

Report

Report to:	Clyde Valley Learning and Development Joint Committee
Approval requested by:	20 June 2022
Report by:	Treasurer to Clyde Valley Learning and Development Joint Committee

Subject:	2021/2022 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 2022

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 2022 be noted; and
- (2) that it be noted that the Annual Report and Accounts would be submitted to the external auditor by 30 June 2022.

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 2022 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 2022
- ◆ Balance Sheet as at 31 March 2022

- ◆ Cash Flow Statement for year ended 31 March 2022
- ◆ Notes to the Financial Statements
- ◆ Statement of Accounting Policies
- ◆ Statement of Responsibilities for the Statement of Accounts
- ◆ 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 £0.122 million in 2021/2022 and was met by income of £0.108 million. This results in a £0.014 million deficit due to the approved expenditure of £0.025 million on the Brightwave contract extension, which can be offset against the revenue cash balance of £0.030 million brought forward from 2020/2021.
- 5.2. After taking account of any accruals and commitments, this leaves a revenue cash balance of £0.016 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

23 May 2022

Previous References

- ◆ None

List of Background Papers

- ◆ Clyde Valley Learning and Development Committee Annual Report and Accounts 2021/2022

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

2021/2022

CLYDE VALLEY LEARNING AND DEVELOPMENT JOINT COMMITTEE

ANNUAL ACCOUNTS 2021/2022

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

Once again, a reflection of our shared experiences over the past year is dominated by the continued challenges brought about by the Covid-19 pandemic and the impact it has had on all our lives. Many of us have grown used to working from home as we meet the challenges of maintaining and delivering our services in ever more creative ways. It has been most encouraging therefore to note that the prudent strategic planning and particularly the implementation of online learning systems by the Clyde Valley Group has provided the solution to meeting our councils' continuing learning and development needs during this period.

As we progressed through the fifteenth year of the Project's existence it is encouraging to observe that the membership structure and funding model established three years ago has been maintained and a healthy number of councils have retained membership in each of the categories on offer

Each of the Group's programmes have continued to operate effectively and despite the challenges of moving onto new technology platforms for many of our member councils, it has been clear that the collaborative approach which remains the Group's principal strength has helped to make these transitions take place smoothly.

I am 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.

The local government elections in May 2022 brought new administrations for all our member councils, and it is therefore appropriate to note that this year marked the milestone of the fifth and final year of governance for the current 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.

To all the Elected Members who have served on the Clyde Valley Learning and Development Joint Committee over these past five years I would like to extend my thanks and appreciation for your continued support during this period. 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.

I believe we can look forward optimistically to the coming year for the Clyde Valley Learning and Development Group and would like to take the opportunity to encourage the incoming 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 2021/2022

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 2021/2022 financial year. For a second year the effect of the global pandemic Covid-19 has continued to influence the way all council services are delivered, and this has brought additional challenges for the partnership. Despite this the 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 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 2021/2022, 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 2021/2022

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 2021/2022, 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 new e-learning authoring skills (future-proofing content)
- ◆ Savings in delivery of Scottish Vocational Qualifications
- ◆ Learning and training for Social Care
- ◆ Food hygiene online training and award
- ◆ Maintaining the delivery and practice of Promoting Positive Behaviour despite the compromises of Covid 19
- ◆ Building internal capacity in delivering Promoting Positive Behaviour
- ◆ Accredited Front Line Management training (CMI)

Although the established infrastructure, culture, and practice within the Clyde Valley Project continues to promote and facilitate opportunities for networking and sharing best practice, this remains a function of the individuals representing each member council. During the past 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. Their individual and collective contributions were critical to the success and outcomes achieved to date through the project.

The specific challenges brought upon by the Covid-19 pandemic during the past year have affected the whole of society. Local government remains at the centre of the response and recovery from this crisis and it is our challenge both to maintain service delivery and to develop new and innovative ways of working through the partnership.

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. Attendance at Clyde Valley meetings online using Teams has significantly increased as this medium is now the recognised and preferred method. For the Group's more distantly located members this has allowed attendance at each meeting for the first time in the Group's history.

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.

The membership categories and fee structure for membership were retained for 2021/2022. 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.

The membership for 2021/2022 comprised:

- 6 Full Members
- 10 Participating Members
- 1 Procurement Member

The income met the designated minimum level to support a contribution to running costs for South Lanarkshire Council as lead authority, (£0.061m including allocated external audit fees).

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.

Continuity in Online Learning Provision

In the exceptional circumstances brought upon by the pandemic, the Group took the decision to seek approval for the non-contractual extension to the existing provision of a Learning Management System for the Councils. This resulted in a two-year extension to guarantee that the high priority to meet learning needs online was addressed without loss of service. A more modern offering was provided with improved functionality, a new look and feel and the ability access content on personal mobile devices.

This has resulted in a programme of staggered migration to the new platform by the eleven member councils who opted in. In addition, one participating member council continued to use the older technology through the extension.

Subsidy to LMS Migration Costs and Authoring Software

As the new LMS platform and portal incurred unanticipated set up and configuration costs the Joint Committee approved a proposal to use a proportion of the Clyde Valley Project fund to subsidise some of these costs. The sum of £23,000 was approved for this purpose. In recognition that North Lanarkshire Council was unable to access the subsidy for this purpose, the Committee approved the funding of two authoring software licences (Articulate) for a period of one year. This amounted to a further approved expenditure of £2,150 from project funds. The total approved use of brought forward accumulated funds was £25,150.

Futureproofing Existing Online Content

Throughout the duration of the CVLDG project online content was developed and shared using the BILD proprietary authoring tool provided by Brightwave. As this software had reached the end of its lifetime and was no longer supported by Brightwave it was necessary convert the existing courses into a more modern format using authoring software which can be used in all online learning environments. In preparation for the migration to the new platform the Clyde Valley Councils used the Articulate product to create new versions of the content which continues to provide opportunities for Councils to share within the Group.

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 PPB is constantly in flux and under review. During the year, the PPB Strategic Governance Group appealed to the member councils who co-own the PPB programme to nominate additional Principal Trainers to support and sustain the train the trainer internal model of delivery. This has resulted in at least two Principal Trainers being nominated from each council making a total pool of twenty-three trainers. On completion of

the induction programme and meeting the additional Principal Trainer criteria, this group will share the responsibility for meeting capacity requirements in training for PPB across the CVLDG Councils.

Commissioning of a Review of Promoting Positive Behaviour

Feedback from stakeholders involved in the PPB programme has remained consistently positive since the programme was first implemented seven years ago. Nonetheless the PPB Strategic Governance Group remains aware that, with changes to modes of working, structures and policy regarding the management of challenging behaviour, it is essential that the language, ethos and methods employed within the programme remain fit for purpose in all contexts. For this reason, a wide-ranging review of all aspects of the programme was commissioned and approved to confirm this to be the case, and make recommendations for further improvements if necessary. The report and recommendations will be delivered this calendar year and subject to the endorsement of the PPB Strategic Governance Group, improvements and changes will be integrated into the programme at the earliest possible opportunity.

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 2021/2022, the Revenue Expenditure results for the Committee are shown on page 13. This shows a net deficit position of £0.014m on the Comprehensive Income and Expenditure Statement. The deficit position reflects an in-year underspend of £0.011m, offset by the approved costs of the Brightwave contract extension of £0.025m, resulting in an overall in-year deficit of £0.014m. This net deficit will be offset against the accumulated reserves balance brought forward from 2020/2021.

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 (£0.024m, 19.42%). This is an increase of £0.010m compared to 2020/2022, reflecting a position more in line with spend before the pandemic. 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 remainder of the expenditure relates to Project Work undertaken in 2021/2022 (£0.037m), which includes the £0.025m of costs in respect of the extension of the Brightwave contract.

The Committee's income is mainly made up of contributions from Member Councils (£0.084m in 2021/2022). There is a General Fund Balance comprising accumulated underspends since the inception of the Project in 2007/2008. The deficit of £0.014m for 2021/2022, which includes the approved expenditure of £0.025m for Brightwave, will be offset against 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

The impact of the Covid-19 pandemic and successive lockdowns imposed for a second year has continued to dominate events for all of the Clyde Valley Group. From necessity however, new skills and methods have been developed to maintain service delivery and collaborative working. It is anticipated that these changes will continue to play a major part in the work of the Clyde Valley Group over the coming years.

Priorities will remain the areas of delivering online learning to all councils and ensuring that the infrastructure is in place to support this effectively. For this reason the Group will plan for the end of the current procurement contract for this service and seek a mutually beneficial approach to build on the successes achieved to date.

Existing project work will continue to be managed prudently and it is anticipated that the recommendations of the PPB review will be implemented in the coming year to ensure that this remains one of the Clyde valley Group's flagship programmes.

The Clyde Valley Learning and Development Group 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

20 June 2022

Councillor Lynsey Hamilton

Convener - Clyde Valley Learning and Development Joint Committee

20 June 2022

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 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 2021/2022, 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 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.

During 2021/2022, 'shared system' audits and reviews were undertaken in relation to COVID 19 emerging fraud risks for areas provided to the Joint Committee under agreement with the Council, such as accounts payable and IT security. In these areas, there was reasonable assurance around the effectiveness of controls and no significant issues were identified that should be separately reported to the Joint Committee.

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.

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.

In February 2022, the 2022/2023 budget 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 (2022/2023), including the approved use of the accumulated reserves to assist with the costs of a contract extension in 2021/2022, 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 2021/2022 and I will continue to review these as appropriate during 2022/2023.

COVID-19 Pandemic Governance Arrangements

While there was initial 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 was able to continue to progress in a number of areas virtually during 2021/2022, with an increased demand on e-learning services. South Lanarkshire Council staff continued to have access to IT systems and have been able to provide ongoing support to the Joint Committee in the normal way.

While the Joint Committee has continued to deliver services virtually where possible during the various phases of the pandemic, there has been no changes to the governance arrangements in place except for the changes made in response to the pandemic.

Information technology has been at the forefront of the transition to home working for everyone, and the Joint Committee's e-learning infrastructure has actively assisted in delivering online services, learning and communications for the member authorities.

The membership structure and funding model agreed in recent years has been maintained with a healthy number of councils retaining their membership in each of the categories available.

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 fifteenth year of the Clyde Valley Learning and Development Joint Committee (financial year 2021/2022), 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
20 June 2022

Councillor Lynsey Hamilton

Convener - Clyde Valley Learning and Development Joint Committee
20 June 2022

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.

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

2020/2021	General Fund Balance	Total Usable Reserves	Total Unusable Reserves	Total Reserves
	£000	£000	£000	£000
Balance at 31 March 2020	28	28	-	28
Movement in Reserves during 2020/2021				
Surplus on the provision of services	2	2	-	2
Other comprehensive income and expenditure	-	-	-	-
Total comprehensive income and expenditure	2	2	-	2
Adjustments between accounting basis and funding basis	-	-	-	-
Net increase before transfers to / from other statutory reserves	-	-	-	-
Transfers to / from other statutory reserves	-	-	-	-
Increase / (Decrease) in 2020/2021	2	2	-	2
Balance as at 31 March 2021	30	30	-	30

Comprehensive Income and Expenditure Statement For the Year Ended 31 March 2022

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

2020/21		2021/22	
£000		£000	Notes
59	Support Expenses paid to South Lanarkshire Council	59	
14	Training Costs for Member Councils	24	
20	Project Work	37	
2	Payments to Other Bodies	2	1
<hr/> 95	Total Expenditure	<hr/> 122	
(97)	Income	(108)	
<hr/> (2)	(Surplus) / Deficit on Provision of Service	<hr/> 14	
<hr/> (2)	Total Comprehensive Income and Expenditure	<hr/> 14	

Balance Sheet as at 31 March 2022

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

31 March 2021 £000		31 March 2022 £000	Notes
	<u>Current Assets</u>		
0	Debtors	0	
62	Short Term Investments	52	2
62	Total Current Assets	52	
	<u>Current Liabilities</u>		
(32)	Creditors	(36)	3
30	Net Current Assets	16	
	<u>Represented By :</u>		
30	General Fund Balance	16	
30		16	

The notes on pages 16-20 form part of the financial statements.

The unaudited accounts were approved for issue by the Treasurer on 20 June 2022.

Jackie Taylor
Treasurer – Clyde Valley Learning and Development Joint Committee
20 June 2022

Cash Flow Statement
For the year ended 31 March 2022

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.

2020/21		2021/22
£000		£000
(2)	Net (surplus) on the provision of services	14
20	Adjust net surplus or deficit on the provision of services for non cash movements	(4)
<hr/> 18	Net cash flows from Operating Activities	<hr/> 10
(18)	Investing Activities (note below)	(10)
<hr/> 0	Net increase or decrease in cash and cash equivalents	<hr/> 0
0	Cash and cash equivalents at the beginning of the reporting year	0
<hr/> 0	Cash and cash equivalents at the end of the reporting year	<hr/> 0

Cash Flow Statement Note - Non Cash Movements

2020/21		2021/22
£000	Description	£000
0	Movement in Debtors	0
20	Movement in Creditors	(4)
<hr/> 20		<hr/> (4)

Cash Flow Statement Note – Investing Activities

2020/21		2021/22
£000		£000
(18)	Purchase or (Sale) of short-term and long-term investments	(10)
<hr/> (18)	Net cash flows generated from/(used in) investing activities	<hr/> (10)

Notes to the Accounts

1 Auditors' Remuneration

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

	2021/22 £000	2020/21 £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 2021/2022, Clyde Valley Learning and Development Joint Committee has incurred fees of £2,020 for the statutory audit of the financial statements by Audit Scotland. The comparable figure for 2020/2021 was £1,960. Fees payable in respect of other services provided by the appointed auditor were £nil. (2020/2021: £nil)

2 Financial Instruments

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

	31 March 2022 £000	31 March 2022 £000	31 March 2022 £000	31 March 2021 £000	31 March 2021 £000	31 March 2021 £000
Investments	Long	Current	Total	Long	Current	Total
Loans and	Term			Term		
Receivables	0	52	52	0	62	62
Total Investments	<u>0</u>	<u>52</u>	<u>52</u>	<u>0</u>	<u>62</u>	<u>62</u>

3 Creditors

The Creditors figure is analysed as follows:

	2021/22 £000	2020/21 £000
Audit fee	2	2
Prepaid Contributions from Local Authorities	34	30
	<u>36</u>	<u>32</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:

Local Authorities	Receipts	Payments	Receipts	Payments
	2021/22	2021/22	2020/21	2020/21
	£000	£000	£000	£000
South Lanarkshire Council	15	59	11	59
North Lanarkshire Council	12	0	13	0
Glasgow City Council	11	0	10	0
Renfrewshire Council	15	0	12	0
East Renfrewshire Council	7	0	7	0
Inverclyde Council	6	0	5	0
Total	66	59	58	59

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

Local Authorities	Short Term Investment Balances	Creditors Balances	Short Term Investment Balances	Creditors Balances
	2021/22	2020/21	2021/22	2020/21
	£000	£000	£000	£000
South Lanarkshire Council	52	16	62	30
North Lanarkshire Council	0	10	0	10
Glasgow City Council	0	0	0	0
Renfrewshire Council	0	0	0	7
Total	52	26	62	47

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 20 June 2022 by the Treasurer to the Clyde Valley Learning and Development Joint Committee.

8 Post Balance Sheet Events

No events occurred between 1 April 2022 and 20 June 2022 that would have an impact on the 2021/2022 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 2022/2023.

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 2021/2022, 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 2022 or services have been received but not paid for by end 31 March 2022, 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) and is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003; and
- approve the Annual Accounts for signature

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 2022 and its income and expenditure for the year ended 31 March 2022

Jackie Taylor

Treasurer – Clyde Valley Learning and Development Joint Committee

20 June 2022

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 2022 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 Annette Christie
Councillor Martin Brennan
Councillor Angela Campbell
Councillor Andy Steel
Councillor Katy Loudon (Convener)