

**CLYDE VALLEY LEARNING AND DEVELOPMENT  
JOINT COMMITTEE**

**ANNUAL ACCOUNTS  
2023/2024**

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

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

As the Clyde Valley Councils at last returned to some form of normality following the most challenging years of the Covid-19 pandemic, 2023-2024 was another productive year for the Clyde Valley Learning and Development Group (CVLDG). In fact, it would be reasonable to observe that many of the lessons learned from maintaining service delivery over that period have been adopted and retained across our Councils. As a result, the Clyde Valley Group's partnership approach continues to deliver the best learning and development programmes to meet our shared goals.

Looking back at some of the highlights of the past year, the Joint Committee was particularly encouraged to witness Orkney Islands Council, one of the Project's Participating Members, adopting the Promoting Positive Behaviour (PPB) model – one of our flagship programmes. Overcoming the logistics of establishing the programme on the islands was no small feat, but the way the Social Care Group achieved this through the support and collaboration of many different individuals from our Member Councils was a shining example of the success of our partnership.

Reports to the Joint Committee have highlighted that the Group is characterised by numerous examples of Group Members providing advice, guidance, and support both individually and collectively to each other. Once again, the enthusiastic attendance and participation in online Clyde Valley working groups and meetings by officers from all Member Councils demonstrates the value placed on the Project in sharing best practice. This is an achievement to be proud of and which I am confident will be present once again as we face the challenges of the coming year.

In last year's Annual Accounts, it was noted that the CVLDG was originally envisaged to last for a maximum of five years, yet 2023-2024 saw the completion of the Project's seventeenth year in existence. It is a tribute to everyone involved that this has been sustained through the continued support of our Member Councils.

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.

I believe we can continue to look forward optimistically to the coming year for the CVLDG 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 2023/2024**

### **Introduction**

The Management Commentary of the Clyde Valley Learning and Development Joint (CVLDJC) 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 2023/2024 financial year. Whilst many services have returned to a more traditional model of delivery, Learning and Development across the Clyde Valley has continued to benefit from delivery through use of Information Technology (IT) and specifically with online learning models. Whilst every transaction and learning event is different, the legacy of this approach has resulted in improved skills, more sophisticated delivery and 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, and Inverclyde 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 2023/2024, 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 2023/2024, 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 demonstrating new skills and techniques and sharing these with all Councils,
- ◆ Developing skills capacity through investment in new e-learning authoring skills (future-proofing content),
- ◆ Investigating the use of artificial intelligence (AI) in learning and development,
- ◆ 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,
- ◆ Establishing PPB in Orkney Islands Council, the first Council outside the original 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 facilitate opportunities for networking and sharing best practice, this remains a function of the individuals representing each Member Council. Once again, a significant number of key Council employees who had 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 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 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 2023/2024. 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 Councils for the project, these include full, participating and procurement membership. For the year 2023/2024 the project had five full members, ten participating members and no procurement members. This was brought about by one of the full members changing its membership to a participating member. This leaves the Project with little room for manoeuvre moving forward as five full members is the stated minimum number.

The income of £0.075 million met the designated minimum level to support a contribution to running costs for South Lanarkshire Council as lead authority (this amount included the external audit fee) and left a residual sum of £0.014 million for Project funds.

### **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.

### **The e-Learning Group**

The CVLDG e-Learning Group is one of the longest established and most productive networks within the Clyde Valley Group. It meets regularly on a six-weekly cycle via Microsoft Teams. Since the pandemic and lockdown, the meetings have been hosted exclusively online and are now regularly attended by between 15 and 18 members. It is a good example of adapting to the requirements of lockdown and creating a sustainable and productive working environment.

At the start of 2023, a survey was conducted amongst all the members of the Group seeking views, and suggestions for the development agenda. The survey results provided many suggestions which were consistent with the Group's overall objectives and as a result the following was agreed:

- presentations from Group members focused on developing skills through demonstrating techniques, highlighting products, and exploring new concepts;
- investigating opportunities for a common approach to delivering mandatory training online; and
- seeking solutions to the widespread problem of engaging with hard-to-reach groups of employees and the digitally excluded.

To address the other topics identified, two short life sub-groups were established, led by volunteer Councils. Clackmannanshire Council took the lead on the Mandatory Training, and Renfrewshire Council led the investigation into Digital Exclusion. Other members of the e-Learning Group self-nominated to join one or other of the sub-groups.

Significant progress has been achieved by both sub-groups. The Mandatory Training sub-group has conducted surveys, examined ways of sharing course materials and updates, and

started work on producing a Guidance Framework for use by Councils to address standards, approvals, governance, accountability and monitoring.

The sub-group focusing on Hard to Reach Groups and Digital Exclusion have carried out a benchmarking exercise to establish the nature and complexity of this issue; compile information on approaches that have been tried or are currently in place to address the problem; identified the barriers of access and addressed these through sharing existing practice or developing innovative ideas. Further research has also been conducted on how other Councils, the private sector, central government and the third sector have addressed the topic and identified successes and best practice.

The sub-group will now produce a generic paper for internal use by the e-Learning Group members to state the business case and seek senior management support and commitment to addressing the problem and introducing some of the approaches that have been successful elsewhere.

The skills development activities provide opportunities to share the skills and knowledge that members of the Group possess. It is encouraging that as many as six different Council representatives have made presentations so far and that these sessions will continue over the next tranche of meetings.

### **The Social Care Group**

The CVLDG Social Care Group drives and delivers the Project's collaborative activities under the Social Work and Social Care agenda. As the originators of the flagship programme Promoting Positive Behaviour (PPB), the Social Care Group also assumes a crucial role in the programme's governance and management.

The PPB Programme has been used across the Clyde Valley Group for more than ten years with the first pilot programme running in June 2013. During the past year, the review of the programme commissioned by the PPB Strategic Governance Group was completed and the action plan to address the recommendations were addressed and implemented as required. The primary purpose of the review was to safeguard the future of the programme by ensuring it continues to move with the times while addressing the implications and impact of changes to Social Care policy as they arise. For this reason, it was agreed that the programme review would continue as a continuous and dynamic process whereby the PPB programme will be scrutinised in real time, to ensure a rapid response to strategic and policy changes as Councils introduce them.

Specific consideration was given to the impact of Trauma Informed Practice and the consultation document on the Promise (the Scottish Government strategy in response to the Independent Care Review, commissioned in 2016), as well as other methods and approaches being used in care settings alongside PPB (e.g. Stress and Distress, Positive Behaviour Support (PBS)).

Considering the above priorities, the core course materials have now been amended and reviewed by subject matter experts to ensure greater emphasis on legislation e.g. Adult Support and Protection, Adults with Incapacity, Regulation of Care and Health and Safety legislation references.

In the context of Children's Services, it was acknowledged that elements of PPB have always been trauma informed and also reflect the ethos of the Promise. For example, the



emphasis on relationship-based practice. Nonetheless as this thinking develops, the group will ensure that PPB continues to develop in parallel with both these strategies.

The review group concluded that if used correctly and for the right reasons, PPB safe holds are consistent with the ethos of the Promise (which advocates an aspiration for no restraint of children in any circumstances) Indeed evidence considered in the review indicates that the use of safe holds is so rare across the Clyde Valley Councils as a result of PPB's nurturing and de-escalation approach that PPB can provide the circumstances to achieve this objective.

## **Establishment and Implementation of PPB in Orkney Islands Council**

At the beginning of 2023 Orkney Islands Council (OIC), a Participating Member of the CVLDG, made some initial enquiries about the feasibility of introducing PPB to the Council across its Education, Children and Adult Care Services. This was formally authorised by the PPB Strategic Governance Group on 16th May 2023, subject to providing the following information and commitments.

Following due process and under guidance from the Social Care Group, OIC established a local governance group with membership from senior managers and stakeholders from participating services, as well as a plan to run a pilot implementation programme to cover initial roll out in each service area and thereafter the roll out of the programme for all services.

During the summer months, trainers from the Clyde Valley Councils travelled to Orkney to deliver the initial training for OIC. A full group of 16 delegates attended the training including two members of staff who had been nominated to be part of OIC's internal PPB training team. This approach to capacity building is a fundamental principle of the PPB delivery model and allows each Council to be self-sufficient in delivering each Council's PPB training.

A similar exercise was conducted in Adult Services where the training was delivered for a group of 16 Adult Services Day Care staff. Once again this included two delegates who had been nominated to be future PPB trainers.

This model of establishing the programme in a new Council setting through skills development and training the trainer follows the prescribed route developed by the CVLDG, which builds capacity and sustainability for the organisation adopting PPB.

## **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 2023/2024, the Revenue Expenditure results for the Committee are shown on page 15. This shows a net surplus position of £0.016m 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 2022/2023.

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 (£0.021m).



This is an increase of £0.001m compared to 2022/2023. 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 2023/2024 was £0.002m.

The Committee's income is mainly made up of contributions from Member Councils (£0.075m in 2023/2024), 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 £0.016m for 2023/2024 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 Executive Director of Finance and Corporate Resources 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.

With Renfrewshire Council changing their membership category from Full Membership to Participating Membership the number of full member Councils represented on the Joint Committee during this year dropped to five (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 (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.

Working remotely and meeting online, the Clyde Valley Councils have continued to demonstrate great resilience and an appetite for collaboration that bodes well for the future. Attendances at online meetings and development groups during the past year was one again consistently high and the workload on project activities is shared out well across member Councils.

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 FM Code was carried out previously. The principles are incorporated 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 2023.
- Meetings of the Joint Committee are held three times a year chaired by the Convener of the Joint Committee. For 2023/2024, this was Councillor Lynsey Hamilton (South Lanarkshire).
- Scheme of Delegation allows for Clyde Valley Project Steering Group to manage, direct and prioritise the work programme.
- The previous Minute of Agreement approved by each of the participating Councils, reflecting the changes in membership and fee structure for 2019/2020 onwards still stands.
- 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 were 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 was 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. In February 2024, the 2024/2025 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 (2024/2025) 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 2023/2024 and I will continue to review these as appropriate during 2024/2025.

### **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 seventeenth year of the Clyde Valley Learning and Development Joint Committee (financial year 2023/2024), 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>2023/2024</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 2023</b>	<b>33</b>	<b>33</b>	<b>-</b>	<b>33</b>
<b>Movement in Reserves during 2023/2024</b>				
Surplus on the provision of services	16	16	-	16
Other comprehensive income and expenditure	-	-	-	-
<b>Total comprehensive income and expenditure</b>	<b>16</b>	<b>16</b>	<b>-</b>	<b>16</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 2023/2024</b>	<b>16</b>	<b>16</b>	<b>-</b>	<b>16</b>
<b>Balance as at 31 March 2024</b>	<b>49</b>	<b>49</b>	<b>-</b>	<b>49</b>

<b>2022/2023</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>-</b>	<b>16</b>
<b>Movement in Reserves during 2022/2023</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>-</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 2022/2023</b>	<b>17</b>	<b>17</b>	<b>-</b>	<b>17</b>
<b>Balance as at 31 March 2023</b>	<b>33</b>	<b>33</b>		<b>33</b>

## Comprehensive Income and Expenditure Statement For the Year Ended 31 March 2024

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

2022/2023		2023/2024	
£000		£000	Notes
59	Support Expenses paid to South Lanarkshire Council	59	
20	Training Costs for Member Councils	21	
0	Project Work	0	
2	Payments to Other Bodies	2	1
<hr/> 81	Total Expenditure	<hr/> 82	
(98)	Income	(98)	
<hr/> (17)	(Surplus) / Deficit on Provision of Service	<hr/> (16)	
<hr/> (17)	Total Comprehensive Income and Expenditure	<hr/> (16)	



## Balance Sheet as at 31 March 2024

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

31 March 2023 £000		31 March 2024 £000	Notes
	<b>Current Assets</b>		
0	Debtors	0	
69	Short Term Investments	91	2
<u>69</u>	<b>Total Current Assets</b>	<u>91</u>	
	<b>Current Liabilities</b>		
(36)	Creditors	(42)	3
<u>33</u>	<b>Net Current Assets</b>	<u>49</u>	
	<b>Represented By:</b>		
33	General Fund Balance	49	
<u>33</u>		<u>49</u>	

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

The unaudited accounts were approved for issue by the Board on 10 June 2024, and 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 2024

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.

<b>2022/2023</b>		<b>2023/2024</b>
<b>£000</b>		<b>£000</b>
(17)	Net (surplus) on the provision of services	(16)
0	Adjust net surplus or deficit on the provision of services for non-cash movements	0
(17)	Net cash flows from Operating Activities	(16)
17	Investing Activities (note below)	22
0	Net increase or decrease in cash and cash equivalents	6
0	Cash and cash equivalents at the beginning of the reporting year	0
<b>0</b>	<b>Cash and cash equivalents at the end of the reporting year</b>	<b>6</b>

### Cash Flow Statement Note - Non Cash Movements

<b>2022/2023</b>		<b>2023/2024</b>
<b>£000</b>	<b>Description</b>	<b>£000</b>
0	Movement in Debtors	0
0	Movement in Creditors	(6)
<b>0</b>		<b>(6)</b>

### Cash Flow Statement Note – Investing Activities

<b>2022/2023</b>		<b>2023/2024</b>
<b>£000</b>		<b>£000</b>
17	Purchase or (Sale) of short-term and long-term investments	22
<b>17</b>	<b>Net cash flows generated from/(used in) investing activities</b>	<b>22</b>

## Notes to the Accounts

### 1 Auditors' Remuneration

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

	2023/2024 £000	2022/2023 £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 2023/2024, Clyde Valley Learning and Development Joint Committee has incurred fees of £2,410 for the statutory audit of the financial statements by Audit Scotland. The comparable figure for 2022/2023 was £2,270. Fees payable in respect of other services provided by the appointed auditor were £nil. (2022/2023: £nil)

### 2 Financial Instruments

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

	31 March 2024 £000	31 March 2024 £000	31 March 2024 £000	31 March 2023 £000	31 March 2023 £000	31 March 2023 £000
<b>Investments</b>	Long Term	Current	Total	Long Term	Current	Total
Loans and Receivables	0	91	91	0	69	69
<b>Total Investments</b>	<b>0</b>	<b>91</b>	<b>91</b>	<b>0</b>	<b>69</b>	<b>69</b>

### 3 Creditors

The Creditors figure is analysed as follows:

	2023/2024 £000	2022/2023 £000
Audit fee	2	2
Training Invoices	3	0
Prepaid Contributions from Local Authorities	37	34
	<u>42</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 2023/2024 £000</b>	<b>Payments 2023/2024 £000</b>	<b>Receipts 2022/2023 £000</b>	<b>Payments 2022/2023 £000</b>
South Lanarkshire	13	59	13	59
North Lanarkshire	11	0	12	0
Glasgow City	12	0	12	0
East Renfrewshire	7	0	7	0
Inverclyde	6	0	6	0
<b>Total</b>	<b>49</b>	<b>59</b>	<b>50</b>	<b>59</b>

Note 4 has been restated to remove Receipts from Renfrewshire Council, on the basis that have changed their membership status from Full Member to Participating Member.

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 Investment Balances 2023/2024 £000</b>	<b>Creditors Balances 2023/2024 £000</b>	<b>Short Term Investment Balances 2022/2023 £000</b>	<b>Creditors Balances 2022/2023 £000</b>
South Lanarkshire	91	50	69	34
North Lanarkshire	0	10	0	10
<b>Total</b>	<b>91</b>	<b>60</b>	<b>69</b>	<b>44</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 10 June 2024 by the Treasurer to the Clyde Valley Learning and Development Joint Committee.

## **8 Post Balance Sheet Events**

No events occurred between 1 April 2024 and 10 June 2024 that would have an impact on the 2023/2024 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 2024/2025.

## 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 2023/2024, 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 2024 or services have been received but not paid for by end 31 March 2024, 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 Executive Director of Finance and Corporate Resources 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 10 June 2024.

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 2024 and its income and expenditure for the year ended 31 March 2024.

**Jackie Taylor**

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

## **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 2024 is:

Audit Scotland  
4<sup>th</sup> 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 (2023/2024)**

### **Council**

East Renfrewshire Council  
Glasgow City Council  
Inverclyde Council  
North Lanarkshire Council

South Lanarkshire Council

### **Member**

Councillor Andrew Anderson  
Councillor Anne McTaggart  
Councillor Francesca Brennan (Vice Convener)  
Councillor Michael McBride (effective from 28 March 2024)  
(Previously Councillor Angela Campbell)  
Councillor Lynsey Hamilton (Convener)  
Councillor Susan Kerr (Temporary)