

Notice of Meeting and Agenda Clyde Muirshiel Park Authority Joint Committee.

Date	Time	Venue
Friday, 14 February 2020	11:30	Corporate Meeting Room 2, Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

KENNETH GRAHAM
Clerk

Membership

Councillor Audrey Doig: Councillor Andy Doig: Councillor Tom Begg and Councillor Bill Binks (Renfrewshire Council): Councillor Innes Nelson and Councillor David Wilson (Inverclyde Council): and (vacant position) and Councillor Todd Ferguson (North Ayrshire Council).

Vacant position (Chair): Councillor David Wilson (Vice Chair): vacant position (Vice Chair).

Further Information

This is a meeting which is open to members of the public.

A copy of the agenda and reports for this meeting will be available for inspection prior to the meeting at the Customer Service Centre, Renfrewshire House, Cotton Street, Paisley and online at <http://renfrewshire.cmis.uk.com/renfrewshire/CouncilandBoards.aspx>

For further information, please either email democratic-services@renfrewshire.gov.uk or telephone 0141 618 7112.

Members of the Press and Public

Members of the press and public wishing to attend the meeting should report to the customer service centre where they will be met and directed to the meeting.

Items of business

Apologies

Apologies from members.

Declarations of Interest

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

- | | | |
|-----------|---|----------------|
| 1 | Minute of Joint Committee | 3 - 6 |
| | Minute of meeting of the Joint Committee held on 6 September 2019. | |
| 2 | Minute of Consultative Forum | 7 - 10 |
| | Minute of meeting of the Consultative Forum held on 6 September 2019. | |
| 3 | Revenue Budget Monitoring | 11 - 14 |
| | Report by Treasurer. | |
| 4 | Revenue Estimates 2020/21 | 15 - 20 |
| | Report by Treasurer. | |
| 5 | Audit Scotland Annual Audit Plan 2019/20 | 21 - 36 |
| | Report by Audit Scotland. | |
| 6 | Pricing Policy for Clyde Muirshiel Regional Park | 37 - 40 |
| | Report by Interim Park Co-ordinator. | |
| 7 | Clyde Muirshiel Regional Park Annual Report 2018/19 | 41 - 60 |
| | Report by Interim Park Co-ordinator. | |
| 8 | Quarterly Health and Safety Report | 61 - 62 |
| | Report by Interim Park Co-ordinator. | |
| 9 | Quarterly Absence Statistics | 63 - 64 |
| | Report by Interim Park Co-ordinator. | |
| 10 | Date of Next Meeting | |
| | Note that the next meeting will be held at 11.30 am on 19 June 2020 in the offices of North Ayrshire Council. | |



Minute of Meeting Clyde Muirshiel Park Authority Joint Committee.

Date	Time	Venue
Friday, 06 September 2019	11:30	Inverclyde Council, Municipal Buildings, Clyde Square, GREENOCK, PA15 1LZ

Present

Councillor Andy Steel, Councillor Tom Begg and Councillor Andy Doig (all Renfrewshire Council); and Councillor David Wilson and Councillor Innes Nelson (both Inverclyde Council).

Chair

Councillor Steel, Chair, presided.

In Attendance

F Carswell, Interim Park Co-ordinator, F Carlin, Head of Planning and Housing Services, M Ball, Principal Accountant (Managing Accounting) and P Shiach, Committee Services Officer (all Renfrewshire Council); S Jamieson, Head of Regeneration and Planning (Inverclyde Council); and L Forsyth, Cultural Development Manager (North Ayrshire Council).

Apology

Councillor Todd Ferguson (North Ayrshire Council).

Declarations of Interest

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

1 Minute of Joint Committee

There was submitted the Minute of the meeting of the Joint Committee held on 21 June 2019.

DECIDED: That the Minute be approved.

2 Minute of Consultative Forum

There was submitted the Minute of the meeting of the Consultative Forum held on 21 June 2019.

DECIDED: That the Minute be noted.

3 Revenue Budget Monitoring

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Committee for the period 1 April to 19 July 2019.

The report intimated that gross expenditure was currently £4,000 overspent and income was currently £7,000 over-recovered resulting in a net underspend of £3,000.

The report further intimated that, at this stage in the financial year, the projected year end position showed a draw down from the general reserve of £20,000, as previously agreed at the meeting of the Joint Committee held on 21 June 2019.

DECIDED: That the report be noted.

4 Annual Audit Report 2018/19

Under reference to item 3 of the Minute of the meeting of this Joint Committee held on 21 June 2019, there was submitted a report by Audit Scotland relative to the annual audit report 2018/19 for the Joint Committee, a copy of which was appended to the report.

The report intimated that the audit certificate issued by Audit Scotland provided an unqualified opinion that the annual accounts presented a true and fair view of the financial position of the Joint Committee as at 31 March 2019, in accordance with the accounting policies detailed in the accounts.

DECIDED: That the report be noted.

5 Audited Annual Accounts 2018/19

Under reference to item 3 of the Minute of the meeting of this Joint Committee held on 21 June 2019, there was submitted a report by the Treasurer relative to the audited annual accounts 2018/19.

The report intimated that in accordance with the Local Authority Accounts (Scotland) Regulations 2014 the audited accounts must be approved for signature by the Joint Committee no later than 30 September each year. Following approval, the audited accounts would be signed by the Lead Officer, the Chair and the Treasurer.

DECIDED: That the audited accounts 2018/19 be approved for signature by the Lead Officer, Chair and Treasurer.

6 Quarterly Absence Statistics

There was submitted a report by the Interim Park Co-ordinator relative to the quarterly absence statistics for the period 25 March to 23 June 2019.

The report provided information relating to the absence statistics and reasons for absence.

DECIDED:

(a) That the quarterly absence statistics for the period 25 March to 23 June 2019 be noted; and

(b) That it be noted that regular reports on absence statistics would be submitted to future meetings of the Joint Committee.

7 Quarterly Health and Safety Report

There was submitted a report by the Interim Park Co-ordinator providing information on the quarterly health and safety monitoring for the period April to June 2019.

The report intimated that there had been no RIDDOR reportable accidents. It was noted that staff continued to work with Renfrewshire Council Health & Safety Officers to align its health and safety policies, plans and accident prevention programmes with those currently in use within Renfrewshire Council.

DECIDED: That it be noted that there had been no RIDDOR reportable accidents during the period.

8 Date of Next Meeting

DECIDED: That it be noted that the next meeting of the Joint Committee would be held at 11.30 am on 13 December 2019 in the offices of Renfrewshire Council, Renfrewshire House, Cotton Street, Paisley.



Minute of Meeting Clyde Muirshiel Park Authority Consultative Forum

Date	Time	Venue
Friday, 06 September 2019	10:00	Inverclyde Council, Municipal Buildings, Clyde Square, GREENOCK, PA15 1LZ

Present

Councillor Innes Nelson and Councillor David Wilson (both Inverclyde Council); Councillor Tom Begg, Councillor Andy Doig and Councillor Andy Steel (all Renfrewshire Council); Donald Cochrane (Scottish National Farmers Union); Ian Dippie (Save The Gtetas); Roger Hissett (Scottish Wildlife Trust – Ayrshire Branch); Tabby Lamont (RSPB Scotland); Kerry MacKendrick (Lochwinnoch Community Council); Graeme Randall (Sport Scotland); Sybil Simpson and Nigel Willis (both Save Your Regional Park); and Gordon Smith (Visit Scotland).

Chair

Councillor Nelson, Chair, presided.

In Attendance

F Carswell, Interim Park Co-ordinator (Clyde Muirshiel Regional Park); F Carlin, Head of Planning and Housing Services and P Shiach Committee Services Officer (all Renfrewshire Council); and L Forsyth, Cultural Development Manager and A Hunter, Engagement and Participation Officer (both North Ayrshire Council).

Declarations of Interest

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

1 Minute

There was submitted the Minute of the meeting of the Consultative Forum held on 21 June 2019.

In relation to item 3 of the Minute, Community Engagement Opportunities, K MacKendrick requested clarification on when the findings of the workshop as part of community engagement around the work of Clyde Muirshiel Regional Park would be available.

F Carlin advised that this meeting would inform the workshop discussion.

DECIDED: That the Minute be approved.

2 Clyde Muirshiel Regional Park

Discussion took place on the future of Clyde Muirshiel Regional Park.

The Interim Park Co-ordinator referred to feedback from a previous workshop in relation to the commitment from the Consultative Forum and the establishment of a “Friends of the Park” group; and exploring new methods of engagement and good practice undertaken by Loch Lomond and the Trossachs National Park from which lessons could be learned. She indicated that the Park had a solid foundation on which to build and expressed her intention to visit Loch Lomond and the Trossachs National Park and any other relevant bodies.

S Simpson indicated that the public perception of the Park was negative and this hindered progress.

There followed discussion in terms of local newspapers which regularly carried positive articles regarding Park activities.

In terms of the formation of a Friends of the Park Group, the Chair indicated that any such group should be independent of the Council. S Simpson intimated that work was ongoing in terms of forming a Friends of the Park group.

Discussion followed in relation to the Park not being seen as a priority for the local authorities as a result of budget decisions. It was suggested that the governance arrangements for the Park should be reviewed and it was suggested that examples from other Regional Parks should be investigated. It was noted that governance arrangements were currently being discussed by the three Councils’ within Clyde Muirshiel Regional Park

It was noted that the current Park Plan, which was due to be reviewed in 2021, contained an Action Plan Monitoring Statement and that this would be submitted to a future meeting of the Joint Committee

DECIDED:

(a) That it be noted that the Interim Park Co-ordinator intended to visit Loch Lomond and the Trossachs National Park and other relevant bodies;

(b) That it be noted that work was ongoing in terms of forming a Friends of the Park group; and

(c) That it be noted that an update on the current action plan for the Regional Park would be submitted to a future meeting of the Consultative Forum.

3 Date of Next Meeting

DECIDED: That it be noted that the next meeting of the Consultative Forum would be held at 10.00 am on 13 December 2019 within the offices of Renfrewshire Council, Cotton Street, Paisley.

CLYDE MUIRSHIEL PARK AUTHORITY

To: Joint Committee

On: 14 February 2020

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 3 January 2020

1. Summary

- 1.1 Gross Expenditure is currently £19,000 underspent and income is £5,000 over recovered resulting in a net underspend of £24,000. This is summarised in point 4.

2 Recommendations

- 2.1 It is recommended that members consider the report.

3 Budget Adjustments Since Last Report

- 3.1 There have been no budget adjustments since the start of the financial year.

4 Budget Performance

- | | | |
|-----|---|--|
| 4.1 | Current Position
<i>Previously Reported</i> | Net Underspend £24,000
<i>Net Underspend £3,000</i> |
|-----|---|--|

The underspend in Employee Costs is due to current vacancies and a member of staff who had maternity leave during the year.

Transport Costs are underspent due to the number of leased vehicles reducing.

The over recovery within Other Income relates to the project income for Semple Stories.

4.2 Projected Year End Position

The projected year end position shows an increase to the general reserve of £17,500.

4.3 VR / VER Costs

At the Joint Committee meeting on 21 June 2019 it was agreed that the one-off costs for the early release of staff, which was estimated at the time to be £68,761, would be funded by utilising £20,000 of reserves and then the remaining balance to be funded by each authority in proportion to the requisition level in 17/18 –

Renfrewshire Council	- £29,257
Inverclyde Council	- £12,190
North Ayrshire Council	- £7,314

The actual one-off costs are £73,250, but due to the projected year end underspend the additional costs will be met from the current year revenue budget.

REVENUE BUDGET MONITORING STATEMENT 2019/20
1st April 2019 to 3rd January 2020

JOINT COMMITTEE : CLYDE MUIRSHIEL PARK AUTHORITY

Description	Agreed Annual Budget	Year to Date Budget	Year to Date Actual	Adjustments	Revised Actual	Budget Variance		
(1)	(2)	(3)	(4)	(5)	(6) = (4 + 5)	(7)		
£000's	£000's	£000's	£000's	£000's	£000's	£000's	%	
Employee Costs	644	462	501	(53)	448	14	3.0%	underspend
Premises Related	38	28	24	4	28	0	0.0%	breakeven
Supplies and Services	186	75	65	8	73	2	2.7%	underspend
Transport Costs	36	22	19	0	19	3	13.6%	underspend
Support Services	38	2	3	(1)	2	0	0.0%	breakeven
Transfer Payments	2	0	0	0	0	0	0.0%	breakeven
GROSS EXPENDITURE	944	589	612	(42)	570	19	3.2%	underspend
Contributions from Local Authorities	(547)	(547)	(507)	(40)	(547)	0	0.0%	breakeven
Other Income	(377)	(276)	(324)	43	(281)	5	1.8%	over-recovery
INCOME	(924)	(823)	(831)	3	(828)	5	0.6%	over-recovery
TRANSFER (TO)/FROM RESERVES	20	(234)	(219)	(39)	(258)	24	10.3%	underspend

	£000's
Bottom Line Position to 3rd January 2020 is an underspend of	<u>24</u>
Anticipated Year End Budget Position is an underspend of	<u>37</u>
Opening Reserves	(98)
Projected Increase in Reserves	<u>(17)</u>
Projected Closing Reserves	<u>(115)</u>

Glossary of Terms

Employee Costs - Includes direct employee costs such as salary costs, overtime and indirect employee Costs such as training, recruitment advertsing.

Premises Related - This group includes expenses directly related to the running of premises and land. Includes rates, rents and leases, utilites, contract cleaning.

Supplies & Services - This includes all direct supplies and service expenses incurred by the committee. Also includes administrative costs such as stationary, postages, printing in addition to ICT equipment, telephony equipment and non recruitment related advertising.

Support Services - Includes central support charges e.g Renfrewshire Council SLA.

Transfer Payments - Includes costs of payments to individuals for which no good or services are received in return e.g Apprenticeship Levy (previously reported under employee costs).

Transport Costs - This group includes all costs associated with the provision, hire or use of transport, including travelling allowances. Includes taxi and car hire costs, Includes staff mileage (previously reported employee costs).

CLYDE MUIRSHIEL PARK AUTHORITY

To: Joint Committee

On: 14 February 2020

Report by: The Treasurer

Heading: Revenue Estimates 2020/21

1. Summary

- 1.1 The following report has been prepared by the Park Treasurer to present revised Revenue Estimates for 2020/21 and associated requisitions of the Clyde Muirshiel Park Authority (CMPA).
-

2 Recommendations

- 2.1 It is recommended that members:

- (a) approve the Revenue Estimates of the Joint Committee for the financial year 2020/21 per Appendix 1, and agree the requisitions payable by each member council as per paragraph 4.3.
 - (b) approve the utilisation of reserve balances to meet the projected funding gap over the period to end June 2020 as outlined in paragraph 4.5.
 - (c) note that an updated financial outlook will be developed and provided to the Joint Committee in June 2020.
-

3 Background

- 3.1 The Annual Revenue Estimates for 2019/20 were agreed by the Joint Committee in June 2019 following the outcome of a service review and associated voluntary redundancy exercise.

- 3.2 The general financial environment in which the Park Authority and member authorities operate continues to be characterised by cost and income pressures, and the Park Authority has a demonstrable history of seeking operational savings and alternative income sources to ensure financial sustainability.
- 3.3 However, the level of requisition income available from all member councils has been reducing in recent years, most significantly in the case of North Ayrshire Council. Unfortunately North Ayrshire Council has intimated they will not be in a position to make any requisition payment in 2020/21.
- 3.4 Given this position, and the impact this loss of income will have on the already pressured financial position of the Park, budget estimates for a single year only have been outlined in this report, with the expectation that an updated financial outlook will be presented to the Joint Committee at its meeting in June 2020.

4 Budget Assumptions

- 4.1 The revised expenditure forecast has been constructed on the basis of the following assumptions:-
- A budget provision of 3% in relation to the 2020/21 pay award
 - Staff costs have been adjusted to reflect the interim management arrangements in place and the current staff in post
 - no inflation adjustment to all non-pay expenditure lines as per the practise adopted in previous years; and
 - adjustments to budget lines to reflect operational experience and historic trends
 - total expenditure is forecast to be £866,600 as outlined as Appendix 1.
- 4.2 The indicative 2020/21 requisitions outlined to the Joint Committee in June 2019 were as follows:

	£
Renfrewshire	311,000
Inverclyde	124,600
North Ayrshire	42,300
	477,900

The above requisitions were based on the agreed 2019/20 requisitions, adjusted in the case of Inverclyde and Renfrewshire to reflect the revised staff compliment agree by the Joint Committee; subsequently uplifted by 3% for all councils to match the agreed 20/21 pay award.

4.3 The level of requisition in 2020/21 is now anticipated as follows:

	£
Renfrewshire	311,000
Inverclyde	124,600
North Ayrshire	0
	435,600

Non-requisition income anticipated in 2020/21 is £348,600, which when added to the above level of requisition brings total forecast income to £784,200.

- 4.4 The above income and expenditure forecasts suggest £82,400 of savings would be required in 2020/21 in order for the Park to breakeven, being a core saving requirement of £40,100 and the loss of requisition income of £42,300.
- 4.5 The level of savings required (or additional income to be generated) within a single financial year is significant, therefore whilst the Park Coordinator will endeavour to manage this challenging financial position, it is anticipated the Park will require to utilise reserves to manage its financial position in the short term while the financial outlook for the Park is assessed. The reserve balance forecast at the end of the 2019/20 financial year is £115,000. It is proposed that in order to continue park operations in the coming months that the Joint Committee agreed to the utilisation of up to £30,000 of reserves for the period to end June 2020; at which point the Joint Committee will receive a further update with regards the financial outlook for the Park.
- 4.6 The Park Co-ordinator and Lead Officer will continue to control expenditure on a "bottom line" basis in order that the effective management of the Park's operational finances continues. Any significant factors which affect either expenditure or income would be reported to Members at the earliest opportunity.

Clyde Muirshiel Park Authority

Revised Revenue Estimates for 2020/21

	Approved 2019/20 £	Probable 2019/20	Recommended 2020/21 £
Expenditure			
Employee costs	624,900	593,850	587,200
One Off VR/VER Costs	20,000	73,250	-
Property Costs	39,900	39,900	36,900
Supplies & Services	142,400	139,400	132,900
Contractors	14,800	14,800	12,500
Transport	35,500	31,100	32,500
Administration Costs	64,400	63,900	62,800
Payments to Other Bodies	1,800	1,800	1,800
Total Budgeted Expenditure	943,700	958,000	866,600
Income			
Shop Retail Income	157,700	157,700	157,700
Recharged VR/VER Costs	-	48,800	-
Sales, fees & charges	187,400	180,000	180,000
Other Income	32,100	42,500	10,900
Total Generated Income	377,200	429,000	348,600
Requisition Payable by Member Councils			
Renfrewshire	359,700	359,700	311,000
Inverclyde	145,700	145,700	124,600
North Ayrshire	41,100	41,100	-
Total Budgeted Income	923,700	975,500	784,200
Budgeted (Surplus)/Deficit for Year	20,000	-17,500	82,400

CLYDE MUIRSHIEL PARK AUTHORITY

To: Joint Committee

On: 14 February 2020

Report by: Audit Scotland

Heading: Annual Audit Plan 2019-20

1. Summary

- 1.1 The Annual Audit Plan 2019-20 for the Joint Committee is submitted for Members' information. The Plan outlines Audit Scotland's planned activities in their audit of the 2019-20 financial year.
 - 1.2 Audit Scotland will attend and present the Annual Audit Plan 2019-20.
-

2 Recommendations

- 2.1 The Joint Committee is asked to note the Annual Audit Plan 2019-20 by Audit Scotland.

Clyde Muirshiel Park Authority

Annual Audit Plan 2019/20



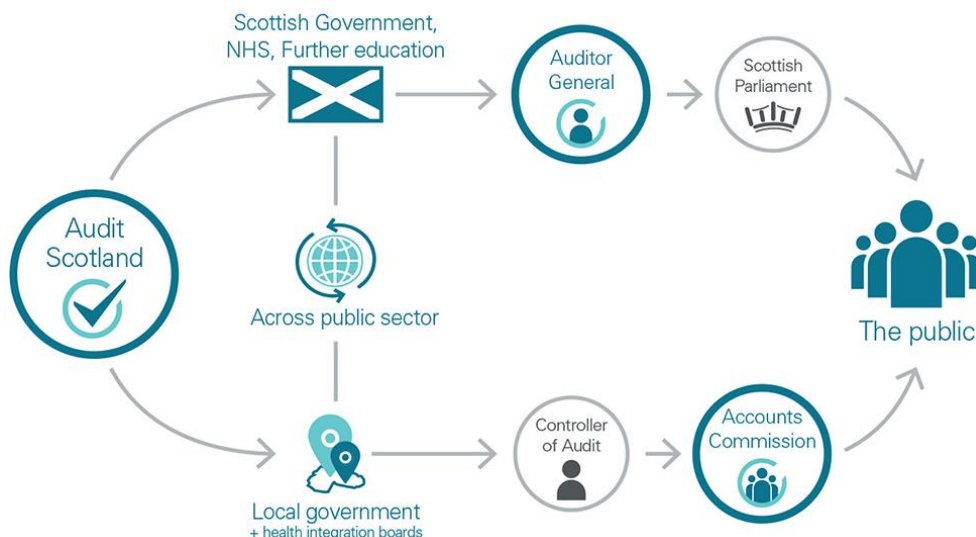
 AUDIT SCOTLAND

Prepared for Clyde Muirshiel Park Authority
14 February 2020

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Risks and planned work

1. This Annual Audit Plan contains an overview of the planned scope and timing of our audit which is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and [guidance on planning the audit](#). This plan sets out the work necessary to allow us to provide an independent auditor's report on the financial statements and meet the wider scope requirements of public sector audit.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.


Adding value


3. We aim to add value to Clyde Muirshiel Park Authority (CMPA) through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In doing this, we intend to help CMPA promote improved standards of governance, better management and decision making and more effective use of resources.


Audit risks

4. Based on our discussions with staff, attendance at committee meetings and a review of supporting information, we have identified the following significant risks for CMPA. We have categorised these risks into financial statements risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

Exhibit 1 2019/20 Significant audit risks

 Audit Risk	Management's source of assurance	Planned audit work
Financial statements risks		
<p>1 Risk of material misstatement caused by management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>	Owing to the nature of this risk, assurances from management are not applicable in this instance.	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business.
<p>2 Risk of material misstatement caused by fraud over income</p> <p>As set out in ISA 240, there is a presumed risk of fraud in the recognition of income. There is a risk</p>	Income is closely monitored and discussed at budget monitoring meetings. Significant differences from actuals	<ul style="list-style-type: none"> • Analytical procedures on income streams. • Detailed testing of income transactions focusing on whether income is

	Audit Risk	Management's source of assurance	Planned audit work
	<p>that income may be materially misstated in the financial statements.</p> <p>While the majority of CMPA's income is requisitions from member authorities, a significant amount is generated from other sources, including income generated from sales, fees, and charges. The extent and complexity of this other income means that there is an inherent risk of fraudulent or erroneous reporting of income to achieve a desired financial position.</p>	<p>compared to projected income are investigated.</p>	<p>processed in the correct accounting year.</p>
3	<p>Risk of material misstatement caused by fraud over expenditure</p> <p>Most public-sector bodies are net expenditure bodies and therefore the risk of fraud is more likely to occur in expenditure. There is a risk that expenditure may be materially misstated in the financial statements.</p> <p>CMPA incurs expenditure on a range of activities. The extent and complexity of expenditure means that there is an inherent risk of fraudulent or erroneous reporting of expenditure to achieve a desired financial position.</p>	<p>Expenditure is closely monitored and discussed at budget monitoring meetings. Significant differences from actuals compared to projected expenditure are investigated.</p>	<ul style="list-style-type: none"> Analytical procedures on expenditure streams. Detailed testing of expenditure transactions focusing on whether expenditure is processed in the correct accounting year.
4	<p>Risk of material misstatement caused by accounting for pensions</p> <p>CMPA recognised a net liability relating its share of Strathclyde Pension Fund of £0.593 million at 31 March 2019. There is a significant degree of subjectivity in the measurement and valuation of the pension fund liability. The valuation is based on specialist assumptions and estimates, and changes can result in material changes to the valuation.</p> <p>Additionally, successful legal action was brought against the UK government in relation to pension schemes for judges and firefighters in 2018/19, on the grounds of age discrimination. The judgements for these pension schemes will impact on Strathclyde Pension Fund as it had similar arrangements in place. Uncertainty remains over the remedy for the legal judgements. The expected impact of the legal judgements, or remedy if agreed, will need to be reflected in the pension fund liability valuation in 2019/20.</p>	<p>Any significant estimates and judgements are clearly explained in the Notes to the Accounts.</p> <p>Where these are required, they are based on the best information available at the time of the estimate and on both a professional and a prudent approach, either by Renfrewshire Council staff, or appointed experts, such as the Pension Fund Actuary.</p>	<ul style="list-style-type: none"> Completion of 'review of the work of Management's expert' for the pension fund actuary. Review of the estimates used, and assumptions made in calculating the pension fund liability.

 Audit Risk	Management's source of assurance	Planned audit work
Wider dimension risks		
5 Financial sustainability <p>The 2019/20 Revenue Estimates highlight uncertainties in future funding and increasing pressures on available resources. A voluntary release exercise has been carried out and this is expected to result in a recurring benefit. However, it is likely savings will still be required in the medium terms to achieve a breakeven position and maintain reserves at an appropriate level.</p>	<p>The Treasurer and Park Lead Officer continue to closely monitor the financial position and actively discuss this with member local authorities in order to ensure financial obligations are fulfilled.</p>	<ul style="list-style-type: none"> Review of budget monitoring reports and future Revenue Estimates and discussions with management on CMPA's medium term financial position. Conclude on financial position and financial sustainability within the Annual Audit Report.

Source: Audit Scotland

Reporting arrangements

5. Audit reporting is the visible output for the annual audit. All Annual Audit Plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

6. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be issued to the relevant officer(s) to confirm factual accuracy.

7. We will provide an independent auditor's report to the Joint Committee and Accounts Commission, setting out our opinions on the annual accounts. We will provide the Joint Committee and Accounts Commission with an Annual Audit Report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2 2019/20 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	31 January 2020	14 February 2020
Annual Audit Report	21 August 2020	4 September 2020
Independent Auditor's Report	21 August 2020	4 September 2020

Source: Audit Scotland

Audit fee

8. The proposed audit fee for the 2019/20 audit of CMPA is £1,837 (2018/19 £1,804). In determining the audit fee, we have taken account of the risk exposure of CMPA, the planned management assurances in place, and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited annual accounts, with a complete working papers package, on 22 June 2020.

9. Where our audit cannot proceed as planned through, for example, late receipt of unaudited financial statements or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

Responsibilities

Joint Committee and Treasurer

10. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

11. The audit of the financial statements does not relieve management or the Joint Committee, as those charged with governance, of their responsibilities.

Appointed auditor

12. Our responsibilities as independent auditors are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

13. Auditors in the public sector give an independent opinion on the financial statements and other information within the financial statements. We also review and report on the arrangements within CMPA to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Financial Statements

14. The annual accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of CMPA and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how CMPA will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing, and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

15. We will give an opinion on whether the financial statements:

- give a true and fair view in accordance with applicable law and the 2019/20 Code of the state of the state of affairs of the body as at 31 March 2020 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 2019/20 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.



Other information in the annual accounts

16. We also review and report on other information published within the annual accounts including the Management Commentary, Governance Statement, and the Remuneration Report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

17. We also read and consider any information in the annual accounts other than the financial statements and audited part of the remuneration report and report on any uncorrected material misstatements.

Materiality

18. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.

19. We calculate materiality at different levels as described below. The calculated materiality values for CMPA are set out in [Exhibit 3](#).

Exhibit 3

Materiality values

Materiality	Amount
Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2019 based on the 2018/19 audited annual accounts.	£12,000
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 75% of planning materiality.	£9,000
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 5% of planning materiality.	£1,000



Source: Audit Scotland

Timetable

20. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us to produce the unaudited accounts. We have included an agreed timetable at [Exhibit 4](#).

Exhibit 4

Annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual accounts by those charged with governance	19 June 2020
Latest submission date of unaudited annual accounts with complete working papers package	22 June 2020
Latest date for final clearance meeting with Treasurer or finance officer	21 August 2020
Issue of Letter of Representation and proposed independent auditor's report	4 September 2020
Agreement of audited unsigned annual accounts	4 September 2020
Issue of Annual Audit Report to those charged with governance	4 September 2020
Independent auditor's report signed	9 September 2020

Internal audit

21. Internal audit is provided by the internal function at Renfrewshire Council. As part of our planning process, we carry out an annual assessment of the internal audit function to ensure that it operates in accordance with Public Sector Internal Audit Standards (PSIAS). This has been carried out by the Renfrewshire Council

audit team and concluded that the internal audit function at Renfrewshire Council complies with PSIAS and that appropriate documentation standards and reporting procedures are in place.

Using the work of internal audit

22. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to use the work of internal audit wherever possible to avoid duplication. We do not plan to use the work of internal audit for our financial statements audit work. However, we have considered the findings of the work of internal audit as part of our planning process.

Audit dimensions

23. Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are: financial sustainability, financial management, governance and accountability and value for money.

24. 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 Governance Statement and the financial sustainability of the body and its services. In the light of the nature of operations and arrangements for processing transactions, we plan to apply the small body provisions of the Code of Audit Practice to the 2019/20 audit of CMPA.

Financial sustainability

25. As auditors, we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether CMPA can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

Governance and transparency

26. Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making and transparent reporting of financial and performance information. We will review, conclude and report on the appropriateness of disclosures in the Governance Statement.

Independence and objectivity

27. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements, auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

28. The engagement lead (i.e. appointed auditor) for CMPA is Mark Ferris, Senior Audit Manager. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of

audit staff. We are not aware of any such relationships pertaining to the audit of CMPA.

Quality control

29. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances.

30. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

31. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

Clyde Muirshiel Park Authority

Annual Audit Plan 2019/20

If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500 or info@audit-scotland.gov.uk

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Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
T: 0131 625 1500 E: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk

Clyde Muirshiel Park Authority



To: Joint Committee

On: 14 February 2020

Report by: Clyde Muirshiel Regional Park, Park Coordinator

Heading: Pricing Policy for Clyde Muirshiel Regional Park 2020

1. Summary

- 1.1 This report seeks to inform members of the Joint Committee of the proposed pricing policy for 2020 (see appendix 1).
-

2. Recommendations

- 2.1 It is recommended that members of the Joint Committee:
- (i) Support the 2020 pricing policy, and;
 - (ii) Recognise the continued efforts to develop services and increase income from all sectors.
-

3. Background

- 3.1 Prices are benchmarked and reviewed annually. This is carried out at the end of the summer season and new prices introduced at the start of the new calendar year.
- 3.2 A concession rate is provided for most activities to allow young people and disadvantaged groups to access the services.
- 3.3 Success of this policy will include the monitoring of users numbers and income levels.

4. Pricing Policy in Context

- 4.1 Historically other outdoor providers in west and central Scotland have been the benchmark for prices for outdoor activities. In the last 18-24 months a number of these have vastly reduced their service offering due to budget pressures or unsustainable business models. Castle Semple Centre is one of the only site based large scale providers in the area.
- 4.2 Other outdoor activity providers have totally different operating structures, making like for like comparison difficult. However, based on our current levels of work we believe we are well placed in price point. We have been and will continue to capitalise on the lack of available facilities elsewhere in the area to increase our level of activity in the Park.
- 4.3 The outdoor learning activities provided by the Countryside Ranger Service is currently supported through the Park's core funding. In pursuit of best value, the Park proposes to pilot a new pricing policy for Ranger-led activity in 2020 (see Appendix 1). This will enable more efficient deployment of resources and respond to known peaks in demand.

Author: Fiona Carswell, CMRP Park Coordinator

Date: 14 February 2020

Proposals for Charges 2020 showing changes from 2019
Appendix 1

Service or Product for 2020		2020 Standard	change from 2019	2020 Concession	change from 2019
Hire of facility or equipment					
Group Canoe/kayak/Raft Kit Hire per boat per hour		£15 + vat	0		
Group Wet Suit Hire per hour per suit		£8 + vat	0		
Group booking for outside changing room		£140 + vat	0		
Changing room casual use		£5 inc. vat	0	£4	0
Meeting room at Park centre half day	3 hours	£75 + vat	0		
Meeting room at Park centre full day	6 hours	£110 + vat	0		
Sailing & Powerboat					
RYA Dinghy Level 1, 2, 3, Seamanship or Racing	2 Days	£145	+£5	£115	+£3
RYA Level 2 Powerboat	2 Days	£180	+£10	£140	+4
RYA Level 1 Powerboat	1 Day			£80	+0
RYA Safety Boat Course	2 Days	£200	0	£160	0
RYA Junior Dinghy Scheme Stage 1, 2, 3, 4	2 Days			£100	+£10
Paddle Sport					
Introduction to Paddle Sport	Min 4 people 2 hours	£30	+£5	£25	+£5
Introduction to Paddle Sport	1 day	£65	0	£52	0
Paddle Sport for Juniors	2 days	n/a	0	£100	0
Group Taster Sessions (per person) min group of 6 people					
1hr		£22	+£1	£18	+£1
2hr		£25	0	£21	+£1
3hr		£30	0	£25	+£1
4hr		£35	0	£29	+£1
5hr		£40	0	£33	+£1
Instructor day rate (9:00 - 4:30pm)		£250	0	n/a	0
Duke of Edinburgh expeditions – phone to discuss		from £75 pp			
Wheely Boat price per boat per hour				£55	+£5
Multiactivity Course	2 days			£70	0
Multiactivity Course	5 days			£170	0
Map and Compass/ G.P.S	1 day	£60	0	£50	0
Ranger Service					
Educational Visits to schools/organisations	per hour	£50			
School Educational Visits to CMRP	2 Hours	From £75	n/a		
School Educational visits to CMRP	4 Hours	From £105	n/a		
Fishing Permit	per day	£5	0	£4	0
Fishing Permit	per year	£50	0	£40	0
Catering for Groups					
Packed Lunch/platters -	phone to discuss requirements	From £4.95 pp	n/a		
Tea/coffee/scone -	phone to discuss requirements	From £3.95 pp	n/a		

Clyde Muirshiel Park Authority



To: Joint Committee

On: 14 February 2020

Report by: Clyde Muirshiel Regional Park, Park Coordinator

Heading: CMRP Annual Report for 2018/19

1. Summary

- 1.1 The CMRP Annual Report 2018/19 seeks to inform members of the Joint Committee of the activities of the Regional Park and its staff in 2018/19.
-

2. Recommendations

- 2.1 It is recommended that members of the Joint Committee:
- (i) Note the content of the CMRP Annual Report 2018/19, and;
 - (ii) Recognise the continued efforts to provide services effectively and efficiently.
-

3. Background

- 3.1 The CMRP Annual Report 2018/19 (see Appendix 1) provides a summary of outputs and achievements for the year, in alignment with the approved Park Strategy and Action Plan 2016-2021.
- 3.2 The Annual Report provides information on leisure activity and health; education and outdoor learning; environmental management activities. A financial summary and visitor numbers is also reported.

4. Conclusion

- 4.1 Achievements and outcomes for the 2018/19 financial year are identified in the Annual Report which enables stakeholders to see what has been achieved with the resources available and thus guide future development.
-

Author: Fiona Carswell, CMRP Park Coordinator

Date 14 February 2020

Clyde Muirshiel Regional Park

Annual Report 2018/19

Presented to the Park Authority Joint Committee
February 2020

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1.0 Introduction

Clyde Muirshiel Park Authority is a Joint Committee of Renfrewshire, Inverclyde and North Ayrshire Councils.

The priorities of Clyde Muirshiel Park Authority are: -

- Leisure activity and health
- Education and outdoor learning
- Environmental management

The benefits delivered within the Park are recognised as making a positive contribution to wider national and local agendas in the areas of health improvement, active lifestyles, community engagement, tourism, volunteering and employability.

This report outlines the achievements and outcomes of activity delivered within the Park in the year April 2018 to March 2019.

2.0 Executive Summary

Over six hundred and fifty thousand (657 320) people visited the Regional Park in 2018/19. The cost per visitor to the unitary authorities is year is £0.88.

2.1 Leisure Activity and Health

The number of participants taking part in Duke of Edinburgh activities within the Park this year was 827, with additional 135 trained, supervised and assessed by Park staff. Outdoor activity sessions were provided for 6144 participants to Adventure Activity Licence Authority (AALA) regulations.

Castle Semple became the HSBC British Cycling disability hub for Scotland. Park staff provided accessible cycling at Glasgow Green for the Glasgow 2018 European Championships engaging with 2200 people.

Specialist activity days took place for Spinal Injuries Scotland and Scottish Disability Sport attracting people with disabilities from all over Scotland. The Park facilitated and trained Special Olympics GB Sailing Team won a Bronze Medal in their first World Games in Abu Dhabi.

The first Clyde Muirshiel Walking Festival took place. Over ten thousand (10849) people attended Ranger delivered or supported events.

Health improvement activities included Community Network volunteers, regular Feeling Fitter walks and the delivery of two Branching Out Mental Health programmes with all participants earned their John Muir Awards.

Income for Activities was £188,063 and for Retail and Catering £150,452.

2.2 Education and Outdoor Learning

Due to the importance that the Curriculum for Excellence has on outdoor learning, the Park continues to be an important facility and is in regular use year round by local schools and youth groups.

Nearly nine thousand (8758) children and young people took part in outdoor learning and eco school activities. This includes the Tag-n-Track two year grant funded project that improves understanding about wildlife and habitats.

Digital resources and promotional activities support many education and outdoor learning messages and information provision with over one hundred thousand people engaging online. The TnT project created additional digital materials.

2.3 **Environmental Management**

The first ever Regional Park osprey pair established a nest and successfully raised two chicks.

Site inspections, biological surveys and water monitoring continued to take place.

Conservation volunteers contributed 3414 hours of work in 2018/19.

2.4 **Management**

The Park delivered a small deficit of £2,276 on its budget. Over six hundred and fifty thousand people (657 320) visited the Park.

Marketing activities took place throughout the year. The Park website is mobile enabled with an online booking system for activities and events.

There were 23.76 full time equivalent members of staff in 2018/19. Given the visitor numbers, written complaints remain minimal and minor in nature, see 6.6 for details.

3.0 Leisure Activity and Health

3.1 Outdoor leisure activities will be resourced and developed in line with market demand.

3.1.1 *Maintain standards for related governing body accreditation.*

Clyde Muirshiel Park gained Adventure Activity Licencing (AALA) Accreditation, Royal Yachting Association (RYA) Accreditation and British Canoe Union (BCU) Accreditation.

3.1.2 *Provide for Duke of Edinburgh Awards (DofE).*

Duke of Edinburgh activities continue to increase in the Park. Of these Park staff directly provided training, supervision and assessment for 135 clients. Expeditions took place on foot or bikes.

3.1.3 *Develop accessibility within the Park and its activities.*

2018/19 saw another positive year for clients with disabilities. New client groups took part in activities helping to boost participation numbers.

3.1.4 *Develop cycling within the Park and surrounding area.*

Cycling development continued within the Park this year: it is now possible to cycle all the way around Loch Thom with the opening of the (missing) 'link' path. Adaptive bikes were added to the fleet and Castle Semple became the HSBC British Cycling disability hub for Scotland. Working in partnership with Scottish Cycling the hub will use the existing expertise within the staff team to develop both grass roots and performance para cycling.

Pedal the Park sportive took place again in May attracting 320 riders.

The Park was asked to support the Glasgow 2018 European Championships by providing accessible cycling at Glasgow Green for the duration of the event. It was estimated that we engaged with 2200 people.

3.1.5 *Provide certified activity courses for the public.*

A variety of certified coaching courses ran in sailing, powerboat and paddle sports for 272 participants.

3.1.6 *Provide bespoke courses for client organisations*

We provided 5872 sessions for client groups who asked for tailor made programmes, this includes mainstream schools, ASN schools and various adult and junior care and support services.

A training programme for the Special Olympic GB Sailing Team was provided by Park staff, two local sailors received bronze medals after competing in their first World Games in Abu Dhabi in March 2019.



3.1.7 *Develop / provide specialist activity days.*

This year was the fifth year that we have provided mass participation events for both Scottish Disability Sport and Spinal Injuries Scotland. Both days were hugely successful with people coming from all over Scotland to take part in accessible sports, have discussions with support services and find out from the sport governing bodies what they could do in their own locality.

3.1.8 *Develop / provide specialist events.*

Events for the period have included, Pedal the Park 100km cycle sportive, the Bog Stomp 10km trail run, Stargazing Nights, Model Yacht Championships, Accessible Sailing Regattas and a Classic Car Show.

May 2018 saw the first Clyde Muirshiel Walking Festival with 141 walkers joining volunteer walk leaders on a dozen routes across the Park. Most of the volunteer leaders were members of local rambler or hill walking groups, all of whom are regular visitors to the Park.

Clydeside Orienteers held 2 thirty person training sessions, their national event in March 2019 had 300 participants.

Over the year nearly eleven thousand people (10849) attended Ranger co-ordinated or delivered events. This included Clyde view Academy's annual sponsored walk around the Greenock Cut with a one thousand students and staff walking along the length of the Cut in a day.

In the second year of the Tag-n-Track project there were 1749 participants at 21 events including bird ringing and gull identification. Eight workshops were delivered to 123 participants including Branching Out and Community Networks. Project staff delivered 43 evening talks had 1328 attendees at a range of groups such as the Women's Rural, Scottish Wildlife Trust and the Scottish Ornithology Club.

3.2 **The Park will continue to work with health services to facilitate health improvement activities.**

3.2.1 *Facilitate volunteering opportunities with community care groups.*

Park staff worked with Community Networks Adult Assisted Needs Group who provided 438 hours of volunteering at Muirshiel Country Park.

3.2.2 *Facilitate Health walk programmes.*

The programmes provided 60 walks to a total of 698 participants. This has included 43 Community Health walks in Lochwinnoch with 314 participants, The Renfrewshire Feeling Fitter Walk Programme with 8 walks and 220 participants and 9 walks with 164 participants for the Inverclyde Health Walking Group.

3.2.3 *Develop and deliver ecotherapy programmes.*

The 'Branching Out' Mental Health Referral programme at Muirshiel Country Park this year ran over 13 weeks providing 105 participant activities, this was part funded by the Forestry Commission in partnership with CMRP. Inverclyde

SAMH secured funding to be able to start a 3 month Branching Out programme in March 2019.

3.3 Capitalise on opportunities to improve the parks assets and infrastructure.

3.3.1 *Carry out review of assets and ensure they are yielding maximum benefit.*

Progress has been made reviewing Park assets. Processes are underway to consolidate Park resources to improve efficiency and accessibility. Opportunities to improve the visitor facilities at Castle Semple Visitor Centre are being explored through the Castle Semple Infrastructure Enhancement Project, funded by Renfrewshire Council and Greater Renfrewshire and Inverclyde LEADER.

3.3.2 *Seek appropriate funding opportunities.*

Alternative funding streams continue to be explored in order to improve service. Grant funding has supported activity and mental health development programmes and conservation volunteer activities.

3.4 Maximise income generation via commercial activity.

3.4.1 Outdoor Activities income was £188,063. Overall numbers participating (details in table below) are up on the previous year, despite the ongoing limitations (lack of changing rooms).

	2016/17	2017/18	2018/19
Mainstream Adults Taster/multi activity	1135	705	745
Mainstream Junior Taster/multi activity	860	1584	1814
ASN Junior taster/multi activity	2099	1191	1967
ASN Adult taster/multi activity	1174	1166	840
Accessible Powerboat Experiences	431	225	371
Duke of Edinburgh provision	355	245	135
Coaching course places all disciplines	344	219	272
Total places provided	6398	5335	6144

3.4.2 Retail and Catering income this year was £150,452 up slightly on the previous year. Efforts to reduce costs and streamline operations while still providing a countryside welcome and visitor information continued.

Café operations went contactless at Muirshiel and Greenock Cut Visitor Centres, all sites stopped using plastic straws.

4.0 Education and Outdoor Learning

4.1 Promote the Park as a platform for Outdoor Learning

4.1.1 *Facilitate school, college and university visits*

Ranger staff engaged with over seventy groups (72) visiting the Park, more than eight hundred (827)

people were doing their Bronze expeditions for the Duke of Edinburgh Award.



4.1.2 *Raise awareness of the Park and its resources through marketing and promotion via professional networks.*

Park staff contribute to a number of networks and partnership activities such as 'Marine Conservation Society Beach Watch', 'British Marine Scotland', 'Sport Scotland Professional Officers Group', 'Local Area Tourism Partnerships' as well as work with Scotland's Rural College (SURC), University of the West of Scotland (UWS) and University of Glasgow.

Park staff contribute and often host the both the Inverclyde and Renfrewshire Access Forums. Staff membership of the Scottish Countryside Ranger Association Council continues.

The Park hosted Rangers from Whitelees Wind Farm and the North Ayrshire Council Ranger Service. The visits encourage partnership working and the sharing of good working practices.

4.2 Deliver, monitor and review a programme of informative events for visitors of all ages, linking into curriculum outcomes where appropriate.

4.2.1 *Deliver learning activities to groups, including schools, youth organisations and summer groups.*

The total number of educational participants in the year was nearly nine thousand (8758). This number includes school work done on the grant funded Tag and Track project.

Learning activities ranged from work with school groups to family friendly events such as responsible access events and walks, habitat and wildlife awareness activities. Outdoor learning includes basic pond dipping and rock pooling sessions with nursery pupils, introduction to food chains and mini-beast surveys with primary schools to bush craft skill and potamology with secondary school pupils. A breakdown can be seen in the table on the following page.

Type of group	Numbers undertaking learning activities at GCVC & LB	Numbers undertaking learning activities at MCP & CSCP
School - Nursery	67	95
School - Primary	1105	701
School - Secondary	659	271
School - College	0	124
Talks	442	120
Eco-schools	0	126
John Muir/ D of E	0	35
Total	2273	1472

Sessions are mostly delivered within the Park, however outreach work is undertaken and delivered within the community or schools where appropriate. An example is Kilmacolm Primary who wanted to make use of their proximity of local woodlands. On a weekly basis a class had a morning session delivered by the Ranger, totalling 339 pupils over 8 weeks.

Tag-n-Track delivered 228 workshops to 76 classes, 6 were ASN. The total numbers of pupils receiving the three sessions was 1671 (ie 5013 participants).

4.2.2 *Establish clear links between educational activity and Curriculum for Excellence (CfE).*

Rangers continue to work alongside teachers, to ensure that educational visits cover numerous sections within the CfE. While it might be obvious that a visit would entail links to the sciences the Rangers connectivity to a wide variety of CfE outcomes and experiences from across the whole curriculum.

4.2.3 *Contribute to eco schools programme*

Many schools now have successful eco-schools status. In Renfrewshire/North Ayrshire there were seven visits to primary schools with 26 pupils taking part. In Inverclyde there was one visit to St Joseph Primary school in Greenock where the Ranger team helped create a new willow weaved structure.

4.3 **Use the Park's digital resources to maximise the scope for learning.**

4.3.1 *Maintain the Park's online profile, expanding reach where possible.*

The website has online booking facilities and regular blog and social media content. Use of social media channels such as Facebook, Twitter and YouTube continues. In March 2019 there were 3000 'likes' on Facebook and 1900 'followers' on Twitter. The videos on YouTube have been viewed over 80,000 times. The Instagram account continues to grow in popularity and has over 900 followers with regular comments and interactions with the public promoting events activities and the showing the day to day working life of the Park staff. TripAdvisor content is also monitored and actioned as appropriate.

4.3.2 *Provide a contemporary suite of accessible digital information.*

This was the second full year for courses and events being booked online. Social media activities continue and have expanded to Instagram to increase reach.

The mobile enabled website allows more information to be easily viewable, as new resources are developed; content is being made available online examples of this include the Conservation Volunteer Programmes, Annual Report and Route Guides for walks or cycles.

The Tag and Track Project (images below) created a lot of digital information, with many 'Blog' items on the Park website about the Gulls and project activities. A student from the University of the West of Scotland Paisley analysed Geographic Information Data of bird movements for their thesis.



5.0 Environmental Management

5.1 Enhance the Park's natural heritage whilst safeguarding key species, habitats and landscape character.

5.1.1 *Deliver a comprehensive regime of inspections and maintenance whilst undertaking and contributing to environmental surveys and information gathering exercises.*



Inspections continue to take place at all the visitor centres to ensure compliance with Health and Safety (H&S) legislation. Defects and damage is reported to the appropriate council for repairs. The response to repair requests varies; any repair that is an urgent H&S risk is dealt with promptly.

Rangers undertake year round biological surveys and submit their findings to national data bases to help monitor ecological trends. 57 surveys including birds, butterflies, dragonflies, reptiles and vegetation were undertaken.

In 2011 a number of sites were identified as being potential good osprey nesting sites. Manmade nests were created and installed by Park staff and have been kept in a good state of repair. This year this work paid off with the first ever Regional Park osprey pair establishing a nest and successfully raising two chicks which were both ringed by Park Staff.

Monitoring of the water quality ensures the safe operation of water based activities at Castle Semple Loch and is also an important determinant of biodiversity. As a measure of algal amounts 'Chlorophyll-a levels' have had a general trend of lowering since 1998. However, Chlorophyll-a has been increasing slightly since 2012, this year had a summer average of 15 µg/l. Total phosphate has been increasing these are associated with higher algal levels. The continued collaboration with University of the West of Scotland and monitoring the site is necessary to determine any actions that may be required to improve water quality and biodiversity.

5.1.2 *Manage conservation volunteering activity.*

The work plans for the Regional Park hosted volunteer groups are co-ordinated and overseen by the Ranger Service.

The Youth Volunteer Group, many of whom are working towards their Duke of Edinburgh Award contributed 407 hours.

The Castle Semple Conservation Volunteer group has successfully applied for several grants during the year enabling new work to be undertaken. The group delivered 1493 hours of work, activities included; tree planting, alien species removal, hedge maintenance, litter removal and wildflower garden work.

The Greenock Cut Conservation Volunteers (GCCV) delivered 1208 hours of work, this excludes their attendance and contribution to the larger public volunteer events like the beach cleans. They were successful in securing funding for additional tools and equipment, for the delivery of monthly 'Conservation Blitz' events, for two new gates to improve the core path access into Leapmoor forest from Shielhill nature trail, to purchase non slip treads for the nature trail board walk and trail markers for the five walking routes.

The quarterly beach cleans at Lunderston Bay were supported by 153 people contribution to 306 hours of work. All the debris is recorded and weighted with the data sent to the Marine Conservation Society for their annual report.

5.1.3 Undertake local conservation projects and input to regional schemes where appropriate.

At Muirshiel preparation work for a new path was initiated to connect the Upper Countryside trail to the lower path network. Volunteers have planted an avenue of aspen clones to create a central feature of conservation interest. During the winter, burning of the sitka brushings commenced.

Over 700 juniper and 30 aspen were planted at the Cample Burn.

The data gathered at beach clean events goes to the Marine Conservation Society and onto Scottish and National Government – the findings will support the EU's new "Marine Strategy Framework Directive 2020"

5.1.4 Engage staff in training and CPD opportunities to maintain and improve upon skill level.

Staff are encouraged to look for and apply for training appropriate to the tasks they undertake in their job role, this year this has include chainsaw refreshers, Willow weaving for nesting birds, first aid, oral history and site visits to Whitelees and the Beaver Project on the River Tay.

5.1.5 Seek funding for environmental management projects.

The Tag-n-Track Project was delivered throughout 2018/19 with funding from the Heritage Lottery Fund and LEADER Greater Renfrewshire and Inverclyde.

Park staff support the Volunteer groups apply for funding to delivery conservation activities in the Regional Park.

5.2 Work collaboratively with other stakeholders involved in the provision of outdoor management.

5.2.1 Consider opportunities for cooperative outdoor management where there is benefit to the Park and its visitors.

This work is ongoing and includes SEPA, Forestry Commission, Scottish Power and local landowners and stakeholders.

6.0 Park Management

6.1 Financial Performance Summary

The Park budget had a £2,276 deficit for this financial year. Expenditure and income lines can be seen in the table below.

Expenditure

	2016/17	2017/18	2018/19
Employee Costs	726,242	743,713	727,082
Property Costs	42,533	57,101	38,634
Supplies and Services	168,205	195,182	134,825
Contractors	19,720	11,807	25,369
Transport and Plant	40,092	43,387	34,946
Admin Costs	71,855	63,455	61,107
Payments to Oth Bodies	1,820	1,749	1,804
Total	1,070,467	1,116,394	1,023,767

Income

	2016/17	2017/18	2018/19
Requisition Income	(692,800)	(692,800)	(576,500)
Sales Fees & Charges	(165,741)	(165,268)	(188,063)
Grants	(14,115)	(73,822)	(32,863)
Retail & Catering	(167,364)	(148,051)	(150,452)
Miscellaneous	(44,161)	(55,967)	(73,613)
Total	(1,084,181)	(1,135,908)	(1,021,491)
(Surplus)/ Deficit	(13,714)	(19,514)	2,276

6.2 Park Visitor Figures

Over six hundred and fifty thousand people visited the Regional Park in 2018/19. Visitor figures are reported as the number of visitors per site, as outlined below, this is based on car counter data and observational records.

	2016/17	2017/18	2018/19
Greenock Cut	80 759	53 797	70 664*
Lunderston Bay	217 068	218 221	228 288
Castle Semple	359 295	335 438	320 052
Muirshiel	37 007	37 426	38 376
Total	694 129	644 882	657 320

*educated estimate, full car counter data not available

6.3 Marketing Activities

Marketing activities took place throughout the year utilising local press, websites, posters, leaflets and social media channels. The Park helped with content and images for the Renfrewshire website www.paisley.is

Events, such as the Walking Festival, Pedal the Park and the Bog Stomp had their own marketing plans and created partnership working opportunities, media coverage and new audience awareness.

The Park was recognised for a number of cycling developments, environmental activities and for supporting training to gain a Bronze medal at the Special Olympic World Games.

Various corporate volunteer groups work in the Park and created media coverage.

6.4 *Staffing*

The staff totals (in Full Time Equivalents, FTE) for each team:-

Team	2016	2017	2018
Management	1.2	1.2	0.7
Administration	*4.8	*4.4	4*
Ranger	7.0	6.83	6.45
Activities	6.5	5.02	4.32
Visitor Services	5.75	4	4.27
Estates	2	2	2
Cleaning	2.95	2.02	2.03
Total	30.20	25.47	23.76

*Includes the Countryside Officer and Technical Assistant.

During the reporting period there were an additional 1.2 FTE Project Officers on the 2 year grant funded Tag and Track project.

6.5 *Health and Safety*

The Park continues to work to align Health and Safety policy and practices with those of Renfrewshire Council, the servicing authority. There were no RIDDOR reportable incidents.

6.6 *Feedback and Complaints*

Feedback is received in many forms including social media channels, via survey monkey from courses and events, paper forms and thank you letters.

Written complaints for the period are:

Regional Park	Online content – temp issue	1
	Communications from staff	2
Castle Semple	Footpath surfacing – temp issue	2
	Toilet Opening Hours	1
Lunderston	Toilet Opening Hours	2
	Tree Felling for Bus Stop	1
Greenock Cut	Refurbishment of Toilets/Building	1

Overall, given the visitor numbers all complaints submitted were minor.

Clyde Muirshiel Park Authority



To: Joint Committee

On: 14 February 2020

Report by: Clyde Muirshiel Regional Park, Park Coordinator

Heading: Quarterly Health and Safety Report

1. Summary

- 1.1 This report seeks to inform members of the Joint Committee of the quarterly Health and Safety monitoring for July to September 2019.
-

2. Recommendations

- 2.1 It is recommended that members of the Joint Committee:
- (i) Note that there were no RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013) reportable incidents in the Park during this period.
-

3. Background

- 3.1 The Park Authority is a member of Renfrewshire Council's Corporate Health and Safety Committee which meets quarterly and is attended by representatives of the Council Services and Joint Boards.
-

4. Quarterly Health and Safety Context and Statistics

- 4.1 During the last 12 month period there were no RIDDOR reportable incidents.

- 4.2 Clyde Muirshiel Regional Park continues to work with Renfrewshire Council Health & Safety representatives and aligns its health & safety policies, plans and accident prevention programs with those advocated by Renfrewshire Council.
-

Author: Fiona Carswell, CMRP Park Coordinator

Date 14 February 2020



Clyde Muirshiel Park Authority

To: Joint Committee

On: 14 February 2020

Report by: Clyde Muirshiel Regional Park

Heading: Quarterly Absence Statistics

1. Summary

- 1.1 This report seeks to inform members of the Joint Committee of the quarterly absence statistics for the most recently completed quarter 24 June to 22 September 2019.

2. Recommendation

- 2.1 It is recommended that members of the Joint Committee:
- (i) Note the quarterly absence statistics for the period 24 June to 22 September 2019.

3. Background

- 3.1 Absence statistics have been reported to the Park Authority since 2011.
- 3.2 All absences are managed under the provisions of Renfrewshire Council's Supporting Attendance Guidelines.
-

4. Quarterly Absence Statistics and Context

4.1 Reporting pattern for statistics is generally:

Joint Committee Meeting	Absence Quarter Reported
September	April, May & June
December	July, Aug & Sept
February	Oct, Nov & Dec
June	Jan, Feb & March

4.2 The quarterly absence statistics for the Park Authority 24 June to 22 September 2019, (the previous quarter's statistics in brackets) are:-

	APT&C Office		APT&C Outdoor		Manual		TOTAL	
Type of absence	Lost work days	% loss	Lost work days	% loss	Lost work days	% loss	Lost work days	% loss
Self certificated	4 (9.5)	0.99 (2.12)	2 (5)	0.35 (0.84)	1 (7)	0.47 (3.12)	7 (21.5)	0.59 (1.69)
Medically certificated	28 (30)	6.90 (6.70)	5 (0)	0.88 (0)	17 (30)	7.96 (13.36)	50 (60)	4.21 (4.73)
Industrial injury	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)
TOTAL	32 (39.5)	7.88 (8.82)	7 (5)	1.23 (0.84)	18 (37)	8.43 (16.48)	57 (81.5)	4.80 (6.42)
Work days available	406 (448)		568.5 (596)		213.5 (224.5)		1188 (1268.5)	
No. of employees	10 (10)		12 (12)		4 (4)		26 (26)	
Absence rate days/employee/quarter	3.2 (3.95)		0.58 (0.42)		4.5 (9.25)		2.19 (3.13)	

APT&C outdoor staff is comprised of Countryside Rangers and Outdoor Activity Instructors.

4.3 The following table provides the key statistics for the past period, figures for the same periods of the previous rolling year are provided for comparison:

Quarter Ending	Dec 2018	Mar 2019	June 2019	Sept 2019
Days lost / employee	1.48	0.6	3.13	2.19
Absence rate %	3.0	1.39	6.4	4.7

Quarter Ending	Dec 2017	Mar 2018	June 2018	Sept 2018
Days lost / employee	1.9	1.07	1.53	3.61
Absence rate %	3.95	2.4	3.0	7.5

The absence rate for this current quarter is lower than the previous quarter and lower than the same period last year.

4.4 Several factors can influence the statistics in any particular quarter. The Regional Park has a small staff complement, therefore one or two long term absences can have a significant impact on the figures.

5. Conclusion

5.1 The absence rate for this current quarter has lowered, however it is still high compared overall to the previous three quarters. It is lower compared to the same period in 2018.

Author: Fiona Carswell, CMRP Park Coordinator
Date: 14 February 2020