

Notice of Meeting and Agenda

Infrastructure, Land and Environment Policy Board

Date	Time	Venue
Wednesday, 25 August 2021	13:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

KENNETH GRAHAM
Head of Corporate Governance

Membership

Councillor Jennifer Marion Adam-McGregor: Councillor Stephen Burns: Councillor Jacqueline Cameron: Councillor Eddie Devine: Councillor Audrey Doig: Councillor Neill Graham: Councillor John Hood: Councillor Karen Kennedy: Councillor Scott Kerr: Councillor James MacLaren: Councillor Will Mylet: Councillor Iain Nicolson: Councillor Jim Sharkey:

Councillor Cathy McEwan (Convener): Councillor Michelle Campbell (Depute Convener):

Recording of Meeting

Elected members who are members of the Policy Board will be able to attend the meeting in person in the Council Chamber or to access the meeting remotely via the TEAMS platform. This meeting will also be broadcast live via the Council's website.

Following the meeting a recording of the meeting will be available to view on the Council's website. To locate the recording please follow the link below.

https://renfrewshire.public-i.tv/core/portal/webcast_interactive/592759

If you have any queries regarding this please contact Committee Services on 07934714023.

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.

Apologies

Apologies from members.

- | | | |
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| 1 | Minute of Community Asset Transfer Review Sub-committee | 1 - 2 |
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Submit Minute of meeting of the Community Asset Transfer Review Sub-committee held on 18 June, 2021.

Finance

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| 2 | Revenue and Capital Budget Monitoring as at 25 June 2021 | 3 - 12 |
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Joint report by Director of Finance & Resources, Director of Environment and Infrastructure & Director of Communities and Housing.

Service Delivery

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| 3 | Operational Performance Report | 13 - 24 |
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Joint report by Director of Environment & Infrastructure and Director of Communities and Housing.

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| 4 | Outdoor Access and Play Area Improvements 2021-2022 Investment Programme | 25 - 30 |
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Report by Director of Environment and Infrastructure.

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| 5 | Traffic Calming Oxford Road, Renfrew | 31 - 34 |
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Report by Director of Environment & Infrastructure.

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| 6 | Business Regulation Service Plan 2021-22 – Recovery from COVID | 35 - 78 |
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Report by Director of Communities and Housing Services.

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| 7 | Pest Control - Update on Temporary Suspension of Charges for Vermin Treatment | 79 - 84 |
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Report by Director of Communities and Housing Services.

Clydemuirshiel Park Authority

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| 8 | Audited Annual Accounts 2020/21 – Clyde Muirshiel Regional Park Authority | 85 - 142 |
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Report by Director of Finance & Resources.

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| 9 | Clyde Muirshiel Park Authority – Internal Audit Annual Report | 143 - 152 |
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Report by Chief Auditor.

Land and Property

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| 10 | Paisley Museum – Excambion with SP Distribution PLC | 153 - 158 |
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Report by Chief Executive.

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| 11 | Community Asset Transfer Return (1st April 2020 – 31st March 2021) | 159 - 164 |
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Report by Chief Executive.

Minute of Meeting

Community Asset Transfer Review Sub-Committee

Date	Time	Venue
Friday, 18 June 2021	14:00	Microsoft TEAMS platform,

Present: Councillor Jacqueline Cameron, Councillor Eddie Devine, Councillor Neill Graham, Councillor Cathy McEwan

Chair

Councillor McEwan, Convener, presided.

In Attendance

N Young, Assistant Managing Solicitor Litigation & Advice (Independent Legal Adviser to the Sub-committee); and R Devine, Senior Committee Services Officer (Clerk to the Sub-committee); (both Finance & Resources).

Recording of Meeting

Prior to the commencement of the meeting, the Chair intimated that this meeting of the Sub-committee would be recorded and that the recording would be available to watch on the Council's website.

Apologies

Councillor Audrey Doig.

Declarations of Interest

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

1 **Review Request by Up-2-Us Ltd. Re: Barnbrock Farm, nr. Lochwinnoch**

Under reference to item 8 of the minute of this Sub-committee held on 26 April 2021 there was submitted a report by the Director of Finance & Resources relative to the request for a review of a decision by the Head of Property Services to refuse an Asset Transfer Request received from Up-2-Us Limited in respect of Barnbrock Farm, near Lochwinnoch.

The Convener advised that an email had been received from the applicants indicating that they wished to withdraw their application for an Asset Transfer Request in respect of Barnbrock Farm and outlining the reasons for their decision. A copy of the letter received was circulated to members of the Sub-committee.

Following consideration it was agreed that the review of the decision by the Head of Property Services to refuse an Asset Transfer Request received from Up-2-Us Limited in respect of Barnbrock Farm, near Lochwinnoch Request should not be progressed further in the circumstances.

DECIDED: That it be noted that Up-2-Us Limited had withdrawn their Asset Transfer Request in respect of Barnbrock Farm and agreed that as a result the request for a Review should not be progressed further in the circumstances.



To: Infrastructure, Land and Environment Policy Board

On: 25 August 2021

Report by: Director of Finance & Resources, Director of Environment and Infrastructure & Director of Communities and Housing

Heading: Revenue and Capital Budget Monitoring as at 25 June 2021

1. Summary of Financial Position

- 1.1. The projected Revenue outturn as at 31 March 2022 for Infrastructure, Land and Environment is an overspend position of £2.954m (9.2%) against the revised budget for the year, with £3.205m of expenditure directly attributable to the response to the Covid19 pandemic.
- 1.2. The projected Capital outturn as at 31 March 2022 for Infrastructure, Land and Environment is break even.
- 1.3. This is summarised over the relevant services in the table below and further analysis is provided in the Appendices.
- 1.4. For the financial year 2021/22, the projected outturn position is split into Core (or business as usual) and COVID-19 related variances to help readers understand the impact of the pandemic on service finances.

Table 1: Revenue						
Division	Revised Annual Budget £000	Projected Outturn Core £000	Projected Outturn COVID-19 £000	Total Projected Outturn £000	Budget Variance £000	Budget Variance %
Environment and Infrastructure	30,330	30,034	3,192	33,226	(2,896)	9.5
Communities and Housing (Regulatory Services)	1,675	1,720	13	1,733	(58)	3.5

Table 2: Capital						
Division	Revised Annual Budget £000	Projected Outturn Core £000	Projected Outturn COVID-19 £000	Total Projected Outturn £000	Budget Variance £000	Budget Variance %
Environment and Infrastructure	20,379	20,379	0	20,379	0	0%

2. Recommendations

Members are requested to:

- 2.1. Note the projected Revenue outturn position as detailed in Table 1 above, considering that the forecast position is based on best estimates at this time;
- 2.2. Note the projected Capital outturn position as detailed in Table 2 above; and
- 2.3. Note the Revenue and Capital budget adjustments detailed in sections 4 and 6.

3. Revenue

- 3.1. The Revenue Budget Monitoring report at Appendix 1 identifies a projected annual overspend of £2.954 (9.2% of total budget) for Infrastructure, Land and Environment. Narrative is provided in the Appendices below to provide context and explanation to the budget position for service areas.
- 3.2. The projected outturn includes £3.205m of costs directly attributable to the ongoing response to and recovery from the pandemic. The forecast financial overview for the Council being reported to FARCS Board incorporates the overspend position reflected in this report. It is expected that non-recurring resource earmarked at the end of 2020/21 will require to be utilised to fund this projected overspend.
- 3.3. The main reasons for the projected outturn position are indicated below, with the tables showing both the subjective analysis (what the budget is spent on) and the objective analysis (which division is spending the budget).

4. Revenue Budget Adjustments

- 4.1. Since the Budget was approved on 4th March 2021, there have been budget adjustments of £903,000. £160,000 of this relates to a budget realignment to other services within the department, reporting to the Finance, Resources and Customer Services policy board

£700,000 relates to the draw down of agreed revenue funding for Environment & Place and memorial safety.

5. Capital

- 5.1. The Capital Investment Programme 2021/22 to 2025/26 was approved by the Council on 4th March 2021.
- 5.2. The Capital Monitoring report at Appendix 2 indicates adjustments in the approved capital programme of £6.198m. This mainly arises to reflect new funding awarded for SPT & Clyde Mission Fund, budget transfer from the Strategic Asset Management Fund and budget brought forward from 2020-21.
- 5.3. Further detail, including reasons for significant variances, can be found at Appendix 2.

6. Capital Budget Adjustments

- 6.1. Since the last report, budget changes of £6.198m have arisen which reflect the following:

Budget brought forward from 2020-21 to 2021-22 (£2.447m) to reflect updated cash flows:

- Roads/Footways Upgrade Programme (£0.599m);
- Vehicle Replacement Programme (£1.081m);
- Bridge Assessment/Strengthening (£0.054m);
- Lighting Columns Replacement (£0.270m);
- Traffic Management (£0.036m);
- Core Pathways & Cycle Network (£0.181m);
- Improvements to Cemetery Estate (£0.041m);
- Underwood Depot Workshop Improvements (£0.185m).

Budget Increases in 2021-22 (£1.961m):

- Underwood Depot Workshop Improvements (£0.021m) for a Contribution from Current Revenue CFCR for the project;
- Clyde Mission Fund (£0.935m) for grant awarded by Scottish Government for a new active travel route between Renfrew Riverside and Paisley Town Centre;
- Strathclyde Passenger Transport (£1.005m) for Renfrewshire Council grant award for 2021-22.

Budget Transfers in 2021-22 (£1.790m):

- Safe Road Crossing (£0.250m) for transfer from Strategic Asset Management Fund, approved by Council Motion on 4th March 2021, for provision of safe road crossing facilities;
- Parks Improvement Programme (£0.040m) for award from Greenspaces and Parks Fund for Barwood Park reported to Communities Housing & Policy Board on 16th March 2021;

- Improvements to Outdoor Access & Play Areas (£1.500m) for transfer from Strategic Asset Management Fund, approved by Council Motion on 4th March 2021, to augment Cycle Walking & Safer Streets.

Implications of this report

1. **Financial** – The projected budget outturn position for Infrastructure, Land and Environment Revenue budget is an overspend of £2.954m, with £3.205m due to the response to the pandemic.

The projected outturn position for Infrastructure, Land and Environment Services' Capital budget is break even. The Capital programme will continue to be monitored closely for the rest of the financial year.

2. **HR and Organisational Development**
None directly arising from this report.

3. **Community/Council Planning**
None directly arising from this report.

4. **Legal**
None directly arising from this report.

5. **Property/Assets**
Capital projects result in lifecycle improvements and replacements to Roads & footways network and vehicles.

6. **Information Technology**
None directly arising from this report.

7. **Equality and Human Rights**
The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because for example it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8. **Health and Safety**
None directly arising from this report.

9. **Procurement**
None directly arising from this report.

- 10. Risk**
The potential risk that the Council will overspend its approved budgets for the year will be managed at a Council-wide level by the Chief Executive and Directors.
- 11. Privacy Impact**
None directly arising from this report.
- 12. Cosla Policy Position**
N/a.
- 13. Climate Risk**
None directly arising from this report.
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List of Background Papers

Revenue Budget and Council Tax Policy Board report. Council 9th March 2020

Non-housing Capital Investment Programme, Prudential Framework and Treasury Management Strategy, and Capital Strategy 2020/21 – 24/25. Council, 9th March 2020.

Authors: Director of Finance & Resources, Director of Environment & Infrastructure and Director of Communities & Housing

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2021/22
1 April 2021 to 25 June 2021

POLICY BOARD : INFRASTRUCTURE, LAND AND ENVIRONMENT

Objective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget	Projected Outturn Core Business	Projected Outturn COVID-19	Total Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000	£000	£000	%
Directorate and Service Co-ordination	1,275	160	1,435	1,435	0	1,435	(0)	0.0%
Refuse Collection	5,040	0	5,040	5,206	1,202	6,408	(1,368)	(27.1%)
Household Waste Recycling Centres	671	0	671	663	350	1,013	(342)	(51.0%)
Refuse Disposal	7,248	0	7,248	7,252	663	7,915	(667)	(9.2%)
Streetscene	5,360	700	6,060	5,785	150	5,934	126	2.1%
Sustainability and Place	590	0	590	480	4	484	106	18.0%
Fleet Services	(151)	0	(151)	(164)	0	(164)	13	8.4%
Social Transport	1,668	(1)	1,667	1,619	(253)	1,365	302	18.1%
Roads Operations	2,744	0	2,744	2,651	15	2,666	78	2.9%
Infrastructure and Assets	1,746	(6)	1,740	1,695	0	1,695	45	2.6%
Transportation & Development	1,200	50	1,250	1,156	5	1,161	89	7.1%
Parking of Vehicles	(1,132)	0	(1,132)	(911)	1,056	145	(1,277)	(112.8%)
Strathclyde Partnership for Transport								
Requisition	3,168	0	3,168	3,168	0	3,168	0	0.0%
Regulatory Services	1,675	0	1,675	1,720	13	1,733	(58)	(3.5%)
NET EXPENDITURE	31,102	903	32,005	31,754	3,205	34,959	(2,954)	(9.2%)

Objective Heading	Key Reasons for Projected Variance
Refuse Collection	The pandemic continues to result in increased costs of absence and holiday cover, and additional employee and vehicle costs for adherence to social distancing measures. At present these additional measures are forecast to remain in place for the full financial year. There is also an expected overspend on the supply of household waste bins, partly due to increased prices.
Household Waste Recycling Centres	In order to ensure the public can adhere safely to social distancing measures when visiting HWRC sites increased staffing is required to direct and control the operations. These additional measures are currently forecast to be in place for the full financial year.
Refuse Disposal	There continues to be a significant increase in household waste for both residual and recycling tonnages, resulting in a forecast increase in the costs of disposal, compared to pre pandemic years. In addition there is an expected loss of income from both scrap metal and textile contracts.
Sustainability & Place	Management controls and actions to mitigate the overall costs of the pandemic have resulted in an underspend in employee costs due to vacancy management.
Social Transport	Additional driver support is required to adhere to service social distancing measures mainly within refuse collection, resulting in increased income recovery.
Parking of Vehicles	Off street parking charges are currently suspended and at present this is forecast to remain in place for the full year. In addition both on street parking and fine recovery is forecast to remain significantly lower due to the pandemic

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2021/22
1 April 2021 to 25 June 2021

POLICY BOARD : INFRASTRUCTURE, LAND AND ENVIRONMENT

Subjective Summary	Approved Annual Budget	Budget Adjustments	Revised Annual Budget	Projected Outturn Core Business	Projected Outturn COVID-19	Total Projected Outturn	Budget Variance (Adverse) or Favourable	
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	%
Employees	21,725	244	21,969	21,591	1,280	22,871	(902)	(4.1%)
Premises Related	1,094	(25)	1,069	1,126	12	1,138	(69)	(6.4%)
Transport Related	5,920	135	6,055	5,945	301	6,246	(191)	(3.2%)
Supplies and Services	12,052	457	12,509	12,578	646	13,224	(715)	(5.7%)
Third Party Payments	3,203	0	3,203	3,203	0	3,203	(0)	0.0%
Transfer Payments	60	0	60	78	0	78	(18)	(30.7%)
Support Services	228	(42)	186	189	0	189	(3)	(1.6%)
Depreciation and Impairment Losses	0	0	0	0	0	0	0	0.0%
GROSS EXPENDITURE	44,282	769	45,051	44,710	2,239	46,950	(1,899)	(4.2%)
Income	(13,180)	134	(13,046)	(12,957)	966	(11,991)	(1,055)	(8.1%)
NET EXPENDITURE	31,102	903	32,005	31,753	3,205	34,959	(2,954)	(9.2%)

RENFREWSHIRE COUNCIL
CAPITAL INVESTMENT STRATEGY - NON-HOUSING SERVICES
 1st April to 25th June 2021
POLICY BOARD: INFRASTRUCTURE, LAND & ENVIRONMENT

Project Title	Prior Years Expenditure to 31/03/2021*	Current Year 2021-22						Full Programme - All years			
		Approved Budget 2021-22	Budget Adjustments in 2021-22	Revised Budget 2021-22	Projected Outturn 2021-22	Budget Variance (Adverse) or Favourable		Total Approved Budget to 31-Mar-26	Projected Outturn to 31-Mar-26	Budget Variance (Adverse) or Favourable	
	£000	£000	£000	£000	£000			£000	£000		
ENVIRONMENT & INFRASTRUCTURE											
Cycling, Walking & Safer Streets (Funded by Specific Conser	0	784	0	784	784	0	0%	1,284	1,284	0	0%
Roads/Footways Upgrade Programme	15,584	9,900	599	10,499	10,499	0	0%	39,180	39,180	0	0%
Safe Road Crossing	0	0	250	250	250	0	0%	250	250	0	0%
Vehicle Replacement Programme	0	1,700	1,081	2,781	2,781	0	0%	2,781	2,781	0	0%
Bridge Assessment/Strengthening	0	569	54	623	623	0	0%	622	622	0	0%
Lighting Columns Replacement	0	630	270	900	900	0	0%	900	900	0	0%
Traffic Management	0	200	36	236	236	0	0%	236	236	0	0%
Core pathways & cycle network	19	0	181	181	181	0	0%	200	200	0	0%
Parks Improvement Programme	2,122	228	40	268	268	0	0%	2,390	2,390	0	0%
Improvements to Outdoor Access and Play Area Programme	0	0	1,500	1,500	1,500	0	0%	1,500	1,500	0	0%
Multi Purpose Bins	60	20	0	20	20	0	0%	80	80	0	0%
Improvements to Cemetery Estate	1,209	150	41	191	191	0	0%	1,441	1,441	0	0%
Underwood Depot - Workshop Improvements	106	0	206	206	206	0	0%	312	312	0	0%
Clyde Mission Fund - Renfrew Riverside to Paisley TC Active Travel Route	0	0	935	935	935	0	0%	935	935	0	0%
Strathclyde Partnership Transport	0	0	1,005	1,005	1,005	0	0%	1,005	1,005	0	0%
TOTAL INFRASTRUCTURE, LAND & ENVIRONMENT BOARD	19,100	14,181	6,198	20,379	20,379	0	0%	53,116	53,116	0	0%

*Rolling programmes have a prior year year expenditure of £0 as the expenditure is not directly linked from one year to the next as a singular project.



To: Infrastructure, Land and Environment Policy Board

On: 25 August 2021

Report by: Director of Environment & Infrastructure and
Director of Communities and Housing

Heading: Operational Performance Report

1. Summary

- 1.1 Following on from the Service update report presented to this board on 26 May 2021, this report provides a further operational performance update to the Infrastructure, Land and Environment Policy Board on key areas within the Board's remit. It also outlines the priorities through Autumn 2021, highlighting key areas of focus and plans for next steps to support the Council's recovery plans. Whilst developing these plans, the local and national position remains fluid and services will remain flexible and able to respond quickly in relation to changes in restrictions and local outbreaks as a result of the Covid-19 pandemic.
- 1.2 Operational Services continue as normal and are working within Covid-19 restrictions. All required safety measures are in place and are well established.
-

2. Recommendations

It is recommended that members of the Infrastructure, Land and Environment Board:

- 2.1 Approves the content of this report;
- 2.2 Approves the suspension of car parking charges in the Council owned Car Parks of Paisley Town Centre as set out in paragraph 4.9.1 of this report.
- 2.3 Approves the Household Waste Recycling Centre's open times and operational arrangements as set out in paragraph 4.14.5 of this report.

- 2.4 Notes Trade Waste collections will now be available to businesses 7 days per week as set out in paragraph 4.14.6 of this report.
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3. Background

- 3.1 In the previous service update reported to Infrastructure, Land and Environment Policy Board on 26 May 2021, the Council's response to the coronavirus pandemic from March 2020 to May 2021 was outlined – our partnership approach, our move to protect and support our employees and communities, particularly vulnerable people across the area. Across services, and with our partners, the Council continues to support our communities and develop our operational and policy response both now and as we continue to move through the recovery route map.
- 3.2 Environment and Infrastructure's key services continue to operate within same additional resource requirements and restrictions that have been in place over the last 18 months to minimise transmission of Covid-19 through social distancing and PPE measures. Employees across the Council continue to show great commitment and resilience during this time delivering essential services, volunteering to support frontline services and helping others to remain safe at home.
- 3.3 Within our Operational Services there has been a significant pressure on resources, over the summer period with self-isolation and annual leave stretching the resilience of services, indeed many key operational services such as Waste collection across the UK have reported temporary reductions in service to such resource pressures.
- 3.4 Council services continue to operate flexibly in order to respond to whatever challenges the pandemic brings for local communities, with a continuing focus on the recovery position and opportunities to improve services.
- 3.5 This report gives a broad overview of the key areas of service delivery, the particular areas of focus now and in the near future, and any specific risks and priorities of relevance to this Policy Board.

4. Updates for Infrastructure Land and Environment Policy Board

Fleet, Roads and Transportation

4.1 Depot Improvements – Underwood Road

The service has carried out maintenance to Underwood Road depot, patching areas, speed calming tables and white lining are all complete. During the autumn months we will plant a hedgerow at the front of the depot next to Underwood road to improve the aesthetics, particularly to the residents opposite the site, in the meantime we have fitted protective netting to the fence to reduce the effects of vehicle lights shining onto the households. To further enhance safety within the depot, the service will limit the number of employee vehicles allowed on site and hardcore the two unused areas near the entrance for employee parking. Also, to improve security, the service is installing access barriers and new digital CCTV. The tender has been

returned and is being evaluated, this is being progressed by Property Services in conjunction with the Corporate Procurement Unit.

4.2 Fleet Vehicle Repair Workshop

As reported in previous board reports the vehicle repair workshop is undergoing improvements to the vehicle maintenance equipment. A procurement process was undertaken in conjunction the councils Corporate Procurement Unit, the tender has been awarded and works are underway with completion expected in November. This will allow all vehicle maintenance activities (including Taxi Testing) to be carried out in Unit 4, meaning that the upper level of Unit 3 will become available for the storage of StreetScene plant and equipment, including the new grass cutting equipment purchased at the beginning of this season to extend the life of this investment. The current external StreetScene compound will be resurfaced and lined for operational vehicles parking.

4.3 Fleet Electric Vehicles

The Council took delivery of 16 fully electric vehicles in June, these were a combination of cars and light vans. A further two electric vehicles are due to be delivered by the end of August 2021 bringing the total number of electric vehicles to 127 or around 30% of Council Fleet.

4.4 Roads Capital Programme

The Roads Capital investment programme for 2021/22 started in April 2021. To date 50 of the programmed 98 carriageway resurfacing schemes have been completed, these including significant ambassador routes through Renfrewshire such as the St James Interchange, Barrhead Road and Glasgow Road. The micro-surfacing (16 schemes) and surface dressing (16 schemes) are underway and will continue through to the end of August. The permanent patching programme is also now underway and will continue for the coming months.

4.5 Lighting

The service continues feasibility works to assess the current lighting levels within each of the main public parks in Renfrewshire to determine options for enhancing lighting in open spaces. Assessments of current lighting levels have now been concluded and designs for potential future options are currently being taken forward. In addition, the service has commenced a review of other off-street lighting such as those at underpasses within our communities, with work to improve the lighting at Spateston Road now complete.

4.6 Bridge Maintenance

Following the announcement by the Scottish Government of additional capital funding of £32 million for Local Bridge Maintenance for capital projects to rebuild or maintain lifeline bridges, a bid has been submitted in respect of Bascule Bridge in Renfrew and Penilee Bridge in Paisley.

4.7 Active Travel Routes

- 4.7.1 The first phase of the Bridge of Weir to Gryffe High School cycle lane is now complete. The first phase of road markings for the temporary cycle route from

Howwood to Paisley started in June 2021 in association with Sustrans and following engagement with residents and commercial premises. Further implementation phases will follow, timed for during the school holidays to reduce disruption. Works are due to last around 12 weeks and link up with National Cycle Route 7.

- 4.7.2 Environment & Infrastructure Services are working with schools and communities to implement new Active Travel projects as part of the Smarter Choices, Smarter Places funding programme, some of these are listed below:
- 4.7.3 **Beat the Street** – The project aims to increase people’s activity levels, improve health and promote behavioural change. “Beat the Street” is focused around a 6-week game, scheduled to take place in the towns and villages of Bridge of Weir, Houston, Linwood, Elderslie, Johnstone, Howwood, Kilbarchan and Lochwinnoch. The game will run from 15th September to 27th October 2021. We are working in partnership with Renfrewshire Leisure to promote the project in schools and local communities.
- 4.7.4 **School Active Travel Promotion** – Living Streets continue to work with our schools offering fun engaging activities throughout the year. “Walk to School Weeks” will take place in October and May. The yearlong Living Streets initiative WOW (Walk Once a Week) where pupils earn badges, starts in September and schools are being asked to show their interest. This is available for up to 20 schools and many have already signed up. We continue to encourage schools with identified congestion issues to try and participate where possible.
- 4.7.5 **Active Travel Incentive Scheme “Better Points”** - A scheme that rewards members of the public for choosing active journeys. People are rewarded with points that can be redeemed at local shops or donated to charities. Following our recent study into this initiative, the next step is to prepare to launch a Better Point’s App. Achieving effective buy in from Transport operators and local businesses is crucial for its success. This will take some time and we aim to work with Better Points to get a scheme ready for the launch of an app Summer 2022.
- 4.8 **Bus Partnership Funding**
- 4.8.1 As part of the Glasgow City Region Bus Partnership, Renfrewshire has been successful in securing £2million funding to deliver improvements to bus services at key junctions within Paisley Town Centre over the next 18 months. The project will aim to deliver improvements to bus journey times through the implementation of bus priority infrastructure at the junctions below:
- Lonend/Gordon Street,
 - Mill Street/Glasgow Road,
 - Causeyside Street/Gordon Street and,
 - Wallneuk.
- 4.8.2 A design team has now been appointed to work with the Council and other key stakeholders to take this project forward.

4.9 Town Centre Car Parking

4.9.1 In March 2020 when Scotland entered into lockdown, Council owned car parking charges were suspended to support key workers to undertake their duties. Environment and Infrastructure Board approved the suspension of charges in the Council owned Car Parks of Paisley Town Centre until the end of August 2021. Members will recall that there is a car parking working group set up between the Council, Paisley First, Shopping Centre Owners and public transport providers. The group has not met during the pandemic with car parking charges being suspended to support the pandemic response. The car parking working group plan to meet at the end of August / early September to discuss parking in the Town Centre. It is proposed that parking charges in council owned car parks will remain suspended until the end of October to allow the car parking group to meet and to further assess where Renfrewshire and Scotland is with its pandemic response heading into the winter time. Normal traffic restrictions e.g. double yellow lines continued to apply.

4.9.2 The service is working with our Procurement Team to roll out the pilot of a Pay by Phone Parking App. This would see the rationalisation and relocation of some older style parking meters with a payment option being provided through a smartphone App.

4.10 School Parking Exclusion Zone pilot

4.10.1 The School parking exclusion zone pilot commenced after the Easter holiday period in April 2021 at St Charles' Primary, Lochfield Primary, Barsail Primary and St Catherine's Primary. The implementation was supported by officers from Environment & Infrastructure and Communities & Housing Services as well as Police Scotland. Over the initial roll out period, as expected there were some initial challenges, however the public and schools have been engaged with the process, albeit some further support is required around the Lochfield area.

4.10.2 An initial survey of parking behaviours was carried out prior to the schools closing for the Summer holiday period and a further survey will be scheduled for around November time to provide a comparison and identify if the pilot has had a positive impact on parking behaviours around the schools. Communications have been developed to clearly identify preferred walking and wheeling routes near the schools in order to support parents and children move away from private car journeys where possible.

4.10.3 The pilot recommenced with the schools returning on 16 August and our Communications team liaised with schools and re-issued letters and guidance for the new cohort of P1 starting on 16 August 2021. The continued implementation of the pilot will be closely monitored by Council Officers supported by Police Scotland where their resources allow.

4.11 Road Safety Measures

4.11.1 Glenburn Road Paisley

Over the last 12 months Council Officers have been liaising with key stakeholders including Police Scotland and local ward members in relation to road safety issues being experienced in the Glenburn Road area. Officers commenced a review by undertaking speed surveys, and it would appear that the majority of incidents of speeding are occurring later in the evening and in the early hours of the morning when the traffic levels on the road are particularly low. Officers have now developed proposals for road safety measures to be implemented on Glenburn Road to attempt to mitigate some of these driving behaviours. Although these proposals do not require a Traffic Regulation Order, we will share the proposals with local members as well as the community over a 4 week consultation period prior to the scheme being implemented. During that time, the community and local members will be able to provide feedback, which officers can then review and make any amendments as necessary prior to proceeding with the proposals. In addition to these road based measures, Council Officers have recommended to Police Scotland that the speed camera on Glenburn Road is made active in order to further address concerns over speeding in this area.

4.11.2 Renfrew Road / Netherhill Road Junction, Paisley

The reshaping of the signal junction at Renfrew Road and Netherhill Road Paisley to provide a dedicated filter lane is due to complete in early September and will support traffic flow and improve road safety at the junction. The remaining roadworks include an anti-skid surface approach to the traffic signals, white lining and commissioning of the traffic signals.

4.12 Traffic Regulation Order Consultation

4.12.1 Transport Scotland recently conducted a consultation on proposed changes to the Traffic Regulation Order (TRO) process in Scotland. Due to the short window of opportunity for responses to be submitted, with the closing date being 30 July 2021, SPT gathered feedback from the partner authorities in the SPT area and submitted a joint response to the consultation.

4.12.2 At this stage the consultation is merely seeking views on how the current TRO process works, particularly in relation to Experimental Traffic Regulation Orders (ETRO's). ETRO's are not commonly used in Scotland as if they prove to be successful they then must again go through a full formal consultation period which doubles the length of time for an order to be made permanent. Transport Scotland are asking for views on whether this should be amended and Council Officers have responded stating the view that we believe the process requires review and there is potential for streamlining. Officers will update the Policy Board on the outcome of this consultation when the findings are known.

4.13 StreetScene Services and Team Up to Clean Up

4.13.1 StreetScene Services commenced the new approach to grass cutting across Renfrewshire in April. The revised approach is seeing open space areas cut every 14 days and those on Garden Assistance are receiving more cuts to their grass

providing an improved area for them to utilise. The Service continues with the new programme of works which is working well operationally for the service, with positive comments on grass cutting received from communities.

- 4.13.2 The service will over the autumn and winter months carry out a review of the cutting frequencies and equipment required for grass verges on rural roads, roads with a speed limit over 30 mph, centre reservations & islands and edges to footpaths to improve safety for motorists, pedestrians, and active travellers etc.
- 4.13.3 The first hedge cut of the year is now complete with the second due to commence in late August / September when hedges will be given a thorough cut back to ensure pathways are clear for residents to use. In addition, the service has recruited a tree officer who will be progressing a wider tree and vegetation cut back programme throughout the autumn and winter period.
- 4.13.4 StreetScene Services are finalising plans to support young people from within our communities through the Kickstart programme. Many of our young people have become unemployed and are experiencing difficulties returning to the labour market due to Covid. The service is developing a range of roles to develop their skills- and work experience to support them gain employment.
- 4.13.5 Team Up to Clean Up has gifted over 700 litter pickers to volunteers across Renfrewshire since March 2020. This has resulted in increased activity with over 300 litter picks being recorded each month in this last quarter. All volunteers receive a general risk assessment prior to activity and are further reminded to adhere to Covid restrictions and current guidelines.
- 4.13.6 From January 2021, 4,200 volunteers have carried out 2,794 picks, removing 9,800 bags of litter from our communities. Over 500 posters, declaring "Local volunteers have tidied this area for you", have been issued to Team Up volunteers. There are displayed by litter pickers, in the spots they are maintaining. It is not yet clear of the posters' impact however, volunteers are keen to spread the message increasing awareness of their work.

4.14 **Waste and Recycling Services**

- 4.14.1 The service continues to deliver all essential frontline collection services including collections for residual waste, recycling, special uplifts, food and garden waste and commercial collections.
- 4.14.2 As detailed in the May Board report, the roll out of wheelie bins of the lower section of Dykebar will be completed in September. The service will then look to migrate all the households within the rest of the estate to a fortnightly Food & Garden collection, currently there is a mix of food bins and brown bins in the same street which is confusing for residents around collection frequencies. When the new calendar is published at the end of November the lower half of Dykebar that is currently a Monday collection will move to Wednesday the same as the upper part of the estate, meaning all will be collected on the same day. As also detailed in the May report, work continues with planning moving the Bargarran, North Barr and Park Mains

areas of Erskine in line with the rest of the town to 3 weekly residual waste, this is will also happen in September.

- 4.14.3 The implementation of the In Cab system is progressing well, with many crews now using the system on a daily basis. The service management are now receiving very useful data that will support improvements to service delivery. This has highlighted a range of issues impacting on collection such as overgrown vegetation, blocked access due to vehicle parking and defective door entry systems. This often leads to bins being reported as missed, contamination of bins and bins being left out on footpaths. Due to the varying types of challenges the service encounters, the solutions required may need to be bespoke to individual communities. The service will continue to gather data and will look to review these problematic areas on a geographical basis, community by community to resolve these matters permanently, this project will progress when the work detailed in paragraph 4.14.2 is complete.
- 4.14.4 The Council has been working with residents in Underwood Road in relation to the operation of the HWRC site and depot. In addition to the improvements set out in paragraph 4.1 we have added protective netting to the front facing fence of the HWRC too, this will create a screen to minimise the view of the site by above ground floor properties.
- 4.14.5 Over the last 12 months the 5 HWRC sites have operated standard opening hours of 8am – 6.30pm, with the exception of Underwood Road open 8.30 am to 6.30 pm. These arrangements have worked well for communities and provided clear communication to residents that all sites are open for similar hours 7 days a week, previously some of the HWRCs had variable hours at each site, on different days of the week and times of year. This paragraph sets out to retain the current opening hours on a permanent basis across the 5 HWRCs sites, opening 8am – 6.30 pm (last vehicle in at 6pm), with the exception of Paisley which will be open 8.30 am - 6.30 pm. In addition, vans and vehicles with trailers which have over the last year only been allowed to access the site at Linwood, has also worked well since re-opening after lockdown in June 2020 and the service sets out to retain Linwood HWRC as the permanent arrangement for vans and vehicles with trailers to access HWRC facilities in Renfrewshire.
- 4.14.6 The service has recently invested in vehicle infrastructure that supports improvements to the lifting of bulk and trade bin, which has increasing safety for the operatives and reliability of the vehicle lifting equipment. At present bulk and trade bin services these are typically uplifted Monday to Friday. With the new infrastructure and desire to retain and increase the customer base the service will now be expanded to offer collections 7 days per week. This will also likely result in changes to uplift days for many of the Council's properties such as schools and other council buildings.

4.15 **Recycling Improvement Fund**

- 4.15.1 The Scottish Government's £70m Recycling Improvement Fund invited applications from all local authorities in Scotland to submit projects to improve services and treatment infrastructure. Officers in Environment & Infrastructure submitted three

Expression of Interests, two of which have made it through to the Stage 2 Applications, these were submitted in July 2021 to Zero Waste Scotland for:

- Improvements in infrastructure and signage at our five Household Waste Recycling Centres; and
- To design, build and operate a Recycling Sort and Bulking centre in Renfrewshire.

4.15.2 We are expected to be advised whether our Stage 2 Applications have been successful or not by the end of August / beginning of September.

4.16 Extend Producer Responsibility Consultation

At the May 2019 ILE Board we reported responding to the consultation on the Extended Producer Responsibility for Packaging (EPR) scheme. There was a further consultation launched on 24th of March 2021 with a closing date of 4 June 2021. Responses from the UK stakeholders are then being analysed in July and August 2021 with a final scheme design being prepared for Regulation.

The consultation sought views on how the scheme will operate, including:

- scheme design including the scope of full net costs, producer obligations
- scheme governance
- implementation timelines
- how the scheme will be enforced
- packaging waste recycling targets

Should any Elected Members wish to read the latest submission please contact the Service who will be happy to provide.

5 Community Investment Fund

5.1 Members will be aware of the Community Investment Fund which was the subject of a report to this Policy Board in March 2021. We are now finalising arrangements ahead of the launch of the £1.2million fund, which is designed to engage with and hear from communities on their ideas for what investment in infrastructure is required in their communities.

5.2 The fund will be branded as #YouDecide and will focus on reaching as many people throughout Renfrewshire as possible, especially those who wouldn't normally engage with the Council, to support them to submit ideas for infrastructure improvements to their community.

5.3 A highly visible marketing and communications campaign will be carried out using the council brand to promote #YouDecide, aiming to receive as many ideas as possible in the first stage and then as many votes as possible at the next stage. An Elected Members update has been issued and early engagement with community groups has started with an official launch to the public set for early October.

6.0 Awards

6.1 APSE

Fleet Services and Roads have been successfully shortlisted as finalists in the national annual APSE awards. The categories and entries are:

- Transport & Fleet Maintenance Service - Renfrewshire Fleet Services Pandemic Achievements
- Highways, Winter Maintenance & Street Lighting Service - How Improvements in Data Management improved Service Delivery and Performance in Renfrewshire Council's Roads Department

The awards ceremony is to be held on the 8th and 9th September 2021 where the winners of each category will be announced.

6.2 Local Government Chronicles (LGC)

Team Up to Clean Up have been shortlisted in 2 categories for the LGC awards. The two categories are

- Environmental Services, and
- Community Involvement.

Presentations to the panel are on 22nd and 23rd September 2021, with the awards announcement on 4 November 2021.

Implications of the Report

1. **Financial** – The proposed suspension of car parking charges would result in a loss of income to the Council and this will be captured as part of the ongoing work to identify costs and income losses as part of COVID 19 pandemic through financial management.
2. **HR & Organisational Development** – None.
3. **Community & Council Planning** –

Our Renfrewshire is thriving / Reshaping our place, our economy and our future - the service is actively involved in the Invest in Renfrewshire scheme and investing in road network to support and facilitate economic growth.

Creating a sustainable Renfrewshire for all to enjoy - working in partnership with the community to deliver a cleaner Renfrewshire. Promoting and encouraging waste minimisation through reducing, reusing and recycling. Reducing carbon emissions, through LED streetlights and electric and low emission vehicles within the Council fleet.

Our Renfrewshire is well - the services encourages use of our parks and open spaces to promote a healthy and active lifestyle.

4. **Legal** – None.
5. **Property/Assets** – The Council's roads, fleet and open space infrastructure is maintained and enhanced.
6. **Information Technology** – None.
7. **Equality & Human Rights** - The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website
8. **Health & Safety** – None.
9. **Procurement** – None.
10. **Risk** – CRMG are continuing to review the Council's risk profile in light of the coronavirus pandemic.
11. **Privacy Impact** – None.
12. **CoSLA Policy Position** – none
13. **Climate Risk** – The Council continues to explore opportunities to secure external funding to deliver sustainable, green infrastructure projects.

List of Background Papers: none

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To: INFRASTRUCTURE, LAND & ENVIRONMENT POLICY BOARD

On: 25TH AUGUST 2021

Report by: DIRECTOR OF ENVIRONMENT & INFRASTRUCTURE

Heading: Outdoor Access and Play Area Improvements 2021- 2022 Investment Programme

1. Summary

- 1.1 A report was submitted to the Infrastructure, Land & Environment Board on the 26 May 2021 setting out a planned investment of £2.284 million to support improvements in outdoor access and play areas over the next 2 financial years.

- 1.2 In August the Council also received a capital grant award from Scottish Government of £158,000 for 2021/2022. This is Renfrewshire's share of £5million allocated to local authorities for 2021/2022 from a £60million fund being provided to local authorities over the course of the parliament, to support renewal of playparks in Scotland, and will enhance the funding agreed by Council set out in paragraph 1.1 of this report.

- 1.3 The Appendix to this report sets out 2 programmes of work to be taken forward during 2021/2022. The first programme, renewal of play areas, sets out to renew 14 play areas across all electoral wards in Renfrewshire. The second is a refurbishment programme where certain infrastructure will be replaced, thereby enhancing the play area and increasing its longevity. Completion of the programmes within this financial year will be subject to market capacity and materials availability to deliver such a wide range of improvements throughout Renfrewshire and updates on progress will be reported via policy board.

- 1.4 Funding from Cycling, Walking & Safer Streets capital investment will be used to provide additional infrastructure, such as bicycle and scooter stands and ensuring, where appropriate, routes in and around play areas are accessible. In addition, capital funding will be made available to support tree works and vegetation cutback at

play areas where it is required to improve access, prevent damage to equipment and bring in additional light.

2. Recommendations

It is recommended that the Infrastructure, Land & Environment Policy Board:

- 2.1 Agrees the programme of works for renewal and refurbishment of play areas as detailed in Appendix 1 of this report.
 - 2.2 Notes the Capital Grant Allocation of £158,000 for 2021/2022 from Scottish Government for investment in the renewal of play areas in Renfrewshire.
 - 2.3 Notes a second phase of the play area renewal and refurbishment programme for delivery in 2022/2023 will be brought back to the Infrastructure, Land & Environment Policy Board in March 2022 for consideration.
-

3. Background

- 3.1 Renfrewshire Council owns and maintains 94 play areas. These play areas are typically located in parks or open spaces within communities.
- 3.2 This capital investment will improve outdoor access and play areas across Renfrewshire, encouraging and supporting outdoor play facilities with a focus on enhancing and improving the play experience in council owned recreation areas across Renfrewshire. In addition, the funding will enhance access and infrastructure improvements to support increased recreational walking activity and general enjoyment of greenspace in Renfrewshire.
- 3.3 The investment will be led by the condition of the play park assets, with at least one complete play area renewal in each of Renfrewshire's electoral ward areas, as proposed in appendix 1. Investment will take two forms:
 - (i). Complete renewal of sites that are old and the equipment is reaching the end of its expected lifespan.
 - (ii) Refurbishment of play areas where the equipment is in good condition but investment will prolong the lifespan and improve appeal of the site.Where play areas are included for complete renewal, there will be a small number of play equipment items which remain in good condition and will be retained as part of the renewal programme.
- 3.4 Officers are currently working in partnership with some communities who are seeking to renew a play area included in Phase 1. Where no partnerships currently exist for a phase 1 sites, we shall engage with communities and update on plans for local play areas.

- 3.5 Whilst seeking to use the investment to make Renfrewshire wide improvements to play areas, a range of factors have been used to inform the sites selected in the proposal, such as condition and location. The existence of community groups, with a particular interest in a play area, and representations from communities in general have also been factored in the proposals.
- 3.6 There will be future phases to the play area renewal and investment programme for delivery in 2022/2023. This may also extend beyond 2022/2023 subject to capital funding availability from Scottish Government from the £60 million play area renewal fund.
-

Implications of the Report

1. **Financial** – The investment programmes set in Appendix 1 will be met from funds allocated by Council in March 2021. Note a further £158,000 of Capital grant has been received by Scottish Government to spend on Renewal on Play Parks in 2021/2022. The funding will be allocated based on the asset condition and community requirements.
2. **HR & Organisational Development** - None
3. **Community Planning**

Our Renfrewshire is well - the services encourage use of our parks and open spaces to promote a healthy and active lifestyle. It supports communities to have their voice heard and influence the places and services that affect them.

Creating a sustainable Renfrewshire for all to enjoy - Developing strong community-based services that respond to local need. This is closely aligned to the 'sustainable and connected' priority of the Renfrewshire Community Plan which seeks to 'listen and respond to the needs of communities, and partners.'
4. **Legal** – None
5. **Property/Assets** – None
6. **Information Technology** – None
7. **Equality & Human Rights** -
The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report

as the proposals recognise individual arrangements that would have to be accommodated due to particular circumstances. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8. **Health & Safety** – None
9. **Procurement** – Works will be instructed using the Scotland Excel Frameworks.
10. **Risk** - A risk register will be developed as part of the implementation.
11. **Privacy Impact** - None
12. **Cosla Policy Position** – None.
- 13 **Climate Risk** – The Council's green space has a key role to play in supporting the delivery of park improvements and the Council's ambitious actions to tackle climate change.

List of Background Papers – None

Author: Gordon McNeil, Director of Environment & Infrastructure

**Outdoor Access and Play Area Improvements 2021- 2022
Investment Programme****1. Complete Renewal of Existing Play Area**

Ward	Play Area	Address	Proposal
1	Campbell Street	Campbell Street, Renfrew	Complete renewal
2	Tinto Square	Lomond Ave, Renfrew	Complete renewal
3	East End Park	Seedhill Road, Paisley	Complete renewal
4	Maxwellton Park	Newton Street, Paisley	Complete renewal
5	Ben Lawers (Hawkhead Park)	Ben Lawers Drive, Paisley	Complete renewal
6	Crags Road	Crags Rd / Rowan St, Paisley	Complete renewal
7	Durrockstock Park	Waverly Road, Paisley	Complete renewal
7	Morar Drive	Morar Dr / Green Rd, Paisley	Complete renewal
8	Elm Dr / Sycamore Ave	Elm Drive, Johnstone	Complete renewal
9	Ellerslie Street	Ellerslie Street, Johnstone	Complete renewal
9	Lochwinnoch Park	Lochlip Road, Lochwinnoch	Complete renewal
10	Ardgryffe Park	Ardgryffe Crescent, Houston	Complete renewal
11	Churchill Drive	Churchill Dr, Bishopton	Complete renewal
12	Park Mains	Park Mains, Erskine	Complete renewal

Outdoor Access and Play Area Improvements 2021- 2022 Investment Programme

2. Refurbishment of Existing Play Area

Ward	Play Area	Address	Proposal
1	Robertson Park	Inchinnan Road, Renfrew	Refurbishment of original playcrete castle area constructed in 1996.
3	Barshaw Park	Glasgow Road, Paisley	Refurbishment of Laura's Playpark.
8	Dunvegan Avenue	Dunvegan Avenue, Elderslie	Refurbishment of existing play area.
9	Howwood Toddler / Junior	Midton Road, Howwood	Refurbishment of existing community funded play area.
10	Houston Public Park	Houston Road, Houston	Refurbishment of existing play area.
11	Moss Road Park	Moss Road, Bridge of Weir	Refurbishment – Mainly safer surfaces.
12	Inchinnan Playing Fields	Old Greenock Road, Inchinnan	Refurbishment of existing community funded play area.



To: Infrastructure, Land and Environment Policy Board

On: 25 August 2021

Report by: Director of Environment & Infrastructure

Heading: Traffic Calming Oxford Road, Renfrew

1 Summary

- 1.1 A petition, signed by 60 people, as detailed in section 3 of this report, requested that traffic calming measures be installed to reduce excessive speeding and to deter Oxford Road, Renfrew being used as a shortcut by larger vehicles and HGV vehicles. The petition was considered by the Petitions Board at its meeting held on 7 June 2021 when it was agreed that a sample speed survey be undertaken and a report thereon be submitted to a future meeting of the Infrastructure, Land and Environment Policy Board for consideration.
- 1.2 As a result, officers have carried out assessments of speeding on Oxford Road between Paisley Road and Cambridge Road. The assessments resulted in the speeds of 200 vehicles being recorded during the survey, a traffic volume considered sufficient for speeds recorded to be an accurate reflection of average road speeds, and that no further detailed surveys at that location would be required in consideration of the survey outcomes.
- 1.3 The Council considers further action to be necessary if the 85th percentile speed of surveyed vehicles exceeds the posted speed limit. The 85th percentile speed was recorded as 29mph. Oxford Road has a 30mph speed limit, therefore no further action is planned for at this time.
- 1.4 Whilst this initial assessment has highlighted there is no case for traffic calming measures at the current time, officers will continue to monitor the area and should the situation change in the future will be able to assess the position again.
-

2. Recommendation

- 2.1 It is recommended that the Infrastructure, Land and Environment Policy Board agree that as the 85th percentile speed did not exceed the posted speed limit of 30 mph that no further action be taken and that the petitioner be notified accordingly.
-

3. Background

- 3.1 A petition, signed by 60 people, in the following terms, was considered by the Petitions Board at its meeting held on 7 June 2021 when it was agreed that a sample speed survey be undertaken and a report thereon be submitted to a future meeting of the Infrastructure, Land and Environment Policy Board for consideration.

"Petition Statement"

The purpose of this statement is to bring to your attention the speeding traffic in Oxford Road. There are now young children living in Oxford Road, as well as visiting grandchildren, and our concern is that one day there will be an accident in the road that will result in a fatality or at the very least a severe injury to one of the Oxford Road residents. There is a sign at one end of Oxford Road as well as the other end, suggesting that twenty is plenty, to which no one pays the slightest heed. I have no means of measuring the speed of some of the cars and vans, however I would suggest that they are travelling at more than the speed limit of 30mph, let alone the suggested speed of 20mph. There has been in the past, two accidents at the junction of Oxford Road and Cambridge Road that I'm aware of, when thankfully it was only cars that were involved, as well as cars coming off Paisley Road into Oxford Road.

Ever since the introduction of traffic lights at the junction of Oxford Road and Paisley Road, we regularly observe cars and vans increase their speed, in order to make sure they catch the lights, and in quite a few cases, pay no attention to the red light, as there are no traffic officers available to police the junction. Also recently, we now observe school buses using the road as a shortcut, and along with the use of the road by HGV trucks, we feel some of the houses vibrating, make us ask the question, is the road sufficiently strong to accept the weight of those vehicles. We fully understand that refuse vehicles and the like, require to use the road in the nature of their business, but not as a shortcut. That coupled with cars parked on both sides of the road, it doesn't leave a lot of space in the middle of the road for the larger vehicles passing each other, as well as the cars.

Action taken prior to resolve the issues.

The action taken prior to the submission of this petition has been, to engage with our local councillors in the past, the Police, our MSP and the Local MP, and it's as a result of the last contact with our MP, Mr Gavin Newlands, that we are taking this action. On one occasion, when we had the police at the door discussing the problem, a car went by, well over the speed limit, and it was noted by the Police officers.

What we are suggesting.

Is that traffic calming be installed to reduce the excessive speeding, and hopefully deter the road being used as a shortcut by larger vehicles and HGV vehicles.

4 Assessment Process

- 4.1 Renfrewshire Council assesses requests for traffic calming in a two-stage process. An initial sample speed and accident survey to measure the severity of the problem and, if survey results exceed trigger levels, a more detailed survey with an associated scoring system to prioritise the location for action as funds become available.
- 4.2 The initial assessments recorded 216 vehicle speeds on Oxford Road between Paisley Road and Cambridge Road. This is a significant enough number of vehicles for the survey to be considered valid and a good indicator of true traffic speeds. Renfrewshire Council considers further action to be necessary if the 85th percentile speed of surveyed vehicles exceeds the posted speed limit. The 85th percentile speed was recorded as 29mph. Oxford Road has a 30mph speed limit.
- 4.3 The website CrashMapUK holds all road injury accidents reported by the Police. This website was interrogated for accident records on Oxford Street, Renfrew and found no reported injury accidents in the last three years.
- 4.4 Renfrewshire Council considers further action to be necessary if two or more pedestrian or cyclist injury accidents have been recorded in the last three years, through the length of the proposed scheme.
- 4.5 The results of the initial surveys of Oxford Road Renfrew do not trigger consideration of any further action in this case.

Implications of the report

1. **Financial** – none
2. **HR & Organisational Development** – none
3. **Community/Council Planning** - none
4. **Legal** – none
5. **Property/Assets** – none
6. **Information Technology** - none.
7. **Equality & Human Rights** - The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative

impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

- 8. **Health & Safety** – none
 - 9. **Procurement** – none
 - 10. **Risk** - none.
 - 11. **Privacy Impact** - none
 - 12. **Cosla Policy Position** – not applicable.
 - 13. **Climate Risk** - none
-

List of Background Papers

- (a) Background Paper - 1 Petition
-

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To: Infrastructure, Land and Environment Policy Board

On: 25 August 2021

Report by: Director of Communities and Housing Services

Heading: Business Regulation Service Plan 2021-22 – Recovery from COVID

1. Summary

- 1.1 Renfrewshire Council is required by Food Standards Scotland (FSS) to produce an annual Service Plan to detail the work being undertaken in relation to the regulation of Food Law across Renfrewshire.
 - 1.2 The team that covers this for Renfrewshire Council (the Business Regulation Team within Communities & Public Protection) also leads on workplace health and safety and other regulatory issues and these are included within the plan to provide a comprehensive programme of work for the service.
 - 1.3 The Business Regulation Service Plan for 2021-22 (attached as Appendix 1 to this report) details the work to be undertaken by the service, setting out objectives, the resources required and approach to quality assurance in the format and detail required by Food Standards Scotland. The plan this year, also sets out the resource required to undertake a catch up programme of food law inspections following the period during the COVID-19 pandemic when proactive routine inspections were restricted in line with guidance at that time from Food Standards Scotland.
-

2. Recommendations

- 2.1 It is recommended that the Infrastructure, Land and Environment Policy Board:
 - (i) notes the resource required to recover from the COVID-19 pandemic and complete the associated catch-up programme of food inspections; and
 - (ii) approves the Business Regulation Service Plan for 2021-22 as detailed in appendix 1 to this report.
-

3. Background

- 3.1 Business Regulation forms part of Communities & Public Protection within Communities and Housing Services.
- 3.2 The team provide an effective regulatory service for food safety, food standards, and occupational health and safety at work on behalf of Renfrewshire Council, ensuring the Council's statutory responsibilities in these areas are met. The objective of the service is to improve the quality and effectiveness of these regulatory activities, to ensure public health and safety are maintained.
- 3.3 In terms of food law enforcement, Renfrewshire Council is a statutory food authority under the Food Safety Act 1990 for all food businesses within Renfrewshire. The Council is also an enforcing authority in terms of Section 18 of the Health & Safety at Work etc. Act 1974, meaning the Service is the enforcing authority for health & safety legislation in certain types of premises within Renfrewshire, determined by the main activity being undertaken at the premises as laid down in the Health and Safety (Enforcing Authority) Regulations 1998.
- 3.4 Section 18 of the Health and Safety at Work etc Act 1974 puts a duty on the HSE and Local Authorities as Enforcing Authorities, to make adequate arrangements for enforcement. The Section 18 Standard sets out the arrangements that Local Authorities and the HSE Field Operation Directorate should put in place to meet this duty.
- 3.5 The Business Plan for 2021-22 attached as Appendix 1 to this report highlights the work undertaken by the Business Regulation Team, the current position with regards to premises (as of 1 April 2021) and the planned work for the coming 18 months (normally one year, but extended due to COVID recovery).
- 3.6 During the COVID-19 pandemic, the Minister for Public Health and Sport granted local authorities a deviation from the Food Law Code of Practice (Scotland) normal requirements in recognition of the on-going work for Environmental Health Officers in prioritising the implementation of new regulations in relation to COVID-19. The deviation from normal inspection requirements was reviewed and extended several times throughout 2020 and 2021 and is due to come to an end on 1 September 2021.
- 3.7 As a result, and in agreement with Food Standards Scotland, all local authorities are now required to produce and submit an updated Service Plan detailing how they are going to inspect premises and recover from the COVID pandemic in the coming years.
- 3.8 A working group was set up by the Scottish Food Enforcement Liaison Committee (SFELC) to discuss and ensure consistency across Scotland and to understand the full resource required to undertake a programme of catch - up inspections.

- 3.9 Officers from Renfrewshire Council sat on the national group with Food Standards Scotland to work on developing this recovery plan. Food Standards Scotland have now provided guidance on what should be included in the plan and this has influenced Renfrewshire Council's recovery programme as detailed in Appendix 1. Work undertaken includes a tabletop exercise to group and risk rate all businesses, reviewing and re-calculating all missed inspections, determining how long it will take to "catch-up", and the resource required (including the number of hours required for inspections).
- 3.10 During the period of deviation from normal food safety inspections was operational, a risk-based approach to reducing inspections was taken to ensure higher risk premises such as approved premises, those in Group 1 and newly registered businesses, were inspected and maintained a high standard. Intelligence driven interventions at all food business establishments also continued where possible. Intelligence included information that suggested fraudulent activity or risk to public health, e.g. consumer complaints, or credible allegations of food poisoning.
- 3.11 However, Environmental Health Services across Scotland are also noting that as some programmed interventions at lower risk groups ceased over the last 18 months there has been a reduction in compliance in these businesses since the COVID pandemic, therefore interventions will increase, re-visits will increase and this in turn will result in it taking longer to fully recover. This has all been considered in the programme set out in Appendix 1.
-

Implications of the Report

1. **Financial** – Any additional resource required to carry out the programme of catch-up inspections following the COVID pandemic will be captured and included in costs associated with COVID-19 recovery.
2. **HR & Organisational Development** - none
3. **Community Planning**
Renfrewshire is safe – By implementing the attached Service Plan, Communities & Public Protection will ensure that food that is prepared and consumed in Renfrewshire is safe and that workplace Health & Safety is regulated.
4. **Legal** – none
5. **Property/Assets** - none
6. **Information Technology** - none
7. **Equality & Human Rights** - The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report

8. **Health & Safety** – where staff are required to visit premises, all risk assessments and safe working procedures have been developed.
 9. **Procurement** - none
 10. **Risk** - none
 11. **Privacy Impact** - none
 12. **CoSLA Policy Position** - None
 13. **Climate Risk** - None
-

List of Background Papers

None

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COMMUNITIES AND HOUSING SERVICES

BUSINESS REGULATION SERVICE PLAN

2021-22

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BUSINESS REGULATION SERVICE PLAN 2021-22

1. SERVICE AIMS AND OBJECTIVES

1.1 Aims and Objectives

The Food and Health & Safety Service is provided by Communities & Housing Services. The service is delivered by the Environmental Health, Business Regulation Team. The aim is to provide an effective regulatory service for food safety, food standards, and occupational health and safety at work on behalf of Renfrewshire Council, ensuring the Council's relevant statutory responsibilities are met. The objective of the service is to improve the quality and effectiveness of these regulatory activities, and in doing so ensure public health and safety are maintained.

In order to achieve this aim, Communities and Housing Services will:

- Apply the relevant legislation at premises regulated by the Local Authority in line with the Scottish Regulators Code of Practice
- Work in partnership with agencies such as Food Standards Scotland (FSS) and the Health and Safety Executive (HSE) to achieve nationally agreed strategic aims
- Ensure that all staff undertaking enforcement activity are properly qualified and competent to undertake their duties
- Operate a risk-based approach to inspection and regulation
- Carry out a programme of specific, targeted and appropriate interventions in order to improve food safety and health & safety standards
- Work with local businesses in an open and transparent manner
- Investigate and take appropriate action upon receipt of accident notifications, service requests, food poisoning notifications and complaints

1.2 Links to Corporate Objectives and Plans

The Environmental Health, Business Regulation Service Plan 2021-22 contributes to Communities and Housing Services outcomes as well as Renfrewshire Council's Corporate Objectives and Plans. In particular, the service has a critical role to play in supporting sustainable economic development, ensuring the health and safety of the public, addressing the impact of poverty and the protection of both the public and legitimate businesses from criminal activities.

1.3 Overview

In terms of food law enforcement, Renfrewshire Council is a statutory food authority under the Food Safety Act 1990 for all food businesses within Renfrewshire. The Council is also an enforcing authority in terms of Section 18 of the Health & Safety at Work etc. Act 1974, the Service is the enforcing authority for health & safety legislation in certain types of premises within

Renfrewshire. This is determined by the main activity being undertaken at the premises as laid down in the Health and Safety (Enforcing Authority) Regulations 1998.

Section 18 of the Health and Safety at Work etc Act 1974 puts a duty on the HSE and Local Authorities (LAs), as Enforcing Authorities, to make adequate arrangements for enforcement. The Section 18 Standard sets out the arrangements that LAs and HSE's Field Operation Directorate should put in place to meet this duty.

2. BACKGROUND

2.1 Organisational Structure

The Food Safety and Health & Safety service is delivered by suitably qualified officers within the Business Regulation Team operating in Communities & Public Protection as part of Communities and Housing Services. An organisational structure has been provided to Food Standards Scotland.

2.1.1 Role of Communities & Public Protection

Communities & Public Protection consists of the Business Regulation, Community Safety, Public Health, Trading Standards and Community Learning and Development teams. Their combined role is to protect the health, safety and welfare of the local community and to safeguard public health, the quality of the local environment and to enhance economic, social and environmental welfare by improving and maintaining standards of fair trading in terms of safety, quality, quantity and price.

2.1.2 Communities & Public Protection

The Service is based at:

Communities and Housing Services
Renfrewshire House
Cotton Street
Paisley
PA1 1BR

The Service can be contacted by:

email – b-serv.es@renfrewshire.gov.uk, or

phone – 0300 300 0380

2.2 Scope of the Service

The main role of the Environmental Health Business Regulation team is to undertake regulatory functions of relevant legislation in terms of Food Safety, Food Standards and Occupational Health and Safety at Work on behalf of Renfrewshire Council. The aim is to secure compliance with the standards laid down in primary legislation, associated regulations and codes of practice. The key activities of Environmental Health Business Regulation are based on the implementation of inspection/intervention, survey and sampling programmes and other appropriate monitoring and investigative activities, including responding to, and learning from food complaints, accidents and incidents at work.

Under Section 5 of the Food Safety Act 1990, Renfrewshire Council is a statutory Food Authority, responsible for delivery of official controls under the Act and associated Regulations. Statutory appointments of Head of Food Service and Lead Officer for Food Safety are detailed in the Council's Scheme of Delegated Functions.

Enforcement of the legislation, under Section 6 of the Food Safety Act 1990, includes food hygiene and food standards covering the safety, quality, presentation and labelling of food. To this end, a programme of food business inspections and the surveillance of food is carried out by co-ordinated food sampling and a food standards inspection programme.

Food and premises hygiene complaints are investigated where required. The investigation and control of food-borne infections within food premises is carried out in conjunction with NHS Greater Glasgow and Clyde. The Service acts as the originating authority to those large-scale food manufacturers within the area, co-ordinating and assisting in complaints and enquiries from other Food Authorities within the UK and third Countries.

As an Enforcing Authority, the Service also has responsibility for the provision of health & safety enforcement services in a range of business activities covering approximately 2,500 premises and an estimated 10,000 employees. The enforcement of health & safety legislation is split between the Local Authority (Renfrewshire Council) and the Health & Safety Executive (HSE), depending on the main activity being undertaken at the premises as laid down in the Health & Safety (Enforcing Authority) Regulations 1998. The HSE are responsible for the more traditional "factory" or industrial premises. The premises within the remit of the Council include: offices, shops, warehouses, leisure, hotel and catering premises.

The principal activities of the service, outlined above, have relevance to the Planning, Building Standards, Civic Licensing and Alcohol Licensing services of the Council. The service also delivers official controls in relation to food safety in all Renfrewshire Council food operations.

The Service provides advice and guidance to all businesses to ensure compliance with statutory requirements and assists in sourcing appropriate training and educational support.

2.3 **Local Authority Covid-19 Recovery Project**

The measures taken by UK and Scottish Governments in March 2020 in response to the Covid-19 pandemic resulted in the closure of a large proportion of food establishments. Additionally, physical distancing requirements meant that Local Authority Authorised Officers were prevented from conducting routine, programmed interventions/Official Controls at most of those businesses who continued trading.

Food Standards Scotland (FSS) secured Ministerial agreement to allow a relaxation from the Food Law Code of Practice and the Interventions Code of Practice. This relaxation will end on 31 August 2021.

Food Standards Scotland acknowledged that Local Authorities intervention programmes would be adversely affected as numerous interventions would not be undertaken when due and create a backlog of 'missed' interventions. In Renfrewshire this figure is expected to be approximately 1,012 missed inspections by the time the programme re-starts.

It was, consequently, agreed that measures to address this situation should be considered and a project delivered in order to enable all Local Authorities to rectify the position. This had the principal aim of delivering a clear and accurate Local Authority and national view of the food establishment profile – including the Food Law Rating System (FLRS) risk-rating of all establishments and overall Local Authority capacity to undertake the necessary Official Controls therein.

2.4 **Demands on the Service**

Table 1: Profile of food businesses in Renfrewshire

Premises	Number
Primary Food Producers	18
Manufacturers and Packers	33
Importers/Exporters	8
Packers	1
Distributors/Transporters	30
Retail	429
Restaurant/ Caterer	1082
Manufacturer retailers	7
TOTAL	1608

Table 2: Profile of Businesses for Health & Safety Enforcement

Premises	Number
Retail	745
Wholesale	121
Offices	321
Catering	589
Hotels etc	24
Residential Care	20
Leisure	192
Consumer Services	417
Others	81
Total	2510

The Food Safety and Health & Safety Services provided by Renfrewshire Council operate solely from Renfrewshire House, Cotton Street, Paisley, PA1 1BR. The Service's standard working day is 8.45am - 4.45pm Monday to Thursday, and 8.45am - 3.55pm on Friday, with an out of hour's service also being provided in cases of emergency. Following the Covid pandemic, Officers are currently working a hybrid model where they are operating from home, in the office and in the field e.g. inspecting premises.

The Service works in a number of complex areas, which include:

Glasgow International Airport

Glasgow International Airport lies within the Authority boundaries and adds further elements of work to the Environmental Health Business Regulation Team. Consignments of food, particularly fruit and vegetables come through Glasgow Airport from third Countries. These foods are subject to controls administered by Environmental Health Business Regulation. The Service is also involved in the surveillance of exports from the Airport and provides export certificates to those businesses exporting foodstuffs from Renfrewshire.

The Business Regulation Team provides a port health role at the airport. Renfrewshire Port Health Authority was originally set up with the primary objective of preventing dangerous epidemic diseases entering the country. Although this can still occur, if a person is patently unwell, this function is now more realistically aimed at contacting and monitoring persons who may be carrying a communicable disease and preventing further cases arising from environmental contamination of aircraft.

There are also currently 2 businesses which operate flight catering within the airport estate and these are subject to inspection by the service.

EHOs operate on a rota basis, with one officer allocated for each day of the working week. The officer carries out all imported food functions at the airport on his/her allocated day. In addition, on weekends and public holidays an emergency call-out service is in place to deal with port health incidents.

Communication and Language

The Council area has a number of food businesses operating for whom English is not a first language. This can introduce communication challenges during the course of inspection and enforcement visits. In order to address this issue, information leaflets translated into other languages have been produced. The service has organised food hygiene training in foreign languages and a translation service is available to officers if required during inspections and other meetings.

Council Operated Food Businesses

The control of food enforcement in Local Authority catering operations provided by Environment & Infrastructure Services is a complex and sensitive area of work. These premises include catering in residential establishments such as those run by the Council's Social Work Services as well as schools and nurseries. The service employs the same approach to enforcement in these premises.

Approved/Authorised Premises

There are 8 approved/Authorised Businesses operating within Renfrewshire, all of which are approved/Authorised under Regulation (EC) 853/2004. These are:

DNATA Airline Catering	Arran Avenue, Paisley
Gate Gourmet Airline catering	Campsie Drive, Paisley, PA2 8DP
Gormack Foods	Sandyford Road, Paisley, PA3 3HP
CFPU RAH Hospital	Corsebar Road, Paisley
Scottish Leather Group	Seedhil Road, Paisley, PA1 1JL
Scottish Leather Group	Baltic Works, Bridge of Weir
Gleddoch Family Butchers	Glasgow Road, Paisley, PA1 3PW
Lomond Cold Store	Blackstoun Road, Paisley, PA3 3AF

Events

A significant number of events are held throughout Renfrewshire on an annual basis, particularly, but not exclusively, during the summer months. These events require a food law enforcement presence in response to the level of external food retailers and caterers providing food for the large number of visitors and this can result in a minor short-term impact on the food service.

Health & Safety Enforcement

The review of Health & Safety enforcement activities by the UK Government has influenced the approach in this area. HSE priority planning guidance directs the work of Local Authorities in relation to Health & Safety, with an emphasis on targeting resources on higher risk activities and reducing the number of routine inspections.

An Intervention Plan based on this guidance has been developed which takes into account local conditions and priorities.

Enforcement within Arm's Length Organisations - Renfrewshire Leisure

In 2019, the Health & Safety Executive (HSE) advised Renfrewshire Council that enforcement within Council owned leisure facilities operated by arm's length organisations, are, in accordance with The Health and Safety at Work Act 1974, the enforcement responsibility of the Local Authority.

This requires careful management as there are close relationships between the Council and Renfrewshire Leisure - including the corporate control as the Council is the sole member of the Company.

The exact details are still being worked through, however, this has the potential to increase the Health and Safety workload for Officers due to increased interventions and inspections.

2.5 Performance Management

The percentage of food businesses who receive a "pass" in terms of the food hygiene information scheme is used the Indicator for performance. This figure is reported on a quarterly basis to the Infrastructure, Land and environment Policy Board, with the current target set at **98%**.

Elected Members receive quarterly reports on performance in key areas including Food Safety/Health & Safety enforcement and Managers provide an operational update at a bi-monthly Communities & Regulatory Management Meeting. Certificates of Compliance and formal notices are reported to elected members via the Regulatory Functions Board and Information Bulletin reports.

Performance reviews are carried out on a six-monthly basis with staff involved in Food Safety and Health & Safety enforcement, in order to maintain performance.

2.6 Enforcement Policy & Procedures

The Regulatory Services Integrated Enforcement Policy is in place to ensure the consistency of enforcement across all areas of Communities & Public Protection. The Policy sets standards clearly outlining the level of service which the public and businesses can expect to receive. It encourages fair and open regulation and commits the Service to ensuring our enforcement service works with businesses to assist them in complying with the law. The Policy has recently been reviewed to ensure it is consistent with the Scottish Regulators' Strategic Code of Practice.

2.7 Information Systems

Premises records are held on the Authority Public Protection (APP) system, which is used to manage the inspection programme and record details of inspections, accidents, complaints and enquiries. The database is regularly reviewed and updated to facilitate the planning of inspection programmes and production of management reports.

Progress towards local, regional and national outcomes is monitored on a monthly basis using the reporting functions of the system. Statutory returns are made using data from the APP system.

3. SERVICE DELIVERY

The measures taken by UK and Scottish Governments in March 2020 in response to the Covid-19 pandemic resulted in the closure of a large proportion of food establishments. Additionally, physical distancing requirements meant that Local Authority Authorised Officers were prevented from conducting routine, programmed interventions/Official Controls at most of those businesses who continued trading.

Food Standards Scotland (FSS) secured Ministerial agreement to allow a relaxation from the Food Law Code of Practice and the Interventions Code of Practice. This relaxation will end on 31 August 2021 (**Ref: FSS/ENF/20/006-APPENDIX 3**)

FSS acknowledged that Local Authorities intervention programmes would be adversely affected as numerous interventions could not be undertaken and would lead to the creation of a backlog of 'missed' interventions. In Renfrewshire this figure is expected to be approximately **1,012** missed inspections by the time the programme re-starts on 1 September 2021.

It is also apparent that a larger than usual number of food businesses are currently changing hands and there is also a perceived increase in the number of new food businesses operating from domestic premises. In the year April 2020 to March 2021, approximately **180** new business registration requests were received by the Business Regulation Team, leading to an increase in 'unrated' premises. Additionally, it is recognised that the workload, post-Covid, is unclear and will present further challenges in respect of the form and time food law interventions will take. It is likely that food businesses may require more intensive interventions due to the fewer inspections having taken place during 2020. An estimation of this additional work has been included in the recovery programme; however, this will be monitored closely, to ensure that estimates remain accurate and it is proposed that a 3-monthly review will be carried out during the 18-month recovery programme.

To assist Local Authorities, a working group; The Covid-19 Recovery Plan Working Group (CRPWG) was convened by the Scottish Food Enforcement Liaison Committee (SFELC). The principal aim was to enable Local Authorities to recommence food law interventions in an orderly and consistent manner.

During the process of designing a "Priorities" Table, **(Table 4)** it became apparent to the CRPWG that if the timescales allocated were to follow those already designated in the existing Code of Practice i.e. both Annex 5 of the Food Law Code of Practice (Scotland) 2019 and the Interventions Code 2019, Local Authorities would struggle to meet the new dates created. This would result in LAs creating a large number of missed interventions/inspections. The following was therefore proposed:

Table 3

Group 1	Band	Code of Practice	Proposed
	A	18 Months	18 Months
	B	12 Months	12 Months
	C	6 Months	6 Months
	D	3 Months	3 Months
	E	1 Month/Intensive	1 Month/Intensive

Group 2	Band	Code of Practice	Proposed
	A	24 Months	48 Months
	B	18 Months	24 Months
	C	12 Months	18 Months
	D	3 Months	6 Months
	E	1 Month/Intensive	1 Month/ Intensive

Group 3	Band	Code of Practice	Proposed
	A	No Proactive/ 60 Months	No Proactive/60 Months
	B	36 Months	48 Months
	C	24 Months	36 Months
	D	3 Months	6 Months
	E	1 Month/Intensive	1 Month/Intensive

It should be noted that the proposed timescales shown in the table Interventions

Code 2019 and those “proposed” relate to the maximum time after the **Intervention Programme Start Date** by which premises in each category must receive an intervention. These time periods are applicable only in the context of the LA Recovery Process. The Intervention Frequencies specified by FLRS have not changed and will be applicable for all subsequent interventions.

Table 4 - PRIORITIES

	Annex 5 Food Hygiene	Annex 5 Food Standards	FLRS	Approved Premises
Priority 1			<p>(a) All Group 1 premises following the timescales in the Interventions Food Law CoP,</p> <p>(b) Group 2 and 3 Band Es deal with within 1 month of start date.</p> <p>(c) Spread all Group 1 Unrated businesses throughout a 6-month period.</p>	<p>LAs which have already implemented OCV – continue/restart the programme and schedule each premises within 12-month period.</p> <p>LAs which have not implemented OCV – start the implementation of OCV for Approved Premises and spread evenly over 12-month period.</p>
Priority 2	Category As spread over 6 months.	Food Standards only premises Category As spread over 6 months.	Group 2 and 3 Band Ds spread over a 6-month period. Spread all Group 2 Unrated businesses throughout a 12-month period.	
Priority 3	Category Bs spread evenly over 18-month period.	Category As spread throughout 12 months.	Group 2, Band C over 18 months and Group 3 Band C over 36 months. Spread all Group 3 Unrated businesses throughout a 24-month period.	
Priority 4	Category Cs spread over 24 months.	Category Bs that are Category Es for Food Hygiene spread over 24-month period.	Group 2 Band B over 24 months and Group 3 Band B over 48 months.	
Priority 5	Category Ds spread over 36 months.	Food Standards only Category Bs spread over 36 months.	Group 2 Band As over the period of up to 48 months.	
Priority 6	Category E premises spread over 48 months	Food Standards only Category Cs spread over 60 months.	Group 3 Band As - decide if they need inspections, if so, spread over 60 months or are no proactive intervention.	

3.1 Food and Health & Safety Premises Inspections

In accordance with the Food Law Code of Practice (Scotland), all food premises are risk-assessed, for food law. Risk assessments are entered in the Services database, which generates a target inspection date. A report is generated from the database of visits due for each officer. The Service undertakes a full inspection programme based on the risk category of premises. Regulatory activity in relation to Health and Safety at Work is determined in accordance with the HSE priority planning guidance.

The tables below illustrate the number of premises in Renfrewshire in each risk category for Food Law and Health & Safety.

Table 5 - Total premises (Food Law) with Group & Rating

GROUP	RATING	NUMBER
1	A	1
1	B	13
1	C	6
1	D	2
1	E	0
	TOTAL	22

GROUP	RATING	NUMBER
2	A	7
2	B	424
2	C	378
2	D	108
2	E	0
	TOTAL	931

GROUP	RATING	NUMBER
3	A	12
3	B	405
3	C	169
3	D	33
3	E	0
	TOTAL	619

Table 6: Premises per Food Law Risk Rating Category

Group	Number of Premises
1	21
2	931
3	619
Food Standards Only	5
Approved	9
Farms	11
Sub Total	1596
Unrated	36
Total	1632

The food Law risk rating of a food business is based on a number of elements. Hygiene, structure, food safety management and food standards are assessed to determine the risk posed by an establishment and the frequency of intervention by the local authority. These are numerically scored and used to derive the rating that is presented as the 'score', A-E; Category E posing the highest risk.

Table 7: Profile by Health & Safety risk category

Risk Category	Total number in category
A	1
B1	33
B2	764
C	1565
Unrated	465
Total	2828

The tables below illustrate the number of inspections programmed for 2021/23 in each risk category for Food Law. It should be noted that this will be an **18-month** programme. It is anticipated that the backlog of inspections in all but the Group 3B category, will be completed by 31 March 2023. The Group 3B remainder, will be completed within the 48-month period (end September 2025) and will be incorporated into the annual inspection programmes going forward from April 2023.

- A total of 1018 food law programmed interventions are projected for the 18 months commencing 1 October 2021.

Table 8: Food Law Programmed Interventions for 2021/2023

Group	Band	Total Interventions	Intervention Frequency Current/ Proposed	Estimated Hours/Intervention	Total Number of Hours	No of officer days	FTE Officers
1	A	1	18/ 18	12	12	2.4	0.010909
1	B	12	12/ 12	10	120	24	0.109091
1	C	6	6/ 6	8	48	9.8	0.043636
1	D	4	3/ 3	10	40	6	0.036364
1	E	0	1/ 1	14	0	0	0
Total		23					

Group	Band	Total Interventions	Intervention Frequency Current/ Proposed	Estimated Hours/Intervention	Total Number of Hours	No of officer days	FTE Officers
2	A	7	24/ 48	7	49	9.8	0.044545
2	B	420	18/ 24	8	3660	672	3.054545
2	C	370	12/ 18	8	2960	592	2.690909
2	D	102	3/ 6	10	1020	204	0.927273
2	E	0	1/ 1	0	0	0	0
Total		899					

Group	Band	Total Interventions	Intervention Frequency Current/ Proposed	Estimated Hours/Intervention	Total Number of Hours	No of officer days	FTE Officers
3	A	6	60/ 60	2	12	2.4	0.01
3	B	350	36/ 48	4	1400	280	1.27
3	C	164	24/ 36	6	984	196.8	0.89
3	D	32	3/ 6	8	256	51.2	0.23
3	E	0	1/ 1	0	0	0	0
Total		552					

	Group	Total Interventions	Intervention Frequency Current/ Proposed	Estimated Hours/Intervention	Total Number of Hours	No of officer days	FTE Officers
Food Standards Only	N/A	5	Annex V	6	30	6	0.02
Farms	N/A	11	12	6	66	13.2	0.06
Approved Premises	N/A	9	12	24	216	43.2	0.19
Awaiting Inspection	Group 1	0		0	0	0	0
Awaiting Inspection	Group 2	28		10	280	56	0.25
Awaiting Inspection	Group 3	8		8	64	12.8	0.05
REVISITS		~254		1	254	50.8	0.23
Total		61			656	131.2	

FTE Officers Total= **10.22**

Table 9 - Estimated Resource required For Formal Enforcement Notices

Type of Notice	Estimated Number	Estimated Hours	Total Number of Hours	No of officer days	FTE Officers
Remedial Action Notice	6	3*	18	3.6	0.02
Hygiene Improvement Notice	11	3*	33	6.6	0.03
Voluntary Closure	12	3*	36	7.2	0.03
H&S Improvement Notice	8	3*	24	4.8	0.2
H&S Prohibition Notice	4	3*	12	2.4	0.01
					0.36

*Estimated Hours includes witness time factor of 1 hour.

Table 10 - Health & Safety Inspections for 2021/2023

Since 2013, the service has refined the intervention strategy for businesses by further improving the targeting of relevant and effective interventions in line with LAC 67. The refinement preserves inspections for higher risk premises and has led to a reduced number of proactive Health & Safety inspections. This has subsequently allowed capacity for more effective outcome focussed interventions whilst protecting people in the workplace and wider society. The proposed themed inspection programmed is detailed below. It is estimated that each intervention will take 24 hours X 36 visits=172 officer days= **0.78 FTE**

Special Interventions
Carry out special interventions at animal visitor attractions in an effort to reduce the risk of contamination especially to children.
Carry out special interventions for safety in swimming pools and spas where Health & Safety is enforced by the Local Authority to reduce the risk to employees and the public from Health & Safety and Public Health incidents.
Carry out special interventions at children's indoor soft play visitor attractions in an effort to reduce the risk of accidents to children.
Carry out special interventions at commercial catering establishments to assess gas safety and where the risk of carbon monoxide may be present.
Carry out special interventions at premises, especially licensed premises that use stored gas to minimise the risk of explosion.
Planned special intervention for Lone working in premises such as: all night garages, grocers' shops and bookmakers in an effort to reduce violence/incidents involving lone workers.
Proactive inspection of industrial retail/wholesale premises to ensure adequate control of work at height, workplace transport and loading and unloading of vehicles.
Intervention to ensure that Cellar Safety is being adhered to in licensed premises.
Intervention to ensure Legionella controls are in place.
Carry out special interventions in relation to Crowd management at large scale events.
Intervention to ensure deep fat frier safety in catering premises.
Intervention to ensure safety in golf course operations.

The inspection programme for 2021/23 has been developed to comply fully with the Food Law Code of Practice (Scotland) and LAC Circular 67/2 (Rev 7) Health & Safety priority planning.

So far as the inspection of premises outwith normal working hours is concerned, service policy is to ensure that, where premises are only open outwith normal hours, then appropriate provision is made for them to be visited in accordance with at least the minimum number of visits determined by their risk rating.

7.5 full time equivalent officers carry out the work of the Business Regulation team, including the Business Regulation Manager. The staffing allocation to food law enforcement is 75% of 7.5 FTE's, with the other 25% allocated to Health & Safety enforcement. Officers are allocated premises within specific geographical areas.

It is considered that the Service has adequate expertise to provide a competent and full portfolio of enforcement and educational roles in relation to Food Law and Health & Safety. However; where necessary, the service is able to draw on expertise from Food Standards Scotland, Glasgow Scientific Services – the Public Analyst, Health Protection Scotland, the Director of Public Health, Animal and Plant Health Authority (APHA), The Health & Safety Executive and other local authorities.

3.2 Food and Health & Safety Service Requests

The Service has documented policies relating to the investigation and handling of complaints and service requests which ensure that all complaints are investigated in accordance with the appropriate Code of Practice. The numbers of complaints and service requests, detailed by category, estimated for the year 2021/22 are shown in the table below:

Table 11 - Estimated Complaints and Service Requests 2021/2022

Service Request Category	Time Estimate Per Type (hours)	Total Estimate 2021/21	Total Estimated Time- Hours	Officer days	FTE
Food Hygiene /Standards Advice to Business	2.5	133	332.5	66.5	0.30
Food Hygiene /Standards Advice to Consumer	1.5	38	57	11.4	0.004
Complaint hygiene of premises	4.5	28	126	25.2	0.11
Food Hazard Warning	1	18	18	3.6	0.016
Food Complaint	4	60	240	48	0.21
Food Export Certs and imports	2	20	40	8	0.04

Registration of food premises	2.5	180	450	90	0.41
Other Food	2.5	15	37.5	7.5	0.03
Late Hours Catering	2.5	5	12.5	2.5	0.01
Street Traders	4	21	84	16.8	0.08
Section 50 Certificates	3	4	12	2.4	0.01
Venison/Game Dealers licences	3	1	3	0.6	0.00
Food Incidents and Food Crime	15	4	60	12	0.05
Attestations and EHC's	4	73	292	58.4	0.26
Consultation with External Agency	2	20	40	8	0.04
FHIS/SND/MIS	2	6	12	2.4	0.01

Service Request Category	Time Estimate per type (Hours)	Total Estimate 2021/22	Total Estimated Time-Hours	Officer days	FTE
Cooling Towers and Evaporite Condensers	3.5	1	0.7	8.4	0.003
H & S Advice	2	13	26	5.2	0.02
RIDDDOR /asbestos	4	20	80	16	0.07
Adverse Lift Report	2	1	2	0.4	0.0
Request for Information H&S	2	5	10	2	0.01
Other Health & Safety	2	42	84	16.8	0.08
Legionella	3	6	18	3.6	0.02

Skin Piercing & Tattoo Licence Enquiry	5	0	0	0	0.00
Skin Piercing & Tattooing Licence Application	5	10	50	10	0.04
Port Health Enquiries	5	10	50	10	0.05
HSLG, WOSFLG,SAG	4	15	60	12	0.05
Communicable Disease	3.5	14	49	9.8	0.04
Licensing Board Consultations	2.5	5	12.5	2.5	0.03
Planning Application	1	1.5	1	0.3	0.00
Building Standards Consultation	2	1	2	0.4	0.00
Other Civic Govt Licences	3	10	30	6	0.027
Public Entertainment Licence	5	1	5	1	0.00
Other Licensing	2	4	8	1.6	0.01
Consultation with External Agency	3	15	45	9	0.04
Information/Freedom of Information Request	4	18	72	14.4	0.07
Special Events	25	4	100	20	0.09
Staff Training	1	40	40	8	0.04
Digitisation Programme	2	40	80	16	0.07
Student Training	2	24	48	9.6	0.04

Total FTE for Food Related/Health and Safety/Other Service Requests = 4.0

Complaints and Service Requests are dealt either by the duty Business Regulation Officer or by the officer responsible for the premises which are the subject of the complaint/request. All service requests are logged in the APP database against the premises implicated, with visits and actions being recorded when undertaken.

All complaints are recorded and their risk evaluated to distinguish between those which require an on-site investigation and others which may be resolved by telephone or written advice.

3.3 Investigation of Accidents

A procedure is in place for the investigation of notified accidents designed to ensure consistency and quality of the accident investigation service. It is not possible or appropriate to investigate all incidents and a systematic approach has been adopted to ensure that the more serious incidents are investigated.

3.4 Enforcement Management Model (EMM)

The Guidance in the LAC22/18 along with detailed guidance that was issued for use by EHOs is used to promote consistency of enforcement between individual officers, LAs and with HSE.

All officers in the team have been trained in the use of the Enforcement Management Model. The model is used by officers when considering the most appropriate action to take in more complex situations which are occasionally encountered, including serious accident investigations. It is also used as a monitoring tool by the Business Regulation Manager/ Regulatory and Enforcement Manager.

3.5 Home Authority Principle & Primary Authority Scheme

For companies operating under two or more local council jurisdictions, Primary Authority provides reliable and consistent regulatory advice from a single source when dealing with key aspects of environmental health, trading standards, health & safety, and licensing services. Renfrewshire Council currently has no partnerships in relation to health & safety advice and enforcement.

The Regulatory Reform (Scotland) Act 2014 creates a legal framework for implementation of Primary Authority arrangements relating to the devolved regulatory responsibilities of Local Authorities in Scotland. A process to introduce the scheme for food businesses is currently going through the consultation process.

The Primary/Home authority principle is applied when dealing with food complaint investigations and also routinely in relation to food standards and labelling issues. It is considered to be an aid to good enforcement practice.

The Council has no formal agreements in place to act as a Home Authority with any specific business, but has listed the following significant establishments as ones which are considered as home authority/originating authority premises:

A&A Bakers	Moss Road	Linwood	PA3 3HR
Alice Cairns Butchers Ltd	Moss Road	Linwood	PA3 3HR
DNATA	Arran Avenue	Paisley	PA3 2AY
AP Jess	Sandyford Road	Paisley	PA3 4HP
Aulds Delicious Desserts	Barnsford Avenue	Inchinnan	PA4 9RG
Big Bear Bakery	15 Edison Street	Hillington Park	G52 4JW
Buon Giorno	11A Queen Street	Renfrew	PA4 8TR
Craigton Packaging	Scott's Road	Paisley	PA2 7AN
Davis & Davis	39 Brora Drive	Renfrew	PA4 0XA
Davidson Butcher	Mossedge	Paisley	PA3 3HR
Diageo Global Supply	1 Argyll Avenue	Renfrew	PA4 9EA
Diageo Global Supply	500 Renfrew Road	Renfrew	G51 4SP
Earl Haig Foods Ltd	15 Earl Haig Road	Hillington Park	G52 4JU
Faceplant Foods	Greenhill Road	Paisley	PA3 1RD
Foxbar Butchers	44 Foxbar Road	Paisley	PA2 0AY
Faodail Foods	Westway	Renfrew	PA4 8DJ
G Porrelli & Co Ltd	25 Lacy Street	Paisley	PA1 1QN
G&A McHarg	Dalziel Road	Hillington Park	G52 4NN
Gate Gourmet	Glasgow Airport	Paisley	PA2 8DP
Gleddoch Family Butchers	60 Glasgow Road	Paisley	PA1 13W
Hannah's of Johnstone	18-20 Walkinshaw Street	Johnstone	PA5 8AB
Hawkhead Whisky Smoked	North Street	Paisley	PA3 2AE
Henderson Meats	Hillington	Glasgow	PA8 6BS
Ingram Brothers	15 East Lane	Paisley	PA1 1QA
Jaw Brewery	67b Montrose Avenue	Hillington Park	G52 4LA
Jenier Limited	Earl Haig Road	Hillington	G52 4JU
John Scott Meats	Sandyford	Paisley	PA3 3HR
Kismet	Lyon Road	Linwood	PA3 3BQ
Kerry Foods (UK) Ltd)	55-59 Kelvin Avenue	Hillington Park	G52 4LT
Lang Fine Scottish Leather	1 Seedhill	Paisley	PA1 1JL
MacSpice/McAusland Crawford	79/81 Abercorn Street	Paisley	PA3 4AS
Linburn Farm	Linburn	Erskine	PA8 6AW
Scottish Leather Ltd	Kilbarchan Road	Bridge Of Weir	PA11 3RL
Peppermill Foods Ltd	14 Watt Road	Hillington	G52 4RY
Rice 'n' Spicy	15 Edison Street	Hillington Park	G52 4JW

Sgaia Foods	88 Greenhill Road	Paisley	PA3 1RD
Stephen Williams First Class	4b Mains Drive	Erskine	PA8 7JQ
Sutherland Cakes	15-17 Earl Haig Road	Hillington	G52 5JU
Glasgow Distillery Company	Deanside Road	Renfrew	G52 4XB
The Elderslie Scottish Tablet Co	37 Glenpatrick Road	Elderslie	PA5 9AE
W P Tulloch	22a Skye Crescent	Paisley	PA2 8EL

3.6 Advice to Business

Throughout the Covid-19 pandemic, Communities and Public Protection maintained contact with businesses, including the hospitality sector to advise on Covid-19 compliance – this included visits wherever required. Officers also maintained interventions wherever required e.g. food complaints/food poisoning and visited approved and Group 1 premises as required by the Covid-19 “contingency measures for delivery of official controls in relation to food”.

The level of advice will likely continue throughout 2021/22 and either the Duty EHO or Area Officer (EHO) will be able to offer advice/guidance where required.

Communities & Public Protection undertakes an on-going advisory role to all businesses in Renfrewshire. A range of information and promotional material is made available for businesses by Environmental Health Officers during visits. Similarly, training opportunities and other information is provided to businesses during visits.

3.7 Health Promotion Activities

Health Promotion activities are undertaken through an integrated approach throughout Public Protection. Through this integrated approach, the Service assists in signposting training opportunities, providing relevant information and advice to businesses in Renfrewshire. A selection of FSS and HSE publications in English/ other languages, and Information packs for new businesses are available. A leaflet summarising our Integrated Enforcement Policy is available for businesses.

3.8 FHIS & EatSafe

The Food Hygiene Information Scheme continues to be a success in Renfrewshire with around 1000 food premises who sell food to the public being included.

Currently 98% of premises within Renfrewshire have a pass certificate within the scheme.

There are 13 premises with Eat Safe Awards. These are:

Premises Name	Premises Address
Accord Hospice	Morton Avenue, Paisley, PA2 7BW
Mosswood Care Home	Moss Road, Linwood, PA3 3FA
Capability Scotland	Wallace Court, 191 Main road, Elderslie, PA5 9EJ
Erskine mains Care Home	Meadow drive, Erskine, PA8 7ED
Hanover(Scotland) Housing Association Newton Court	23 Maree Road, Paisley, PA2 9DH
Hanover(Scotland) Housing Association, Ailsa Court	1 Ailsa Drive, Paisley, PA2 8HE
Hanover(Scotland) Housing Association Orchard Court	"Orchard Court", Orchard Street, Renfrew, PA4 8RZ
Hanover(Scotland) Housing Association, Walikinshaw Court	Walkinshaw street, Johnstone, PA5 8AF
Kibble Education & Care Centre	Goudie Street, Paisley, PA3 2LG
Kibble Works	55 Clark street, Paisley, PA3 1RB
Little Inch Care Home	8 Rashilee Avenue, Erskine, PA8 6HAKj.
Holiday Inn	Caledonia Way, Glasgow Airport PA3 2TE
Leaps and Bounds Nursery	23 Clarence Street, Paisley, PA1 1PU

3.9 Sampling

Renfrewshire Council, along with 9 other local authorities have a Service Level Agreement with Glasgow City Council for the provision of analytical services. The analyst service is provided by Glasgow Scientific Services, Colston Laboratory, 64 Everard Drive, Glasgow G21 1XG. Glasgow Scientific Services are this Authority's appointed Public Analyst for chemical analyses of all food samples, Food Examiner for all microbiological examinations of food samples and Agricultural Analyst for all feeding stuffs samples taken.

The sampling programme for 2021/22 is attached as Appendix 1 to this Service Plan. The programme will focus on high risk premises in Renfrewshire, whilst reflecting national priorities recommended by FSS and SFELC.

Food sampling will also be undertaken at Glasgow International Airport to monitor the quality, composition and labelling of foods imported through the airport as part of the Service's imported food controls. It is not possible to estimate sample numbers or types for this sampling at present.

3.10 Control and Investigation of Outbreaks and Food Related Infectious Diseases

Communities & Public Protection works closely with NHS Greater Glasgow and Clyde Health Board Consultants in Public Health Medicine in outbreak control situations and the routine investigation of infectious disease. In addition, the Health Board has produced an outbreak control plan for dealing with major outbreaks of food related illness to which this authority has had a major input.

This has never been more evident as part of the Covid-19 pandemic. Weekly meetings with the Health Board have been instigated both for Environmental Health Managers but also with regards to Community Testing and Contact Tracing. These will continue throughout 2021/22. In addition, regular cluster meetings are taking place to discuss outbreaks in premises where intervention and assistance may be required from Environmental Health.

Mutual aid was required, as part of the Joint Health Protection Plan at the beginning of the pandemic when 2 EHO's were seconded to the NHS with regards to contact tracing (Test and Protect). In addition to this, Environmental Health Managers led on contact tracing and assisting educational establishments from August 2020 to June 2021. This had a massive impact on staff resource.

An Environmental Health Officer also leads on the Community Testing programme in Renfrewshire i.e. identifying and running Asymptomatic Test Sites for testing. This again, will continue well into 2022.

As a result of on-going demands and recovery, Renfrewshire Council will look to recruit a further 2 Environmental Health Officers in 2021 to assist with workload/resource

The Business Regulation Team work in partnership with the Public Health Protection Unit at NHS Greater Glasgow and Clyde Health Board to ensure the plan is adhered to. In addition, an outbreak control and investigation of notifications of food borne disease procedure is in place.

Present resources within Communities & Public Protection are adequate to meet current levels of notification; however, in the event of a major outbreak, any required additional resources would be made available by seconding Environmental Health Officers from other service areas.

3.11 Food Incidents

Food incidents are dealt with in accordance with the relevant codes of practice the Food Law Code of Practice (Scotland) Notifications of incidents are received from Food Standards Scotland (FSS) by e-mail or telephone. In case of emergencies, an Officer is on stand-by who has contact details for all relevant members of staff. Procedures for food safety incidents are in place and are available to all staff. This allows for alerts to be appropriately actioned, investigations set in motion and warnings issued if necessary. Any enforcement activity which is required in support of an incident is carried out within the terms of the relevant legislation and the Council's enforcement policy for assuring the safety of food.

In addition to responding to notified incidents, Renfrewshire Council will, where necessary initiate Food Alerts in accordance with Code of Practice Guidance and will liaise with Food Standards Scotland in such situations.

3.12 Liaison with Other Organisations

As detailed in 3.10 above, close working relationships have been maintained with the Greater Glasgow and Clyde Health Board during the Covid pandemic. This has also extended to the Scottish Government, especially with regards to Community Testing and Managed Isolation (Quarantine) facilities.

Renfrewshire Council established the first and largest Covid-19 Asymptomatic Test Site in Johnstone in December 2020. This influenced the following ATS sites across the country. This had an impact on resource as staff, including managers, who were focused on Community Testing with EHOs still being involved at the current time.

To ensure enforcement and other activities carried out by the Service are consistent with neighbouring Authorities and to ensure best practice, Renfrewshire Council actively participates in the West of Scotland Food and Health & Safety Liaison Groups. The groups meet regularly throughout the year and comprise representatives from the 14 authorities, which previously made up Strathclyde Regional Council, together with representatives from Glasgow Scientific Services, Food Standards Scotland and the Health & Safety Executive. The groups are attended by the Business Regulation Manager or a suitable deputy.

The Service also has formal and informal links to a range of other organisations and agencies. These Include:

NHS Greater Glasgow and Clyde Health Board
Association of Port Health Authorities
Royal Environmental Health Institute for Scotland
Society of Chief Officers of Environmental Health in Scotland
Society of Chief Officers of Trading Standards in Scotland
Scottish Food Enforcement Liaison Committee
Health Protection Scotland

Food Standards Scotland
 Health & Safety Executive
 Glasgow Scientific Services
 Animal and Plant Health Agency
 Marine Scotland
 Border Force
 West of Scotland Quality Working Group (Feeding Stuffs)
 H.M. Revenue and Customs
 Scottish Government Rural Payments and Inspection Directorate (SGRPID)
 Civica APP Scottish Users Group

4. **RESOURCES**

4.1 **Financial Allocation**

The budget detailed below indicates the level of resources available 2021/22 to deliver the necessary services. As highlighted at 3.1 above the resource allocation within the Business Regulation Team is 75% of Food Law enforcement and 25% on Health & Safety enforcement. This split is at the discretion of the Environmental Health - Business Regulation Manager and can be amended where there is a service demand.

Budget	2021/22
Employee Costs	£378,383
Supplies and Services	£154,371
Travel and Subsistence	£5000
Training	£1600
Total	£539,354

Projected Income Source	2021/22
Export Health Certificates	£800
Sales, Fees and Charges	£500
Miscellaneous Income	£2142
Total	£3442

4.2 **Staffing Allocation**

Within the context of this plan, the allocation of staff is designed to provide an effective enforcement service for food law and occupational health and safety at work on behalf of Renfrewshire Council.

All food enforcement officers are authorised in accordance with the Food Law Code of Practice (Scotland) commensurate with their training and experience. A range of additional relevant qualifications are held including: the REHIS Advanced Food Hygiene Diploma, the REHIS Certificate in the Inspection of Meat and Other Foods, Certificate in Nutrition & Health and the RIPHH Certificate in HACCP Principles. Three officers have completed the ISO 9000 Lead Assessors course and three officers have attended and passed the Official Controls verification Course.

The Service secures administrative support from a pool of administrative and support staff in the Council's Business Support Service.

4.3 Employee Development Plan

The Service is committed to ensuring all officers are suitably qualified, trained and remain competent in terms of the Food Law Code of Practice (Scotland) and in terms of Section 18 of the Health & Safety at Work Act 1974.

This is facilitated by the provision of in-house training, and all employees have the opportunity on a rotation basis to attend relevant external training events. These include the Food Update, Health & Safety Update, the Law Enforcement course and other courses arranged ad-hoc by organisations such as REHIS, Food Standards Scotland and Health & Safety Executive. Any employee attending such a course is required to "cascade" the relevant information accrued as a result of their attendance to other officers.

Business Regulation Team meetings are normally held monthly, where performance, food safety and food standards enforcement and Health & Safety enforcement issues are discussed. Matters arising from the quality assessment model for inspections, consistency issues and interpretation issues are discussed. During the pandemic, the team have met twice daily so monthly team meetings have not taken place as matters have been discussed on a continual basis. Monthly Team meeting minutes and Liaison Group minutes are stored in the staff manual for all officers to use. Relevant points from the Liaison Groups are also discussed at Team meetings.

In addition, all staff have full access to, and are trained in the application of, policies and procedures, which are a requirement of the framework agreement on local authority food law enforcement. Training records are maintained for each officer.

All officers will complete a training needs analysis and will have individual development plans prepared for 2021/22.

5. Quality Assessment

5.1 Quality Assessment & Internal Monitoring

The Service has a documented “Internal Monitoring Procedure – Internal Checks” quality assessment model for inspections. The Business Regulation Manager has primary responsibility for carrying out quality assessments within the Service. The Communities & Regulatory Manager has a secondary responsibility to oversee the performance of the Business Regulation Manager and to ensure that quality assessments are being carried out consistently throughout the Service.

The Internal checks include file checks, one-to-one discussions, team discussions and accompanied inspections. Records of these are retained by the Business Regulation Manager and Communities & Regulatory Manager.

This quality assessment model facilitates the Service’s requirement in accordance with annex 2 of the Food Law Code of Practice (Scotland) and the Section 18 guidance issued by the HSE to ensure that all staff engaged in enforcement activities retain their competence.

The Business Regulation Manager reviews a monthly report on the performance indicators to ensure that the targets are met. The monthly report also details performance information relating to inspection deadlines, complaints and service requests received and food sampling activity.

6. REVIEW

As detailed in section 3 above the deviation from the Food Law code meant that only those visits deemed of highest risk were carried out, therefore a review of performance for 2020/21 has not been included.

6.1 Areas for Improvement

It is considered critical that the service establish an electronic file management system as well as pursuing options to introduce mobile technology to improve efficiency. As part of Covid-19 Recovery, this has been raised with the Corporate Management Team.

7. Emerging Issues 2021/22

Food Crime

This continues to be a focus for FSS and Food Authorities. It is expected that due to the pandemic there will be an increase in Food Fraudulent activity, this in turn will have resource implications. Food Crime erodes confidence and disempowers consumers. This leads in turn to financial losses, negative economic impact and poses a threat to jobs and exports. Tackling food crime is so Nationally/Internationally important that The Scottish Food Crime and Incidents Unit (SFCIU) was established. The Business Regulation Team already work closely with the team and will continue to build on the established working relationships with them and other partner Agencies.

Brexit

The challenges and uncertainties surrounding the UK exit from the EU remain. Officers regularly attend meetings in relation to port issues and as discussions continue into inland import checks, The Business Regulation Team may require to provide resource, should such facilities be required within Renfrewshire. It is expected, as post-pandemic operations at Glasgow airport border commence, that the service will have their usual monitoring function at the airport increased. In addition, the impact of the UK internal Market Act 2020 is unknown.

A further area which will impact on the service will be the introduction of new labelling legislation, sometimes referred to as “Natasha’s Law” which comes into force on 1 October 2021. This is a major shift in food labelling and will require businesses to label pre-packed foods for direct sale. It is anticipated that there will be significant resource implications as Renfrewshire Council prepare businesses for the change in Law and going forward, enforce the new law.



COMMUNITIES AND HOUSING SERVICES

BUSINESS REGULATION – FOOD SAMPLING PROGRAMME

2021/22

1. INTRODUCTION

The annual sampling programme for 2021-22 is designed to fulfil aims and objectives in line with Communities and Housing Services Food Sampling Policy. The programme outlines the sampling priorities for the year, however it is recognised that circumstances and priorities may change, which require the programme to be flexible in order to respond to these changing circumstances.

Most samples are taken informally for the purpose of monitoring, surveillance and information gathering however; formal samples will be taken where enforcement action is anticipated. Environmental Health Officers, Food Safety Officers and other authorised officers are responsible for undertaking the food sampling functions of the Council.

At present there is a Service Level Agreement in place with Glasgow City Council to provide analytical services to Renfrewshire Council. The analyst is: Glasgow Scientific Services, Colston Laboratory, 64 Everard Drive, Glasgow, G21 1XG.

2. APPROACH TO SAMPLING

Renfrewshire Council complies with the requirements of the Food Safety (Sampling and Qualifications) Regulations 1990 and the Food Law Code of Practice. The sampling programme for 2021/22 is designed to be more focused on high risk/high value products which are manufactured in Renfrewshire. Focussing on these items will ensure that those which pose the greatest risk to the public of Renfrewshire are adequately controlled.

2.1 Informal Samples

An informal sample may be taken covertly however; the food business operator will always be informed of the results of the sample. Informal samples can be useful in allowing an unrecognised officer to witness activities in business premises in a real time situation however; for enforcement purposes formal sampling must be undertaken overtly.

2.2 Formal Samples

In accordance with the Regulatory Services Integrated Enforcement Policy, which promotes action which is consistent, fair and proportionate, formal samples will generally be taken after routine samples have been found to fail statutory requirements and no satisfactory remedial action has been taken.

2.3 Sampling Priorities

Food Standards Scotland and The Scottish Food Enforcement Liaison Committee have identified, through intelligence, the areas deemed to be priorities in terms of sampling. The priority plan considers the Scottish perspective but also takes account of the UK. FSA. priorities. In addition to National priorities, Renfrewshire Council will focus on areas of particular interest to the authority.

2.4 Manufacturing/Approved Premises

Renfrewshire Council will continue to concentrate on sampling from manufacturers and approved premises in our area. These premises will be sampled at least annually. Where possible, samples will be taken in advance of Food Hygiene/Food Standards inspections in order to discuss sample results with the food business operator.

2.5 Sampling Plan 2021/22

The sampling plan for 2021/22 outlines the project work to be undertaken by Renfrewshire Council in high risk areas. The sampling plan is outlined at point 4.2.

3. COMPLAINTS & FOOD BORNE DISEASE INVESTIGATIONS

In response to complaints and notifications of food borne disease received Communities and Housing Services may opt to take samples in order to resolve any issues arising as a result of any investigations.

3.1 Co-ordinated Sampling

Where appropriate, the Service will participate in food surveillance programmes arranged by regional and national bodies such as Food Standards Scotland, SFELC and the West of Scotland Food Liaison Group.

3.2 Imported Food

In order to monitor the quality, composition and labelling of imported foods, samples of foods imported through Glasgow Airport will be submitted to the Public analyst for examination.

3.3 Special Investigations

There may be circumstances whereby an incident will require special investigation and resources may have to be directed towards dealing with the investigation. In addition, this may involve liaison with other partners including Health Protection Scotland and Greater Glasgow & Clyde Health Board.

4. SAMPLING PLAN

4.1 Priority Actions

The following topics have been identified as priority actions by SFELC and will be subject of sampling activity during 2021/22, along with other local surveillance activities outlined in the table below at point 4.2:

4.2 Sampling Plan

	Description	Analysis Required
1	Reconstituted frozen chicken products	Salmonella, Listeria monocytogenes (detection)
2	Reconstituted poultry products (other than chicken)	Salmonella, Listeria monocytogenes (detection)
3	Frozen vegetable and fruit (imported)	Salmonella, Listeria monocytogenes (detection & enumeration), STEC, ACC
4	Sandwich fillings	Salmonella, Listeria monocytogenes (detection & enumeration) STEC, Campylobacter, ACC
5	Fresh cow and sheep/lamb liver	Campylobacter, Salmonella
6	Oats and oat-based products	Fusarium mycotoxins - DON, ZON, T2 & HT2, fumonisins, cadmium and lead
7	Oat-based 'milks'	Fusarium mycotoxins - DON, ZON, T2 & HT2, cadmium and lead
8	Almond-based 'milks'	Aflatoxins B1, B2, G1 & G2, cadmium and lead
9	Drinking coconut 'milk'	3-MCPD and glycidal esters *
10	Pre-packed beef mince	Fat, connective tissue, added water, short nutritional , labelling assessment
11	Vegan and dairy-free products	Milk proteins (total)
12	Gluten-free cereal and cereal bar products and cakes	Gluten
13	Nut-free meals	Presence of nuts (focusing on peanuts and almonds)

14	Dairy-free meals	Milk proteins (total)
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Estimate of Sampling /Officer Resource

	Time Estimate Per Sample (hours)	Total Estimate 2021/21	Total Estimated Time- Hours	Officer days	FTE
sampling- chemical/micro/ Approved & manufacturers / SFELC & FSS	1	100	292	58.4	0.26

4.3 Routine Sampling

The project sampling initiatives listed above will be the focus of sampling activities however, in the course of routine work, officers will take samples as appropriate.

5. Review

As detailed in The Business Regulation Service Plan the deviation from the Food Law code meant that only essential sampling was carried out, therefore a review of performance for 2020/21 has not been included.

The Food Sampling programme will be evaluated at the end of 2022 in order to determine priorities for the following year as part of the Service Planning process or in response to any changes in advice/instruction given by the Food Standards Scotland or other relevant government bodies



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Chief Executive Officers
Heads of Food Service
Lead Food Officers
REHIS
SFELC

FSS/ENF/20/006

30th March 2020

Dear Colleagues,

COVID-19: CONTINGENCY MEASURES FOR DELIVERY OF OFFICIAL CONTROLS IN RELATION TO FOOD

Given the unprecedented nature of the COVID-19 pandemic and national infection control measures now in place, and the anticipated disruption that will be caused by staff shortages, it is recognised that deviation from certain elements of the Food Law Code of Practice (Scotland) 2019 (the Code), and associated Interventions Food Law Code of Practice 2019, will be necessary for the next 4 months (initial estimate) to ensure Local Authority Environmental Health Services have the ability to undertake wider public health duties related to Covid-19.

The Minister for Public Health and Sport has therefore agreed to allow LAs to deviate from the Code and this agreement covers the following areas which are considered to be reasonable and proportionate in the circumstances:

Food Law Code of Practice deviations

- a) Food Law interventions to all care facilities including hospitals, care homes, nurseries, and childminders.
- b) Planned programmed Interventions at all lower risk Group 2 and 3 businesses within the Food Law Rating System (FLRS), and all Crown Establishments.
- c) Low risk primary production activities - exception for dairy farms supplying raw milk for the manufacture of raw milk cheese. This includes on farm inspection to assess compliance against primary production controls.
- d) Approved establishments and other high risk manufacturers may limit access to high risk production areas. Therefore it is recommended that Interventions at Approved establishments, and higher risk FLRS Group 1 businesses, are based on an initial Food Safety Management System and associated documentation

audit followed up by physical inspection only if public health concerns are identified.

- e) Intelligence driven Interventions at all food business establishments regardless of category should continue **where possible**. Intelligence will include information that suggests fraudulent activity or imminent risk to public health, e.g. consumer complaints, credible allegations of food poisoning, failed samples of a serious nature that suggest fraud or health risk.

Food Law Code of Practice deviations timescales

The initial deviation period is for 16 weeks from the date of this letter. However the period will remain under review and will be amended where necessary.

Food Law Code of Practice deviations recovery plans

FSS will work with the Scottish Food Enforcement Liaison Committee to agree the broad principles on which recovery plans will be based.

Assessing the impact of deviations from the food law code of practice

It is important that we are able to measure the impact of this decision. Our plans for how this will be achieved are set out in Annex B.

In addition, I would encourage LAs to gather their own data on Interventions due that remain undelivered during this period. I would also encourage you to maintain your Management Information Software system to ensure that data is being captured by the Scottish National Database. I appreciate that this may be challenging for those working from home with potentially limited access to systems. If you are experiencing this difficulty please advise Jacquie Sutton at Jacquie.sutton@fss.scot

A summary of the Food Law Code of Practice deviations and timescale plans is shown in Annex A, with further detail on how the impact of the deviations will be measured, and how FSS will assist with the input of intelligence that can be used to inform Interventions, is provided at Annex B.

If you have any queries regarding this correspondence please contact me using the contact details contained in this letter.

Yours sincerely



Lorna Murray
Head of Enforcement Delivery
Food Standards Scotland

ANNEX A : FOOD LAW CODE OF PRACTICE DEVIATIONS AND TIMESCALES

Area of Deviation	Action Points	Timescale
Planned Programmed Interventions at all FLRS Group 2 and 3 Businesses and all Crown Establishments.	No planned Interventions to be undertaken.	16 weeks from date of this letter
Low Risk Primary Production activities	No planned Interventions to be undertaken with exception of Dairy Farms supplying raw milk for the manufacture of raw milk cheese	16 weeks from date of this letter
Planned programmed Interventions at Approved establishments and all FLRS Group 1 Businesses.	Recommend that Intervention is based on paper audit and that physical inspection is based on concerns following this or can be followed up at a suitable later date.	16 weeks from date of this letter
Intelligence driven Interventions at all food business establishments regardless of category.	Intelligence including information that suggests fraudulent activity or risk to public health e.g. consumer complaints, credible allegations of food poisoning, failed samples of a serious nature that suggest fraud or health risk.	



To: Infrastructure, Land and Environment Policy Board

On: 25 August 2021

Report by: Director of Communities and Housing Services

Heading: Pest Control - Update on Temporary Suspension of Charges for Vermin Treatment

1. Summary

- 1.1 At the Council meeting on 5 May 2021, a Motion was approved in the following terms:

Council agrees to suspend the charges for services associated with the control of rodents until such time as the current explosion in rat infestation is under control and to encourage our local residents to take up those services.

- 1.2 Subsequently charges for pest control treatment for rodents (rats and mice) were suspended as the impact and service delivery was assessed. This update is being brought to the Infrastructure, Land and Environment Policy Board as agreed at the Council meeting.
- 1.3 Since the suspension of charges there has been an increase in service requests, particularly where the caller has seen rodents but is not actually experiencing any infestation within their property. An impact has occurred on income which goes to support the service and has created associated costs with additional work currently requiring to being passed to a private pest control contractor.
- 1.4 There has been a marked increase in calls from residents of social landlords who would normally have contacted their landlord and been provided with a service. Calls from these residents have increased significantly during the period of suspension as can be seen from the data in table 2 in appendix 1.
-

2. Recommendations

2.1 It is recommended that the Board:

- (i) notes the impact on service delivery as a result of the cancellation of pest control charges for rodent treatment;
- (ii) notes the analysis undertaken which indicates that there is no evidence of increased infestation of vermin during or following the pandemic lockdown period;
- (iii) in view of both the service impact and the lack of evidence of increased level of infestation, agrees to remove the temporary suspension of charges;
- (iv) notes that Council tenants will continue to receive the pest control service which is recharged to the Housing Revenue Account; and
- (v) notes that the reintroduction of charges will increase the capacity of officers and the service to respond to calls related to communal property and public areas which will continue on a non-chargeable basis.

3. Background

- 3.1 Under the Prevention of Damage by Pests Act 1949, a local authority has a duty, as far as practicable, to keep their district free from rats and mice through taking action to destroy rats and mice on their own land and further, to enforce this duty on owners and occupiers of land which is not under Council ownership. Therefore, it is clear from a legislative perspective that responsibility for treatment of rodent infestation on private land rests with the owner/occupier and not with the Council.
- 3.2 The Council has always provided a pest control service for Renfrewshire residents through the employment of in-house Pest Control Officers, and currently there are one and a half full time equivalent posts allocated to this role. The service is supported through a contractual arrangement with a local private pest control contractor, being used at times of higher demand and to undertake wasp nest destruction.
- 3.3 Where a request for a pest control service is received, Officers discuss the situation with the occupier of the affected property and aim to visit to assess and bait with approved rodenticide within two working days. Further follow up visits are undertaken to monitor the situation, with each request being monitored until the Officer is satisfied there is no further activity. This generally results in a minimum of three visits.
- 3.4 A benchmarking exercise was undertaken in 2019/20 with other neighbouring local authorities and it was established that Renfrewshire was one of the last authorities to introduce charges and that those proposed, were in the mid-range of charges applied by other authorities and significantly less costly than those provided by private contractors.

- 3.5 The £61.25 charge was introduced on the basis that it would encourage some residents to self-treat an infestation and the expectation was that overall requests for support would reduce. Charges in other Council's range from £40 to £123. The market rate is generally over £100 with Rentokil charging £200 for rat infestations. Almost half of service requests come from Council tenants who do not pay for the service directly with their costs covered through the HRA.
- 3.6 The income generated is used to enhance the overall service provided - funding additional permanent posts within the service to retain resources in house, create employment opportunities and create the capacity to be able to respond more effectively to service requests where there is no clear person responsible – for example infestations in communal areas or town centre locations that are not directly linked to an individual property. Generally, infestations within communal buildings are often not recharged to owners due to issues with allocation of costs amongst multiple property owners and cost recovery expense outweighing the charges. This is however, determined on a case-by-case basis.
- 3.7 Renfrewshire Council tenants - who make up around 50% of calls are not directly charged for the service - the costs being met from within the Housing Revenue Account.
- 3.8 Registered Social Landlords have previously had varying charging policies for tenants, with some employing their own contractor, others paying for the Council service and others requiring their tenants to pay this charge themselves. Since the charges have been suspended, communication from a few Registered Social Landlords has been received, advising that during the period of suspension tenants are being referred to the Council. Appendix 1 notes that the number of calls from RSLs has been recorded and equates to 49 for the reporting period – a seven-fold increase on previous numbers. Based on the requests received and the market rate for treating rat infestations, this equates to a revenue saving for RSL's in the region of £5,000 to £10,000 in the time the charges have been suspended.
- 3.9 When the first lockdown was introduced more people being at home resulted in a greater number of sightings being reported particularly in open spaces/streets during this period, it is not always possible for such areas to be safely baited and treatments therefore will generally only be undertaken within defined areas where it is possible to secure baiting stations and prevent non-target species (domestic pets etc) being at risk of accidental rodenticide uptake. Since the suspension of charges, there have been a number of situations where multiple calls from residents in the same street have requested treatment, based on the sighting of vermin within one or two garden areas but leading to visits and baiting of multiple gardens as a result, with little/no activity being identified at these properties. It is likely that previously, when charges were in place residents would have waited until there was more evidence to indicate an infestation in or around their own property, before seeking treatment.
- 3.10 The increase in service requests has resulted in an increased number of calls being passed to the Council's private contractor with associated costs incurred during the reporting period from 13 May to 20 July 2021, equating to 90 calls at a cost to the Council of over £5000.

- 3.11 During the ten-week period prior to the charges being suspended in May 2021, there were 188 recorded rodent calls however, the following 10 week period (to 20 July) has resulted in 358 recorded rodent calls. A breakdown by tenure is provided within appendix 1 and it can be seen there has been a significant increase in calls across all tenures, most significantly within RSL and privately owned property.
- 3.12 For comparison purposes, a breakdown of rodent related service requests has been provided within appendix 1, table 1. This provides details of request numbers over the previous five years, including this year. It can be seen from this table that there has been a general slight increasing trend in calls; with a drop in 2020/21. Extrapolating the current year to date numbers does result in similar call levels to the years prior to charges being applied - but does not indicate an increase in infestation of rodents during or since the pandemic period. Table 2 provides a breakdown of service requests by tenure between 13 May and 31 July 2021.
- 3.13 As noted above, while there have been reports of an increase in rodent sightings and infestations during the pandemic lockdown period, there is no evidence to support that overall numbers of rodents or infestations have been increasing – and the experience since the charges have been suspended, with increased numbers of speculative calls for treatment, supports this position.
- 3.14 Overall, for comparison, there were 1,340 recorded calls within the Service for the year 2019/20 (the year prior to charges being introduced) and for 2020/21, there were 871 recorded rodent calls. Calls include both rats and mice. Calls have generally followed the pattern seen across other local authorities, with a significant number of calls being made on the basis that occupiers of property have seen rodents and are looking for visits to be undertaken on a precautionary basis when charges are not in force. Following charges being introduced, such requests were minimal, reflected in the numbers of recorded calls pre and post charge introduction.
- 3.15 The significant increase in workload resulting from the charges being suspended has impacted on service delivery, even with the support provided by the external pest control provider. Initial calls are now subject to a delay, and there is a knock-on effect that revisits to calls to check for pest activity and re baiting have also experienced delays. This impact is not only on rodent calls but now applies to all pest treatments and is currently being compounded by self-isolation for COVID-19, annual leave and the summer months being a particularly busy time for wasp nest calls.
- 3.16 It is therefore recommended that the temporary suspension of charging should be removed as costs for Council tenants are recharged to the Housing Revenue Account and the effect of the reintroduction of the charges will increase the capacity of officers and the service to respond to calls related to infestations on communal property and in public areas.
-

Implications of the Report

1. **Financial** – continued suspension of the charges for vermin eradication will have an impact on income generation and at cost where we are passing work to our contracted private provider. There are also there are increased costs for the service through increased requirements for consumables.
2. **HR & Organisational Development** - none
3. **Community/Council Planning** –
 - *Our Renfrewshire is safe* – control and eradication of pests is essential to ensuring that our communities are protected from the adverse impacts which can result from vermin infestation, including disease, property damage and general wellbeing.
4. **Legal** - none
5. **Property/Assets** - none
6. **Information Technology** - none
7. **Equality & Human Rights**
 - (a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** - none
9. **Procurement** -N/A
10. **Risk** - none
11. **Privacy Impact**- N/A
12. **COSLA Policy Position**-N/A
13. **Climate Risk**- N/A

List of Background Papers

Infrastructure, Land and Environment Policy Board Report dated 22 January 2020:
Fees and Charges – 1 April 2020

Author: Oliver Reid, Head of Communities and Public Protection
Email: Oliver.reid@renfrewshire.gov.uk

Pest Control Service Request Breakdown

Table 1- Breakdown of Rodent Calls for the previous five years

Reporting Year	Number of Rat and Mice Calls
2017/18	1077
2018/19	1210
2019/20	1340
2020/21	871
2021/22 (YTD)	465

Table 2- Breakdown of 2021/22 Rodent Calls by Tenure

Received Calls Prior to Charge suspension (1/3/21- 12/5/21)		Received Calls Post- Charge suspension (13/5/21- 20/7/21)
Private	94	178
RSL Tenant	6	49
Renfrewshire Council Tenant	82	128



To: Infrastructure, Land and Environment Policy Board

On: 25 August 2021

Report by: Director of Finance & Resources

Heading: Audited Annual Accounts 2020/21 – Clyde Muirshiel Regional Park Authority

1. Summary

- 1.1 The Clyde Muirshiel Regional Park Authority Joint Committee terminated on 31 March 2021.
 - 1.2 The Local Authority Accounts (Scotland) Regulations 2014 require audited accounts to be approved for signature no later than 30 September each year. Delegated authority was given to the Director of Finance & Resources (as Treasurer to the former Joint Committee) to submit the 2020/21 unaudited annual accounts of the Clyde Muirshiel Regional Park Authority to external audit, and this was done on 17 May 2021.
 - 1.3 The appointed auditor, Audit Scotland, has reviewed the 2020/21 Annual Accounts and their findings are presented in the Annual Audit Report, which can be found at Appendix 1.
 - 1.4 Following approval, the audited accounts will be submitted to the Lead Officer, the Convener and the Director of Finance & Resources for signature.
 - 1.5 As the Joint Committee terminated on 31 March 2021, the two remaining constituent authorities will now agree how the assets, liabilities and reserves are to be distributed. This is expected to be concluded by 31 March 2022.
-

2 **Recommendations**

2.1 It is recommended that members:

- (a) approve the audited Annual Accounts 2020/21 for signature; and
 - (b) approve the delegation of authority to senior officers in Renfrewshire Council and Inverclyde Council to agree how the assets, liabilities and reserves are to be distributed.
-

Clyde Muirshiel Park Authority

2020/21 Annual Audit Report



 AUDIT SCOTLAND

Prepared for the Infrastructure, Land and Environment Policy Board and the Controller
of Audit

August 2021

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Key messages

2020/21 annual report and accounts

Clyde Muirshiel Park Authority's financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.

The Management Commentary, the Annual Governance Statement and the audited part of the Remuneration Report were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.

Financial sustainability

A deficit of £87,663 for the financial year 2020/21 was incurred, compared to a budgeted deficit of £82,400; which represents an overspend of £5,263.

The audited annual accounts for 2020/21 confirm a reserves balance of £35,449 as at 31 March 2021.

The Minute of Agreement was terminated with effect from 31 March 2021 and the Joint Committee was wound up.

Going forward the three Councils will make decisions separately regarding the parts of the Regional Park lying within their respective boundaries. Management have concluded this will not impact on the designation of Clyde Muirshiel as a Regional Park or the Country Park designations for Muirshiel and Castle Semple.

Introduction

1. This report summarises the findings from our 2020/21 audit of Clyde Muirshiel Park Authority (CMPA).
2. The scope of our audit was set out in our Annual Audit Plan circulated out with the committee cycle in March 2021. This report comprises the findings from:
 - an audit of CMPA's annual report and accounts
 - our consideration of the Annual Governance Statement.
3. The global coronavirus pandemic has had a considerable impact on CMPA during 2020/21. This has had significant implications not least for the services it delivers but also for the suspension of non-essential projects and activities. Risks related to the pandemic were included in our AAP, and we have adapted our planned audit work to address any new emerging risks.

Adding value through the audit

4. We add value to CMPA through the audit by:
 - identifying and providing insight on significant risks, and making clear and relevant recommendations
 - sharing intelligence and good practice guides
 - providing clear conclusions on financial sustainability and disclosures in the Annual Governance Statement.
5. In so doing, we aim to help CMPA promote improved standards of governance, better management and decision making and more effective use of resources.

Responsibilities and reporting

6. CMPA has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. CMPA is also responsible for compliance with legislation putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.
7. Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the [Code of Audit Practice \(2016\)](#) and supplementary guidance and International Standards on Auditing in the UK. Local government bodies have a responsibility to have arrangements in place to demonstrate Best Value in how they conduct

their activities. Our audit work on CMPA's Best Value arrangements is focussed on the bodies use of resources to secure financial sustainability.

8. As public sector auditors we give independent opinions on the annual report and accounts. Additionally, we conclude on the appropriateness of disclosures in the Annual Governance Statement and the appropriateness and effectiveness of the arrangements in place for securing financial sustainability. Further details of the respective responsibilities of management and the auditor can be found in the Code of Audit Practice and supplementary guidance.

9. The Code of Audit Practice includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the Annual Governance Statement and the financial sustainability of the body and its services. As highlighted in our 2020/21 Annual Audit Plan, due to the volume and lack of complexity of the financial transactions, we applied the small body provisions of the Code to the 2020/21 audit.

10. This report raises matters from our audit. The weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

Auditor Independence

11. We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services and therefore the 2020/21 audit fee of £1,700 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

12. This report is addressed to both the Infrastructure, Land and Environment Policy Board and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

13. We would like to thank the management and staff who have been involved in our work for their cooperation and assistance during the audit, particularly given the difficulties of auditing remotely during the Covid-19 pandemic.

Part 1. Audit of 2020/21 annual accounts

The principal means of accounting for the stewardship of resources and performance

Main judgements

CMPA's financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.

The Management Commentary, the Annual Governance Statement and the audited part of the Remuneration Report were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.

Our audit opinions on the annual accounts are unmodified

14. The annual accounts for the year ended 31 March 2021 were approved by the Infrastructure, Land and Environment Policy Board on 25 August 2021. As reported in the independent auditor's report:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the Management Commentary, the Annual Governance Statement and the audited part of the Remuneration Report were all consistent with the financial statements and properly prepared in accordance with the applicable requirements
- we have nothing to report in respect of those matters which we are required by the Accounts Commission to report by exception.

The annual accounts were signed off in line with the agreed timetable

15. The unaudited annual accounts were received in line with our agreed audit timetable on 17 May 2021. There has been limited impact of Covid-19 on the audit process. The physical limitations on access to records and systems did not impact on or delay the audit and CMPA staff were supported in homeworking during the period of the outbreak.

16. The unaudited annual accounts provided for audit were complete and of a good standard and finance staff provided good support to the audit team which helped ensure the final accounts audit process ran smoothly.

Overall materiality is £13,000

17. Our initial assessment of materiality was carried out during the planning phase of the audit. This was reviewed on receipt of the unaudited annual report and accounts and we concluded no changes were required to planned levels. Materiality is summarised in [Exhibit 1](#).

Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£13,000
Performance materiality	£10,000
Reporting threshold	£1,000

Source: Annual Audit Plan 2020/21

Appendix 1 identifies the main risks of material misstatement and our audit work to address these

18. [Appendix 1](#) provides our assessment of risks of material misstatement in the annual accounts. These risks influence our overall audit strategy, the allocation of staff resources to the audit and inform where the efforts of the team are directed. Appendix 1 also identifies the work we undertook to address these risks and our conclusions from this work. An additional risk (risk 3) has been included in Appendix 1 that was not reflected in our Annual Audit Plan. Our work on this additional risk did not identify any issues.

We have no significant findings to report on the accounts

19. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices. We have no issues to report from the audit.

Part 2. Financial sustainability and the Annual Governance Statement

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services

Main judgements

A deficit of £87,663 for the financial year 2020/21 was incurred, compared to a budgeted deficit of £82,400; which represents an overspend of £5,263.

The audited annual accounts for 2020/21 confirm a reserves balance of £35,449 as at 31 March 2021

Financial performance in 2020/21

20. The Joint Committee approved the 2020/21 budget in February 2020. It was also agreed that an updated financial outlook would be provided to the June 2020 Joint Committee in light of the significant reduction in requisition income in order for officers to assess what actions were required to ensure the park operations remained sustainable.

21. Total budgeted expenditure was £0.867 million and total budgeted income was £0.784 million. This resulted in a budget gap of £82,400 that was to be addressed through the use of reserves. This funding gap was due to the reduction in requisition income from North Ayrshire Council and the anticipated impact on park operations impacting on income generation.

22. Actual outturn in 2020/21 was total expenditure of £0.659 million and total income of £0.572 million, resulting in a deficit of £87,663 for the financial year 2019/20. This is compared to a budgeted deficit of £82,400, which represents an overspend of £5,263. Details on the variances are outlined in the Management Commentary within the annual accounts.

Future governance arrangements

23. North Ayrshire Council confirmed in June 2020 that it would not provide funding after 2019/20 and would be withdrawing from the Joint Committee. Subsequently Renfrewshire Council and Inverclyde Council agreed the most appropriate option was to terminate the Minute of Agreement and wind up the Joint Committee with effect from 31 March 2021.

24. Going forward the three Councils will make decisions separately regarding the parts of the Regional Park lying within their respective boundaries. Management have concluded this will not impact on the designation of Clyde Muirshiel as a Regional Park or the Country Park designations for Muirshiel and Castle Semple. This can therefore be considered to be a change in governance arrangements only as services will continue to be delivered.

Annual Governance Statement

25. Our review of the Annual Governance Statement assessed the assurances which are provided to the Joint Committee and Treasurer regarding the adequacy and effectiveness of the committee's system of internal control which operated in the financial year. The statement also summarises internal audit findings with the Chief Internal Auditor's annual assurance statement concluding "that a reasonable level of assurance can be placed upon the adequacy and effectiveness of Clyde Muirshiel Park Authority's internal control, risk management and governance arrangements".

26. We concluded that the information in the Annual Governance Statement is consistent with the financial statements and complies with the guidance issued by the Scottish Ministers.

Appendix 1. Significant audit risks

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion.

Risks of material misstatement in the financial statements

Audit risk	Assurance procedure	Results and conclusions
<p>1. Risk of material misstatement due to fraud caused by the management override of controls</p> <p>International Auditing Standards require that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of fraud due to the management override of controls.</p>	<ul style="list-style-type: none"> • Detailed testing of journal entries • Review of accounting estimates • Evaluation of significant transactions that are outside the normal course of business. • Cut off testing. 	<p>No unusual or inappropriate transactions were identified as part of our detailed journal testing.</p> <p>A review of accounting estimates did not show any evidence of bias.</p> <p>Focused testing of accruals and prepayments did not identify any balances that were incorrectly held on the Balance Sheet.</p> <p>Focused testing on a sample of transactions outside the normal course of business did not show any evidence of management override of controls.</p> <p>Conclusion: no evidence of management override of controls.</p>
<p>2. Risk of material misstatement caused by complex accounting relating to the wind up and dissolution of CMPA</p> <p>North Ayrshire Council agreed in February 2020 to withdraw from the CMPA Joint Committee. Renfrewshire Council and Inverclyde Council agreed</p>	<ul style="list-style-type: none"> • Discussions with management on their plans for financial statements preparation • Review of the financial statements against requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the Code). 	<p>Reviewed the financial statements against the requirements of the Code.</p> <p>The dissolution of CMPA and distribution of assets, liabilities and reserves between Renfrewshire Council and Inverclyde Council has yet to be completed. Delegated authority has been given to</p>

Audit risk	Assurance procedure	Results and conclusions
<p>that the most appropriate option was to wind up the Joint Committee at 31 March 2021. Thereafter, each council will make separate decisions on the Regional Park land falling within their boundaries. There is a risk that due to the unusual and potentially complex accounting required to wind up the Joint Committee, a material misstatement will occur.</p>		<p>officers to finalise the wind up and dissolution of CMPA.</p> <p>Conclusion: the dissolution of CMPA has been appropriately reflected in the financial statements and is in line with the requirements of the Code.</p>
<p>3. Risk of material misstatement caused by accounting for pensions</p> <p>CMPA recognised a liability of £0.239 million relating to its share of Strathclyde Pension Fund at 31 March 2021. There is a significant degree of subjectivity in the measurement and valuation of the liability. It is based on specialist assumptions and estimations and changes can result in material changes to the valuation.</p> <p>This risk of material misstatement was identified on receipt of the unaudited accounts.</p>	<ul style="list-style-type: none"> • Assessment of the pension fund actuary and information they provide in accordance with ISA 500. • Review of the estimates used, and assumptions made, in calculating the pension liability. • Assessment of the completeness and accuracy of the information provided to the actuary. 	<p>A review of the actuary and the assumptions they made in calculating the liability was carried out and found to be reasonable.</p> <p>Conclusion: the estimates and judgements made to calculate the pension liability were found to be reasonable.</p>

Clyde Muirshiel Park Authority

2020/21 Annual Audit Report

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www.audit-scotland.gov.uk/accessibility



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Infrastructure, Land and Environment Policy Board

25 August 2021

Clyde Muirshiel Park Authority Audit of 2020/21 annual accounts

Independent auditor's report

1. Our audit work on the 2020/21 annual accounts is now substantially complete. Subject to receipt of a revised set of annual accounts for final review, we anticipate being able to issue unqualified audit opinions in the independent auditor's report on 27 August 2021 (the proposed report is attached at [Appendix A](#)).

Annual audit report

2. Under International Standards on Auditing in the UK, we report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. We present for the Infrastructure, Land and Environment Policy Board's consideration our draft Annual Audit Report on the 2020/21 audit. The section headed "Significant findings from the audit in accordance with ISA 260" sets out the issues identified in respect of the annual accounts.

3. The report also sets out conclusions from our consideration of the four audit dimensions that frame the wider scope of public audit as set out in the Code of Audit Practice. As outlined in our Annual Audit Plan, due to the nature and size of Clyde Muirshiel Park Authority, we have assessed the extent of wider dimensions work and concluded that a reduced scope, as outlined in paragraph 53 of the Code of Audit Practice, can be applied.

4. This report will be issued in final form after the annual accounts have been certified.

Unadjusted misstatements

5. We also report to those charged with governance all unadjusted misstatements which we have identified during our audit, other than those of a trivial nature and request that these misstatements be corrected. We have no unadjusted misstatements to report.

Fraud, subsequent events and compliance with laws and regulations

6. In presenting this report to the Infrastructure, Land and Environment Policy Board we seek confirmation from those charged with governance of any instances of any actual, suspected or alleged fraud; any subsequent events that have occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity that should be brought to our attention.

Representations from the Treasurer

7. As part of the completion of our audit, we are seeking written representations from the Treasurer on aspects of the annual accounts, including the judgements and estimates made.

8. A draft letter of representation is attached at [Appendix B](#). This should be signed and returned to us by the Treasurer with the signed annual accounts prior to the independent auditor's report being certified.

Appendix A: Proposed Independent Auditor's Report

Independent auditor's report to the members of the Infrastructure, Land and Environment Policy Board and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Clyde Muirshiel Park Authority for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of Clyde Muirshiel Park Authority as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10 April 2017. The period of total uninterrupted appointment is four years. I am independent of Clyde Muirshiel Park Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to Clyde Muirshiel Park Authority. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

Due to the dissolution of Clyde Muirshiel Park Authority on 31 March 2021 as explained at note 3, it has not been necessary for me to consider whether there are any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Clyde Muirshiel Park Authority's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the Audit Scotland website, the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Treasurer and Infrastructure, Land and Environment Policy Board for the financial statements

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

In preparing the financial statements, the Treasurer is responsible for assessing Clyde Muirshiel Park Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Infrastructure, Land and Environment Policy Board is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

- obtaining an understanding of the applicable legal and regulatory framework and how Clyde Muirshiel Park Authority is complying with that framework;
- identifying which laws and regulations are significant in the context of Clyde Muirshiel Park Authority;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Clyde Muirshiel Park Authority controls, and the nature, timing and extent of the audit procedures performed.

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

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

Reporting on other requirements

Opinion prescribed by the Accounts Commission on the audited part of the Remuneration Report

I have audited the part of the Remuneration Report described as audited. In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014.

Statutory other information

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

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

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

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

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

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

Matters on which I am required to report by exception

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

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Mark Ferris
Senior Audit Manager
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

Appendix B: Letter of Representation (ISA 580)

Mark Ferris, Senior Manager
Audit Scotland
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear Mark

Clyde Muirshiel Park Authority Annual Accounts 2020/21

1. This representation letter is provided about your audit of the annual accounts of Clyde Muirshiel Park Authority for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the Remuneration Report, Management Commentary and Annual Governance Statement.

2. I confirm to the best of my knowledge and belief and having made appropriate enquiries of the Lead Officer and Interim Park Co-ordinator, the following representations given to you in connection with your audit of Clyde Muirshiel Park Authority's annual accounts for the year ended 31 March 2021.

General

3. Clyde Muirshiel Park Authority and I have fulfilled our statutory responsibilities for the preparation of the 2020/21 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by Clyde Muirshiel Park Authority have been recorded in the accounting records and are properly reflected in the financial statements.

Financial Reporting Framework

4. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (2020/21 accounting code), and in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and the Local Authority Accounts (Scotland) Regulations 2014.

5. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of the Clyde Muirshiel Park Authority at 31 March 2021 and the transactions for 2020/21.

Accounting Policies and Estimates

6. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2020/21 accounting code where applicable. Where the code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to Clyde Muirshiel Park Authority circumstances and have been consistently applied.

7. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

Going Concern Basis of Accounting

8. The Clyde Muirshiel Park Authority Joint Committee is governed by a Minute of Agreement (MoA) most recently agreed in 2004. On 17 February 2020, North Ayrshire Council gave notice of withdrawal from the MoA and following consideration by the remaining Councils it was concluded that it was appropriate to terminate this Minute of Agreement and for the Park Authority to be dissolved.

9. Renfrewshire Council's Infrastructure, Land and Environment Policy Board, held on 26 August 2020, and Inverclyde Council's Environment and Regeneration Committee, held on 27 August 2020, agreed the termination of the MoA and dissolution of the Clyde Muirshiel Park Joint Committee from 31 March 2021.

10. Following the dissolution of the Joint Committee, each local authority will make investment and operational decisions separately regarding the parts of the Regional Park lying within their respective boundaries.

11. I have assessed Clyde Muirshiel Park Authority's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on Clyde Muirshiel Park Authority's ability to continue as a going concern.

Assets

12. All assets at 31 March 2021 of which I am aware have been recognised in the annual accounts.

13. I carried out an assessment at 31 March 2021 as to whether there is any indication that an asset may be impaired and have recognised any impairment losses identified.

14. There are no plans or intentions that are likely to affect the carrying value or classification of the assets recognised within the financial statements.

15. Owned assets are free from any lien, encumbrance or charge except as disclosed in the financial statements.

Liabilities

16. All liabilities at 31 March 2021 of which I am aware have been recognised in the annual accounts.

17. The movement in Project Creditors referred to in note 11 to the financial statements arises, in part, from the release of historic balances from inactive and completed projects into revenue income in the Comprehensive Income and Expenditure Statement (CIES). These balances had been held in suspense accounts until required but should have been recognised in the years that associated costs were incurred. These costs were instead met through core budgets. I confirm there is no liability to return unspent funds.

18. Provisions have been recognised in the financial statements for all liabilities of uncertain timing or amount at 31 March 2021 of which I am aware where the conditions specified in the

2020/21 accounting code have been met. The amount recognised as a provision is the best estimate of the expenditure likely to be required to settle the obligation at 31 March 2021.

19. The accrual recognised in the financial statements for holiday untaken by 31 March 2021 has been estimated on a reasonable basis.

20. The pension assumptions made by the actuary in the IAS 19 report for Clyde Muirshiel Park Authority have been considered and I confirm that they are consistent with management's own view.

21. There are no plans or intentions that are likely to affect the carrying value or classification of the liabilities recognised in the financial statements.

Contingent liabilities

22. There are no significant contingent liabilities, other than those disclosed in Note 16 to the financial statements, arising either under formal agreement or through formal undertakings requiring disclosure in the accounts. All known contingent liabilities have been fully and properly disclosed, including any outstanding legal claims which have not been provided under the 2020/21 accounting code and IAS 37.

Fraud

23. I have provided you with all information in relation to:

- my assessment of the risk that the financial statements may be materially misstated because of fraud;
- any allegations of fraud or suspected fraud affecting the financial statements; and
- fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

24. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Related Party Transactions

25. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2020/21 accounting code. I have made available to you the identity of all the Clyde Muirshiel Park Authority's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

26. The Remuneration Report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014, and all required information of which I am aware has been provided to you.

Management commentary

27. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

28. I confirm that the Clyde Muirshiel Park Authority has undertaken a review of the system of internal control during 2020/21 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.

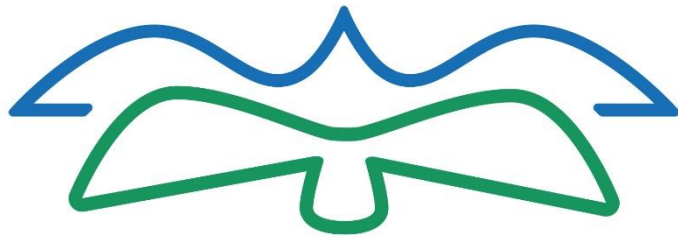
29. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2021, which require to be reflected.

Events Subsequent to the Date of the Balance Sheet

30. All events subsequent to 31 March 2021 for which the 2020/21 accounting code requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely

Treasurer



Clyde Muirshiel

REGIONAL PARK

Annual Accounts 2020/21

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Management Commentary

Introduction

The purpose of the Management Commentary is to present an overview of Clyde Muirshiel Regional Park Authority's financial performance during the year 2020/21 and to help readers understand its financial position at 31 March 2021, as well as its outlook beyond this date. This is the final set of Annual Accounts that will be prepared for the Clyde Muirshiel Park Authority, which is dissolved as of 1 April 2021.

Background

The Clyde Muirshiel Regional Park Authority has historically been managed by a joint committee of eight councillors drawn from the three participating authorities of Renfrewshire, Inverclyde, and North

Ayrshire Councils. The Park covers 281 square kilometres of countryside and organises and manages conservation, recreation and tourism activities within the regional park. Its goals are:

- to conserve and enhance the natural beauty, biodiversity and cultural heritage of Clyde Muirshiel Regional Park
- to encourage and enable learning, understanding and enjoyment of Clyde Muirshiel Regional Park
- to promote and foster environmentally sustainable development for the social and economic well-being of the people and communities within the Clyde Muirshiel Regional Park area.

North Ayrshire Council	Inverclyde Council	Renfrewshire Council
Todd Ferguson	David Wilson (Vice Chair) Innes Nelson	Audrey Doig (Chair) Tom Begg Bill Binks Andy Doig

Strategy

Clyde Muirshiel Regional Park Strategy and Action Plan was approved by the Joint Committee in September 2016. This document sets out three priorities which focus activity in the Park over a period of five years. The priorities are:



These strategic priorities align to the wider aspirations of the constituent authorities that comprise the Joint Committee, particularly in relation to inclusion, health and wellbeing and skills development.

The associated Action Plan sets out the objectives for each priority and a series of actions to be delivered over life of the strategy. The actions are grouped by short, medium and long-term and inform the Park's annual workplan. Currently, all actions are either complete or on track.

A copy of the Park Strategy and Action Plan 2016-2021 can be found at the following link:

www.clydemuirshiel.co.uk/downloads

Performance

For a full analysis of the Committee's performance please see the Clyde Muirshiel Regional Park Annual Report 2019/20, which was presented to the Committee on the 11 December 2020.

This can be found at the following link:

www.renfrewshire.gov.uk/Agendas and Minutes/Meetings/11 Dec 2020

The 2020/21 Clyde Muirshiel Regional Park Annual Report is in progress; some highlights for the year include:

- around 968,000 people visited the Park;
- around 2,670 trees were planted within the Park;
- around 500 people took part in outdoor learning activities;
- it was the third year of ospreys nesting in the Regional Park, with one pair successfully raising a chick.

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 the Local Government (Scotland) Act 1973, joint committees are classed as local authorities.

The Annual Accounts summarise the Park'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 Park.

The cash balance at 31 March 2021 of £1,700 in the Balance Sheet represents petty cash held by officers of the Park.

Financial Performance

Revenue

The Comprehensive Income and Expenditure Statement on page 11 summarises the total costs of providing services and the income available to fund those services.

Excluding accounting adjustments relating to pensions and short-term accumulating absences, the Park Authority has returned a deficit of £87,663 for the financial year 2020/21, compared to a budgeted deficit of £82,400; resulting in an overspend of £5,263. The difference between the employee costs figure below and the figure reported in the Comprehensive Income and Expenditure statement is due to accounting adjustments for pension costs (£51,500) and accrued employee benefits £468.

The underspend in Employee Costs relates to various vacancies during the year and a reduction in casual and overtime hours due to the Park being unable to carry out activities for the majority of the year as a result of the COVID-19 pandemic.

The Supplies and Services underspend is predominately due to the café and shop either being closed or having a limited take-away service which has resulted in reduced provisions and stock being required. This underspend is offset by an under-recovery in Sales, Fees and Charges.

Transport Costs are underspent due to limited use of vehicles during the COVID-19 pandemic.

The under-recovery in Sales, Fees and Charges has resulted from restricted opportunities to undertake

activities and the café and shop being either closed or having a limited take-away service.

levered in for other project spend and the release of historic project balances to the core budget.

Other Income is over-recovered due to the funding received from the Semple Stories project, funding

A summary of the outturn position against the agreed budget is shown below:

	Budget £	Actual £	Variance £
Employee Costs	586,700	462,050	124,650
Premises Related	34,900	35,408	(508)
Supplies and Services	172,100	99,495	72,605
Transport Costs	33,000	24,166	8,834
Support Services	37,900	36,433	1,467
Transfer Payments	2,000	1,802	198
Total Expenditure	866,600	659,354	207,246
Requisitions from Member Authorities	(435,600)	(435,600)	0
Sales, Fees & Charges	(337,700)	(42,547)	(295,153)
Other Income	(10,900)	(93,544)	82,644
Total Income	(784,200)	(571,691)	(212,509)
(Surplus)/Deficit for Year	82,400	87,663	(5,263)

The Balance Sheet at 31 March 2021

The Balance Sheet sets out the total net worth of the Park at a snapshot in time. When comparing the net worth of the Park at 31 March 2021 to that of the prior year, an overall decrease in net worth of the organisation of £0.104m can be seen. This is primarily due to the decrease in current assets.

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed at Note 15: Retirement Benefits. The appointed actuaries have confirmed a net deficit position of £0.239m, representing a reduction of £0.016m in their valuation of the pension fund. This can be attributed to market movements prompted by the pandemic and lockdowns, among other factors, which therefore affect the asset 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 now be met from future contributions from each constituent authority, and as such the going concern assumption is valid.

The appointed actuaries remain of the view 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 16: Contingent Liabilities and Assets on page 26; however, this has not been reflected in the pension liability reported in the Balance Sheet.

Outlook and Future Plans

The Clyde Muirshiel Regional Park Authority Joint Committee is governed by a Minute of Agreement (MoA) most recently agreed in 2004. On 17 February 2020, North Ayrshire Council gave notice of withdrawal from the MoA and following consideration by the remaining Councils it was concluded that it was appropriate to terminate this Minute of Agreement and for the Park Authority to be dissolved.

Renfrewshire Council's Infrastructure, Land and Environment Policy Board, held on 26 August 2020, and Inverclyde Council's Environment and Regeneration Committee, held on 27 August 2020, agreed the termination of the MoA and dissolution of the Clyde Muirshiel Regional Park Joint Committee from 31 March 2021.

Following the dissolution of the Joint Committee, each local authority will make investment and operational decisions separately regarding the parts of the Regional Park lying within their respective boundaries.

These arrangements do not affect the designation of Clyde Muirshiel as a Regional Park or any of the environmental designations that exist across the park area.

As noted, North Ayrshire Council agreed in February 2020 to serve notice of its withdrawal from the Joint Committee and in doing so delegated oversight and

governance of the Park to its Cabinet and the operational functions to its Executive Director of Communities.

Renfrewshire Council and Inverclyde Council will establish an officer liaison group by the Head of Operation and Infrastructure (Renfrewshire Council), along with the Head of Regeneration and Planning (Inverclyde Council) with appropriate nominated officers to ensure that opportunities from a cross boundary perspective in the Park are maximised.

It is proposed that a Clyde Muirshiel Regional Park Liaison Group will be established to guide the strategic direction of the Park. It will meet twice-yearly and be supported by Senior Officers from the Councils and the Park, with two elected members from each of the local authorities nominated by their respective Councils.

The following link details the future management arrangements for the Park:

[Future Management Arrangements Clyde Muirshiel Regional Park.](#)

Conclusion

I would wish to take this opportunity to acknowledge the team effort required to produce the accounts and to record our thanks to all the staff involved for their continued hard work and support.

Councillor Cathy McEwan
Convener

Alan Russell CPFA
Treasurer

Fraser Carlin
Lead Officer

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 Clyde Muirshiel Regional Park 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);
- approve the Annual Accounts for signature.

The Joint Committee fulfilled its responsibilities during the financial year 2020/21 until its dissolution at 31 March 2021. Renfrewshire Council's Infrastructure, Land & Environment Board has been delegated authority to approve the audited accounts.

Signed on behalf of Clyde Muirshiel Park Authority:

Councillor Cathy McEwan

Convener

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 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 CPFA

Treasurer

Annual Governance Statement

Scope of Responsibility

Clyde Muirshiel Regional Park 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 Authority'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 summarised below:

- Minute of Agreement between the member councils of the Joint Committee, setting out the arrangement for governance of the Park Authority;
- Clearly defined Procedural Standing Orders, Scheme of Delegation, Financial Regulations and Standing Orders Relating to Contracts;
- Comprehensive business planning arrangements and continuous improvement arrangements including, setting key performance targets and developing work plans designed to achieve our corporate objectives. The Park Strategy 2016 – 2021, sets out the organisational objectives and the actions required to implement those objectives;
- Regular communication and engagement with stakeholders through the Consultative Forum and other local community groups;
- Regular review of performance and public performance reporting through the Annual Report;
- Comprehensive arrangements for monitoring health and safety;
- Policies to regulate employee related matters, including the employee code of conduct and disciplinary procedures;
- Arrangements to manage risk are included in the Park Authority Annual Work Plan, supported by a risk management framework and comprehensive risk register;
- Clear customer complaints procedures;
- Comprehensive policies and procedures for data protection and information security;
- An anti-fraud and corruption strategy and arrangements supported by a range of policies and guidelines.

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 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 Interim Park Co-ordinator /

Lead Officer using a self-assessment tool covering five key areas of governance:

- Service 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 Clyde Muirshiel Regional Park Authority Joint Committee is governed by a Minute of Agreement. In February 2020, North Ayrshire Council gave notice of withdrawal from the Minute of Agreement and following consideration by the remaining Councils it was concluded that it was appropriate to terminate this Minute of Agreement, for the Park Authority to be dissolved and for the dissolution of the Clyde Muirshiel Regional Park Joint Committee from 31 March 2021.

Following the dissolution of the Joint Committee, each local authority will make investment and operational decisions separately regarding the parts of the Regional Park lying within their respective boundaries.

These arrangements will not affect the designation of Clyde Muirshiel as a Regional Park or any of the environmental designations that exist across the park area.

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, however there has been a significant operational and financial impact. The risk of social distancing continuing and its potential impact on the governance arrangements was considered in the review outlined above and will continue to be monitored through robust risk management arrangements.

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.

Renfrewshire Council's Chief Auditor, who provides internal audit services to the Joint Committee under a service level agreement, 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 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 governance framework, risk management and internal control.

Action Plan

The 2019/20 governance statement contained an action to review the governance framework as detailed below, this action has now been completed with the agreement to dissolve the Minute of Agreement and the dissolution of the Clyde Muirshiel Regional Park Joint Committee from 31 March 2021.

Agreed action	Responsible person	Date
Review and update where necessary the existing governance framework, including the Minute of Agreement, in light of the decision of North Ayrshire Council to withdraw from the Joint Committee.	Head of Planning and Housing Services, Renfrewshire Council	March 2021

Assurance

The review of governance outlined above, together with the work of internal audit, any comments received from external audit and certification of assurance from the Interim Park Co-ordinator / Lead Officer provide sufficient evidence that the principles of good governance operated effectively and the Joint Committee complies with its governance arrangements in all material respects.

Councillor Cathy McEwan
Convener

Fraser Carlin
Lead Officer

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.

The Joint Committee makes no remuneration payment to any elected member, nor does it pay any expenses, fees, or allowances to elected members.

During 2020/21, there were no employees whose salary exceeded £50k and no exit packages agreed (six exit packages totalling £73k, each below £20k, were agreed in 2019/20).

Remuneration policy for senior employees

The Interim Park Co-ordinator is part-time and works 0.6FTE (full-time equivalent).

There are no Park Authority employees remunerated at Chief Officer salary scales.

The following table shows the relevant amounts, before tax and other deductions, due to the Interim Park Co-ordinator for the year to 31 March 2021, whether or not those amounts were actually paid or received within that period.

2019/20 Total Salary, fees and allowances £	Name	Post Held	2020/21 Total Salary, fees and allowances £
25,916	Fiona Carswell	Interim Park Co-ordinator	26,238
25,916	Total		26,238

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.

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				Pension Contributions made by 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	£	£
Fiona Carswell	Interim Park Co-ordinator	10	12	0	0	4,839	4,625

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 2020/21		Equivalent bandings 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.

Councillor Cathy McEwan

Convener

Fraser Carlin

Lead Officer

Independent Auditor's Report to the members of the Infrastructure, Land and Environment Policy Board and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Clyde Muirshiel Park Authority for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, the Movement in Reserves Statement, the Balance Sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of Clyde Muirshiel Park Authority as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10 April 2017. The period of total uninterrupted appointment is four years. I am independent of Clyde Muirshiel Park Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to Clyde Muirshiel Park Authority. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

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

Due to the dissolution of Clyde Muirshiel Park Authority on 31 March 2021 as explained at note 3, it has not been necessary for me to consider whether there are any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Clyde Muirshiel Park Authority's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Treasurer and Infrastructure, Land and Environment Policy Board for the financial statements

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

In preparing the financial statements, the Treasurer is responsible for assessing Clyde Muirshiel Park Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Infrastructure, Land and Environment Policy Board is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

- obtaining an understanding of the applicable legal and regulatory framework and how Clyde Muirshiel Park Authority is complying with that framework;
- identifying which laws and regulations are significant in the context of Clyde Muirshiel Park Authority;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Clyde Muirshiel Park Authority controls, and the nature, timing and extent of the audit procedures performed.

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

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

Reporting on other requirements

Opinion prescribed by the Accounts Commission on the audited part of the Remuneration Report

I have audited the part of the Remuneration Report described as audited. In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014.

Statutory other information

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

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

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

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

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

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

Matters on which I am required to report by exception

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

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Mark Ferris
Senior Audit Manager
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

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)				Note	2020/21		
Gross Expenditure £	Gross Income £	Net Expenditure £			Gross Expenditure £	Gross Income £	Net Expenditure £
718,355	0	718,355	Employee Costs		513,082	0	513,082
44,610	0	44,610	Premises Related		35,408	0	35,408
159,533	0	159,533	Supplies and Services		99,497	0	99,497
32,586	0	32,586	Transport Costs		24,166	0	24,166
40,994	0	40,994	Support Services		36,433	0	36,433
2,313	0	2,313	Transfer Payments		1,802	0	1,802
0	0	0	Capital Charges		1,428	0	1,428
0	(293,958)	(293,958)	Sales, Fees & Charges		0	(42,547)	(42,547)
0	(122,778)	(122,778)	Other Income		0	(92,627)	(92,627)
998,391	(416,736)	581,655	Cost of Services		711,816	(135,174)	576,642
			Financing and Investment Income and Expenditure				
0	(2,949)	(2,949)	Interest receivable		0	(917)	(917)
16,000	0	16,000	Pension interest cost		6,000	0	6,000
			Taxation and Non-Specific Grant Income				
0	(546,500)	(546,500)	Requisitions from Member Authorities	14	0	(435,600)	(435,600)
1,014,391	(966,185)	48,206	(Surplus) / Deficit on the provision of services		717,816	(571,691)	146,125
			Other Comprehensive Income and Expenditure				
		(462,000)	Actuarial (Gains) / Losses on pension assets and liabilities	15a			(42,000)
		(413,794)	Total Comprehensive Income and Expenditure				104,125

NB: 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 Total Comprehensive Income and Expenditure line shows the 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		(123,114)	219,902	96,788
Total Comprehensive Income and Expenditure		146,125	(42,000)	104,125
Adjustments between accounting basis and funding basis under regulations	5	(58,460)	58,460	0
(Increase) or decrease in year		87,665	16,460	104,125
Balance at 31 March 2021 carried forward		(35,449)	236,362	200,913

Comparative movements in 2019/20	Note	Usable Reserves £	Unusable Reserves £	Total Reserves £
Balance at 1 April 2019		(97,845)	608,427	510,582
Total Comprehensive Income and Expenditure		48,206	(462,000)	(413,794)
Adjustments between accounting basis and funding basis under regulations	5	(73,475)	73,475	0
(Increase) or decrease in year		(25,269)	(388,525)	(413,794)
Balance at 31 March 2020 carried forward		(123,114)	219,902	96,788

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 liability 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 2020 £		Note	As at 31 March 2021 £
9,995	Plant and Equipment	7	8,567
9,995	Long-term Assets		8,567
286,319	Funds held by Renfrewshire Council		117,273
9,254	Debtors and Prepayments	10	1,604
6,977	Inventories	9	7,165
1,700	Cash in Hand		1,700
304,250	Current Assets		127,742
(187,533)	Creditors And Accruals	11	(92,469)
0	Provisions	12	(5,753)
(187,533)	Current Liabilities		(98,222)
(223,500)	Pension (Liability)/Asset	15c	(239,000)
(223,500)	Long Term Liabilities		(239,000)
(96,788)	Net Liabilities		(200,913)
(123,114)	Usable Reserves		(35,449)
219,902	Unusable Reserves	4	236,362
96,788	Total Reserves		200,913

The unaudited accounts were issued on 17 May and the audited accounts were authorised for issue on 25 August 2021.

Alan Russell CPFA
Treasurer

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 £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	462,050	51,500		(468)	513,082
Premises Related	35,408				35,408
Supplies and Services	99,497				99,497
Transport Costs	24,166				24,166
Support Services	36,433				36,433
Transfer Payments	1,802				1,802
Capital Charges	0		1,428		1,428
Other income	(136,091)			917	(135,174)
Cost of Services	523,265	51,500	1,428	449	576,642
Other income and expenditure	(435,600)	6,000		(917)	(430,517)
(Surplus) / Deficit on the Provision of Services	87,665	57,500	1,428	(468)	146,125

2019/20	Net Expenditure chargeable to the Joint Committee £	Adjustments for pensions £	Adjustments for capital £	Other adjustments £	Net Expenditure in the CIES £
Employee Costs	650,885	76,500		(9,030)	718,355
Premises Related	44,610				44,610
Supplies and Services	169,528		(9,995)		159,533
Transport Costs	32,586				32,586
Support Services	40,994				40,994
Transfer Payments	2,313				2,313
Other income	(419,685)			2,949	(416,736)
Cost of Services	521,231	76,500	(9,995)	(6,081)	581,655
Other income and expenditure	(546,500)	16,000		(2,949)	(533,449)
(Surplus) / Deficit on the Provision of Services	(25,269)	92,500	(9,995)	(9,030)	48,206

Note 2: Accounting Standards Issued not Adopted

There are no new standards that have a material impact on Clyde Muirshiel Regional Park's accounts.

Note 3: Events after the balance sheet date

Where events taking place before the Balance Sheet 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. The Balance Sheet is a snapshot of net worth as at 31 March 2021, after which the Joint Committee is deemed to be dissolved.

On 1 April 2021, all Park related activities transferred to the respective local authorities for those areas of the Park within their boundaries. Three members of Park staff transferred to Inverclyde Council, with other staff remaining as employees of Renfrewshire Council.

The cash reserves of the Joint Committee will be distributed to the two remaining constituent authorities during 2021/22 in line with requisition proportions, after adjusting for any historic costs or income that may be incurred in the interim.

Note 4: 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 credit balance on the Pension Reserve shows a surplus 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 will ensure that funding will have been set aside by the time the benefits come to be paid. From 1 April 2021, pension liability for the staff transferring to Inverclyde Council will also transfer. The pension liability for remaining staff will transfer to Renfrewshire Council. Historic liabilities will continue to be payable by the constituent authorities in proportion to their requisition split.

2019/20 £	Pension Reserve	2020/21 £
(593,000)	Balance as at 1 April	(223,500)
462,000	Actuarial Gains and (Losses) (see note 16)	42,000
(92,500)	Net additional amount required by statute and non-statutory proper practices to be taken into account when determining the surplus/deficit on the revenue reserves for the year	(57,500)
(223,500)	Balance as at 31 March	(239,000)

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 or time in lieu 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. At 1 April 2021, this liability will transfer to the employing authorities.

2019/20 £	Employee Statutory Adjustment Account	2020/21 £
(15,427)	Balance as at 1 April	(6,397)
15,427	Settlement or cancellation of accrual made at the end of the prior year	6,397
(6,397)	Amounts accrued at the end of the current year	(5,929)
(6,397)	Balance as at 31 March	(5,929)

Capital Adjustment Account

The Capital Adjustment Account absorbs timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, contraction or enhancement of those assets under statutory provisions. It is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the CIES and credited with the amount set aside as finance for these costs. This asset is located at Castle Semple and will therefore transfer to Renfrewshire Council at 1 April 2021, leading to this reserve being unwound.

2019/20 £	Capital Adjustment Account	2020/21 £
0	Opening balance	9,995
0	Charges for depreciation of non-current assets	(1,428)
9,995	Capital expenditure charged against Revenue balances	0
9,995	Closing balance	8,567

Note 5: Adjustments between Accounting Basis and Funding Basis under Regulations

The deficit for the year on the Revenue Reserves was £58,460 lower 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 Capital Adjustment Account:		
Charges for depreciation of non-current assets	(1,428)	1,428
Adjustments primarily involving the Pension Reserve:		
Net charges made for retirement benefits in accordance with IAS19	(123,500)	123,500
Employers contributions payable to the Strathclyde Pension Fund	66,000	(66,000)
Adjustments primarily involving the Employee Statutory Adjustment Account:		
Net charges for employment short-term accumulating absences	468	(468)
Total adjustments	(58,460)	58,460

2019/20	Usable Reserves £	Unusable Reserves £
Adjustments primarily involving the Capital Adjustment Account:		
Capital expenditure charged against Revenue balances	9,995	(9,995)
Adjustments primarily involving the Pension Reserve:		
Net charges made for retirement benefits in accordance with IAS19	(178,500)	178,500
Employers contributions payable to the Strathclyde Pension Fund	86,000	(86,000)
Adjustments primarily involving the Employee Statutory Adjustment Account:		
Net charges for employment short-term accumulating absences	9,030	(9,030)
Total adjustments	(73,475)	73,475

Note 6: Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the following table, together with the resources that have been used to finance it. The Capital Financing Requirement (CFR) is a measure of the capital expenditure incurred historically by the Committee that has yet to be financed.

2019/20 £		2020/21 £
0	Opening CFR	0
9,995	Capital investment	
	Plant and Equipment	0
(9,995)	Sources of finance	
	Direct revenue contributions	0
0	Closing CFR	0

Note 7: Plant and Equipment

2019/20 £		2020/21 £
	Cost or Valuation	
0	Opening balance at 1 April	9,995
9,995	Additions - Vehicles, plant, furniture and equipment	0
9,995	Gross Book Value at 31 March	9,995
	Accumulated Depreciation	
0	Opening balance at 1 April	0
0	Depreciation charge for year	(1,428)
0	Closing balance at 31 March	(1,428)
0	Opening Net Book Value	9,995
9,995	Closing Net Book Value	8,567

Note 8: Operating Leases

Clyde Muirshiel Park entered into an operating lease for the hire of vehicles for the period December 2017 to December 2020. The 2019/20 audited accounts therefore reported that £14,338 was still due within one year. The lease was then extended until 31 March 2021, resulting in the amount due within one year increasing to £20,198. Expenditure charged in year to the CIES was £20,198 (2019/20 £19,871).

Note 9: Inventories

2019/20 £		2020/21 £
7,017	Carrying amount at 1 April	6,977
61,439 (59,885)	Additions during the year Recognised as an expense during the year : inventories sold, exchanged or distributed	9,094 (8,052)
(1,594)	Recognised as an expense during the year : inventories written down	(854)
6,977	Total	7,165

Note 10: Debtors and Prepayments

As at 31 March 2020 £		As at 31 March 2021 £
3,372	Prepayments	63
5,882	Other receivable amounts	1,541
9,254	Total	1,604

Note 11: Creditors

2019/20 £		2020/21 £
68,951	Project Creditors	8,684
46,756	Deferred Income	63,609
36,771	Accrued Payrolls	6,177
28,659	Trade Payables	8,070
6,397	Short-term Accumulating Absences	5,929
187,533	Total	92,469

The movement in Project Creditors arises in part from the release of historic balances from inactive and completed projects into revenue income in the CIES (£37,782). These balances had been held in suspense accounts until required, but should have been recognised in the years that associated costs were incurred. Instead, costs incurred in prior years were met through core budgets. The income was received prior to 2018 and there is therefore no liability to return unspent funds.

Note 12: Provisions

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

The provision for Ardgowan Estate is set aside for the backdated payment relating to a proportion of rental income received for the period 2009/10 to 2020/21 that is due to be paid to Inverclyde Council.

Ardgowan Estate	2020/21 £
Balance at 1 April 2020	0
Additional Provision made in year	(5,753)
Balance at 31 March 2021	(5,753)

Note 13: External audit costs

2019/20 £		2020/21 £
1,837	Fees payable with regard to external audit services carried out by the appointed auditor	1,700
1,837	Total	1,700

Note 14: 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.

2019/20 £	Council	%	2020/21 £
359,700	Renfrewshire	71.40%	311,000
145,700	Inverclyde	28.60%	124,600
41,100	North Ayrshire	0.00%	0
546,500	Total	100.00%	435,600

The Joint Committee in turn pays Renfrewshire Council for support services. The amount paid in respect of these services for the year ended 31 March 2021 was £34,600 (2019/20 £34,600).

Note 15: 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 Strathclyde Pension Fund which is administered by Glasgow City Council. This is a "funded" defined benefit salary 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.

15a: Transactions relating to retirement benefits

The cost of retirement benefits is recognised in the Comprehensive Income and Expenditure Statement 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.

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

2019/20 £		2020/21 £
	Included within Cost of Services in the CIES	
195,000	Current service cost	121,000
(32,500)	Past service cost (including curtailments)	(3,500)
	Financing and Investment Income and Expenditure	
16,000	Net Interest	6,000
178,500	Total Post-employment benefit charged to the Surplus/Deficit on the Provision of Services	123,500
	Other Comprehensive Income and Expenditure	
374,000	Return on assets excluding amounts included in net interest	(958,000)
(836,000)	Actuarial (gains) and losses arising on changes in financial assumptions	916,000
(462,000)	Total Actuarial (gains) and losses	(42,000)
(283,500)	Total Post-employment benefit charged to the CIES	81,500
	Movement in Reserves Statement	
(337,000)	Reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits according with the Code	19,000
86,000	Employers Contributions paid to Strathclyde Pension Fund	66,000

Notes

- 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. The 2019/20 figures included an adjustment to the impact of potential removal of transitional arrangements (McCloud judgement) amounting to £32,500. A further amendment to this figure of £3,500 has been recognised in 2020/21, following information from the appointed actuary that was received after the 2019/20 audited accounts were issued.
- Curtailments are the pension costs to employees retired under redundancy terms.
- The Net Interest cost 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 Movement on Pension Reserve represents 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 (£19,000).
- 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 £10,560 (2019/20 £9,781).

15b: Assets and liabilities in relation to retirement benefits

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

2019/20 £		2020/21 £
6,230,000	Opening present value	5,592,500
195,000	Current service cost	121,000
(32,500)	Past service cost	(3,500)
151,000	Interest Cost	129,000
28,000	Employee Contributions	24,000
	Remeasurement (gains)/losses:	
(836,000)	Actuarial losses/(gains) arising from changes in financial assumptions	916,000
(143,000)	Benefits Paid	(155,000)
5,592,500	Balance as at 31 March	6,624,000

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

2019/20 £		2020/21 £
5,637,000	Opening Fair Value	5,369,000
135,000	Interest Income	123,000
	Remeasurement gain/(loss):	
(374,000)	Return on assets excluding amounts included in net interest	958,000
86,000	Contributions from employer	66,000
28,000	Contributions from employees	24,000
(143,000)	Benefits Paid	(155,000)
5,369,000	Closing fair value of scheme assets	6,385,000

15c: Fund history

	2016/17 £000	2017/18 £000	2018/19 £000	2019/20 £000	2020/21 £000
Present Value of Liabilities	(6,650)	(5,488)	(6,230)	(5,593)	(6,624)
Fair value of assets	5,558	5,326	5,637	5,369	6,385
Surplus/(deficit) in the scheme	(1,092)	(162)	(593)	(224)	(239)

The main fund (Fund 1) of Strathclyde Pension Fund does not have an asset and liability matching (ALM) strategy. The net liability position of £239,000 has a significant impact on the net worth of the Joint Committee as recorded in the balance sheet. However, any deficit on Strathclyde Pension Fund will be made good by increased contributions over the

remaining working life of employees, as assessed by the Fund actuary. From 1 April 2021, liability for employees will transfer to their new employer. Historic liabilities will continue to be payable by the constituent authorities in proportion to their requisition split.

15d: Basis for estimating assets and liabilities

The Joint Committee's share of the liabilities of 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
Other assumptions		
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
1,242	Equity instruments	23.5%	1,499
169	Debt instruments	0.0%	0
642	Private Equity	17.9%	1,142
486	Real Estate	8.1%	517
2,288	Investment Funds	48.8%	3,119
0	Derivatives	0.0%	1
543	Cash and Cash	1.7%	107
5,370	Total	100.0%	6,385

15e: 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 was set at 19.3% for 2020/21.

Contributions arising in the year to 31 March 2022 is expected to total £0.066m and will be reflected in the accounts of the councils to which employees have transferred.

Note 16: 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 £25,000 for Clyde Muirshiel Park. This estimate is not reflected in the Primary Financial Statements because the trigger event that would require recognition has not yet occurred. Should this happen after dissolution of the Joint Committee, any impact on the pension liability would fall to the new employers.

Note 17: 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, because the Park's services will continue to be provided, albeit with a change in governance.

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;
- supplier invoices paid in the first weeks 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.

Post-employment benefits

The Joint Committee participated in the Local Government Pension Scheme which is administered by 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 accounts disclose 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 Strathclyde Pension Fund and a pension reserve.

The liabilities of the Strathclyde Pension Fund attributable to the Joint Committee at 31 March 2021 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.

The assets of the Strathclyde Pension Fund attributable to the Joint Committee at 31 March 2021 are included in the Balance Sheet at their fair value,

principally the bid price for quoted securities, and estimated fair value for unquoted securities.

The Comprehensive Income and Expenditure Statement (CIES) 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 change in the net pension liability is analysed into the following components:

- **current service cost** – the increase in liabilities as a result of years of service earned this year, allocated in the CIES to the services for which the employees worked;
- **past service cost** – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years, which is debited to the Surplus or Deficit on the Provision of Services in the CIES;
- **net interest cost on the defined benefit liability** – the change during the period in the net defined benefit liability that arises from the passage of time charged to the Financing and Investment Income and Expenditure line of the CIES. This is calculated by applying the discount rate used to measure the defined benefit obligation at the beginning of the period to the net defined benefit liability at the beginning of the period, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments;
- **return on scheme assets** – excluding amounts included in net interest on the net defined benefit liability which are charged to the Pensions Reserve as Other Comprehensive Income and Expenditure;
- **actuarial gains and losses** – changes in the net pension liability that arise because events have not coincided with assumptions made at the last actuarial valuation, or because the actuaries have

updated their assumptions, which is charged to the Pensions Reserve. Actuarial gains and losses are shown within Other Comprehensive Income and Expenditure within the CIES; and

- **contributions paid to the pension fund** – cash paid as employer’s contributions to the pension fund in settlement of liabilities which are not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the amount payable by the Joint Committee to be the amount paid directly to pensioners in the year, not the amount calculated according to the relevant accounting standards in the CIES.

In the Movement in Reserves Statement this means that there are transfers to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

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; and
- **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 accounts.

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 Inventories

Inventories are held at the lower of cost or net realisable value (NRV).

I Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property from the lessor to the lessee. All other leases are classified as operating leases. The Joint Committee is not party to any finance leases.

Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefiting from use of the leased property, plant or equipment.

Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g., there is a rent-free period at the commencement of the lease). The risks and rewards of ownership remain with the lessors along with the title of the property.

J Plant and Equipment

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as plant and equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Plant and Equipment is capitalised on an accruals basis. Expenditure that merely maintains the condition of an asset (i.e., repairs and maintenance) is charged as an expense when it is incurred.

Measurement

Assets are initially measured at cost, comprising:

- the purchase price;
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating.

Plant, furniture and computer equipment costing less than £9,000 are not treated as fixed assets. This de minimis level does not apply where certain categories of these assets are grouped together and form part of an approved capital programme.

Assets are then carried in the Balance Sheet using the depreciated replacement cost.

Impairment

Assets are assessed at each year-end to determine whether there is any indication that an asset may be impaired.

Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated, an impairment loss is recognised for the shortfall and the carrying amount of the asset is written down in the CIES.

Where an impairment loss is subsequently reversed, the reversal is credited to the CIES, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

Disposals

When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet is written off to the CIES as part of the gain or loss on disposal. Any receipts from disposals are credited to the CIES, also as part of the gain or loss on disposal (i.e., netted off against the carrying value of the asset at the time of disposal).

Depreciation

Depreciation is provided for on all Plant and Equipment assets by the allocation of their depreciable amounts over their useful lives.

K 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 as at 1 April 2021 are repayable to the remaining member authorities, split according to requisition proportions, which are currently 71.4% for Renfrewshire Council and 28.6% for Inverclyde Council.

Unusable Reserves

Certain reserves are held to manage the accounting processes for non-current assets, retirement and

employee benefits and do not represent usable resources for the Joint Committee; these reserves are explained in the Unusable Reserves note.

L Value Added Tax (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.

Note 18: Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 17, the Joint Committee has had to make certain judgements about complex transactions or those involving uncertainty about future events.

Where a critical judgement has been made this is referred to in the relevant note to the core financial statements; however, a summary of those with the most significant effect is detailed below.

Leases

The land and properties the Park Authority manages are owned by the respective councils across whose boundaries the Park Authority crosses. No payment is made to the councils for the use of these land and property assets and there is no lease agreement in place, therefore in terms of applying the adopted accounting policies it has been assumed no lease arrangement is in place. For further details see Note 8: Operating Leases.

Note 19: 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 at the Balance Sheet date. 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 future 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 carrying value of the pension liability was £239k as at 31 March 2021.	The effects on the net pension liability of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the real discount rate assumption would result in an increase in the pension liability of £607k. However, the assumptions interact in complex ways. During 2020/21, the appointed actuaries advised that the net pension liability had increased by £15.5k attributable to updating of the financial assumptions. For further details see Note 15: Retirement Benefits.



To: Infrastructure, Land and Environment Policy Board

On: 25 August 2021

Report by: Chief Auditor

Heading: Clyde Muirshiel Park Authority – Internal Audit Annual Report

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 Clyde Muirshiel Park Authority Board on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan.
 - 1.2 The internal audit annual report must also provide an annual audit opinion on the overall adequacy and effectiveness of the Clyde Muirshiel Park Authority's internal control environment.
 - 1.3 The Internal Audit Annual Report for Clyde Muirshiel Park 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.
 - 1.4 The Internal Audit Annual Report supports the Annual Governance Statement which is included in the Annual Accounts.
-

2. Recommendations

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

Implications of the Report

1. **Financial** - None
2. **HR & Organisational Development** - None
3. **Community Planning –
Safer and Stronger** - effective internal audit is an important element of good corporate governance.
4. **Legal** - None
5. **Property/Assets** - None
6. **Information Technology** - None
7. **Equality & Human Rights** – None
8. **Health & Safety** – None
9. **Procurement** - None
10. **Risk** - The summary reported relates to the delivery of the risk-based internal audit plan.
11. **Privacy Impact** – None
12. **COSLA Implications** – None
13. **Climate Risk** - None

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Clyde Muirshiel Park Authority Internal Audit Annual Report 2020-2021

**Renfrewshire Council
Internal Audit**

August 2021

Clyde Muirshiel Park Authority
Internal Audit Annual Report 2020/2021

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Clyde Muirshiel Park Authority

Internal Audit Annual Report

1 April 2020 – 31 March 2021

1. Introduction

- 1.1 As host Authority, Renfrewshire Council provided an internal audit service to Clyde Muirshiel Park 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 Clyde Muirshiel Park Authority;
 - The outcome of Internal Audit reviews of supporting Renfrewshire Council corporate systems;
 - Internal audit performance;
 - The annual assurance statement which provides an opinion on the overall adequacy and effectiveness of the Board'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 Authority on 19 June 2020. There were no planned audit engagements during 2020/2021.
- 3.2 The implementation rate of audit recommendations is a measure of operational culture and effectiveness. During 2020/21, 5 recommendations were followed up. Of these 2 have not yet been implemented, 1 has been partially implemented, these have been allocated revised implementation dates. 1 recommendation relating to the revision of governance arrangements is now redundant due to the decision to dissolve the joint committee and 1 recommendation relating to password sharing has been rejected on the basis of costs to implement.
- 3.3 Internal Audit also carried out reviews of the main corporate systems operating within Renfrewshire Council which support the Park Authority'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>
Disclosure Checks	<ul style="list-style-type: none">• Reasonable Assurance <p>Arrangements were in place to undertake required PVG checks for employees, including those who transferred to regulated work. However, we identified that there was no evidence to show that records for keeping track of disclosure checks requested for employees and volunteers have been reviewed at regular intervals and that all employees disclosure checks undertaken have been recorded on Business World.</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

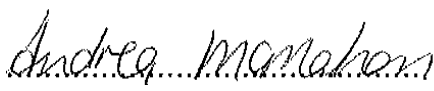
Internal Audit Performance 2020/21		
Performance measure	Target 2020/21	Actual 2020/21
% of audit assignments completed by target date	95%	94.5%
% of audit assignments completed within time budget	95%	98.4%
% completion of audit plan for the year*	95%	100%

* 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 CMPA officers, as required. An annual risk management report is provided to the Council's Audit, Risk and Scrutiny Board.

5. Audit Assurance Statement

- 5.1 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 appropriate management, and to the Authority in this annual report. Where areas for improvement in internal control have been identified appropriate recommendations have been made, and management are currently progressing the implementation of these recommendations.
- 5.2 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 this area will continue to receive due internal audit attention.
- 5.3 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.
- 5.4 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 Clyde Muirshiel Park 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 Clyde Muirshiel Park 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 Clyde Muirshiel Park Authority.

Signed 

Chief Auditor

Date 25 August 2021



To: Infrastructure, Land & Environment Policy Board

On: 25 August 2021

Report by: Chief Executive

Heading: Paisley Museum – Excambion with SP Distribution PLC

1. Summary

- 1.1 The purpose of this report is to seek the Board's authority to declare an area of ground at the Paisley Museum surplus. This will allow the Council to enter into an Excambion (exchange of land) agreement with SP Distribution to construct a new electricity sub-station to serve the Museum and to decommission the old sub-station, returning that land to the Council. The two areas of land to be exchanged are shown on the attached plan.

2. Recommendations

2.1 It is recommended that the Board:

- i. Agrees to declare surplus the 25 square metres outlined in red on the attached drawing.
 - ii. Notes the 25 square metres will then be exchanged for the 22 square metres shown outlined in blue on the attached drawing.
 - iii. Notes the terms and conditions for the Excambion will be finalised and approved by the Head of Economy and Development in consultation with the Head of Corporate Governance in terms of the Scheme of Delegated Functions along with supplementary documentation required to complete the transaction.
-

3. Background

- 3.1 Paisley Museum is being transformed into an international-class attraction housing the town's outstanding collections and bringing to life the stories of its people, Pattern and much more.
- 3.2 The Board will be aware that work is already under way at the Museum, the main features of which are –
- a new courtyard and entrance hall and a new wing to the west of the existing building providing step-free access through the museum to the Coats Observatory.
 - an outdoor garden, creating a new public space for the town.
 - external and internal repairs to preserve the features of the A-listed main building and the Coats Observatory.
 - an expansion of the museum into the space formerly occupied by Paisley Central Library.
 - other features including a café-restaurant and shop, dedicated learning spaces, a revamped heritage centre and an interactive weaving studio.
- 3.3 As part of the refurbishment a new, upgraded power supply is being installed and SP Distribution PLC (SPD) will construct a new substation within the Council's current title boundary.
- 3.4 Once the new substation is completed and operational, the existing substation will be decommissioned, the electrical equipment will be removed, and the land incorporated into the overall landscaping design for the Museum.

4. Proposed terms and conditions of Excambion

- 4.1 The Council will enter into a contract of Excambion with SPD, exchanging ownership of the 25 square metres outlined in red on the attached plan, for the ownership of the 22 square metres outlined in blue.
- 4.2 The land transferred to SPD will be subject to the same restrictions as their existing site in order to protect the Council's assets –

(ONE) the subjects will be used as an electricity substation and for no other purpose without our consent, such consent not to be unreasonably withheld.

(TWO) SPD shall maintain and, if necessary, renew with a similar type, the fencing surrounding the subjects for so long as the subjects are used as an electricity substation.

(THREE) SPD shall maintain in good condition the said fencing, the electricity installation and equipment erected on the subjects, and any ground within the fenced area but not built upon.

- 4.3 The new substation will be built and energised prior to the decommissioning of the existing substation, on completion of the excambion, the Council will grant a short-term Lease to SPD of the existing substation site for a period not exceeding 12 months, to allow for its continued operation prior to the new substation coming on line.
- a. The Council will grant a wayleave to SPD on standard terms as agreed between the two Parties, for cables routes within the Museum site.
 - b. The existing Lease to Renfrewshire Leisure will be amended to remove the area outlined in red from the Lease and to add the area outlined in blue on the attached drawing.
 - c. Each party will be responsible for their own professional and legal fees incurred in this matter.
-

Implications of the Report

- 1. **Financial** – None.
- 2. **HR & Organisational Development** – None.
- 3. **Community Planning**

Children and Young People – When it reopens, the revamped museum will bring visitors into the town from throughout Scotland, the UK and abroad. It is expected to attract 125,000 visits a year - almost four times current numbers - creating huge volumes of new footfall and trade for Paisley's town centre. The revamped museum encourages children and young people as well as adults to engage with the town's rich cultural heritage.

Community Care, Health & Well-being - The revamped museum will improve educational opportunities for people within the local communities as well as aiding access to these major existing and new collections.

Empowering our Communities – The Paisley Museum Reimagined project is being co-designed in partnership with the local community and the project team have already worked with hundreds of local people and groups to capture and help tell their stories. Paisley's profile and story will reach a Scottish, UK and international stage, and provide a boost to the town's reputation, civic pride and self-confidence.

Greener - The redeveloped museum and library buildings will have improved energy efficiency.

Jobs and the Economy – a £79m boost for the local economy over 30 years, with 138 jobs supported during construction, and 48.5 jobs per year through revenue and visitor spending; new footfall for the town centre, pulling people up the High Street, and bringing new trade into surrounding businesses.

Safer and Stronger – None.

4. **Legal** – Excambion, short term Lease and wayleave required.

5. **Property/Assets** – As per report.

6. **Information Technology** – None.

7. **Equality & Human Rights**

(a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. Required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8. **Health & Safety** – None.

9. **Procurement** – None.

10. **Risk** – None.

11. **Privacy Impact** – None.

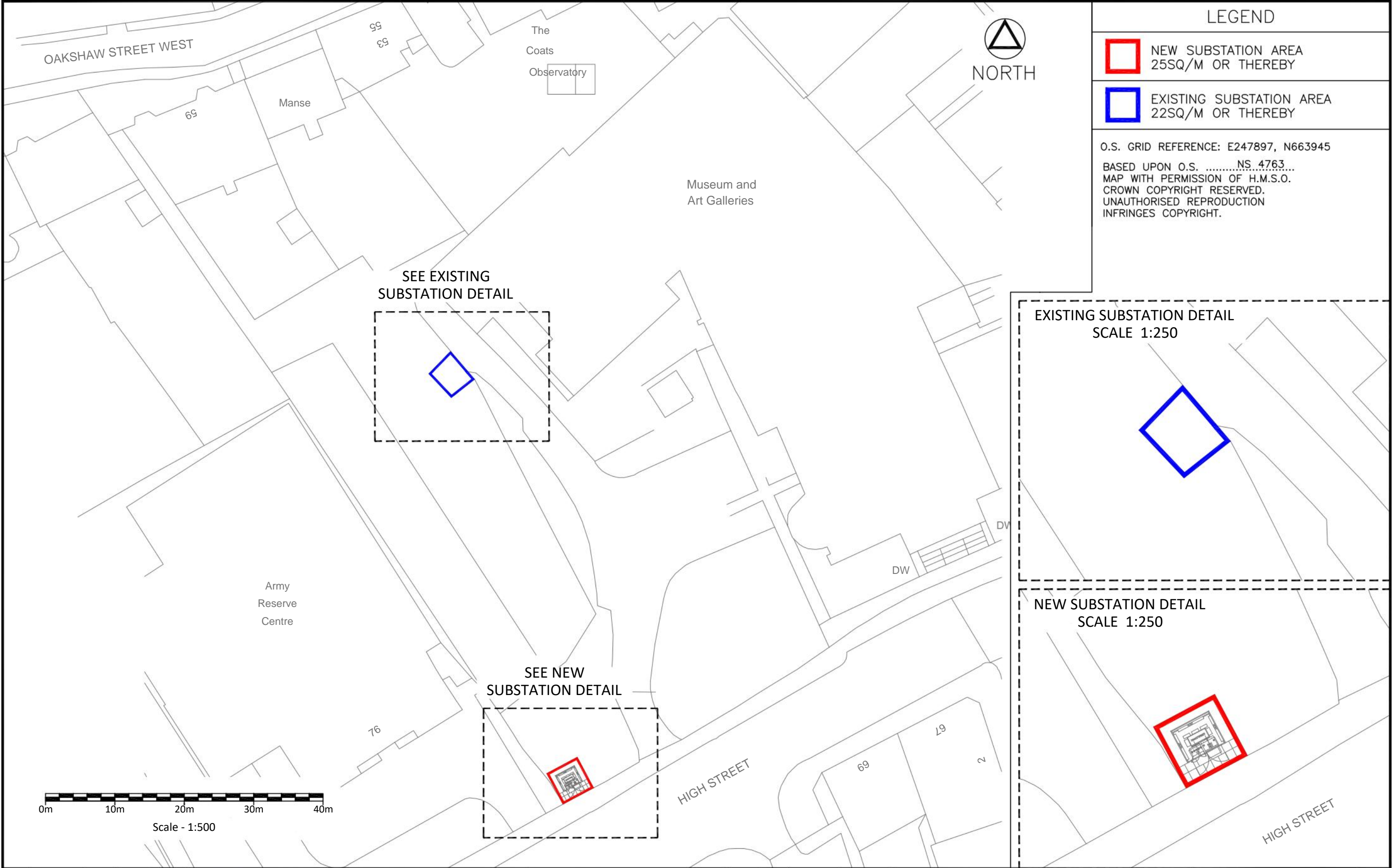
12. **Cosla Policy Position** – Not applicable.


13. **Climate Risk** – None.

List of Background Papers

(a) None

***Author:** Margaret Law, Senior Asset & Estates Surveyor*



Rev	Date	Drawn	Check'd	Appr'd	 <div>SP ENERGY NETWORKS</div> <div>55 FULLARTON DRIVE, CAMBUSLANG, GLASGOW G32 8FA</div> <div>TELEPHONE: 0845 270 0785</div>	Client	Drawn	Check'd	Appr'd	Scale	Date	Project <div>PAISLEY MUSEUM AND ART GALLERIES</div>	Status <div>PURCHASE</div>	A3	
							SJH	—	—	1:500	25.02.20				
							ScottishPower Reference: <div>ESC 91683</div>	Title <div>SUBSTATION LEASE</div>					Drg. No. <div>ESC 91683-(1)-002-01</div>		Rev. <div>-</div>



To: Infrastructure Land & Environment Policy Board

On: 25 August 2021

Report by: Chief Executive

Heading: Community Asset Transfer Return (1st April 2020 – 31st March 2021)

1. Summary

- 1.1 In accordance with the Community Empowerment (Scotland) Act 2015 the Council is required to publish its Community Asset Transfer report for the period from 1st April 2020 until 31st March 2021. In this year the Council has received 11 enquiries/interests regarding asset transfers with 2 full applications being received and considered.
-

2. Recommendations

- 2.1 It is recommended that the Board: -
- i. Approve the Community Asset Transfer Return which will then be published on the Council's webpage for the period 1st April 2020 – 31st March 2021.
-

3. Background

- 3.1 The Community Empowerment (Scotland) Act 2015 ("the Act") became effective on 23rd January 2017. From this point Renfrewshire Council has been actively promoting requests to transfer assets to its communities under medium / long term leases, or full ownership where appropriate, and have been supporting community bodies in making such requests via its Community Empowerment Fund. Board members will be aware that at its meeting of 23rd February 2017, the Council agreed its process for dealing with Community Asset Transfer applications. As part of that decision, it was agreed that applications would be determined in the first instance by the Head of Property Services.

Due to recent changes to the Council's Scheme of Delegation it should be noted that this responsibility will now pass to the Head of Economy and Development.

- 3.2 The Infrastructure, Land and Environment Board has received annual updates on the conclusion of full applications for Community Asset Transfer since 2018. The table below summarises the decisions on all those applications made prior to this year.

Table 1 Community Asset Transfer applications (1 April 2018 - 31 March 2020)

Organisation	Subject asset	Request for	Date (all approved)
Linwood Community Development Trust	Linwood Community Woodland, Linwood	Ownership	30/05/2018
The Star Project	Land within Fountain Gardens, Paisley	Lease	23/01/2019
Kilbarchan AAC (Kilbarchan Harriers)	Land adjacent to On-X, Linwood	Lease	23/01/2019
Viewfield Rovers AFC	Viewfield Park & Pavilion, Lochwinnoch	Lease	20/03/2019
Kustom Kruizers	Former Public Toilets, Renfrew	Lease	29/05/2019

4. Community Asset Transfer requests 2020/21

- 4.1 During the period 1st April 2020 – 31st March 2021, 11 Community Asset Transfer interests were received. Of these interests, 2 full applications were submitted and considered, as summarised below.
- 4.2 The Officer Asset Transfer Panel, chaired by the Head of Property Services met on the 4th of December 2020 to discuss these applications.

1. Friends of Howwood Park/Howwood Park Pavilion

This application was submitted by the Friends of Howwood Park for a Community Asset Transfer on the basis of a 10-year lease for the park pavilion, with a proposed annual rent of £1 if asked. The proposal of the group was to refurbish the pavilion as a community asset for use by a number of local groups. This application was approved and the Infrastructure, Land and Environment Board on the 27th January 2021 authorised the lease agreement.

2. UP2US/Barnbrock Farm, Bridge of Weir

The second Community Asset Transfer application was submitted by the charity UP2US for Barnbrock Farm in Bridge of Weir. UP2US is a charity which cares for vulnerable children up to the age of 26, offering education, training, and residential accommodation.

The application was for a lease for 3 years at an annual rent of £12,000 per annum, and upon expiry of the lease, a proposed purchase price of £350,000.

This proposal was submitted when Barnbrock Farm was being marketed for sale and in terms of the Act, where a local authority receives a Community Asset Transfer request from a community transfer body, it is required to consider and determine the proposal before it can dispose of an asset. The marketing of the farm was therefore stopped while the application was considered.

The Officer Asset Transfer Panel considered the request and, in this instance, decided to refuse this application.

Following this refusal, UP2US submitted a request asking for a review of the decision by the Head of Property Services in respect of their application. In accordance with Part 5 of the Act, this required the Council to form a sub-committee to discuss the refusal, this was agreed by the Board at its meeting of 24th March 2021.

The Community Asset Transfer Request Sub Committee met on the 26th of April 2021 to discuss the review request and asked for further submissions from both the applicant and the Head of Property Services. The Sub-Committee met again on the 18th June 2021 and were advised that UP2US had withdrawn their review request. Therefore the decision by the Head of Property Services to refuse the application stands.

- 4.3 During the reporting period, there were no appeals in terms of Section 85 and one review request in terms of Section 86 of the Act in respect of refusals or conditional acceptances of asset transfer requests. There have been no delays in providing decision and notices. There were no reviews of decisions by the Scottish Ministers in terms of Section 87 of the Act. The review which has been received under Section 86 of the Act and is detailed above has not been concluded during this reporting period.

Implications of the Report

1. **Financial** – not applicable.
2. **HR & Organisational Development** – Not applicable.
3. **Community/Council Planning** –
 - Our Renfrewshire is well – community transfer applications will be considered for the benefit of our communities.
 - Our Renfrewshire is safe – consideration will be given to the safety within our communities in relation to applications.

- Working together to improve outcomes -Multi agencies will be working together to enable our community transfer bodies to be successful in their applications for assets.
4. **Legal** – Legal Services are consulted in terms of advising on the title for the applications and reviewing the groups constitutions, as well as the conveyancing for successful applications. Due to recent changes to the Council's Scheme of Delegation the responsibilities outlined in the report relating to the Head of Property Services and Community Asset Transfer requests will now pass to the Head of Economy and Development.
 5. **Property/Assets** –Consulting with the community transfer bodies and Council departments to progress applications.
 6. **Information Technology** – not applicable.
 7. **Equality & Human Rights** -

(a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
 8. **Health & Safety** – Consideration given to individual applications where applicable.
 9. **Procurement** – Not applicable.
 10. **Risk** – Not applicable.
 11. **Privacy Impact** – Not applicable.
 12. **Cosla Policy Position** – Not applicable.
 13. **Climate Risk** – None.

List of background papers:

- i. Report to Infrastructure, Land and Environment Board, 27th January 2021;
Howwood Park Community Asset Transfer Request
- ii. Report to Infrastructure, Land and Environment Board' 24th March 2021;
Community Asset Transfer - Request for Review, Barnbrock Farm
- iii. Report to Infrastructure, Land and Environment Board, 26 August 2020;
Community Asset Transfer Returns (1st April 2019 – 31st of March 2020)
- iv. Report to Infrastructure, Land and Environment Board, 28 August 2019:
Community Asset Transfer Returns (1st April 2018 – 31st of March 2019)

Author: Louise Le Good, Assistant Asset & Estates Surveyor

