Supplies & Services	22	22	0	0	0	0	-	n/a
Transport & Plant	0	0	0	0	0	0	-	n/a
Administration Costs	94	94	0	9	9	0	-	0.0%
Payments to Other Bodies	2	2	0	0	0	0	-	n/a
Payments to Contractors	0	0	0	0	0	0	-	n/a
Transfer Payments	0	0	0	0	0	0	-	n/a
Financing Charges	0	0	0	0	0	0	-	n/a
Total Controllable Exp.	118	118	0	9	9	0	-	0.0%
Total Controllable Inc.	(118)	(118)	0	(9)	(9)	0	-	0.0%
Net Controllable Exp.	0	0	0	0	0	0	-	0.0%

Report

Report to:	Clyde Valley Learning and Development Joint Committee
Approval requested by:	22 June 2020
Report by:	Treasurer to Clyde Valley Learning and Development Joint Committee

Subject:	Annual Governance Statement 2019/2020
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ provide an overview of the Annual Governance Statement for inclusion in the 2019/2020 Clyde Valley Learning and Development Joint Committee Annual Accounts

2. Recommendation(s)

2.1. The Joint Committee is asked to approve the following recommendation(s):-

- (1) that the Annual Governance Statement, attached at Appendix 1, be approved for inclusion in the Clyde Valley Learning and Development Joint Committee 2019/2020 Annual Accounts.

3. Background

3.1. Each year the Clyde Valley Learning and Development Joint Committee undertakes a review of the governance arrangements that are required to support Clyde Valley Learning and Development Joint Committee's preparation of the Annual Governance Statement which is included in the Clyde Valley Learning and Development's Annual Accounts.

3.2. The annual review for 2019/2020 considered guidance detailed within the Delivering Good Governance in Local Government Framework.

4. Annual Governance Statement for 2019/2020

4.1. The Annual Governance Statement for 2019/2020 is attached at Appendix 1.

4.2. The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. These arrangements follow the systems of financial management in place within the lead authority, South Lanarkshire Council.

- 4.3. The Clyde Valley Learning and Development Joint Committee shares financial management systems with South Lanarkshire Council (the lead authority) and is subject to the relevant controls in place which are reviewed by Internal/External Audit through a programme of audit work. The overall audit opinion for the year is informed by the assurances obtained from any system audits carried out by the Council's Internal Audit section on these shared systems.
- 4.4. Although Internal Audit do not carry out specific audit work on Clyde Valley Learning and Development Joint Committee, the sharing of systems means that the assurances obtained in the Internal Audit Manager's annual assurance report to South Lanarkshire Council can be applied to those of Clyde Valley Learning and Development Joint Committee.
- 4.5. For 2019/2020, the Treasurer's opinion is that reasonable assurance can be placed on the adequacy and effectiveness of the Committee's framework of governance, risk management and control arrangements.

5. Arrangements for Formal Approval of the Statement

- 5.1. The meeting of the Clyde Valley Learning and Development Joint Committee, which had been scheduled to be held on 8 June 2020, was cancelled due to the ongoing COVID-19 situation. Given the requirement for the Annual Governance Statement to be approved by 30 June 2020, it had been discussed and agreed with the Council's auditor that the Annual Governance Statement would be issued to members of the Joint Committee, requesting their approval in writing.
- 5.2. It is recommended at paragraph 2.1 of the report that the Annual Governance Statement be approved for inclusion in the Clyde Valley Learning and Development Joint Committee 2019/2020 Annual Accounts, however, in the first instance, members of the Joint Committee are asked to submit any questions or comments they have in writing to the Clerk by 12 June 2020. Answers to any questions will be issued to all members of the Joint Committee, at which point members will be asked to confirm to the Clerk in writing if they agree to approve the Annual Governance Statement on 22 June 2020.

6. Employee Implications

- 6.1. None.

7. Financial Implications

- 7.1. There are no financial implications directly associated with this report.

8. Climate Change, Sustainability and Environmental Implications

- 8.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

9. Other Implications

- 9.1. The statement will be subject to review by Audit Scotland as part of their audit of Clyde Valley Learning and Development Joint Committee's Annual Accounts.

10. Equality Impact Assessment and Consultation Arrangements

- 10.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.

10.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Jackie Taylor
Treasurer

26 May 2020

Previous References

- ◆ None

List of Background Papers

- ◆ Clyde Valley Learning and Development Joint Committee Annual Accounts Annual Governance Statement and Annual Accounts 2019/2020

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Lorraine O'Hagan, Accounting and Budgeting Manager (Finance and Corporate Resources)

Ext: 2601 (Tel: 01698 452601)

E-mail: lorraine.o'hagan@southlanarkshire.gov.uk

Annual Governance Statement

This statement sets out the framework within which the Joint Committee has proper arrangements for the governance of the Joint Committee's affairs, thereby facilitating the effective exercise of its functions, ensuring that appropriate arrangements are in place for the management of risk and appropriate systems of internal control are in place. While the Joint Committee's governance arrangements have not been consolidated in a formal Code of Corporate Governance, the Annual Governance Statement has been prepared within the context of the Joint Committee's governance framework and meets legislative requirements to include the Annual Governance Statement within the Annual Accounts.

Scope of Responsibility

In delivering its aims and objectives, the Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Joint Committee also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this responsibility, the Joint Committee's elected members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Governance Framework

The Joint Committee operates a system of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable assurance and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Joint Committee's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised.

The main features of our governance arrangements are:-

- All full member Councils continue to be represented on the Joint Committee.
- The scheme of delegation, terms of reference, financial regulations and stakeholder roles and responsibilities defined in 2007/2008 remain in place and have been reviewed for relevance and to determine if they are still appropriate. The standing orders were updated and approved in 2019/2020.
- Meetings of the Joint Committee are held three times a year chaired by the elected Convener of the Joint Committee. For 2019/2020, this was Councillor Katy Loudon (South Lanarkshire Council).
- Scheme of delegation allows for Clyde Valley Implementation Steering Group to manage, direct and prioritise the work programme.
- Minute of agreement has been produced and signed by each of the participating Councils, with a revised Minute of Agreement being approved to reflect the changes in membership and fee structure for 2019/2020.
- Effective risk management arrangements are embedded within the Member Councils.

The system of internal controls is based on a framework of regular management information, financial regulations, administrative procedures, management and supervision and a system of delegation and accountability.

These arrangements follow the systems of financial management in place within the lead authority, South Lanarkshire Council and are subject to the relevant controls in place which are reviewed by the Internal/External Audit through a programme of audit work.

The system includes:-

- Centralised invoicing and re-charging administered through South Lanarkshire Council.
- Financial Management arrangements through South Lanarkshire Council's FMS Ledger system supported by Financial Regulations.
- Risks are identified and managed by the Project Manager on an ongoing basis.
- Preparation of financial reports that compare actual expenditure and income against budgets.

Statement on the Role of the Chief Financial Officer

CIPFA published the statement on the role of the Chief Financial Officer in 2010 and under the Code, the Joint Committee is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact.

The Joint Committee's financial management arrangements comply with the principles set out in CIPFA's statement on the Role of the Chief Financial Officer.

Continuous Improvement

As the work of the Clyde Valley Learning and Development Joint Committee develops, I am aware of our governance duties and will continue my commitment to transparency and openness in our governance arrangements. No issues have been identified during 2019/2020 and I will continue to review these as appropriate during 2020/2021.

COVID 19

While there will be disruption to the ability to undertake training courses in-person as a result of the ongoing pandemic, the work of the Clyde Valley Learning and Development Joint Committee will continue to be progressed. South Lanarkshire Council staff continue to have access to IT systems and are able to provide ongoing support to the Joint Committee in the normal way.

Due to the cancellation of the 8 June 2020 meeting of the Clyde Valley Learning and Development Joint Committee, the approval process for the annual governance statement has been amended for 2019/2020. Approval for the annual governance statement has been confirmed by Joint Committee members in writing.

Assurance

The system of internal control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

It is my view that in the thirteenth year of the Clyde Valley Learning and Development Joint Committee (financial year 2019/2020), reasonable assurance can be placed on the adequacy and effectiveness of the Committee's framework of governance, risk management and control arrangements.

Jackie Taylor

Treasurer - Clyde Valley Learning and Development Joint Committee

22 June 2020

Report

Report to:	Clyde Valley Learning and Development Joint Committee
Approval requested by:	22 June 2020
Report by:	Treasurer to Clyde Valley Learning and Development Joint Committee

Subject:	2019/2020 Annual Report and Accounts - Clyde Valley Learning and Development Joint Committee
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ◆ advise of the Clyde Valley Learning and Development Joint Committee final accounts position as at 31 March 2020

2. Recommendation(s)

2.1. The Joint Committee is asked to approve the following recommendation(s):-

- (1) that the Annual Report and Accounts for the Clyde Valley Learning and Development Joint Committee for the year ended 31 March 2020 be noted; and
- (2) that the Annual Report and Accounts be submitted to the external auditor by 30 June be noted.

3. Background

3.1. The Annual Report and Accounts, as detailed at Appendix 1 to the report, shows the Income and Expenditure Account and Balance Sheet to 31 March 2020 for the Clyde Valley Learning and Development Joint Committee. These accounts will be passed for external audit to Audit Scotland.

3.2. The Annual Report and Accounts, as detailed at Appendix 1 to the report, comprises:-

- ◆ Introduction by the Convener
- ◆ Management Commentary
- ◆ Annual Governance Statement
- ◆ Movement in Reserves Statement
- ◆ Comprehensive Income and Expenditure Account for the year ended 31 March 2020
- ◆ Balance Sheet as at 31 March 2020

- ◆ Cash Flow Statement for year ended 31 March 2020
- ◆ Notes to the Financial Statements
- ◆ Statement of Accounting Policies
- ◆ Statement of Responsibilities for the Statement of Accounts
- ◆ Statement on the System of Internal Financial Control
- ◆ Audit Arrangements

4. Employee Implications

- 4.1. None

5. Financial Implications

- 5.1. The Accounts show that the Joint Committee's total revenue expenditure amounted to £0.112 million in 2019/2020 and was met by income of £0.126 million. This results in a £0.014 million surplus, which can be added to the revenue cash balance of £0.014 million brought forward from 2018/2019.
- 5.2. After taking account of any accruals and commitments, this leaves a revenue cash balance of £0.028 million to be carried forward for use in future years.

6. Climate Change, Sustainability and Environmental Implications

- 6.1. There are no implications for climate change, sustainability or the environment in terms of the information contained in this report.

7. Other Implications

- 7.1. The main risk associated with the Clyde Valley Learning and Development Joint Committee Revenue Budget is failure to manage the budget resulting in expenditure exceeding available funding. The risk has been assessed as low given the detailed budget management applied within the Joint Committee. The risk is managed through four weekly Budget Monitoring when any variance is analysed. In addition, the probable outturn exercise ensured early warning for corrective action to be taken where appropriate.

8. Equality Impact Assessment and Consultation Arrangements

- 8.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and therefore no impact assessment is required.
- 8.2. There is also no requirement to undertake any consultation in terms of the information contained in the report.

Jackie Taylor

Treasurer to Clyde Valley Learning and Development Joint Committee

26 May 2020

Previous References

- ◆ None

List of Background Papers

- ◆ Clyde Valley Learning and Development Committee Annual Report and Accounts 2019/2020

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

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***CLYDE VALLEY LEARNING AND DEVELOPMENT
JOINT COMMITTEE***

ANNUAL ACCOUNTS

2019/2020

CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE

ANNUAL ACCOUNTS 2019/2020

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Introduction by the Convener of Clyde Valley Learning and Development Joint Committee

It is impossible to consider the events of the past year without referencing the current and ongoing emergency facing us all as a result of the global pandemic virus Covid-19. In this context the health and wellbeing of our workforce and communities remains at the forefront of all our thoughts. It is with this backdrop that the accounts and annual report have been prepared, and which represents a huge challenge for the Clyde Valley Learning and Development Project in the coming year.

The Project has just completed its thirteenth year in operation and its third year of governance for the current Joint Committee. I am encouraged that the radical changes to the structure, governance and funding of the Project introduced in the previous year have resulted in more streamlined management of the Project as well as yielding tangible outcomes through the judicious use of the Project fund.

As priorities for funding, redeployment of staff and the challenges of remote and home working continue to be the new norm, the coming year will see a challenging environment for all the councils associated with the Clyde Valley Learning and Development Group. Despite this, the number of members re-joining the Project and contributing membership fees continues to exceed initial projections, and thereby maintains a strong foundation for development and consolidation as we move forward.

I remain confident that the exceptional networks established through the Project over more than a dozen years will provide many opportunities for mutual support and shared delivery of learning and development to support our combined hard-working workforce.

As the Convenor of the Clyde Valley Learning and Development Joint Committee, I would like to recognise and thank all the partner Councils involved for maintaining the Project's unique partnership, particularly in the current circumstances. It is now more important than ever that the Project should continue to develop and deliver value to Members. The challenge now for the Group is to build on past successes while moving the emergency agenda forward.

I continue to look forward optimistically to the coming year for the Clyde Valley Learning and Development Group and would once again encourage all Joint Committee Members and officers from the Member Councils to continue to take an active role in ensuring the continued success of the Project.

Councillor Katy Loudon
Convener
Clyde Valley Learning and Development Joint Committee

Management Commentary 2019/2020

Introduction

The Management Commentary of the Clyde Valley Learning and Development Joint Committee will provide the reader with information on the environment in which the Joint Committee operates and on the Joint Committee's performance, both operationally and financially.

The following commentary relates to the 2019/2020 financial year, which within the context of the unprecedented challenges facing all our public services, Clyde Valley Learning and Development Joint Committee continues to maintain a strong presence.

Objectives

The overall objective of the project remains to establish and deliver a number of shared approaches to training, learning and development between the Clyde Valley Councils (South Lanarkshire, North Lanarkshire, Glasgow City, East Renfrewshire, Inverclyde and Renfrewshire Councils) which will result in:

- ◆ Greater efficiency due to shared working rather than a council-by-council approach
- ◆ Reduced duplication of effort
- ◆ The identification, development and sharing of best practice
- ◆ Setting, achieving and maintaining the highest standards of service delivery
- ◆ Modernising service delivery by improving practice and making best use of information technology
- ◆ A consistent approach to training, learning and development
- ◆ Ensuring equality of opportunity for all Clyde Valley employees in accessing appropriate learning and development.
- ◆ Developing centres of excellence from which to deliver models suitable for replication nationally

Financial Statements

The purpose of the financial statements is to demonstrate stewardship of the public monies which fund the work of the Committee.

The financial statements have been prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2019/2020, supported by International Financial Reporting Standards (IFRS) which ensures a set of statements is produced, each statement with a single clear objective.

The cumulative underspend at the end of the year will be held by the Committee for utilisation in future years. These monies are reflected as a creditor balance on the Balance Sheet.

Management Commentary 2019/2020(continued)

Performance Review 2019/2020

The Clyde Valley Councils continue to monitor the benefits and outcomes they achieve through their involvement in the project on an ongoing basis. As the project's stability is maintained and the achievements are considered each year, the collaborative approach to learning and development continues to demonstrate added value to the Member Councils.

In the financial year 2019/2020, benefits have been realised through making cost savings and developing best practice in the following areas:

- ◆ Ongoing contracts achieved through joint procurement
- ◆ E-Learning development, improvements and content sharing
- ◆ Developing skills capacity through investment in e-learning authoring skills
- ◆ Savings in delivery of Scottish Vocational Qualifications
- ◆ Learning and training for Social Care
- ◆ Food hygiene online training and award
- ◆ Promoting Positive Behaviour
- ◆ Accredited Front Line Management training (CMI)

In addition to the recurring benefits identified by the Members, the established infrastructure, culture and practice prevalent within the Clyde Valley Project, promotes and facilitates countless opportunities for networking, exploring new opportunities and sharing best practice.

This has never been more relevant when seen in the context of the recent emergency and contingency arrangements implemented to maintain services during the corona virus crisis. The established infrastructure and networks within the Group have allowed collaborative work to continue through virtual meetings and learning events, shared content for front line and redeployed services and the delivery of online learning in unprecedented numbers across the Clyde Valley Group.

The change in the governance structure of the project involving elevating the Social Care Group to the same level of authority as the Project Steering Group has worked effectively in terms of supporting and guiding the Project's strategic direction. This approach continues to reflect the scope of influence over each dimension of the project as well as the resourcing implications of delivering the Project's programmes.

2019/2020 was the first year of operation under the new streamlined membership and fee structure. Both have been successful in delivering effective project governance structures, and in providing a suitable fund to enable additional key Project support activities to be commissioned.

The membership for 2019/2020 comprised:

- 6 Full Members
- 11 Participating Members
- 2 Procurement Members

The income met the designated minimum level to support a contribution to running costs for South Lanarkshire Council as lead authority (£0.059m). Other monies from the remaining membership contributions to the project of £0.032m were allocated through consultation between the Project Steering Group and the Social Care Group. Details of the allocation of Project funds is described below.

Existing Programmes

The primary focus has continued to be on consolidation of established Project work implemented by the Group. These reflect those activities which were initiated through the Clyde Valley Project and which are now integrated into standard business practice for the Councils. These include e-learning, Promoting Positive Behaviour, Social Care training and accredited management and leadership training.

Existing contracts have been maintained for accessing online portfolios for the delivery of SVQs, and there is a strong uptake of the Royal Environmental Health Institute of Scotland (REHIS)/Clyde Valley Introductory Joint Award in food hygiene. The Clyde Valley's Chartered Management Institution (CMI) accredited centre for the delivery of Front Line Management continues to thrive and is used by six Councils.

Other examples of Clyde Valley work undertaken this year include those activities which were funded from the membership contributions:

Evaluation of Promoting Positive Behaviour (PPB)

The PPB programme was first established in June 2013 and has grown to be the programme of choice for managing challenging behaviour in the context of Social Care for all eight of the original Clyde Valley Member Councils. Despite the perceived success of the programme, a comprehensive evaluation of the impact on service delivery had not been carried out. With the availability of extra funding through the revised membership contributions, an external consultant was commissioned to evaluate the programme and present the results to the Joint Committee. The results of the evaluation, reported to the Joint Committee in December 2019, demonstrated a highly effective programme which has met the initial objectives for its introduction and which has helped to deliver a safe environment for social care service users and staff alike.

Development of e-learning capacity through skills development

It was an identified strategy for the e-Learning Sub Group to increase capacity through skills development. The importance of this project was brought into sharp focus by the fact that the existing contract with the Group's Learning Management System provider (Brightwave) is now in its penultimate year. This will result in the withdrawal of Brightwave's proprietary e-learning authoring tool (BILD) in July 2021, as well as the Group's primary means of sharing content.

The Group identified which authoring software would best provide an approach which would maintain the principle of sharing content and which would no longer leave the Clyde Valley Group dependent on one learning management service (LMS) provider. In February 2020, an external training provider was commissioned to deliver training in the Articulate authoring product for 16 delegates representing nine Clyde Valley Member Councils. It is now planned for the Clyde Valley to consolidate this investment in skills by purchasing licences for the product for those Councils.

This investment in skills is a direct objective of the Project and goes a long way towards extending the life cycle of the e-learning content library being developed now and in the future.

Financial Performance

The Comprehensive Income and Expenditure Statement and its accompanying notes and statements summarise the costs and sources of funding in carrying out the Committee's activities.

For 2019/2020, the Revenue Expenditure results for the Committee are shown on page 10 - an underspend position (£0.014m) on the Comprehensive Income and Expenditure Statement which will be carried forward into 2020/2021.

Support expenses of £0.059m were paid to South Lanarkshire Council. The majority of the remainder of the Project's expenditure is incurred in respect of Training Costs incurred on behalf of Member Councils (£0.035m, 31.25%). This is an increase of £0.010m compared to 2018/2019. The training costs relate to accredited management training which is provided to employees across Member Councils by the Chartered Management Institute, and annual City and Guilds subscriptions. These costs are incurred by Clyde Valley and recharged to individual Member Councils at the end of the financial year. Costs associated with other streams of Clyde Valley activity are incurred directly by individual authorities. The Committee also incurred spend in relation to Project Work undertaken in 2019/2020 (£0.016m).

The Committee's income is mainly made up of contributions from Member Councils (£0.091m in 2019/2020). There is a small amount of funding remaining from the Scottish Government (via South Lanarkshire Council) who contributed to the start-up costs of the project. This contribution totalled £0.560m in 2007/2008 and the unutilised balance, along with underspends in the years 2014/2015 to 2018/2019 has been carried forward into 2019/2020 as a Creditor (£0.014m). The underspend of £0.014m for 2019/2020 will be added to this Creditor balance and these monies will be used for future progress on the project.

This reflects the practical arrangement that exists between the Joint Committee and South Lanarkshire Council where the Council's Loans Fund lends or borrows according to the required cash flow and activities of the Committee.

The Statement of Accounting Policies has been included which details the policies implemented when compiling and presenting the Comprehensive Income and Expenditure Account, Balance Sheet and related statements. The accounting policies are those recommended by the Code of Practice on Local Authority Accounting in the United Kingdom, as supported by the International Financial Reporting Standards.

The Statement of Responsibilities advises that the Head of Finance for South Lanarkshire Council is the designated Treasurer to the Committee and is responsible for the proper administration of the Committee's financial affairs. Full details of the Treasurer's responsibilities are included in the statement.

Outlook

The recent global outbreak of the corona virus Covid-19 and its impact on society has dominated recent times and is likely to do so for the foreseeable future. In this context the Clyde Valley Learning and Development Group will continue to seek out opportunities to deliver innovation in learning and development through collaborative working, which will support the changes to service delivery particularly through online learning and development. Although this presents unique challenges for everyone the Group remains competent, capable and motivated to address these issues and to provide support for the network in each of the Clyde Valley workstreams.

The new funding model will continue to be monitored and evaluated in terms of achieving best value for the Member Councils. Further projects will be identified to maximise the benefits achieved from the Project fund.

With the impact of the ongoing crisis the immediate challenge for now and over the coming year will be to maintain the high standards of delivery and innovation through partnership working which will allow services to be maintained and improved. The goodwill, time and resources allocated to the work by members remains central to the success of the Project.

Jackie Taylor

Treasurer - Clyde Valley Learning and Development Joint Committee

22 June 2020

Annual Governance Statement

This statement sets out the framework within which the Joint Committee has proper arrangements for the governance of the Joint Committee's affairs, thereby facilitating the effective exercise of its functions, ensuring that appropriate arrangements are in place for the management of risk and appropriate systems of internal control are in place. While the Joint Committee's governance arrangements have not been consolidated in a formal Code of Corporate Governance, the Annual Governance Statement has been prepared within the context of the Joint Committee's governance framework and meets legislative requirements to include the Annual Governance Statement within the Annual Accounts.

Scope of Responsibility

In delivering its aims and objectives, the Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. The Joint Committee also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this responsibility, the Joint Committee's elected members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Governance Framework

The Joint Committee operates a system of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable assurance and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Joint Committee's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised.

The main features of our governance arrangements are:

- All full member Councils continue to be represented on the Joint Committee.
- The scheme of delegation, terms of reference, financial regulations and stakeholder roles and responsibilities defined in 2007/2008 remain in place and have been reviewed for relevance and to determine if they are still appropriate. The standing orders were updated and approved in 2019/2020.
- Meetings of the Joint Committee are held three times a year chaired by the elected Convener of the Joint Committee. For 2019/2020, this was Councillor Katy Loudon (South Lanarkshire Council).
- Scheme of delegation allows for Clyde Valley Implementation Steering Group to manage, direct and prioritise the work programme.
- Minute of agreement has been produced and signed by each of the participating Councils, with a revised Minute of Agreement being approved to reflect the changes in membership and fee structure for 2019/2020.
- Effective risk management arrangements are embedded within the Member Councils.

The system of internal controls is based on a framework of regular management information, financial regulations, administrative procedures, management and supervision and a system of delegation and accountability.

These arrangements follow the systems of financial management in place within the lead authority, South Lanarkshire Council and are subject to the relevant controls in place which are reviewed by the Internal/External Audit through a programme of audit work.

The system includes:

- Centralised invoicing and re-charging administered through South Lanarkshire Council.
- Financial Management arrangements through South Lanarkshire Council's FMS Ledger system supported by Financial Regulations.
- Risks are identified and managed by the Project Manager on an ongoing basis.
- Preparation of financial reports that compare actual expenditure and income against budgets.

Statement on the Role of the Chief Financial Officer

CIPFA published the statement on the role of the Chief Financial Officer in 2010 and under the Code, the Joint Committee is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact.

The Joint Committee's financial management arrangements comply with the principles set out in CIPFA's statement on the Role of the Chief Financial Officer.

Continuous Improvement

As the work of the Clyde Valley Learning and Development Joint Committee develops, I am aware of our governance duties and will continue my commitment to transparency and openness in our governance arrangements. No issues have been identified during 2019/2020 and I will continue to review these as appropriate during 2020/2021.

COVID 19

While there will be disruption to the ability to undertake training courses in-person as a result of the ongoing pandemic the work of the Clyde Valley Learning and Development Joint Committee will continue to be progressed. South Lanarkshire Council staff continue to have access to IT systems and are able to provide ongoing support to the Joint Committee in the normal way.

Due to the cancellation of the 8 June 2020 meeting Clyde Valley Learning and Development Joint Committee the approval process for the annual governance statement has been amended for 2019/2020. Approval for the annual governance statement has been confirmed by Joint Committee members in writing.

Assurance

The system of internal control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

It is my view that in the thirteenth year of the Clyde Valley Learning and Development Joint Committee (financial year 2019/2020), reasonable assurance can be placed on the adequacy and effectiveness of the Committee's framework of governance, risk management and control arrangements.

Jackie Taylor

Treasurer - Clyde Valley Learning and Development Joint Committee

22 June 2020

Movement in Reserves Statement

The Movement in Reserves Statement shows the movement in the year on the different reserves held by the Joint Committee, analysed into useable reserves and other reserves. This gives a summary of the changes that have taken place in the funding section of the Balance Sheet over the financial year.

A statement of Movement in Reserves has not been included as there is no movement in the funding section of the balance sheet and the General Fund balance for year ended 31 March 2020 is zero.

Comprehensive Income and Expenditure Statement For the Year Ended 31 March 2020

The Comprehensive Income and Expenditure Statement gives a summary of resources generated and consumed by the Joint Committee in the year.

2018/19		2019/20	
£000		£000	Notes
28	Support Expenses paid to South Lanarkshire Council	59	
25	Training Costs for Member Councils	35	
0	Project Work	16	
2	Payments to Other Bodies	2	1
<hr/> 55	Total Expenditure	<hr/> 112	
<hr/> (57)	Income	<hr/> (126)	
(2)	(Surplus) / Deficit on Provision of Service	(14)	
<hr/> (2)	Total Comprehensive Income and Expenditure	<hr/> (14)	
<hr/> 2	Transfer of Surplus to Creditors	<hr/> 14	
<hr/> 0		<hr/> 0	

Balance Sheet as at 31 March 2020

The Balance Sheet summaries the assets and liabilities of the Joint Committee at the Balance Sheet date.

31 March 2019 £000		31 March 2020 £000	Notes
	<u>Current Assets</u>		
0	Debtors	0	
72	Short Term Investments	79	2
<u>72</u>	Total Current Assets	<u>79</u>	
	<u>Current Liabilities</u>		
(72)	Creditors	(79)	3
<u>0</u>	Net Current Assets	<u>0</u>	
	<u>Represented By :</u>		
<u>0</u>	General Fund Balance	<u>0</u>	
<u>0</u>		<u>0</u>	

The notes on pages 13-15 form part of the financial statements.

The unaudited accounts were approved for issue by the Treasurer on 8 June 2020.

Jackie Taylor
Treasurer – Clyde Valley Learning and Development Joint Committee
22 June 2020

Cash Flow Statement
For the year ended 31 March 2020

The Cash Flow Statement shows the changes in cash and cash equivalents held by the Clyde Valley Learning and Development Joint Committee during the reporting year. The statement shows how the Joint Committee generates and uses cash and cash equivalents by classifying cash flows as operating and investing activities.

2018/19		2019/20
£000		£000
0	Net (surplus) on the provision of services after year end transfer	0
(31)	Adjust net surplus or deficit on the provision of services for non cash movements	(7)
(31)	Net cash flows from Operating Activities	(7)
31	Investing Activities (note below)	7
0	Net increase or decrease in cash and cash equivalents	0
0	Cash and cash equivalents at the beginning of the reporting year	0
0	Cash and cash equivalents at the end of the reporting year	0

Cash Flow Statement Note - Non Cash Movements

2018/19		2019/20
£000	Description	£000
0	Movement in Debtors	0
(31)	Movement in Creditors	(7)
(31)		(7)

Cash Flow Statement Note – Investing Activities

2018/19		2019/20
£000		£000
31	Purchase or (Sale) of short-term and long-term investments	7
31	Net cash flows generated from/(used in) investing activities	7

Notes to the Accounts

1 Auditors' Remuneration

The auditors' remuneration is included in the Payments to Other Bodies' expenditure.

	2019/20 £000	2018/19 £000
Auditors' Remuneration:		
Fees payable to Audit Scotland with regard to external audit services carried out by the appointed auditors	2	2
	<u>2</u>	<u>2</u>

Clyde Valley Learning and Development Joint Committee has incurred fees of £1,920 for the statutory audit of the financial statements by Audit Scotland. The comparable figure for 2018/2019 was £1,880. Fees payable in respect of other services provided by the appointed auditor were £nil. (2018/2019: £nil)

2 Financial Instruments

The following category of financial instrument is carried in the balance sheet:

	31 March 2020 £000	31 March 2020 £000	31 March 2020 £000	31 March 2019 £000	31 March 2019 £000	31 March 2019 £000
	Long Term	Current	Total	Long Term	Current	Total
Investments	0	79	79	0	72	72
Loans and Receivables						
Total Investments	0	79	79	0	72	72

3 Creditors

The Creditors figure is analysed as follows:

	2019/20 £000	2018/19 £000
Training invoices	1	0
Audit fee	1	1
Prepaid Contributions from Local Authorities	49	57
Balance of Efficiency and Reform Monies held on behalf of constituent councils and the Training Project	5	5
Balance of funding held on behalf of constituent councils and the Training Project	23	9
	<u>79</u>	<u>72</u>

4 Related Parties

The Clyde Valley Learning and Development Joint Committee is required to disclose material transactions with related parties – bodies or individuals that have the potential to control or influence the Joint Committee. Disclosure of these transactions allows readers to assess the extent to which the Joint Committee might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Joint Committee.

All transactions with Councils were entered into under the terms of the Joint Committee and, where appropriate, reported through the Joint Committee. During the year the Joint Committee transacted with the following Councils:

	Receipts 2019/20 £000	Payments 2019/20 £000	Receipts 2018/19 £000	Payments 2018/19 £000
South Lanarkshire Council	11	59	7	28
East Renfrewshire Council	7	0	5	0
Glasgow City Council	11	0	6	0
Inverclyde Council	5	0	3	0
North Lanarkshire Council	16	0	9	0
Renfrewshire Council	17	0	13	0
Total	67	59	43	28

At the year end the Joint Committee held Short Term Investments and creditor balances with the Local Authorities detailed below:

	Short Term Investment Balances 2019/20 £000	Creditors Balances 2019/20 £000	Short Term Investment Balances 2018/19 £000	Creditors Balances 2018/19 £000
South Lanarkshire Council	79	30	72	15
Glasgow City Council	0	10	0	10
North Lanarkshire Council	0	10	0	10
Renfrewshire Council	0	7	0	7
Total	79	57	72	42

5 Financing and Management of Liquid Resources

Liquid Resources are held by South Lanarkshire Council as lead authority and are available to Clyde Valley Learning and Development Joint Committee as required.

6 Remuneration Report

The Local Authority Accounts (Scotland) Amendment Regulations 2011 require local authorities in Scotland to prepare a Remuneration Report as part of the Financial Statements.

In accordance with the Regulations, and the relevant definition of individuals that are to be disclosed in this report, Clyde Valley Learning and Development Joint Committee has no employees that require to be disclosed.

Clyde Valley Learning and Development Joint Committee makes no payment of salary, allowances or pension contributions to any of the Councillors who are appointed as members of the Joint Committee.

7 Date of Signing of the Accounts

The unaudited accounts were authorised for issue on 8 June 2020, by the Treasurer to the Clyde Valley Learning and Development Joint Committee.

8 Post Balance Sheet Events

No events occurred between 1 April 2020 and 22 June 2020 that would have an impact on the 2019/2020 financial statements. The later date is the date on which the unaudited accounts were authorised for issue by the Treasurer to the Clyde Valley Learning and Development Joint Committee.

9 Going Concern

The accounts have been prepared on the going concern basis on the basis that funding from Local Authorities has been received for 2020/2021.

Statement of Accounting Policies

(a) General

The general policies adopted in compiling and presenting the financial statements are those required by the Local Authority Accounts (Scotland) Regulations 2014, section 12 of the Local Government in Scotland Act 2003, requires they be prepared in accordance with proper accounting practices. These practices primarily comprise Code of Practice on Local Authority in the United Kingdom 2019/2020, issued jointly by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC), supported by International Financial Reporting Standards (IFRS). There are no significant departures from those recommendations.

The accounts have been prepared under the historic cost convention and accounting policies have been applied consistently.

(b) Accruals basis

The Comprehensive Income and Expenditure Statement is compiled on an accruals basis. Income and expenditure activities are accounted for in the year which they take place, not simply when payments are made or received. Where services have been provided but the income not received by end 31 March 2020 or services have been received but not paid for by end 31 March 2020, then the income and expenditure account has been amended to reflect the outstanding amounts and a debtor or creditor for the relevant amount is recorded in the balance sheet.

(c) Debtors and Creditors

All specific and material sums payable to and paid by the Clyde Valley Learning and Development Joint Committee have been brought into account.

(d) Allocation of Support Expenses

The allocation of Support Expenses is the cost of those South Lanarkshire employees who provide a direct service to the Clyde Valley Learning and Development Joint Committee. The individual support department is Personnel Services where employees are directly involved in the operations of the Clyde Valley Learning and Development Joint Committee. The recharge is made on a consistent basis.

(e) Borrowing Facilities

The Clyde Valley Learning and Development Joint Committee is a separate legal entity and has South Lanarkshire Council as its lead authority. The loans' fund of South Lanarkshire Council acts as banker to the Joint Committee and consequently lends or borrows according to the required cash flow and activities of the Joint Committee.

(f) Financial Instruments

For investments due within 12 months, prevailing benchmark rates have been used to provide the fair value. Where an instrument has a maturity of less than 12 months the fair value is taken to be the principal outstanding. Creditors due within 12 months are not classed as a financial instrument.

Statement of Responsibilities for the Annual Accounts

The Clyde Valley Learning and Development Joint Committee's responsibilities

The Clyde Valley Learning and Development Joint Committee is required to:

- make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Committee, that officer is the Treasurer;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- approve the Annual Accounts for signature

Signed on behalf of Clyde Valley Learning and Development Joint Committee

Chair - Clyde Valley Learning and Development Joint Committee

The Treasurer's responsibilities

The Treasurer is responsible for the preparation of the Clyde Valley Learning and Development Joint Committee's Annual Accounts in accordance with proper practices set out in the CIPFA/LASAAC *Code of Practice on Local Authority Accounting in the United Kingdom* (the Code).

In preparing the Annual Accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with the local authority Code.

The Treasurer has also:

- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the Annual Accounts give a true and fair view of the financial position of the Joint Committee at 31 March 2020 and its income and expenditure for the year ended 31 March 2020

Jackie Taylor

Treasurer – Clyde Valley Learning and Development Joint Committee
22 June 2020

Audit Arrangements

Under arrangements approved by the Commission for Local Authority Accounts in Scotland ("The Accounts Commission"), the auditor with overall responsibility for the audit of the accounts of the Clyde Valley Learning and Development Project – Joint Committee for the year ended 31 March 2020 is:

Audit Scotland
4th Floor,
102 West Port
Edinburgh
EH3 9DN

Glossary of Terms

Much of the terminology used in this Report is intended to be self-explanatory, however, the following additional definition and interpretation of terms used may be helpful:

1. Borrowing Facilities and Temporary Interest on Revenue Balances

The loans fund of South Lanarkshire Council lends or borrows according to the cash flow of the Clyde Valley Learning and Development Joint Committee. This temporary interest credited / debited to the Clyde Valley Learning and Development Joint Committee's Income and Expenditure Account reflects the interest earned or charged to the Committee for funds lent to or borrowed from the loans fund of South Lanarkshire Council.

Clyde Valley Learning and Development Joint Committee Members

Council

East Renfrewshire Council
Glasgow City Council
Inverclyde Council
North Lanarkshire Council
Renfrewshire Council
South Lanarkshire Council

Member

Councillor Colm Merrick (Vice Convener)
Councillor Richard Bell
Councillor Martin Brennan
Councillor Angela Campbell
Councillor Jim Paterson
Councillor Katy Loudon (Convener)

