

**CLYDE VALLEY LEARNING AND DEVELOPMENT  
JOINT COMMITTEE  
ANNUAL ACCOUNTS  
2022/2023**

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

## **ANNUAL ACCOUNTS 2022/2023**

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

In a year where the shadow of the Covid-19 pandemic continued to impact on the Clyde Valley councils we can look back with some pride at the resilience of all our staff in maintaining our services and priorities. For the Clyde Valley Group our robust partnership has been fundamental to delivering the best learning and development programmes to meet our shared goals.

It is clear from the enthusiastic attendance and participation in online working groups learning events and Clyde Valley meetings by officers from all Member Councils that the Clyde Valley Learning and Development project is still an important strategy in sharing best practice. Time and time again staff from our Member Councils cite the confidence, reassurance and good ideas that participating in project activities brings. This is something to be proud of and which I am confident will be maintained as we face the challenges of the coming year.

For a Project originally envisaged to last for five years it is astonishing to reflect that last year was the sixteenth year of the Project's existence. As the membership structure established four years ago continues to demonstrate the continued support of our member councils, a healthy number of councils continue to retain membership as Full or Participating Members. I remain confident that the exceptional networks established through the Project will continue to provide opportunities for mutual support and shared delivery of learning and development as we move on from the worst impacts of the pandemic.

To all the Elected Members on the Clyde Valley Learning and Development Joint Committee I would like to extend my thanks and appreciation for your continued support. Similarly, I would like to recognise the hard work and commitment of the officers who consistently deliver the Project's outputs and benefits year after year.

In the face of the challenges facing our communities and our councils, I believe we can continue to look forward optimistically to the coming year for the Clyde Valley Learning and Development Group and would like to take the opportunity to encourage all Joint Committee Members, and the officers from the Member councils to continue to take an active role in ensuring the continued success of the Project.

**Councillor Lynsey Hamilton**  
**Convener**  
**Clyde Valley Learning and Development Joint Committee**

## **Management Commentary 2022/23**

### **Introduction**

The Management Commentary of the Clyde Valley Learning and Development Joint Committee provides details of 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 2022/2023 financial year. Whilst the impact and effect of the global pandemic Covid-19 diminished somewhat during the past year, it has continued to influence the way Council services are delivered across the Clyde Valley. Whilst some services have returned to a more traditional model of delivery, the field of Learning and Development has continued to benefit from delivery through use of Information Technology (IT) and specifically with online learning models. Whilst this has brought additional challenges for the partnership, the legacy of this approach has resulted in many examples of shared good practice and joint problem solving. Because of this, the work of the project, overseen by Clyde Valley Learning and Development Joint Committee, continues to maintain a strong presence and impact.

### **Objectives**

The overall objective of the project remains to establish and deliver multiple 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, and
- ◆ 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 2022/2023, 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 General Fund Reserve on the Balance Sheet.

## **Performance Review**

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 2022/2023, 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,
- ◆ Individual Councils showcasing new skills and techniques and sharing these with all Councils,
- ◆ Developing skills capacity through investment in new e-learning authoring skills (future-proofing content),
- ◆ Savings in delivery of Scottish Vocational Qualifications,
- ◆ Learning and training for Social Care,
- ◆ Maintaining the delivery and practice of Promoting Positive Behaviour (PPB),
- ◆ Reviewing the content and delivery of PPB to ensure it remains current and appropriate in all contexts,
- ◆ Building and maintaining internal capacity in delivering PPB,
- ◆ Laying the groundwork for other Councils to introduce PPB outwith the Clyde Valley Group, and
- ◆ Accredited Front Line Management training (CMI).

Although the established infrastructure, culture, and practice within the Clyde Valley Project continues to promote and facilitates opportunities for networking and sharing best practice, this remains a function of the individuals representing each Member Council. For a second year a significant number of key council employees who have played a pivotal role in facilitating Clyde Valley activities have retired or moved on to new responsibilities. This includes Project staff, lead representatives from Member Councils and other stakeholders in specific projects. The challenge remains for Member Councils to replicate the individual and collective contributions made by previous employees to ensure the success and outcomes achieved to date is sustained.

The established infrastructure and networks within the Group particularly those which were developed out of necessity during the Covid-19 pandemic 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. Attendance at Clyde Valley meetings online using Teams remains very high as this medium is now the recognised and preferred method. For the Group's more distantly located Members, this has allowed attendance at every meeting.

The project governance structure of a Steering Group guiding corporate initiatives and the Social Care Group managing the Health and Social Care agenda continues to work well in terms of providing governance and 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. In addition the specific governance structure for the PPB programme functions effectively through three tiers of governance. The membership categories and fee structure for membership were retained for 2022/2023. This approach provides a viable basis to contribute project running costs as well as providing a suitable fund to enable additional key Project support activities to be commissioned.

There are three categories of membership made available to Council's for the project, these include full, participating and procurement membership. For the year 2022/23 the project had 6 full members, 9 participating members and no procurement members – overall, there was a reduction of two members from the previous year, one being a participating member and the other being a procurement member.

Member contributions totalled £0.078 million in 22/23, which is greater than the agreed minimum level of funding required to maintain the viability of the Project (£0.061 million).

### **Existing Programmes and Project Activity**

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.

### **Review of Promoting Positive Behaviour (PPB)**

PPB was established over ten years ago, during which period there have been numerous changes in the social work and social care landscape. Similarly, there have been many developments and revised thinking in research and learning in service provision and support. In recent years several Councils have adopted policies which no longer promote the use of any physical interventions in the field of children's services.

The Councils are still using PPB but there remains the potential for conflict between the methods being taught on the Programme and the policies now being adopted by the Councils. Given the elapsed time and the changes to current policy and research and the impact of Covid-19, the PPB Strategic Governance Group commissioned a strategic review of the Programme.

The purpose was to provide the Joint Committee, the Strategic Governance Group and all stakeholders with robust evidence of the validity and effectiveness of the Programme and demonstrate that it remains fit for purpose for current and future service delivery models. The scope covered changes in social work and social care practice, practice research, national and local enquiries into services, policy papers and national practice drivers such as The Promise, the National Care Review and the national strategy for Trauma Informed Practice.

The report and recommendations arising from the review are currently being implemented with changes to course content, more flexible delivery and improvements to workforce capacity to deliver the programme.

## **Maintaining and Increasing Capacity to Deliver Promoting Positive Behaviour (PPB)**

Due to staff turnover, changing job responsibilities and retirements, the pool of trainers available to deliver Promoting Positive Behaviour (PPB) is constantly in flux and under review. This issue requires constant attention to ensure the future of the programme is assured. Councils were asked to seek nominations for potential Principal Trainers throughout the year, and an ongoing programme of development for these trainers is provided for all. The current pool is twenty-two trainers, however with demand for the programme increasing, the number of new trainers recruited and trained continues to challenge the Social Care Group. This remains an ongoing priority across the CVLDJC Councils.

## **Continuity in Online Learning Provision**

The non-contractual extension to the existing Learning Management System introduced an upgraded and more sophisticated learning platform for the Councils. The two-year extension allowed a continuous uninterrupted service to be available even when migrating to the new version of the platform.

The Clyde Valley Councils facilitated the migration to the new platform along with the technical integration of data structures, content and learner activity. By early summer all 11 councils had completed their migration and each incidence of the platform (Tessello) was functioning effectively. This maintained the high priority accorded to meeting learning needs online without loss of service. As intended the new platform provides improved functionality, a new look and feel and the ability to access content on personal mobile devices.

## **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 Joint Committee's activities.

For 2022/2023, the Revenue Expenditure results for the Committee are shown on page 13. This shows a net surplus position of £0.017m on the Comprehensive Income and Expenditure Statement, representing Member contributions not utilised for project work in-year. This net surplus will be added to the accumulated reserves balance brought forward from 2021/2022.

Support expenses of £0.059m were paid to South Lanarkshire Council. The Project also incurred expenditure on Training Costs incurred on behalf of Member Councils (£0.020m, 24.44%). This is a decrease of £0.004m compared to 2021/2022. 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 audit fee for 2022/23 was £0.002m.

The Committee's income is mainly made up of contributions from Member Councils (£0.078m in 2022/2023), with the remaining amount representing recharged expenditure on training activities. There is a General Fund Balance comprising accumulated underspends since the inception of the Project in 2007/2008. The surplus of £0.017m for 2022/2023, will

be added to this General Fund balance and the remaining 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 (Strategy) 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**

Maintaining membership and commitment to the Clyde Valley Learning and Development is an ongoing challenge, particularly with the pressure on diminishing resources for Member councils.

Renfrewshire Council have indicated that as of April 1 2023, their membership will change from Full Membership to Participating Membership. As a result, the number of full member councils represented on the Joint Committee is now 5 (East Renfrewshire, Glasgow City, Inverclyde, North Lanarkshire and South Lanarkshire Councils) which is the minimum number required for the Joint Committee to exist as a going concern, in terms of paragraph 12.2 of the Minute of Agreement.

Despite this, the future of the Group remains positive due to the continued success and positive outcomes arising from existing programmes and developments.

Whilst the impact of the Covid-19 pandemic had many negative effects, the Clyde Valley Councils have continued to demonstrate great resilience and an appetite for collaboration that bodes well for the future. Unprecedented attendances at online meetings and development groups during the past year indicates that the new ways of working will continue to deliver the most effective programmes for Clyde Valley employees.

Priorities will remain the delivery of online learning to all councils and ensuring that the infrastructure is in place to support this effectively. Plans are in place to maintain continuity at the end of the current procurement contract for this service ensuring the benefits realised to date from our shared approach continues.

Existing project work will continue to be managed prudently and as the changes precipitated by the PPB review come to fruition, the programme will remain one of the Joint Committee's flagship programmes.

The Joint Committee will continue to seek out opportunities to deliver innovation in learning and development through collaborative working and maintain the continuity and quality of our online products.



The membership funding structure 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. For this to happen 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**

**Councillor Lynsey Hamilton**

**Convener – Clyde Valley Learning and Development Joint Committee**

## **Annual Governance Statement**

The Joint Committee is responsible for putting in place proper arrangements for the governance of its activities in order to facilitate the effective operation of its functions. This includes ensuring that there are appropriate arrangements in place for the management of risk and that 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. A self-assessment of compliance with CIPFA's new FM Code has been carried out as appropriate with the results feeding into the Annual Governance Statement.

### **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 most recently 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 2022/2023, this was Councillor Lynsey Hamilton (South Lanarkshire) (temporarily Councillor Susan Kerr (South Lanarkshire)).
- 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 onwards.
- 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 overall audit opinion for the Joint Committee is informed by the assurances obtained from systems audits carried out by Internal Audit on the Council's shared systems.

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.
- Employees adhere to the range of policies including the Counter Fraud, Bribery and Corruption Policy Statement and Strategy, Fraud Response Plan, Whistleblowing for Third Parties and Confidential Reporting procedures operated by South Lanarkshire Council. These continue to be updated to reflect best practice and support a culture of ethical behaviour amongst employees and Councillors.

### **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.

### **CIPFA FM Code**

The Chartered Institute of Finance and Public Accountancy (CIPFA) has introduced a Financial Management Code (the FM Code). The FM Code provides "guidance for good and sustainable financial management in local authorities. By complying with the principles and standards within the code, authorities will be able to demonstrate their financial sustainability". A key goal of the FM Code is to improve the financial resilience of organisations by embedding enhanced standards of financial management.

The principles of the FM Code have been reviewed as part of the Joint Committee's internal governance regime. In 2020/2021, a self-assessment was carried out during the year which identified that the Joint Committee where appropriate had fully embedded all but one of the principles of the Code in its normal business by the end of that year.

It is acknowledged that the principle to ensure there is a statement regarding the Joint Committee's adequacy of reserves in the budget strategy paper, had not been fully embedded. That said, in February 2023, the 2023/2024 Membership and Funding paper was presented to the Joint Committee. Whilst the paper did not include a formal statement, the paper assessed the adequacy of the funding for the coming year (2023/2024) and

determined that the funding in-year was sufficient to operate the Project as a going concern, with reserves available to help with other Project Work.

### **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 2022/2023 and I will continue to review these as appropriate during 2023/2024.

### **COVID-19 Pandemic Governance Arrangements**

The pandemic impacted the way Council services were delivered with the field of Learning and Development benefitting from the use of Information Technology, specifically with online learning models. The legacy of this approach has resulted in many examples of shared good practice and joint problem solving which have continued after height of the pandemic. The project under the governance of the Joint Committee continues to maintain a strong presence and impact.

Albeit there has been changes to the membership structure, the funding model agreed in recent years has been maintained moving into 2023/2024.

### **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 sixteenth year of the Clyde Valley Learning and Development Joint Committee (financial year 2022/2023), 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**

**Councillor Lynsey Hamilton**

**Convener - Clyde Valley Learning and Development Joint Committee**

## 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.

<b>2022/23</b>	General Fund Balance	<b>Total Usable Reserves</b>	Total Unusable Reserves	<b>Total Reserves</b>
	£000	£000	£000	£000
<b>Balance at 31 March 2022</b>	<b>16</b>	<b>16</b>	-	<b>16</b>
<b>Movement in Reserves during 2022/23</b>				
Surplus on the provision of services	17	17	-	17
Other comprehensive income and expenditure	-	-	-	-
<b>Total comprehensive income and expenditure</b>	<b>17</b>	<b>17</b>	-	<b>17</b>
Adjustments between accounting basis and funding basis	-	-	-	-
Net increase before transfers to / from other statutory reserves	-	-	-	-
Transfers to / from other statutory reserves	-	-	-	-
<b>Increase / (Decrease) in 2022/23</b>	<b>17</b>	<b>17</b>	-	<b>17</b>
<b>Balance as at 31 March 2023</b>	<b>33</b>	<b>33</b>		<b>33</b>

<b>2021/2022</b>	General Fund Balance	<b>Total Usable Reserves</b>	Total Unusable Reserves	<b>Total Reserves</b>
	£000	£000	£000	£000
<b>Balance at 31 March 2021</b>	<b>30</b>	<b>30</b>	-	<b>30</b>
<b>Movement in Reserves during 2021/2022</b>				
Deficit on the provision of services	(14)	(14)	-	(14)
Other comprehensive income and expenditure	-	-	-	-
<b>Total comprehensive income and expenditure</b>	<b>(14)</b>	<b>(14)</b>	-	<b>(14)</b>
Adjustments between accounting basis and funding basis	-	-	-	-
Net increase before transfers to / from other statutory reserves	-	-	-	-
Transfers to / from other statutory reserves	-	-	-	-
<b>Increase / (Decrease) in 2021/2022</b>	<b>(14)</b>	<b>(14)</b>	-	<b>(14)</b>
<b>Balance as at 31 March 2022</b>	<b>16</b>	<b>16</b>	-	<b>16</b>

## Comprehensive Income and Expenditure Statement For the Year Ended 31 March 2023

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

<b>2021/22</b>		<b>2022/23</b>	
<b>£000</b>		<b>£000</b>	<b>Notes</b>
59	Support Expenses paid to South Lanarkshire Council	59	
24	Training Costs for Member Councils	20	
37	Project Work	0	
2	Payments to Other Bodies	2	1
<hr/> 122	Total Expenditure	<hr/> 81	
(108)	Income	(98)	
<hr/> 14	<b>(Surplus) / Deficit on Provision of Service</b>	<hr/> (17)	
<hr/> 14	<b>Total Comprehensive Income and Expenditure</b>	<hr/> (17)	

## Balance Sheet as at 31 March 2023

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

31 March 2022 £000		31 March 2023 £000	Notes
	<b>Current Assets</b>		
0	Debtors	0	
52	Short Term Investments	69	2
<u>52</u>	<b>Total Current Assets</b>	<u>69</u>	
	<b>Current Liabilities</b>		
(36)	Creditors	(36)	3
<u>16</u>	<b>Net Current Assets</b>	<u>33</u>	
	<b>Represented By :</b>		
16	General Fund Balance	33	
<u>16</u>		<u>33</u>	

The notes on pages 17-19 form part of the financial statements.

The unaudited accounts were approved for issue by the Board on 26 June 2023, and the audited accounts were authorised for issue on 11 December 2023. The audited accounts are signed on behalf of the Board by:

**Jackie Taylor**  
**Treasurer – Clyde Valley Learning and Development Joint Committee**

## Cash Flow Statement For the year ended 31 March 2023

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.

2021/22 £000		2022/23 £000
14	Net (surplus) on the provision of services	(17)
(4)	Adjust net surplus or deficit on the provision of services for non-cash movements	0
10	Net cash flows from Operating Activities	(17)
(10)	Investing Activities (note below)	17
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	<b>Cash and cash equivalents at the end of the reporting year</b>	0

### Cash Flow Statement Note - Non Cash Movements

2021/22 £000	Description	2022/23 £000
0	Movement in Debtors	0
(4)	Movement in Creditors	0
(4)		0

### Cash Flow Statement Note – Investing Activities

2021/22 £000		2022/23 £000
(10)	Purchase or (Sale) of short-term and long-term investments	17
(10)	<b>Net cash flows generated from/(used in) investing activities</b>	17



## Notes to the Accounts

### 1 Auditors' Remuneration

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

	2022/23 £000	2021/22 £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>

In 2022/2023, Clyde Valley Learning and Development Joint Committee has incurred fees of £2,270 for the statutory audit of the financial statements by Audit Scotland. The comparable figure for 2021/2022 was £2,020. Fees payable in respect of other services provided by the appointed auditor were £nil. (2021/2022: £nil)

### 2 Financial Instruments

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

	31 March 2023 £000	31 March 2023 £000	31 March 2023 £000	31 March 2022 £000	31 March 2022 £000	31 March 2022 £000
<b>Investments</b>	Long Term	Current	Total	Long Term	Current	Total
Loans and Receivables	0	69	69	0	52	52
<b>Total Investments</b>	<b>0</b>	<b>69</b>	<b>69</b>	<b>0</b>	<b>52</b>	<b>52</b>

### 3 Creditors

The Creditors figure is analysed as follows:

	2022/23 £000	2021/22 £000
Audit fee	2	2
Prepaid Contributions from Local Authorities	34	34
	<u>36</u>	<u>36</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:

<b>Local Authorities</b>	<b>Receipts</b>	<b>Payments</b>	<b>Receipts</b>	<b>Payments</b>
	<b>2022/23</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
South Lanarkshire	13	59	15	59
North Lanarkshire	12	0	12	0
Glasgow City Council	12	0	11	0
Renfrewshire Council	15	0	15	0
East Renfrewshire	7	0	7	0
Inverclyde Council	6	0	6	0
<b>Total</b>	<b>65</b>	<b>59</b>	<b>66</b>	<b>59</b>

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

<b>Local Authorities</b>	<b>Short Term</b>	<b>Creditors</b>	<b>Short Term</b>	<b>Creditors</b>
	<b>Investment</b>	<b>Balances</b>	<b>Investment</b>	<b>Balances</b>
	<b>Balances</b>	<b>Balances</b>	<b>Balances</b>	<b>Balances</b>
	<b>2022/23</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
South Lanarkshire	69	34	52	16
North Lanarkshire	0	10	0	10
<b>Total</b>	<b>69</b>	<b>44</b>	<b>52</b>	<b>26</b>

#### 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 2014 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 26 June 2023 by the Treasurer to the Clyde Valley Learning and Development Joint Committee.

## **8 Post Balance Sheet Events**

No events occurred between 1 April 2023 and 11 December 2023 that would have an impact on the 2022/2023 financial statements. The later date is the date on which the audited 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 2023/2024.

## 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 2022/2023, 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 2023 or services have been received but not paid for by end 31 March 2023, 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.

**(g) Reserve – General Fund Balance**

The Joint Committee Members agreed that any surplus on the Income and Expenditure Account at the end of the financial year will be carried forward and held in a General Fund Reserve for use on Clyde Valley projects in future financial years. The value of the funding being carried forward will be reviewed on an annual basis.

## **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. For the Joint Committee, that officer is the Head of Finance (Strategy) designated as Treasurer of the Joint Committee;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003); and
- approve the Annual Accounts for signature.

I confirm that these accounts were approved for signature by the Joint Committee at its meeting on 11 December 2023.

Signed on behalf of Clyde Valley Learning and Development Joint Committee

### **Convenor – 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 2023 and its income and expenditure for the year ended 31 March 2023.

**Jackie Taylor**

**Treasurer – Clyde Valley Learning and Development Joint Committee**

# **Independent auditor's report to the members of Clyde Valley Learning and Development Joint Committee and the Accounts Commission**

## **Reporting on the audit of the financial statements**

### **Opinion on financial statements**

I certify that I have audited the financial statements in the annual accounts of Clyde Valley Learning and Development Joint Committee for the year ended 31 March 2023 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet, Cash Flow Statement, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (the 2022/23 Code).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the Clyde Valley Learning and Development Joint Committee as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

### **Basis for opinion**

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Accounts Commission on 16 March 2023. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the Clyde Valley Learning and Development Joint Committee in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Clyde Valley Learning and Development Joint Committee. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Conclusions relating to going concern basis of accounting**

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the

Clyde Valley Learning and Development Joint Committee's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the Clyde Valley Learning and Development Joint Committee current or future financial sustainability. However, I report on the Clyde Valley Learning and Development Joint Committee arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

### **Risks of material misstatement**

I report in my Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

### **Responsibilities of the Treasurer and Clyde Valley Learning and Development Joint Committee for the financial statements**

As explained more fully in the Statement of Responsibilities, the Treasurer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Clyde Valley Learning and Development Joint Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing the Clyde Valley Learning and Development Joint Committee's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the Clyde Valley Learning and Development Joint Committee's operations.

The Clyde Valley Learning and Development Joint Committee is responsible for overseeing the financial reporting process.

### **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the Clyde Valley Learning and Development Joint Committee;



- inquiring of the Treasurer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the Clyde Valley Learning and Development Joint Committee;
- inquiring of the Treasurer concerning the Clyde Valley Learning and Development Joint Committee's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Clyde Valley Learning and Development Joint Committee's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website <https://www.frc.org.uk/auditorsresponsibilities> This description forms part of my auditor's report.

## **Reporting on other requirements**

### **Other information**

The Treasurer is responsible for the other information in the annual accounts. The other information comprises the Management Commentary, Annual Governance Statement and Statement of Responsibilities.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

## **Opinions prescribed by the Accounts Commission on the Management Commentary and Annual Governance Statement**

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

### **Matters on which I am required to report by exception**

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
  - the financial statements and the audited parts of the Remuneration Report are not in agreement with the accounting records; or
  - I have not received all the information and explanations I require for my audit.
- I have nothing to report in respect of these matters.

### **Conclusions on wider scope responsibilities**

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in my Annual Audit Report.

### **Use of my report**

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Pauline Murray CPFA  
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 (2022/2023)**

### **Council**

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

### **Member**

Councillor Andrew Anderson  
Councillor Anne McTaggart  
Councillor Francesca Brennan (Vice Convener)  
Councillor Ann Ballinger\*  
Councillor Emma Rodden  
Councillor Lynsey Hamilton (Convener)  
Councillor Susan Kerr (Temporary)

\*Replaced by Councillor Angela Campbell (effective from 15 December 2022)