

Notice of Meeting and Agenda **Glasgow & the Clyde Valley Strategic Development** **Planning Authority Joint Committee.**

Date	Time	Venue
Monday, 14 June 2021	11:15	Remotely by MS Teams ,

KENNETH GRAHAM
Clerk

Membership

Councillor Denis Johnston and Councillor Alan Moir (East Dunbartonshire Council); Councillor Alan Lafferty and Councillor Stewart Miller (East Renfrewshire Council); Bailie Glenn Elder and Councillor Kenny MacLean (Glasgow City Council); Councillor Jim Clocherty and Councillor David Wilson (Inverclyde Council); Councillor Harry Curran and Councillor Agnes Magowan (North Lanarkshire Council); Councillor Tom Begg and Councillor Marie McGurk (Renfrewshire Council); Councillor John Anderson and Councillor Alistair Fulton (South Lanarkshire Council); and Councillor Jonathan McColl and Councillor Lawrence O'Neill (West Dunbartonshire Council).

Councillor Lawrence O'Neill (Convener); Councillor David Wilson (Vice-Convener).

Members of the Press and Public

Members of the press and public wishing information in relation to the meeting should contact elaine.currie@renfrewshire.gov.uk

Items of business

Apologies

Apologies from members.

Declarations of Interest

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

- | | | |
|----------|--|----------------|
| 1 | Minute | 3 - 8 |
| | Minute of meeting of this Joint Committee held on 8 March 2021. | |
| 2 | Glasgow and the Clyde Valley Green Network Partnership Evolution | 9 - 12 |
| | Report by Strategic Development Plan Manager. | |
| 3 | Internal Audit Annual Report 2020/21 | 13 - 24 |
| | Report by Chief Auditor. | |
| 4 | Unaudited Annual Accounts 2020/21 | 25 - 60 |
| | Report by Treasurer and Strategic Development Plan Manager. | |
| 5 | Corporate Purchasing Card Expenditure 1 April 2020 to 31 March 2021 | 61 - 64 |
| | Report by Treasurer and Strategic Development Plan Manager. | |
| 6 | Date of Next Meeting | |
| | Note that the next meeting of the Joint Committee will be held at 11.15 am on 13 September 2021. | |

Minute of Meeting Glasgow & the Clyde Valley Strategic Development Planning Authority Joint Committee.

Date	Time	Venue
Monday, 08 March 2021	11:15	Remotely by MS Teams,

Present

Councillor Alan Moir (East Dunbartonshire Council); Councillor Alan Lafferty and Councillor Stewart Miller (both East Renfrewshire Council); Councillor Kenny MacLean (Glasgow City Council); Councillor Jim Clocherty and Councillor David Wilson (both Inverclyde Council); Councillor Harry Curran and Councillor Agnes Magowan (both North Lanarkshire Council); Councillor Tom Begg and Councillor Marie McGurk (both Renfrewshire Council); and Councillor John Anderson and Councillor Alistair Fulton (both South Lanarkshire Council).

Chair

In the absence of the Chair, Councillor David Wilson, Vice Convener, presided.

In Attendance

S Tait, Strategic Development Plan Manager (Strategic Development Plan Core Team); H Holland, Executive Officer – Land Planning and Development (East Dunbartonshire Council); G Shankland, Planning & Building Standards Manager (East Renfrewshire Council); S Taylor, Principal Planner (Glasgow City Council); S Jamieson, Head of Regeneration and Planning (Inverclyde Council); L Bowden, Business Manager (Strategic Planning) (North Lanarkshire Council); A Morrison, Head of Economy and Development, K Graham, Head of Corporate Governance (Clerk), K Festorazzi, Senior Accountant and E Currie, Senior Committee Services Officer (all Renfrewshire Council); M McGlynn, Executive Director of Community and Enterprise Resources, T Finn, Planning and Building Services Headquarters Manager and P McMorran, Planning Officer (all South Lanarkshire Council); P Clifford, Planning and Building Standards Manager (West Dunbartonshire Council); and A MacDonald, Senior Auditor (Audit Scotland).

Apologies

Councillor Lawrence O'Neill and Councillor Jonathan McColl (both West Dunbartonshire Council).

Declarations of Interest

There were no declarations of interest intimated prior to the commencement of the meeting.

1 Minute

There was submitted the Minute of the meeting of this Joint Committee held on 14 December 2020.

DECIDED: That the Minute be approved.

2 Revenue Budget Monitoring

There was submitted a joint revenue budget monitoring report by the Treasurer and the Strategic Development Plan Manager for the period 1 April 2020 to 5 February 2021.

The report intimated that gross expenditure was currently £14,000 underspent and income was currently £59,000 over-recovered resulting in a net underspend of £63,000. The projected year-end position was an underspend of £75,000, mainly due to the reduction in premises costs due to the move from West Regent Street to John Street and an over-recovery in income.

DECIDED: That the report be noted.

3 Annual Report 2020

There was submitted a report by the Strategic Development Plan Manager relative to Clydeplan's Annual Report 2020, a copy of which was appended to the report.

The annual report provided an overview of the work undertaken by Clydeplan during 2020 under the broad headings of Clydeplan Joint Committee; Glasgow City Region; Planning (Scotland) Act - Regional Spatial Strategies - Indicative Regional Spatial Strategy; Forestry and Woodland Strategy; and the priorities and issues affecting the future work of Clydeplan.

DECIDED: That the Annual Report 2020, as set out in the appendix to the report, be approved.

4 **Clydeplan Development Plan Scheme and Participation Statement 2021/22**

There was submitted a report by the Strategic Development Plan Manager relative to the Clydeplan Development Plan Scheme and Participation Statement 2021/22, a copy of which was appended to the report.

The report intimated that as part of the requirements of the Planning etc (Scotland) Act 2006, planning authorities were expected to publish a Development Plan Scheme and Participation Statement and review it on an annual basis. Clydeplan published its first Development Plan Scheme and Participation Statement on 31 March 2009, with subsequent revisions published annually in March.

The Development Plan Scheme and Participation Statement 2021/22 reflected the current position in respect of the recent Planning (Scotland) Act 2019, enacted in July 2019, which removed the statutory requirement to prepare a Strategic Development Plan and replaced it with a duty on local authorities to prepare a Regional Spatial Strategy (RSS). The RSS would not form part of the statutory Development Plan which would now comprise the National Planning Framework and the Local Development Plan.

In support of the development of National Planning Framework 4, the Scottish Government had required that local authorities prepare and submit an indicative RSS by June 2020. Local authorities self-determined what their indicative RSS comprised and how they would collaborate in its production.

It was noted that guidance and regulations would be produced, informed by the process of producing an indicative RSS, to enact the duty to produce an RSS in 2021 following approval of National Planning Framework 4. Clydeplan and Glasgow City Region were committed to supporting the development of both the National Planning Framework 4 and RSS guidance.

DECIDED:

(a) That the Development Plan Scheme and Participation Statement 2021/22, as set out in the appendix to the report, be adopted; and

(b) That the Strategic Development Plan Manager be authorised to make the document available online on Clydeplan's website, in line with current COVID-19 guidelines, and submit it to Scottish Ministers.

5 **Glasgow and the Clyde Valley Strategic Development Planning Authority Joint Committee - Planning (Scotland) Act 2019 - Duty to prepare a Regional Spatial Strategy**

There was submitted a report by the Strategic Development Plan Manager requesting that the Joint Committee consider future governance options in respect of discharging the duty under the Planning (Scotland) Act 2019 to prepare a Regional Spatial Strategy (RSS).

The report intimated that at the meeting of this Joint Committee held on 16 March 2020 it had been decided that work be undertaken to explore the future governance arrangements for the performance of its functions. This focused on the new duty on local authorities in relation to strategic planning as part of the Planning (Scotland) Act 2019 to prepare a RSS. The role and remit for which the Joint Committee had originally been established had significantly changed, therefore, it was appropriate to consider the future role of the Joint Committee.

The report advised that the role of city regions, through the establishment of City Deals and Regional Economic Partnerships, were emerging as the key mechanism for the delivery on a number of important agendas, including economic development, City Deals, climate change, environmental improvement and strategic planning. In this context, the new duty to prepare a RSS was a key requirement to ensure the proper planning for the future development of the Glasgow City Region, in the same way that strategic planning had been successfully undertaken in the city region for some time.

The eight Glasgow City Region local authorities had worked together since 1996 to develop a series of regional spatial plans, the most recent being the Clydeplan Strategic Development Plan approved by Scottish Ministers in July 2017. The Planning (Scotland) Act 2019 did not prescribe how local authorities were to discharge the duty to prepare a RSS, however, given the successful history of joint working by all eight local authorities, it was considered the most appropriate and effective model for delivering the RSS was by the eight local authorities continuing to work together.

Four options for future governance had been identified. Option 1 retained the existing model with the oversight and development of the RSS and its approval by the Joint Committee with Renfrewshire Council remaining as host authority; Option 2 retained the existing model with Glasgow City Council acting as host authority; Option 3 would see the oversight and development of the RSS by a new political collaborative within the City Region's governance structure with this collaborative recommending the RSS to the City Region Cabinet for approval with Glasgow City Council acting as host authority; and Option 4 would see the oversight and development of the RSS and its approval by the Glasgow City Region Cabinet with Glasgow City Council as host authority. Further details were provided in the report.

The report proposed that Option 3 be explored further as embedding the development and oversight of the RSS within those structures would allow for greater integration in strategy alignment in particular with the Regional Economic Strategy.

Councillor Wilson, seconded by Councillor Miller, moved that the Joint Committee consider the content of the report and (i) agree to recommend to all eight local authorities that they continue to work jointly to discharge their duty under the Planning (Scotland) Act 2019 to prepare a RSS; (ii) agree that as an alternative to the continued use of a joint committee model, a governance approach involving the development and oversight of the RSS being set within Glasgow City Region should be considered; (iii) agree to request that Glasgow City Region give consideration as to how Option 3 can be implemented and to set out the steps to deliver this, along with the associated timescale; (iv) note that Options 3 and 4 would see the Joint Committee dissolved and staff transferred to Glasgow City Council as host authority; and (v) note that further reports would be brought to future meetings on the Joint Committee with regard to this matter.

Councillor McGurk, seconded by Councillor Begg, moved as an amendment that the Joint Committee consider the content of this report and (i) agree to recommend to all eight local authorities that they continue to work jointly to discharge their duty under the Planning (Scotland) Act 2019 to prepare a RSS; (ii) agree to the continued use of a joint committee model governance approach for the development and oversight of the RSS; (iii) agree to request from Renfrewshire Council that they give consideration to how Option 1 can be implemented in light of the new legislation and set out the steps to deliver this, along with associated timescales; and (v) note that further reports be brought to future meetings of the Joint Committee with regard to this matter.

On the roll being called, the following members voted for the amendment: Councillors Begg and McGurk.

The following members voted for the motion: Councillors Moir, Lafferty, Miller, Clocherty, Wilson, Curran, Magowan, Anderson, and Fulton.

The following member abstained: Councillor MacLean.

2 members having voted for the amendment, 9 members having voted for the motion and 1 member having abstained, the motion was accordingly declared carried.

DECIDED: That following consideration of the content of the report, the Joint Committee

(a) agreed to recommended to all eight local authorities that they continue to work jointly to discharge their duty under the Planning (Scotland) Act 2019 to prepare a RSS;

(b) agreed that as an alternative to the continued use of a joint committee model, a governance approach involving the development and oversight of the RSS being set within Glasgow City Region be considered;

(c) agreed to request that Glasgow City Region give consideration as to how Option 3 could be implemented and to set out the steps to deliver this, along with the associated timescale;

(d) noted that Options 3 and 4 would see the Joint Committee dissolved and staff transferred to Glasgow City Council as host authority; and

(e) noted that further reports would be brought to future meetings on the Joint Committee with regard to this matter.

6 **Date of Next Meeting**

DECIDED: That it be noted that the next meeting of the Joint Committee would be held at 11.15 am on 14 June 2021.

Glasgow and the Clyde Valley Strategic Development Planning Authority

**To: Glasgow and the Clyde Valley Strategic Development Planning Authority
Joint Committee**

On: 14th June 2021

**Report by
Stuart Tait, Manager**

Glasgow and the Clyde Valley Green Network Partnership Evolution

1. Summary

- 1.1 The purpose of this report is for the Joint Committee to note the changes agreed by the Glasgow and Clyde Valley Green Network Partnership (GCVGNP) at its Board meeting held on 12th May 2021 to its remit, staffing, funding and governance.

2. Recommendation

- 2.1 It is recommended that the Joint Committee note the evolution of the Green Network Partnership to the new '*Strategic Environment Partnership*'.

3. Context

- 3.1 At the GCVGNP Board Meeting held on 19th August 2020 the Green Network Programme Manager, Max Hislop, indicated it was his intention to retire in June 2021.
- 3.2 Since the establishment of the GCV Green Network Partnership in 2007, the first partnership of its type in Scotland, green networks and related thinking has developed significantly much of which has been at the instigation of the work of the GCVGNP team including
- the Central Scotland Green Network has been established as a National Development in NPF3,
 - the GCV Green Network '*Blueprint*' has been endorsed by the Glasgow City Region Cabinet and featured in the Scottish Government's 2019/20 Programme for Government.
 - the development and launch of the '*Clyde Climate Forest*';
 - the development of Green Infrastructure policy advice - which will hopefully feature in the review of Scottish Planning Policy and in National Planning Framework 4.
- 3.3 The team also provides support for amongst others the constituent local authorities, key agencies, Green Action Trust and Scottish Government in terms of strategy development, policy development, shared learning and project delivery.
- 3.4 The role for green networks have been identified as an important component of the city region's green recovery from the current Covid-19 pandemic.

4. Green Network Partnership Evolution

- 4.1 Following the Green Network Programme Managers decision to retire the Green Partnership Board and Clydeplan Steering Group considered it was an opportune time to evolve the Green Network Partnership into a more delivery focussed partnership working model.
- 4.2 The proposal involved not filling the Programme Managers post, putting a stronger focus on delivering the core elements of the Green Network 'Blueprint' namely
 - forestry (through Clyde Climate Forest);
 - peatlands;
 - biodiversity - other habitats including wetlands; and,
 - active travel;
- 4.3 The proposal sought to change the funding model with partners focusing their current financial contributions from partnership support to delivery related activity and the local authority contributions supporting the existing staffing resource costs.
- 4.4 The proposal also sought to integrate the work of the Clydeplan Environment Topic Group into the new Partnership.
- 4.5 The Green Network Partnership Board at its meeting on 12th May 2021 agreed to it evolving to become the '*Strategic Environment Partnership* (SEP)' with its remit and governance and staffing structure set out in the Appendix.
- 4.6 Following the Green Network Programme Manager's departure line management of the remaining Green Network staff (1.6FTE's) would fall to the Clydeplan Manager.
- 4.7 For the current financial year the local authority contributions, along with the use of the Partnership's reserves if required, will now fund the remaining staff resource with the external partners now supporting specific project delivery with dedicated funding and resources for example the Director of Clyde Climate Forest and two Engagement Officers being funded directly by Scottish Forestry and the Woodland Trust.
- 4.8 The local authority annual funding contributions for the staffing resource for the 2022/23 financial year will be agreed at the December meeting of the Clydeplan Joint Committee.

Appendix

Remit for the Strategic Environment Partnership

Purpose: *to add value to those organisations involved in delivering a quality environment for Glasgow City Region by working strategically and in partnership*

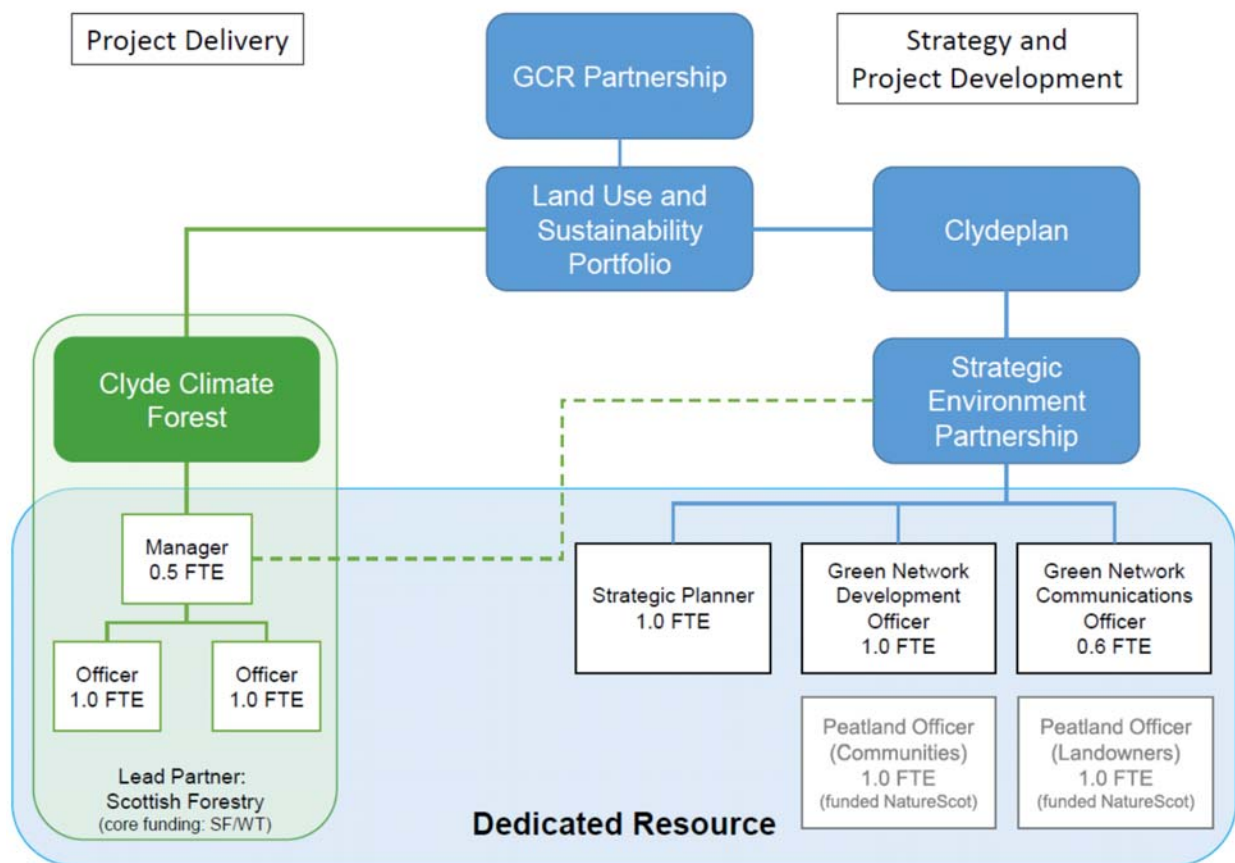
Aim: *to develop and communicate a co-ordinated approach that will deliver: a quality natural environment; placemaking; improved health and wellbeing of people; and climate action across the region, in particular.*

1. Oversight of the Green Network - Co-ordinator: Ally Corbett, Development Officer, SEP

- strategic oversight for the delivery of the Blueprint as a regional component of the CSGN;
- project development for delivery the Green Network through the 'Blueprint';
- supporting local planning for the Green Network;
- a centre for leadership, expertise and resource for Green Networks.

2. Spatial Planning - Co-ordinator: Alison Laurence, East Dunbartonshire Council

- strategic environmental input to the RSS;
- supporting local planning - LDPs, Local Place Plans, OSS;
- a centre for expertise and resource for spatial planning on environmental matters.



**GLASGOW AND THE CLYDE VALLEY STRATEGIC DEVELOPMENT PLANNING
AUTHORITY JOINT COMMITTEE**

To: Joint Committee

On: 14 June 2021

Report by: Chief Auditor

Heading: Internal Audit Annual Report 2020/21

1. SUMMARY

- 1.1 The Public Sector Internal Audit Standards require the Chief Auditor to prepare a report, at least annually, to senior management and the Board on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan.
 - 1.2 The annual report must also provide an annual audit opinion on the overall adequacy and effectiveness of the Glasgow and Clyde Valley Strategic Development Planning Authority's internal control environment.
 - 1.3 The Annual Report for Glasgow and Clyde Valley Strategic Development Planning Authority is attached at Appendix 1 and outlines the role of Internal Audit, the performance of the Internal Audit Team, the main findings from the internal audit work undertaken in 2020/21 and contains an audit assurance statement.
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2. RECOMMENDATIONS

- 2.1 Members are invited to consider and note the contents of the Annual Report.
-

Glasgow and Clyde Valley Strategic Development Planning Authority

Annual Report 2020-2021

**Renfrewshire Council
Internal Audit**

June 2021

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Glasgow and Clyde Valley Strategic Development Planning Authority

Internal Audit Annual Report

1 April 2020 – 31 March 2021

1. Introduction

- 1.1 As host Authority, Renfrewshire Council provides an internal audit service to Glasgow and Clyde Valley Strategic Development Planning Authority. This includes:
- The compilation of an annual audit plan following consideration and evaluation of those areas of greatest risk in the organisation's operation, and consultation with the Strategic Development Plan Manager;
 - Delivery of the planned audit assignments;
 - Follow up of previous audit recommendations;
 - Provision of any ongoing advice and support on audit and risk management related matters;
 - Provision of an Annual Report and Assurance Statement, and presentation to elected members at the Glasgow and Clyde Valley Strategic Development Planning Authority.
- 1.2 The Service operates in accordance with the Public Sector Internal Audit Standards which defines Internal Audit's role as:
- ".....an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."
- 1.3 In line with the Standards, the purpose of this Annual Report is to report on:
- The outcome of any planned Internal Audit reviews 2020/21 relating to the Glasgow and the Clyde Valley Strategic Development Planning Authority;
 - The outcome of Internal Audit reviews of supporting Renfrewshire Council corporate systems;
 - Internal audit performance;
 - Planned audit work for 2021/22;
 - The annual assurance statement which provides an opinion on the overall adequacy and effectiveness of the Planning Authority's internal control environment.

2. Responsibilities of Management and Internal Audit

- 2.1 It is the responsibility of management to ensure that the areas under their control are adequate and effective and that there is a sound system of internal control which facilitates the effective exercise of the organisation's functions and which includes arrangements for the management of risk.
- 2.2 Internal Audit is not a substitute for effective control exercised by management as part of their responsibilities. Internal Audit's role is to independently assess the adequacy of the risk management, internal controls and governance arrangements put in place by management and to undertake sufficient work to evaluate and conclude on the adequacy of those controls for the period under review.

3. Internal Audit Activity during 2020/2021

- 3.1 The Annual Report for 2019/2020 was submitted to the Joint Board on 8 June 2020.
- 3.2 There were no outstanding audit recommendations which required to be followed up as part of the 2020/21 annual follow up exercise.
- 3.3 Internal Audit also conduct reviews of the main corporate systems operating within Renfrewshire Council which support the Committee's activity. The main findings in relation to these are summarised in Table 1 below and Renfrewshire Council management have agreed to implement the audit recommendations made in relation to each review:

Table 1

Audit Area	Conclusion
Payroll	<ul style="list-style-type: none">Reasonable Assurance <p>The audit identified that temporary changes to employee hours and temporary upgrades are generally actioned correctly. However, some employees with temporary changes of hours were not paid timeously and there was a lack of evidence of signed contracts for some secondments.</p>

4. Review of Internal Audit Performance

- 4.1 Internal Audit produces regular reports on its performance during the year to the Renfrewshire Council, Audit, Risk and Scrutiny Board, against a range of measures set annually by the Director of Finance and Resources. These targets are set for all internal audit engagements and include Renfrewshire Council and other associated bodies, for which the team provides internal

audit services. Table 2 shows the actual performance against targeted performance for the year.

Table 2

Internal Audit Performance 2020/21		
Performance measure	Target 2020/21	Actual 2020/21
% of audit assignments completed by target date	95%	94.5%
% of audit assignments completed within time budget	95%	98.4%
% completion of audit plan for the year*	95%	100%

* this measures the completion percentage as at 31 March. 100% of the plan is ultimately delivered through the finalisation of the outstanding elements in the new financial year.

4.2 A revised audit plan was approved during the year due to the impact of Covid-19 restrictions and to address emerging priorities and risks. The percentage completion of the revised audit plan is marginally below the target set for the year. This was due to a period of unplanned leave in March 2021. The actual performance for the year for the two other indicators, is above the target performance level.

4.3 The Chief Auditor is required to develop and maintain a quality assurance and improvement programme that covers all aspects of internal audit including conformance with the PSIAS. The review did not identify any areas of non-conformance that require to be addressed.

4.4 External Audit

External Audit's review of the internal audit service concluded that overall the service operates in accordance with the PSIAS.

4.5 Risk Management

The internal audit service through the Risk Manager, provides advice and support to the GCVSDPA officers, as required.

5. Planned Work for 2020/21

5.1 Following a risk based assessment of the activities of the Glasgow and Clyde Valley Strategic Development Planning Authority and consultation with the Strategic Development Plan Manager and taking account of the decision for Glasgow City Council to assume responsibility as the host authority under a collaborative agreement, the audit plan provides for ad-hoc advice, reactive investigative work, follow-up of previous audits and risk management advice.

6. Audit Assurance Statement

- 6.1 Internal Audit has performed its work in accordance with the role defined in paragraph 1.2. The audit work performed has been reported to the Strategic Development Plan Manager, and to the Joint Committee in this annual report. Where areas for improvement in internal control have been identified appropriate recommendations have been made and accepted for action by management.
- 6.2 In view of the continued challenges common to all public bodies, there will be a requirement for the council and the bodies for which it is host authority to exercise very close scrutiny over expenditure, and both areas will continue to receive due internal audit attention.
- 6.3 It is not feasible for the system of internal control to be without any weakness. It is important to balance the risks involved in accepting systems limitations with the consequences if a problem emerges. Internal Audit recognises this and assesses this in its reporting mechanism.
- 6.4 The audit plan is always intended to be flexible and as a result of the Covid 19 pandemic, the audit plan for 2020/21 was reassessed in light of restrictions on our ability to progress certain planned audit engagements and considering other areas of emerging risk. Additionally, the gross available days were reduced by 15% with some staff undertaking other duties and no audit engagements were outsourced as was planned. In this context, it is considered that a reasonable level of assurance can be placed upon the adequacy and effectiveness of the Glasgow and Clyde Valley Strategic Development Planning Authority's internal control, risk management and governance arrangements, as evidenced by:-
- The results of the audit work in 2020/21 in relation to the corporate systems which supported the Glasgow and Clyde Valley Strategic Development Planning Authority's activities.
 - Management action to respond to audit recommendations.
 - management self assessment of internal control, risk management and governance arrangements.
 - The regular review and updating of the Local Code of Corporate Governance by the Council in accordance with the CIPFA/SOLACE framework for corporate governance requirements and of the corporate governance arrangements within the Glasgow and Clyde Valley Strategic Development Planning Authority.

Signed *Andreia Monahan*

Chief Auditor

Date 14 June 2021

GLASGOW AND THE CLYDE VALLEY STRATEGIC DEVELOPMENT PLANNING AUTHORITY JOINT COMMITTEE

To: Joint Committee

On: 14 June 2021

Report by: The Treasurer and the Strategic Development Plan Manager

Heading: Unaudited Annual Accounts 2020/21

1. Summary

- 1.1 The Annual Accounts for the year ended 31 March 2021 will be submitted to Audit Scotland in advance of the statutory deadline of 30 June 2021 and a copy is attached for consideration.
 - 1.2 The Joint Committee has ended the 2020/21 financial year with a surplus of £91,777 against a budgeted break-even position.
 - 1.3 The Management Commentary within the accounts provides an overview of the Committee's financial performance during 2020/21, along with its outlook for the future.
-

2 Recommendations

- 2.1 The Joint Committee is asked to:
 - a) Consider the Unaudited Annual Accounts for 2020/21;
 - b) Approve the Annual Governance Statement (pages 7-9); and
 - c) Note the final budget monitoring position for 2020/21.
-

3. Background

- 3.1. The Local Authority Accounts (Scotland) Regulations 2014 require the Joint Committee to prepare and publish a set of accounts, including an Annual Governance Statement, by 30 June each year.

- 3.2. The unaudited accounts are then required to be formally considered by the Committee no later than 31 August and the Annual Governance Statement should be formally approved at this time.
- 3.3. In accordance with the Local Authority Accounts (Scotland) Regulations 2014, the Unaudited Annual Accounts will then be signed only by the Treasurer as proper officer.
- 3.4. The accounts are then subject to external audit by the Committee's appointed auditor, Audit Scotland, by 30 September. The 2010/21 Audited Annual Accounts are scheduled to be presented to the Joint Committee on 13 September 2021 for approval and signing by the Chair, the Lead Officer and the Treasurer, in accordance with the regulations.
- 3.5. The Comprehensive Income and Expenditure Statement on page 12 shows an accounting Surplus on the Provision of Services of £26,762.
- 3.6. The Expenditure and Funding Analysis on page 15 shows how this differs from the budgetary surplus of £91,777 due to accounting adjustments for pension costs and the statutory employee leave accrual.
- 3.7. The Balance Sheet on page 14 of the Annual Accounts shows a reduction in net worth of £54,238 compared to last year, which is largely driven by the movement in the pension liability. This is explained further in the Management Commentary within the accounts.
- 3.8. There is a restatement of 2019/20 figures for Premises Costs in the Comprehensive Income and Expenditure Statement, and Creditors in the Balance Sheet, following the discovery of a prior year error relating to a provision for dilapidation costs. Further detail is provided in Note 2 on page 16 of the accounts.

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2020/21
1st April 2020 to 31st March 2021

JOINT COMMITTEE : GLASGOW & CLYDE VALLEY STRATEGIC DEVELOPMENT PLANNING AUTHORITY

Description (1)	Agreed Annual Budget (2)	Actual (4)	Budget Variance	
£000's	£000's	£000's	£000's	
Employee Costs	507	507	(11)	overspend
Premises Related	41	14	19	underspend
Supplies & Services	57	151	(105)	overspend
Support Services	20	20	(20)	breakeven
Transfer Payments	3	2	(1)	overspend
Transport Costs	6	0	4	underspend
GROSS EXPENDITURE	634	694	(114)	overspend
Contributions from Local Authorities	(580)	(580)	580	breakeven
Other Income	(54)	(207)	197	over-recovery
INCOME	(634)	(786)	776	over-recovery
TRANSFER (TO)/FROM RESERVES	0	(92)	662	

	£000's
Underspend from Core Budgets	92
Bottom Line Position to 31st March 2021 is an underpend of	<u>92</u>
Opening Reserves	(292)
20/21 Underspend	<u>(92)</u>
Closing Reserves	<u>(384)</u>



Glasgow and the Clyde Valley
Strategic Development Planning Authority

Unaudited Annual Accounts 2020/21

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Management Commentary

The purpose of the Management Commentary is to present an overview of Clydeplan's financial performance during the year 2020/21 and to help readers understand its financial position at 31 March 2021. In addition, it outlines the main risks and uncertainties facing Clydeplan for the financial year 2020/21 and beyond.

History and Background

The Glasgow and Clyde Valley Strategic Development Planning Authority (GCVSDPA) was created in 2008, when the Scottish Government established Strategic Development Planning Authorities for each of the four Scottish city regions. In 2014 the GCVSDPA rebranded as 'Clydeplan' to improve recognition and gain wider resonance within the region. The principal role of Clydeplan is to prepare and maintain an up to date Strategic Development Plan (SDP) for the region. This process involves engagement through joint working and consultation with key stakeholder organisations and the wider community.

Clydeplan is a Joint Committee formed under section 57 of the Local Government (Scotland) Act 1973. The Joint Committee is comprised of the following eight local authorities:

- East Dunbartonshire Council;
- East Renfrewshire Council;
- Glasgow City Council;
- Inverclyde Council;
- North Lanarkshire Council;
- Renfrewshire Council;
- South Lanarkshire Council;
- West Dunbartonshire Council.

The Joint Committee is comprised of two members from each constituent authority. During 2020/21, the Chair of the Joint Committee was Councillor Lawrence O'Neill of West Dunbartonshire Council and Chair was Councillor David Wilson of Inverclyde Council.

A Joint Committee is not a separate legal entity, therefore, to ensure its actions have legal effect it must appoint a 'lead authority' with legal personality to act on its behalf to implement its decisions. The lead authority appointed to act for Clydeplan is currently Renfrewshire Council.

The Joint Committee is supported by a Steering Group comprising the SDP Manager and the Chief Planning Officers (or their representatives) of each of the member authorities. The Steering Group meets at least four times a year to consider SDP and regional spatial planning related activity, consultations and reports presented to the Joint Committee on the work programme to be undertaken by the Clydeplan Core Team.

The Glasgow Clyde Valley Green Network Partnership (GCVGNP) has a strong relationship with Clydeplan and an overview of the Partnership is provided at Note 8: Green Network Partnership on page 19.

Strategic Development

The Strategic Development Plan sets out a spatial development strategy for the next 20 years identifying where new development should be located. It also sets out a policy framework to help deliver sustainable economic growth and enhance the quality of life in the Glasgow City and Clyde Valley Region. The current SDP was approved by Scottish Ministers on 24 July 2017.

Planning (Scotland) Act 2019

The Planning (Scotland) Act 2019 became law on 25 July 2019, requiring the development of Regional Spatial Strategies by planning authorities, rather than Strategic Development Plans. This has led to the creation of Glasgow City Region and its related Portfolio groupings, including:

- Land Use and Sustainability;
- Transport and Connectivity;
- Housing and Equalities;

- Infrastructure and Assets;
- Economic Delivery Group.

In particular, Clydeplan, supported by the Land Use and Sustainability Portfolio, took the lead on the production of an 'Indicative Regional Spatial Strategy', submitted in June 2020 in support of the Scottish Government's development of National Planning Framework 4.

In addition, Clydeplan developed a Forestry and Woodland Strategy for the City Region that was approved by the Joint Committee in December 2020.

Clydeplan has also provided technical mapping and data support to the Glasgow City Deal Programme Management Office in respect of the £1.13bn Infrastructure Investment Fund.

The principle focus for 2021/22 will involve working closely with the Clydeplan's Steering Group and the City Region's Land Use and Sustainability portfolio to support the implementation of the new Planning (Scotland) Act 2019 and related City Region activities.

In fulfilment of its Minute of Agreement and the existing requirements of the 2006 Planning Act, the Joint Committee approved its Annual Report and its Development Plan Scheme and Participation Statement in March 2021. These documents can be accessed at the following web links:

- Annual Report - <https://www.clydeplan-sdpa.gov.uk>Strategic Development Plan>Annual Reports>
- Development Plan Scheme and Participation Statement - <https://www.clydeplan-sdpa.gov.uk>Strategic Development Plan>Development Plan Scheme and Participation Statement>

Primary Financial Statements

The Annual Accounts are prepared in accordance with the International Accounting Standards Board Framework for the Preparation and Presentation of Financial Statements as interpreted by the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). Under Section 106 of Local Government (Scotland) Act 1973, Joint Committees are classed as local authorities.

The Annual Accounts summarise the Joint Committee's transactions for the year and its year-end position at 31 March 2021. The Primary Financial Statements include the Comprehensive Income and Expenditure Statement (CIES), the Movement in Reserves Statement (MIRS) and the Balance Sheet.

These statements are accompanied by Notes to the Accounts, which provide more details on the figures shown in the statements and set out the Accounting Policies adopted by the Joint Committee.

Financial Performance

Revenue

The Comprehensive Income and Expenditure Statement (CIES) on page 12 summarises the total costs of providing services and the income available to fund those services.

The Joint Committee has returned a surplus of £91,777 for the financial year 2020/21 against a budgeted breakeven position. This excludes accounting adjustments relating to pensions and short-term accumulating compensated absences.

The difference between the Employee Costs figure below and the figure reported in the CIES is due to the accounting adjustments for pension costs of £58k and accrued employee benefits of £1k.

A summary of the final outturn position against the approved budget for Clydeplan is shown below.

	Budget £	Actual £	Variance £
Employee Costs	506,500	507,317	(817)
Property Costs	41,300	14,313	26,987
Supplies and Services	57,000	150,793	(93,793)
Support Services	20,500	19,970	530
Transfer Payments	2,700	1,917	783
Transport Payments	5,500	371	5,129
Total Expenditure	633,500	694,681	(61,181)
Requisition Income	(579,500)	(579,500)	0
Other Income	(54,000)	(206,958)	152,958
Total Income	(633,500)	(786,458)	152,958
(Surplus)/Deficit for Year	0	(91,777)	91,777

Property Costs are underspent against budget due to Clydeplan moving into 40 John Street Glasgow, where costs are substantially lower, upon the expiry of the lease of West Regent Street in October 2019.

The overspend in Supplies and Services is largely the result of unbudgeted Project expenditure within the Clyde Estuary Forum (£96k), offset by other minor underspends. This Project expenditure has been recovered in Other Income.

Other Income is over-recovered mainly due to the Clyde Estuary project income (£96k) as well as secondment income from the City Region Team at Glasgow City Council (£14k). Each Local Authority received a grant of £5K for the Regional Spatial Strategy, which came directly to Clydeplan.

The Balance Sheet at 31 March 2021

The Balance Sheet sets out the total net worth of the Joint Committee at a snapshot in time. When comparing the net worth of Clydeplan at 31 March 2021 to that of the prior year, an overall decrease in net worth of the organisation of £54k can be seen. This is primarily due to the increase in pension liability explained below.

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed at Note 14: Retirement Benefits. The appointed actuaries have confirmed a net liability position of £347k, an increase of £145k in their assessment of Clydeplan's share of the pension fund liability. This can be attributed to market movements prompted by the pandemic and lockdowns, among other factors, which therefore affect the assets returns and value.

The net deficit position of the pension reserve impacts on the net asset position of the Joint Committee as a whole, however the funding of these future liabilities will be met from future requisitions from members.

The appointed actuaries remain of the view however that the asset holdings of the Strathclyde Pension Scheme and the contributions from employees and employers provide sufficient security and income to meet future pension liabilities.

A further potential change to pension rules is outlined in Note 15: Contingent Liabilities and Assets on page 24; however, this has not been reflected in the pension liability reported in the Balance Sheet.

Reserves

Reserves are classified under accounting regulations into two categories: Usable reserves, which are available to spend; and Unusable reserves, which are unrealised net gains or losses that have a deferred impact on the Joint Committee.

The balance on the Usable Revenue Reserve at 31 March 2021 is £384k.

Outlook and Future Plans

Governance

It is recognised that all eight Glasgow City Region Local Authorities who are currently involved with the Glasgow and Clyde Valley Strategic Development Planning Authority Joint Committee wish to continue to contribute towards the strategic planning of the City Region.

At its meeting on 8 March 2021, the Clydeplan Joint Committee agreed to recommend to all eight local authorities that they continue to work jointly to discharge their duty under the Planning (Scotland) Act 2019 to prepare a Regional Spatial Strategy (RSS).

The proposed model includes oversight and development of the RSS by a new political collaborative within Glasgow City Region's governance structure. This collaborative would recommend the RSS to the City Region Cabinet for approval. Glasgow City Council would take on the role of host authority.

In this respect the Glasgow City Region will continue to discharge its duty, as set out in the Planning (Scotland) Act 2019 to prepare a Regional Spatial Strategy, once National Planning Framework 4 has been approved by the Scottish Government in 2022.

Clydeplan will continue to keep the Joint Committee apprised of these significant changes and will work closely with its constituent local authorities and partners to develop a work programme relevant to the delivery of the first Regional Spatial Strategy for the Glasgow City Region under the terms of the new Act. Further reports to the Joint Committee over the course of 2021/22 will confirm the process and timescale for the transition of the ClydePlan governance structure.

Budget 2021/22

The 2021/22 budget for ClydePlan was approved by the Joint Committee on 14 December 2020.

Since then notification has been given that the Green Network Partnership Manager is retiring in May 2021, and the post will not be filled. This result is Green Network Partnership staff reducing to 1.6 FTE. Furthermore, at its meeting on 12 May the Partnership decided that that the 2021/22 budget will consist only of requisitions from the eight local authorities.

These changes have necessitated a revised budget proposal, which will be reported for approval at the Joint Committee on 13 September 2021.

COVID-19 Lockdown: Remote Working

During the COVID-19 lockdown period, Clydeplan has continued to operate effectively, with all staff working from home. Normal governance procedures, such as the Joint Committee meetings, have continued, albeit on a virtual / remote basis.

Conclusion

We would wish to take this opportunity to acknowledge the team effort required to produce the accounts and to record our thanks to both the Strategic Development Plan Manager and all staff for their continued hard work and support.

Councillor Lawrence O'Neill

Convener

14 June 2021

Stuart Tait

Strategic Development Plan Manager

14 June 2021

Alan Russell

Treasurer

14 June 2021

Statement of Responsibilities for the Annual Accounts

The Joint Committee's Responsibilities

The Joint Committee is required to:

- make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the Joint Committee has the responsibility for the administration of those affairs (section 95 of the Local Government (Scotland) Act 1973). The designated officer is Renfrewshire Council's Director of Finance and Resources, who is also the Treasurer of Glasgow and Clyde Valley Strategic Development Planning Authority;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- ensure that the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as 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.

I confirm that these Annual Accounts were approved for signature by the Joint Committee at its meeting on the 14 June 2021.

Signed on behalf of Glasgow and Clyde Valley Strategic Development Planning Authority Joint Committee.

Councillor Lawrence O'Neill

Convener

14 June 2021

The Treasurer's Responsibilities

The Treasurer is responsible for the preparation of the Joint Committee's Annual Accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting 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 legislation; and
- complied with the local authority Accounting Code (in so far as it is compatible with legislation).

The Treasurer has also:

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

I certify that the financial statements give a true and fair view of the financial position of the Joint Committee at the reporting date and the transactions of the Joint Committee for the year ended 31 March 2021.

Alan Russell

Treasurer

14 June 2021

Annual Governance Statement

Scope of Responsibility

Glasgow and Clyde Valley Strategic Development Planning Authority's 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 overall 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.

The Joint Committee's Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the Joint Committee is directed and controlled. It also describes the way it engages with, and accounts to its stakeholders.

The Joint Committee has also put in place a system of internal control designed to manage risk to a reasonable level. Internal control cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable 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, and to manage them efficiently, effectively and economically.

The main features of our governance arrangements are:

- Minute of Agreement between the member councils of the Joint Committee, <https://www.clydeplan-sdpa.gov.uk/planning-authority/joint-committee>, setting out the arrangement for the preparation, monitoring and review of the Strategic Development Plan;
- The Joint Committee is supported by a Steering Group comprising planning professionals from each of the member councils and the Strategic Development Plan Manager;
- Development Plan Scheme and Participation Statement sets out the key timelines for the preparation of the Strategic Development Plan and the Joint Committee's approach to engagement with our stakeholders on its development, this is reviewed annually;
- Clearly defined Standing Orders, Scheme of Delegation and Financial Regulations;
- Comprehensive business planning arrangements, setting key targets and action plans designed to achieve the objectives of the Strategic Development Plan;
- Public performance reporting through the Annual Report;
- Policies to regulate employee related matters, including the employee code of conduct and disciplinary procedures;
- The Joint Committee approves, as part of the Glasgow and Clyde Valley Green Network Partnership's Terms of Reference, the allocation of local authority contributions to support the delivery of its Business Plan;
- Risk management arrangements including regular monitoring and review of significant risk exposures;
- Business continuity arrangements are in place and are kept under review by the Management Team.

Within the overall control arrangements, the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded and material errors are detected and corrected. The system is based on a framework of management information, financial regulations, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability.

The system includes:

- Financial management is supported by comprehensive financial regulations and codes;
- Comprehensive budgeting systems, and detailed guidance for budget holders;
- Regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts;
- Setting targets to measure financial and other performance;
- The preparation of regular financial reports that indicate actual expenditure against the forecasts;
- The Chief Finance Officer is the Treasurer who complies with the CIPFA Statement on the Role of The CFO in Public Services.

With Renfrewshire Council being the lead authority, all financial transactions of the Joint Committee are processed through the financial systems of the Council and are subject to the same controls and scrutiny as those of Renfrewshire Council. This includes regular reviews by the Chief Internal Auditor of Renfrewshire Council.

Review of Effectiveness

Members and officers of the Joint Committee are committed to the concept of sound governance and the effective delivery of services and take into account comments made by internal and external auditors.

The effectiveness of the governance framework is reviewed annually by the Strategic Development Plan

Manager, including the use of a self-assessment tool covering five key areas of governance:

- Business Planning and Performance Management;
- Internal Control Environment;
- Budgeting, Accounting and Financial Control;
- Risk Management and Business Continuity;
- Impact of Coronavirus (COVID-19).

This self-assessment indicated that the governance framework is being complied with in all material respects.

The Joint Committee's internal audit service operates in accordance with the Public Sector Internal Audit Standards. Internal Audit undertakes an annual programme following an assessment of risk completed during the strategic audit planning process.

The Chief Internal Auditor provides an annual report to the Joint Committee and an independent opinion on the adequacy and effectiveness of the system of internal control. The Chief Internal Auditor's annual assurance statement concluded that a reasonable level of assurance can be placed upon the adequacy and effectiveness of the Joint Committee's internal control systems.

The review has not identified any significant governance issues to be reported on for 2020/21 and no actions arising for the 2019/20 governance statement that require to be reported on.

This governance framework has been in place throughout the year. The outbreak of Coronavirus (COVID-19) did not result in any changes to the governance arrangements for 2020/21. During the year all officers continued to work from home with negligible impact on service delivery. Meetings of the Joint Committee were also held virtually. The arrangements in place are still considered to be effective. The risk of social distancing continuing and its potential impact on the governance arrangements continues to be reviewed and monitored through robust risk management arrangements.

Planning (Scotland) Act 2019

Following Scottish Government's review of the Scottish planning system the Planning (Scotland) Act came into effect on 25 July 2019.

A key provision of the new Act was the removal of the statutory duty on local authorities to prepare a Strategic Development Plan being replaced with a duty to prepare a Regional Spatial Strategy.

The Regional Spatial Strategy will not form part of the Statutory Development Plan, which is currently made up of the Strategic Development Plan and Local Development Plan. Under the terms of the new Act this will instead comprise the National Planning Framework and the Local Development Plan.

The current Clydeplan Strategic Development Plan (July 2017) will remain in force until the National Planning Framework 4 is approved by the Scottish Parliament, likely in 2022.

As a consequence of the new provisions of the Planning (Scotland) Act 2019 in respect of strategic planning, the Clydeplan Joint Committee at its meeting on 8 March 2021, agreed to explore options in respect of the future governance arrangements for the performance of the functions undertaken by the Joint Committee including the formal dissolution of the Joint Committee and the possible governance being embedded into the Glasgow City Region's governance structures.

In this regard Glasgow City Council, working with the current host Authority, Renfrewshire Council, to potentially implement a governance structure to manage any future dissolution process and consider the continued contribution of the member authorities towards the strategic planning function for the Glasgow City Region. It is anticipated that this process will be completed within the 2021/22 financial year.

Assurance

In conclusion, it is our opinion that the annual review of governance together with the work of internal audit, any comments received from external audit and certification of assurance from the Strategic Development Plan Manager provide sufficient evidence that the principles of good governance operated effectively and the Joint Committee complies with its governance arrangements in all material respects. Systems are in place to continually review and improve the governance and internal control environment. Future actions will be taken as necessary to maintain and further enhance the Joint Committee's governance arrangements.

Councillor Lawrence O'Neill

Convener

14 June 2021

Stuart Tait

Strategic Development Plan Manager

14 June 2021

Remuneration Report

All information disclosed in the tables in this Remuneration Report will be audited by the appointed auditor, Audit Scotland. The other sections of the Remuneration Report will be reviewed by Audit Scotland to ensure that they are consistent with the financial statements.

Remuneration policy for elected members

The Joint Committee makes no remuneration payment to any elected member, nor does it pay any expenses, fees or allowances to elected members. Further, no recharges have been made by member authorities in relation to elected member remuneration.

Remuneration policy for senior employees

The Remuneration Policy of the Joint Committee is set in reference to national arrangements. The Scottish Joint Negotiating Committee (SJNC) for Local Authority Services sets the salaries for the Chief Executives of Scottish local authorities. The salary of the Strategic Development Planning Manager is set at spinal point 29, which is currently the equivalent of 53% of the salary of the Chief Executive of Renfrewshire Council. These arrangements were agreed through approval of the Chief Officers' Award – Structure Plan Manager report at a meeting of the Joint Committee on 2 December 2002. The Assistant Strategic Development Planning Manager and Programme Manager posts have been evaluated under the single status framework and are paid according to the salary scales of Renfrewshire Council.

2019/20 Total Salary, fees and allowances £	Name	Post Held	2020/21 Total Salary, fees and allowances £
77,441	Stuart Tait	Strategic Development Plan Manager	79,323
54,779	Dorothy McDonald	Assistant Strategic Development Plan Manager	56,111
132,220	Total		135,434

The above tables show the relevant amounts, before tax and other deductions, due to each of the persons named for the year to 31 March 2021, whether or not those amounts were actually paid within that period.

Pension rights

Pension benefits for Joint Committee employees are provided through the Local Government Pension Scheme (LGPS). From 1 April 2015 benefits are based on career average pay. Pension benefits are based on the pay received for each year in the scheme increased by the increase in the cost of living, as measured by the appropriate index (or indices). The scheme's normal retirement age is linked to the state pension age for each member.

From 1 April 2009, a five-tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership. Prior to 2009 contributions rates were set at 6% for all non-manual employees.

Tiered contribution rates on whole time pay for 2020/21		Tiered Contribution rates for 2019/20
Up to £22,200	5.5%	Up to £21,800
£22,201 to £27,100	7.25%	£21,801 to £26,700
£27,101 to £37,200	8.5%	£26,701 to £36,600
£37,201 to £49,600	9.5%	£36,601 to £48,800
Over £49,601	12%	Over £48,801

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned.

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for a lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/49th of the pensionable pay for each year of membership, adjusted in line with the cost of living.

(Prior to 2015 the accrual rate guaranteed a pension based on 1/60th of final pensionable salary).

The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a full pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation.

The pension figures shown relate to the benefits that the person has accrued as a consequence of their total local government employment, not just that relating to their current post.

Name	Post Held	Accrued Pension benefits as at 31 March 2021				Pension Contributions made by the Joint Committee	
		As at 31 March 2021		Change from 31 March 2020		2020/21	2019/20
		Pension	Lump Sum	Pension	Lump Sum		
		£000	£000	£000	£000	£	£
Stuart Tait	Strategic Development Plan Manager	39	64	1	2	15,309	14,946
Dorothy McDonald	Assistant Strategic Development Plan Manager	27	45	1	1	10,829	10,572

No pension contributions are made for the Joint Committee Convener or Vice-Convener.

Exit Packages

Clydeplan has not agreed any exit packages in either 2020/21 or 2019/20.

Remuneration of Employees

The following table gives a statement of the number of employees whose remuneration, excluding pension contributions, was in excess of £50,000 during 2020/21, in bands of £5,000.

2019/20 Number of employees	Remuneration Band	2020/21 Number of employees
1	£50,000 - £54,999	0
0	£55,000 - £59,999	1
1	£75,000 - £79,999	1
2	Total	2

Councillor Lawrence O'Neill

Convener

14 June 2021

Stuart Tait

Strategic Development Plan Manager

14 June 2021

Comprehensive Income and Expenditure Statement

This statement shows the accounting cost of providing services and managing the Joint Committee during the year. It includes, on an accruals basis, all of the Joint Committee's day-to-day expenses and related income. It also includes transactions measuring the value of non-current assets actually consumed during the year and the real projected value of retirement benefits earned by employees during the year. The statement shows the accounting cost in accordance with generally accepted accounting practices, rather than the cost according to the statutory regulations that specify the net expenditure that local authorities need to take into account. The required adjustments between accounting basis and funding basis under regulations are shown in the Movement in Reserves Statement.

2019/20 (restated)				2020/21		
Gross Expenditure	Gross Income	Net Expenditure		Gross Expenditure	Gross Income	Net Expenditure
£	£	£	Note	£	£	£
478,885	0	478,885	Employee Costs	566,332	0	566,332
9,335	0	9,335	Premise Costs	14,313	0	14,313
252,159	0	252,159	Supplies & Services	150,793	0	150,793
21,075	0	21,075	Support Costs	19,970	0	19,970
1,634	0	1,634	Transfer Payments	1,917	0	1,917
1,896	0	1,896	Transport Costs	371	0	371
0	(278,510)	(278,510)	Other Income	0	(205,444)	(205,444)
764,984	(278,510)	486,474	Cost of Services	753,696	(205,444)	548,252
0	(2,631)	(2,631)	Financing and Investment Income and Expenditure			
			Interest receivable	0	(1,514)	(1,514)
16,000	0	16,000	Pension interest cost	6,000	0	6,000
			Taxation and Non-Specific Grant Income			
0	(419,500)	(419,500)	Requisitions from Member Authorities 12	0	(579,500)	(579,500)
780,984	(700,641)	80,343	(Surplus)/Deficit on the Provision of Services	759,696	(786,458)	(26,762)
			Other Comprehensive Income & Expenditure			
		(451,000)	Actuarial (Gain)/Loss on pension assets and liabilities 14a			81,000
		(370,657)	Total Comprehensive Income and Expenditure			54,238

Note: Figures in brackets represent income or gains and figures without brackets represent expenditure or losses.

Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Joint Committee, analysed into usable reserves (that is, those reserves that can be applied to fund expenditure) and unusable reserves. The surplus or deficit on the provision of services line shows the true economic cost of providing the Joint Committee's services, more details of which are shown in the Comprehensive Income and Expenditure Statement.

Movement in reserves during the year	Note	Usable Reserves £	Unusable Reserves £	Total Reserves £
Balance at 1 April 2020		(292,095)	210,317	(81,778)
Total Comprehensive Income and Expenditure		(26,762)	81,000	54,238
Adjustment between accounting basis and funding basis under regulation	7	(65,015)	65,015	0
Increase or (decrease) in year		(91,777)	146,015	54,238
Balance at 31 March 2021 carried forward		(383,872)	356,332	(27,540)

Comparative movements in 2019/20 (restated)	Note	Usable Reserves £	Unusable Reserves £	Total Reserves £
Balance at 1 April 2019		(310,727)	599,606	288,879
Total Comprehensive Income and Expenditure		80,343	(451,000)	(370,657)
Adjustments between accounting basis and funding basis under regulations	7	(61,711)	61,711	0
Increase or (decrease) in year		18,632	(389,289)	(370,657)
Balance at 31 March 2020 carried forward		(292,095)	210,317	(81,778)

Balance Sheet

The Balance Sheet shows the value as at 31 March 2021 of the assets and liabilities recognised by the Joint Committee. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories. The first category comprises usable reserves, which are those reserves that the Joint Committee may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves comprises those that the Joint Committee is not able to use to provide services. This category includes reserves that hold unrealised gains and losses in the value of assets.

As at 31 March 2019 £	As at 31 March 2020 (restated) £	Note	As at 31 March 2021 £
575,604	461,797	Funds held by Renfrewshire Council	493,396
1,314	34	Debtors and Prepayments	15,162
576,918	461,831	Current Assets	508,558
(251,297)	(178,053)	Creditors And Accruals	(134,018)
(28,500)	0	Provisions	0
(279,797)	(178,053)	Current Liabilities	(134,018)
(586,000)	(202,000)	Pension (Liability) / Asset	(347,000)
(586,000)	(202,000)	Long Term Liabilities	(347,000)
(288,879)	81,778	Net Assets / (Liabilities)	27,540
(310,727)	(292,095)	Usable Reserves	(383,872)
599,606	210,317	Unusable Reserves	356,332
288,879	(81,778)	Total Reserves	(27,540)

The unaudited accounts were authorised for issue on 14 June 2021.

Alan Russell CPFA

Treasurer

14 June 2021

Note 1: Expenditure Funding Analysis

This statement shows how annual expenditure is used and funded from resources and provides a reconciliation of the statutory adjustments between the Joint Committees financial performance on a funding basis and the Surplus or deficit on the Provision of Service in the Comprehensive Income and Expenditure statement.

2020/21	Net Expenditure chargeable to the Joint Committee £	Adjustments for pensions £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	507,317	58,000	1,015	566,332
Premises Costs	14,313	0	0	14,313
Supplies & Services	150,793	0	0	150,793
Support Costs	19,970	0	0	19,970
Transfer Payments	1,917	0	0	1,917
Transport Costs	371	0	0	371
Other Income	(206,958)	0	1,514	(205,444)
Cost of Services	487,723	58,000	2,529	548,252
Other income and expenditure	(579,500)	6,000	(1,514)	(575,014)
(Surplus)/Deficit on the Provision of Service	(91,777)	64,000	1,015	(26,762)

2019/20 (restated)	Net Expenditure chargeable to the Joint Committee £	Adjustments for pensions £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	433,174	51,000	(5,289)	478,885
Premises Costs	9,335	0	0	9,335
Supplies & Services	252,159	0	0	252,159
Support Costs	21,075	0	0	21,075
Transfer Payments	1,634	0	0	1,634
Transport Costs	1,896	0	0	1,896
Other Income	(281,141)	0	(2,631)	(283,772)
Cost of Services	438,132	51,000	(7,920)	481,212
Other income and expenditure	(419,500)	16,000	2,631	(400,869)
(Surplus)/Deficit on the Provision of Service	18,632	67,000	(5,289)	80,343

Note 2: Prior Year Restatement

In 2019/20 an unused provision for dilapidation costs of £18,168 was incorrectly attributed to Creditors instead of crediting Premises Costs in the revenue outturn and CIES. As a result, a restatement has been disclosed in the 2019/20 results. The effect on the CIES is as follows:

CIES	Originally Stated at 31 March 2020 £	Restated as at 31 March 2020 £	Amount of Restatement £
Premises Costs	27,503	9,335	(18,168)
Cost of Services	504,642	486,474	(18,168)
(Surplus)/Deficit on the Provision of Services	98,511	80,343	(18,168)
Total Comprehensive Income and Expenditure	(352,489)	370,657	18,168

The Code requires that the Joint Committee presents a third Balance Sheet at the beginning of the preceding financial year when the Board makes a retrospective restatement. The additional Balance Sheet is presented on page 14, which shows opening balances at 1 April 2019.

The following restatement was also required for the Movement in Reserves Statement. The restated prior period Movement in Reserves Statement is provided with the current year information on page 13.

Usable Revenue Reserve	Originally Stated at 31 March 2020 £	Restated as at 31 March 2020 £	Amount of Restatement £
Balance at 1 April 2019	(310,727)	(310,727)	0
Total Comprehensive Income and Expenditure	(98,511)	(80,343)	18,168
Adjustments between accounting basis and funding basis under regulations	61,711	61,711	0
Balance at 1 April 2020	(273,927)	(292,095)	(18,168)

Note 3: Accounting Standards Issued not Adopted

The Code requires the disclosure of information relating to the impact of an accounting change that will be required by a new standard that has been issued but not yet adopted. The following new or amended standards are adopted within the 2020/21 Code:

- Definition of a Business: Amendments to IFRS 3 Business Combinations;
- Interest Rate Benchmark Reform: Amendments to IFRS 9, IAS 39 and IFRS 7;

- Interest Rate Benchmark Reform Phase 2: Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16.

The Code requires implementation from 1 April 2021 and there is therefore no impact on the 2020/21 accounts. There is no material impact anticipated in future years from the implementation of these standards.

Note 4: Assumptions made about the future

The Annual Accounts contain estimated figures that are based on assumptions made by the Joint Committee about the future or that are otherwise

uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Balance Sheet at 31 March 2021 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties	Effect if Results differ from Assumption
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Joint Committee with expert advice about the assumptions to be applied.	The effects on the net pensions liability of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the discount rate assumption would result in an increase in the pension liability of £0.503m, equating to an 10% increase.

Note 5: Unusable Reserves

Pension Reserve

The Pension Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Joint Committee accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Joint Committee makes employer's contributions to pension funds.

The debit balance on the Pension Reserve shows a significant shortfall in the benefits earned by past and current employees and the Joint Committee's share of Strathclyde Pension Fund resources available to meet them. The statutory arrangements ensure that funding will have been set aside by the time the benefits come to be paid.

2019/20 £	Pension Reserve	2020/21 £
586,000	Balance as at 1 April	202,000
(451,000)	Actuarial (Gain)/Loss on pension assets and liabilities	81,000
67,000	Reversal of items relating to retirement benefits charged to the Surplus or Deficit on the Provision of Services in the CIES	64,000
202,000	Balance as at 31 March	347,000

Employee Statutory Adjustment Account

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on revenue balances from accruing for short-term accumulating compensated absences at the end of the financial year. Generally accepted accounting practices require that all short-term employee benefits, including accumulating compensated absences, should be recognised as a cost in the accounts for the year to which they relate. This means that where employees' full holiday entitlement has not been taken by the financial year-end, the cost of the untaken days or time is calculated and recorded as an accrued expense. However, statutory arrangements require that the impact of such accrued expenditure on revenue balances is neutralised by transfers to or from the Employee Statutory Adjustment Account.

2019/20 £	Employee Statutory Adjustment Account	2020/21 £
13,606	Balance as at 1 April	8,317
(13,606)	Reversal of prior year accrual for short-term accumulating compensated absences	(8,317)
8,317	Recognition of the accrual for short-term accumulating compensating absences at 31 March	9,332
8,317	Balance as at 31 March	9,332

Note 6: Events after the Balance Sheet date

Events taking place after the authorised for issue date per the Balance Sheet are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2021, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information.

Note 7: Adjustments between Accounting Basis and Funding Basis under Regulations

The surplus for the year on the Revenue Reserves was £65,015 less than the Comprehensive Income and Expenditure Statement result. The table below gives a breakdown of the differences between the income and expenditure included in the Joint Committee's Comprehensive Income and Expenditure Statement in accordance with the Code and the amounts that statute and non-statutory proper practice require the Joint Committee to debit and credit the Revenue Reserve Balance.

2020/21	Usable Reserves £	Unusable Reserves £
Adjustments primarily involving the Pension Reserve:		
Net charges made for retirement benefits in accordance with IAS19	(133,000)	133,000
Employers contributions payable to the Strathclyde Pension Fund	69,000	(69,000)
Adjustments primarily involving the Employee Statutory Adjustment Account:		
Net charges for employment short-term accumulating absences	(1,015)	1,015
Net additional amount required to be debited or credited to the Revenue Reserves balance for the year	(65,015)	65,015

2019/20	Usable Reserves £	Unusable Reserves £
Adjustments primarily involving the Pension Reserve:		
Net charges made for retirement benefits in accordance with IAS19	(129,000)	129,000
Employers contributions payable to the Strathclyde Pension Fund	62,000	(62,000)
Adjustments primarily involving the Employee Statutory Adjustment Account:		
Net charges for employment short-term accumulating absences	5,289	(5,289)
Net additional amount required to be debited or credited to the Revenue Reserves balance for the year	(61,711)	61,711

Note 8: Green Network Partnership

Overview

The Glasgow Clyde Valley Green Network Partnership (GCVGNP) was formed in 2006 to develop a co-ordinated approach that will deliver major improvement in the scale and quality of green network provision across Glasgow Clyde Valley.

There is a strong relationship between Clydeplan and the GCVGNP: The SDP manager and assistant manager are Chair and Vice Chair of the GCVGNP Committee respectively; the Clydeplan Joint Committee acts for its constituent local authorities to agree local authority funding to support the GCVGNP Business Plan; the Clydeplan Joint Committee approves the GCVGNP business plan and revenue estimates, in respect of local authority contributions only; progress against business plan targets are monitored annually by the Joint Committee; the executive team of Clydeplan and GCVGNP share offices in 40 John Street, Glasgow.

As well as the SDP manager, the GCVGNP committee is comprised of senior employees from the eight local authorities and four government agencies (Forestry Commission Scotland, Scottish National Heritage, Scottish Environmental Protection Agency and Glasgow Centre for Population Health). The relationship between the Clydeplan and the GCVGNP is not a joint arrangement and so outside the scope of IFRS 11 (Joint Arrangements).

In May 2021, the Green Network Manager retired, and the post will not be filled. This leaves GCVGNP with two staff members.

At its Partnership meeting on 12 May 2021, the GCVGNP approved a change to the contribution funding, whereby, the funding for 2021/22 and future years will only consist of the contributions from the eight local authorities.

Financial Performance

Revenue

GCVGNP has returned a surplus of £14k against a budgeted deficit of £4k, giving a net position of £10k (2019/20 £6k). The surplus is a result of a reduction in expenditure in property costs due to the move to 40 John Street. Reduction in requisition income from Scottish Forestry and Scottish Natural Heritage is due to a reduction in expenditure.

GCVGNP is a significant regional component of the Central Scotland Green Network (CSGN). As a result, the GCVGNP secures additional funding for various projects related to the CSGN. The GCVGNP has been a key partner in the study and planning of the development of the Seven Lochs Wetland Park; however, there was no project expenditure by the GCVGNP in either 2020/21 or 2019/20.

The GCVGNP partners have contributed funding in the following proportions to enable The Partnership to carry out its objectives:

2019/20 £	Council	Percentage	2020/21 £
5,756	East Dunbartonshire	2.9%	5,756
4,900	East Renfrewshire	2.5%	4,900
31,949	Glasgow City	16.2%	31,949
4,451	Inverclyde	2.3%	4,451
17,825	North Lanarkshire	9.0%	17,825
9,311	Renfrewshire	4.7%	9,311
16,992	South Lanarkshire	8.6%	16,992
5,001	West Dunbartonshire	2.5%	5,001
Third Party			
33,619	Scottish National Heritage	16.0%	31,627
32,276	Scottish Forestry	16.5%	32,577
7,210	Glasgow Centre for Population Health	3.7%	7,210
4,809	Scottish Environmental Protection Agency	2.4%	4,809
18,737	Central Scotland Green Network	9.1%	18,005
7,000	NHS Health Scotland	3.5%	7,000
199,836	Total Green Network Partnership Funding	100.0%	197,413

Reserves

The Partnership retains financial reserves to offset any liabilities of the Partnership. The following table shows the value of the Partnerships reserves at 31 March 2021. This is analysed into Usable reserves, which is derived from partnership funding and can be used to fund expenditure, and Unusable reserves, which cannot be used to fund expenditure.

2019/20 £	Reserves	2020/21 £
(99,299)	Usable Reserves	(113,306)
	Unusable Reserves:	
1,178	Employee Statutory Adjustment Account	3,109
192,000	Pension Reserve	312,000
93,879	Total	201,803

Note 9: Debtors

As at 31 March 2020 £	Short-term Debtors	As at 31 March 2021 £
34	Prepayments	2,020
0	Other receivables	13,142
34	Total	15,162

Note 10: Creditors

As at 31 March 2020 (restated) £	Short-term Creditors	As at 31 March 2021 £
0	Trade Payables	(9,332)
(178,053)	Other Payables	(124,686)
(178,053)	Total	(134,018)

Note 11: Provisions

Provisions are made where an event has taken place that gives the Joint Committee a legal or constructive obligation that probably requires a settlement by a transfer of economic benefit or service potential, and a reliable estimate can be made of the amount of the obligation.

The provision made for this in 2018/19 was more than the eventual cost of the dilapidation charged and therefore the balance of this provision was reversed into Premises Related Costs in 2019/20. There were no further transactions in 2020/21.

	2019/20 £
Balance at 1 April 2019	(28,500)
Amounts used in year	10,332
Unused amounts reversed in year	18,168
Balance at 31 March 2021	0

Note 12: Related parties

The Joint Committee's related parties are those bodies or individuals that have the potential to control or significantly influence the Joint Committee, or to be controlled or significantly influenced by the Joint Committee. The Joint Committee is required to disclose material transactions that have occurred with related parties and the amount of any material sums due to or from related parties.

Related party relationships require to be disclosed where control exists, irrespective of whether there have been transactions between the related parties. Disclosure of this information 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.

The member authorities of the Joint Committee have contributed requisitions in the following proportions to enable the Joint Committee to carry out its objectives. The Joint Committee in turn pays Renfrewshire Council for support services.

The service level agreement for these services is £23,200 (2019/20 £23,200). A proportion of the cost is paid by the Green Network Partnership. The amount paid in respect of these services by the Clydeplan for the year ended 31 March 2021 was £18,900 (2019/20 £18,900).

2019/20 £	Council	%	2020/21 £
52,437.50	East Dunbartonshire	12.5%	72,437.50
52,437.50	East Renfrewshire	12.5%	72,437.50
52,437.50	Glasgow City	12.5%	72,437.50
52,437.50	Inverclyde	12.5%	72,437.50
52,437.50	North Lanarkshire	12.5%	72,437.50
52,437.50	Renfrewshire	12.5%	72,437.50
52,437.50	South Lanarkshire	12.5%	72,437.50
52,437.50	West Dunbartonshire	12.5%	72,437.50
419,500.00	GCVSDPA Funding	100.0%	579,500.00

Note 13: External audit costs

2019/20 £		2020/21 £
2,960	Fees payable with regard to external audit services carried out by the appointed auditor	3,040
2,960	Total	3,040

Note 14: Retirement Benefits

As part of the terms and conditions of employment of its employees, the Joint Committee offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Joint Committee has a commitment to make the payments that need to be disclosed at the time that employees earn their future entitlement. The scheme for employees is the Strathclyde Pension Fund which is administered by Glasgow City Council. This is a "funded" defined benefit scheme meaning that the Joint Committee and its employees pay contributions into a fund, calculated at a level intended to balance the pensions liability with investment assets.

14a: Transactions relating to retirement benefits

The cost of retirement benefits is recognised in Gross Expenditure when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge that is statutorily

required to be made in the accounts is based upon pension contributions payable by the Joint Committee in the year, and an adjustment is made within the Movement in Reserves Statement to replace the cost of retirement benefits with employers' contributions.

Current service cost is the cost of future entitlements to pension payments to current employees.

Past service cost is the estimated increase in liabilities arising from current decisions that relates to years of service earned prior to this year.

Net interest is an actuarial adjustment to the inflation element in the cost of funding current and future

pension obligations. This is the expected increase during the year in the present value of the Joint Committee's share of Strathclyde Pension Fund's liabilities because they are one year closer to settlement.

The net change in the pension liability recognised in the **Movement in Reserves** Statement for pension payments made by the Joint Committee to the Strathclyde Pension Fund during the year.

The following transactions have been made in the accounting statements in 2020/21:

2019/20 £		2020/21 £
	Comprehensive Income & Expenditure Statement (CIES)	
144,000	Current service cost	127,000
(31,000)	Past service cost	0
113,000		127,000
	Financing and Investment Income & Expenditure	
16,000	Net interest	6,000
129,000	Post-employment benefit charged to the Surplus/Deficit on the Provision of Services	133,000
	Other post employment benefit charged to the CIES	
286,000	Return on assets excluding amounts included in net interest	(523,000)
(737,000)	Actuarial (gains)/losses arising on changes in financial assumptions	604,000
(451,000)	Total Actuarial (Gain)/Loss	81,000
(322,000)	Total post employment benefit charged to the CIES	214,000
	Movement in Reserves Statement	
384,000	Reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits according with the Code	(145,000)
62,000	Employers Contributions paid to Strathclyde Pension Fund	69,000

Notes

- The Joint Committee is also responsible for all pension payments relating to added years benefits it has awarded, together with related increases. In 2020/21 these amounted to £9,125 (2019/20 £8,970).
- In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Statement, an actuarial loss of £81k is included in the Movement in Reserves Statement (2019/20 £451k gain).

14b: Assets and liabilities in relation to retirement benefits

A reconciliation of the Joint Committee's share of the present value of the Strathclyde Pension Fund's liabilities is as follows:

2019/20 £000		2020/21 £000
4,881	Opening Present Value	4,327
144	Current service cost	127
(31)	Past Service Cost	0
119	Interest Cost	101
23	Employee Contributions	26
(72)	Benefits Paid	(76)
	Remeasurement (gains)/losses:	
(737)	Actuarial (gains)/losses arising from changes in financial assumptions	604
4,327	Closing Present Value	5,109

A reconciliation of the Joint Committee's share of the fair value of the Strathclyde Pension Fund's assets is as follows:

2019/20 £000		2020/21 £000
4,295	Opening Fair Value	4,125
103	Interest Income	95
62	Contributions from employer	69
23	Contributions from employee	26
(72)	Benefits Paid	(76)
	Remeasurement gain/(loss):	
(286)	Return on assets excluding amounts included in net interest	523
4,125	Closing Fair Value	4,762

14c: Fund history

	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	2020/21 £000
Present Value of Liabilities	(4,639)	(4,229)	(4,881)	(4,327)	(5,109)
Fair value of assets	3,699	4,036	4,295	4,125	4,762
Surplus/(deficit) in the scheme	(940)	(193)	(586)	(202)	(347)

The main fund (Fund 1) of Strathclyde Pension Fund does not have an asset and liability matching (ALM) strategy.

The net liability of £347k has a significant impact on the net worth of the Joint Committee as recorded in the Balance Sheet. Any deficit on the Strathclyde Pension Fund will be made good by increased

contributions over the remaining working life of employees, as assessed by the Fund actuary. The total contributions expected to be made by the Joint Committee to Strathclyde Pension Fund in the year to 31 March 2022 is £69k.

14d: Basis for estimating assets and liabilities

The Joint Committee's share of the liabilities of the Strathclyde Pension Fund have been assessed on an actuarial basis using the projected unit method, that estimates the pensions that will be payable in future years dependent upon assumptions about mortality rates, salary levels and so on. The Scheme's liabilities have been assessed by Hymans Robertson, an independent firm of Actuaries, and the estimates are based on the latest full valuation of the Fund at 31 March 2020.

The principal assumptions used by the actuary have been:

2019/20	Mortality assumptions	2020/21
Longevity at 65 for current pensioners (years)		
20.7	Men	19.8
22.9	Women	22.6
Longevity at 65 for future pensioners (years)		
22.2	Men	21.2
24.6	Women	24.7
2019/20	Other assumptions	2020/21
3.0%	Rate of increase in salaries	3.6%
1.9%	Rate of increase in pensions	2.9%
2.3%	Rate for discounting scheme liabilities	2.0%
Take-up of option to convert annual pension into retirement lump sum:		
50.0%	Pre-April 2009 service	50.0%
75.0%	Post-April 2009 service	75.0%

The pension scheme's assets consist of the following categories, by proportion of the total assets held:

2019/20 £000		%	2020/21 £000
954	Equity Securities	22.8%	1,086
129	Debt Securities	0.0%	0
493	Private Equity	18.4%	877
374	Real Estate	8.1%	387
1,758	Investment Funds and	48.8%	2,323
417	Cash & Cash Equivalents	1.9%	89
4,125		100.0%	4,762

14e: Impact on cashflows

An objective of the fund is to keep employer's contributions at as constant a rate as possible. The fund has agreed a strategy to achieve a funding rate of 100% in the longer term. Employers' and employees' contributions have been determined so that rates are standard across all participating employers. The rate for employer contributions has been set at 19.3% for 2020/21 and 2021/22.

Note 15: Contingent Liabilities and Assets

Guaranteed Minimum Pension (GMP) was accrued by members of the Local Government Pension Scheme between 6 April 1978 and 5 April 1997. The value of GMP is inherently unequal between males and females for a number of reasons, including a higher retirement age for men and GMP accruing at a faster rate for women; however overall equality of benefits was achieved for public service schemes through the interaction between scheme pensions and the Second State Pension.

The introduction of the new Single State Pension in April 2016 disrupted this arrangement and brought uncertainty over the ongoing indexation of GMPs, which could lead to inequalities between men's and women's benefits.

Strathclyde Pension Fund's actuary has carried out calculations and estimates that the potential impact of GMP indexation would be an increase in the pension liability of approximately £21k for Clydeplan. This estimate is not reflected in the Primary Financial Statements because the trigger event that would require recognition has not yet occurred.

Note 16: Summary of Significant Accounting Policies

A General Principles

The Annual Accounts summarise the Joint Committee's transactions for the 2020/21 financial year and its financial position as at 31 March 2021. The Joint Committee is required to prepare Annual Accounts by the Local Authority (Scotland) Regulations 2014 and section 12 of the Local Government in Scotland Act 2003 requires these accounts to be prepared in accordance with proper accounting practices.

These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom (the Code), supported by International Financial Reporting Standards (IFRS) and statutory guidance issued under section 12 of the 2003 Act.

The Code is issued jointly by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Local Authority (Scotland) Accounts Advisory Committee (LASAAC) and is designed to give a true and fair view of the financial performance of the Joint Committee.

The accounting convention adopted in the Annual Accounts is principally historical cost, modified by the valuation of pension assets and liabilities where appropriate. The Annual Accounts have been prepared on a going concern basis.

Materiality refers to a level of information or value of such significance that it could influence the decisions or assessments of users of the Annual Accounts by its presence or omission.

B Accruals of Expenditure and Income

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from the sale of goods is recognised when the Joint Committee transfers the significant risks and rewards of ownership to the purchaser, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Joint Committee;
- Revenue from the provision of services is recognised when the authority satisfies the performance obligation of the transaction and it is probable that the economic benefits or service potential associated with the transaction will flow to the Joint Committee;
- Supplies are recorded as expenditure when they are consumed. Where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet;
- Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected;
- Suppliers invoices paid in the one week following the year-end are accrued together with specific accruals in respect of further material items provided the goods or services were received by the Balance Sheet date.

C Contingent Liabilities

Contingent liabilities are disclosed in the accounts, but not recognised in the Balance Sheet, in circumstances where:

- an event has taken place that gives the Committee a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Joint Committee; or
- a provision would otherwise be made but either it is not probable that an outflow of resources will

be required or the amount of the obligation cannot be measured reliably.

D Employee Benefits

Benefits payable during employment

All salaries and wages earned up to the Balance Sheet date are included in the accounts irrespective of when payment was made. An accrual is made for the cost of holiday entitlements earned by employees but not taken before the year end; and which employees may carry forward into the next financial year.

Post-employment benefits

The Joint Committee participates in the Local Government Pension Scheme which is administered by the Strathclyde Pension Fund. The Local Government Pension Scheme is accounted for as a defined benefit scheme, and in accordance with International Accounting Standard 19 (IAS19) the Joint Committee has disclosed certain information concerning the assets, liabilities, income and expenditure relating to the pension scheme. IAS 19 requires that an organisation must account for retirement benefits when it is committed to giving them, even if the payment will be many years into the future.

This involves the recognition in the Balance Sheet of the Joint Committee's share of the net pension asset or liability in the Strathclyde Pension Fund and a pension reserve. The Comprehensive Income and Expenditure Statement also recognises changes during the year in the pension asset or liability. Service expenditure includes pension costs based on employers' pension contributions payable and payments to pensioners in the year.

The liabilities of the Strathclyde Pension Fund attributable to the Joint Committee are included in the Balance Sheet on an actuarial basis using the projected unit method i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates,

employee turnover rates and projections of earnings for current employees. Liabilities are discounted to their value at current prices using a discount rate based on the current rate of return available on a high-quality corporate bond of equivalent currency and term to the scheme liabilities.

The assets of the Strathclyde Pension Fund attributable to the Joint Committee are included in the Balance Sheet at their fair value, principally the bid price for quoted securities, and estimated fair value for unquoted securities.

E Events after the Balance Sheet date

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statements are authorised for issue. There are two types of events:

- Adjusting events – those that provide evidence of conditions that existed at the end of the reporting period, and the Statements are adjusted to reflect such events;
- Non-adjusting events – those that are indicative of conditions that arose after the reporting period, and the Statements are not adjusted. Where a category of events would have a material effect, disclosure is made in the notes of the nature of the event and its estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Statements.

F Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted

for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are made only when required by proper accounting practices, or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Committee's financial position or financial performance. Where a change is made, it is applied retrospectively (unless otherwise stated) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material misstatement or omission discovered in prior period figures are corrected retrospectively (unless otherwise stated) by adjusting opening balances and comparative amounts for the prior period.

G Government Grants and other Contributions

Whether paid on account, by instalments or in arrears, government grants and third-party contributions and donations are recognised as due to the Joint Committee when there is reasonable assurance that:

- the Joint Committee will comply with the conditions attached to the payments; and
- the grants or contributions will be received.

Amounts recognised as due to the Joint Committee are not credited to the Comprehensive Income and Expenditure Statement until conditions attaching to the grant or contribution have been satisfied. Monies advanced as grants and contributions are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the Specific Grant Income line in the CIES.

H Non-current Assets

Clydeplan carried out a review during 2020/21 on plant and equipment and intangible assets and

deemed that no items currently qualify for recognition. Assets that are held for use in the supply of services or other administrative purposes and are expected to be used for more than one year are classed as property, plant and equipment and intangible assets. Assets costing less than £9,000 are not treated as capital expenditure.

I Provisions

Provisions are made where an event has taken place that gives the Joint Committee a legal or constructive obligation that probably requires a settlement by a transfer of economic benefit or service potential, and a reliable estimate can be made of the amount of the obligation. Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement. When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year.

J Reserves

Reserves are classified under accounting regulations into two categories: usable reserves, which are available to spend; and unusable reserves, which are unrealised net gains that have a deferred impact on the Joint Committee.

Usable Reserves

The Revenue Reserve represents surplus funds held by the Joint Committee, which are ultimately repayable to the constituent authorities in the same allocation proportions as the requisitions.

Unusable Reserves

The Pension Reserve arises from the IAS19 accounting disclosures for retirement benefits and recognises the Joint Committee's share of actuarial gains and losses in the Strathclyde Pension Fund and the change in the Joint Committee's share of the Pension Fund net liability chargeable to the CIES.

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the Revenue Reserve from accruing for compensated absences earned, but not taken in the year, e.g. annual leave entitlement carried forward at 31 March each year.

K VAT

Income and Expenditure excludes any amount relating to Value Added Tax (VAT), as all VAT is payable to HM Revenue & Customs and all VAT is recoverable from them.

**GLASGOW AND THE CLYDE VALLEY STRATEGIC DEVELOPMENT PLANNING
AUTHORITY JOINT COMMITTEE**

To: Joint Committee

On: 14 June 2021

Report by: The Treasurer and the Strategic Development Plan Manager

Heading: Corporate Purchasing Card Expenditure 1st April 2020 to 31st March 2021

1. Summary

- 1.1 At the Joint Committee meeting of 20th June 2016, members requested that a list of expenses incurred through corporate procurement card payment be submitted to the Joint Committee on an annual basis.
- 1.2 A list of expenses by type and employee for the period 1st April 2020 to 31st March 2021.
-

2 Recommendations

- 2.1 It is recommended that members note the report.
-

3 Corporate Procurement Card Expenditure

- 3.1 In the period from 1st April 2020 to 31st March 2021 a total of £1,359.16 was spent by Corporate Procurement Card. Details can be found in the table below.
-

CPC Expenditure for the Period 1st April 2020 to 31 March 2021

	Travel & Subsistence	Operational Supplies and Services	Total
SDP Manager	£36.10		£36.10
Assistant SDP Manager	£0.00		£0.00
Planning Analyst	£0.00		£0.00
Strategic Planner	£0.00		£0.00
Admin Officer	£165.24		£165.24
Operational Supplies and Services		£1,157.82	£1,157.82
Total	£201.34	£1,157.82	£1,359.16

