

EAST RENFREWSHIRE COUNCIL
AUDIT AND SCRUTINY COMMITTEE

23 November 2023

Report by Clerk

CLARIFICATION RECEIVED ON QUERIES RAISED AT PREVIOUS MEETING

PURPOSE OF REPORT

1. To summarise the clarification received and circulated on queries raised at the meeting of the Committee held on 26 September regarding the 2022/23 Annual Accounts.

RECOMMENDATION

2. It is recommended that the Committee notes the position.

REPORT

3. In June 2022, the Committee endorsed the final observations and recommendations made by the Committee in April 2022 arising from its self-evaluation, agreeing to implement recommendations made as appropriate.

4. One of the self-evaluation observations made was that when queries on reports are raised at meetings, it is not always possible for answers to be provided at the meeting itself. Although the provision of clarification or assurances subsequently was considered acceptable, it was agreed, in the interests of transparency, that the Clerk should submit a summary of clarification received and circulated to the next meeting.

5. A related observation endorsed by the Committee was that it is useful, where possible, for Members to alert the Clerk or Chair in advance to issues they wish to raise at meetings. This is with a view to helping to ensure that answers can be requested, prepared and made available to the Committee where possible at its meetings, also in the interests of transparency. Members of the Committee are therefore encouraged to alert the Clerk or Chair to issues in advance to the extent possible.

6. The clarification provided on queries raised at the meeting on 26 September, which has already been circulated through correspondence, is itemised in Appendix 1 to this report.

RECOMMENDATION

7. It is recommended that the Committee notes the position.

Local Government Access to Information Act 1985

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Background Papers:-

1. Audit and Scrutiny Committee Agenda – 26 September 2023 (Item 6 - 2022-23 Annual Accounts and Draft Annual Audit Report)

CLARIFICATION SOUGHT AND CIRCULATED FOLLOWING MEETING ON 26 SEPTEMBER ON ANNUAL ACCOUNTS

| DATE OF MEETING AND ITEM | ITEM AND ISSUE(S) RAISED | CLARIFICATION |
|----------------------------|---|--|
| 26 September 2023 (Item 6) | <p>ANNUAL ACCOUNTS 2022/23</p> <p>It was agreed that the:-</p> <p>(a) Chief Accountant would provide further clarification on when unspent COVID grants would be spent; and</p> <p>(b) Head of Accountancy (Chief Financial Officer) would provide further clarification on why Council income, as shown in the Comprehensive Income and Expenditure Statement within the 2022/23 Accounts, had substantially reduced in relation to the Health and Social Care Partnership (HSCP).</p> | <p>A spreadsheet was provided providing further information and clarification on the COVID grants (See Appendix A).</p> <p>It was clarified that the £10m decrease between 2021/22 and 2022/23 reflected a large increase in COVID and winter planning reserves in 2021/22, whilst there was a net reduction in HSCP reserves in 2022/23. The format of accounting requires the reserves movement to be shown on the Income line in the Comprehensive Income and Expenditure Statement (CEIS).</p> |

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Analysis of Grants Carried Forward**Technical Requirement:**

* when the Council receives funding that we expect to pay back, maybe because we have money left over after completing the grant requirements, then this is included within the Creditors section of the Balance Sheet.

* when the Council receives funding that we plan to spend but have yet to spend it then this is included within "Unspent Grants" i.e. part of the Usable Reserves in the Balance Sheet. Therefore by default we do not plan to repay any of the following grants.

| Grant | Amount £'000 | When do we plan to spend this? |
|--|---------------------|--|
| Life Changes Trust | 28 | No deadline on spend |
| Scottish Trading Standards Society | 10 | No deadline on spend |
| Private Sector Housing Grant | 20 | Mar-24 |
| Developers Contributions | 2,611 | The spend has to be in line with a list of conditions from Housing developers. As long as we meet the conditions we do not have to repay any of the contributions. |
| Electric Car Grant | 34 | Mar-24 |
| West of Scotland Loans fund | 80 | No deadline on spend |
| Refugee Funding | 621 | No deadline on spend |
| Commuted Sums | 1,090 | no deadline on spend |
| Pupil Equity Fund | 393 | all committed |
| Strategic Equity Fund | 56 | all committed |
| Climate Savers Grant | 3 | Mar-24 |
| Confucius Grant | 15 | Mar-24 |
| ELC Expansion to 1140 hours Specific | 84 | Mar-24 |
| Scottish Milk and Healthy Snack Sche | 137 | Mar-24 |
| English for Speakers of Other Language | 4 | Mar-24 |
| | 5,186 | |

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