

Notice of Meeting and Agenda

Clyde Muirshiel Park Authority Joint Committee

Date	Time	Venue
Friday, 07 September 2018	11:30	Inverclyde Council, Municipal Buildings, Clyde Square, GREENOCK, PA15 1LZ

KENNETH GRAHAM
Clerk

Membership

Councillor Andy Steel: Councillor Andy Doig: Councillor Tom Begg and Councillor Bill Binks (Renfrewshire Council): Councillor Innes Nelson and Councillor David Wilson (Inverclyde Council): and Councillor Donald L Reid and Councillor Todd Ferguson (North Ayrshire Council).

Councillor Andy Steel (Chair): Councillor David Wilson (Vice Chair): Councillor Todd Ferguson (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.

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| | Note that the next meeting of the Joint Committee will be held at 11.30 am on 14 December 2018 in Renfrewshire House, Cotton Street, Paisley. | |



Minute of Meeting Clyde Muirshiel Park Authority Joint Committee

Date	Time	Venue
Friday, 22 June 2018	11:30	Corporate Meeting Room 2, Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Andy Steel, Councillor Tom Begg and Councillor Bill Binks (all Renfrewshire Council); and Councillor Innes Nelson and Councillor Graeme Brooks (substitute for Councillor David Wilson) (both Inverclyde Council).

Chair

Councillor Andy Steel, Chair, presided.

In Attendance

F Carswell, Development and Marketing Manager, K Campbell, Assistant Chief Internal Auditor (for items 1 to 6 only), F Carlin, Head of Planning and Housing Services, M Ball, Principal Accountant (Management Accounting), E Currie, Senior Committee Services Officer and P Shiach, Committee Services Officer (all Renfrewshire Council) and S Afzal, Auditor (Audit Scotland).

Apologies

Councillor Andy Doig (Renfrewshire Council); Councillor David Wilson (Inverclyde Council); and Councillor Donald L Reid and Councillor Todd Ferguson (both North Ayrshire Council).

Declarations of Interest

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

Additional Items

The Chair intimated that there were two additional items in relation to Park Staffing and Governance Update and Whithorn Way which had not been included in the notice calling the meeting. The Chair, being of the opinion that the items which are dealt with at items 9 and 10 below, were urgent in view of the need to advise members of the position, authorised their consideration.

1 Minute of Joint Committee

There was submitted the Minute of the meeting of the Joint Committee held on 16 February 2018.

DECIDED: That the Minute be approved.

2 Minutes of Consultative Forum

There were submitted the Minute of the meeting of the Consultative Forum held on 16 February 2018 and the note of the inquorate meeting held on 18 May 2018.

In relation to item 2(c) – Park Signage – of the Minute of the meeting held on 16 February 2018, it was noted that the Minute had been amended by the Consultative Forum and that the last paragraph should read “invite the Chair of the Friends of Loch Lomond and Trossachs National Park” and not “invite the Chair of the Fife Coast and Countryside Trust” as stated.

DECIDED: That the Minute, as amended, and the note of inquorate meeting be noted.

3 Unaudited Annual Accounts 2017/18

There was submitted a report by the Treasurer relative to the unaudited annual accounts for the Joint Committee 2017/18 which were attached to the report. The report intimated that the accounts for the year ended 31 March 2018 had been completed and forwarded to Audit Scotland for audit. The accounts showed a surplus for the year of £19,514 against a budgeted breakeven position.

In accordance with the Local Authority Accounts (Scotland) Regulations 2014 the unaudited accounts had only been signed by the Treasurer as proper officer. The audited accounts would be signed by the Chair and Park Manager, as well as the Treasurer, in accordance with the regulations.

DECIDED: That the annual accounts for the year ended 31 March 2018 be noted and that the accounts be further presented to the Joint Committee on completion of the audit.

4 Internal Audit Annual Report 2017/18

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to the Internal Audit annual report on the Clyde Muirshiel Park Authority 2017/18. The report intimated that the Public Sector Internal Audit Standards required that the Chief Auditor prepare an annual report on the internal audit activity's purpose, authority and responsibility as well as performance relative to its plan. The report must also provide an audit opinion on the overall adequacy and effectiveness of the internal control environment of the audited body.

The annual report for the Park Authority was attached as an appendix to the report and outlined the role of internal audit, the performance of the internal audit team and the main findings from the internal audit work undertaken in 2017/18 and contained an audit assurance statement.

DECIDED: That the Internal Audit annual report for 2017/18 be noted.

5 Internal Audit Reporting Arrangements

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to internal audit reporting arrangements.

The report intimated that Audit Scotland in their report to members on the annual audit for 2016/17 identified that "internal audit reports were not provided to members of the Joint Committee". This had presented the Chief Auditor with an opportunity to review and formalise the internal audit reporting arrangements for the Joint Committee.

It was noted that in line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Joint Committee. The report outlined the details and outcomes of the Chief Auditor's considerations in relation to the Joint Committee reporting arrangements for completed audit engagements and follow-up work.

DECIDED: That the reporting arrangements put in place to communicate the results of internal audit work to the Joint Committee be noted.

6 Internal Audit Report Summary - Online Booking System

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to the Internal Audit report summary on the online booking system.

The report intimated that in line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Joint Committee. Internal Audit had undertaken a review of the arrangements in place for online bookings and payments and the report provided a summary of the work undertaken, the audit findings and the action being taken by management to address the recommendations made.

The appendix to the report provided a summary of the overall assurance rating for the engagement and the number of recommendations in each category and the committee summary for the engagement.

DECIDED: That the Internal Audit report summary for the online booking system be noted.

7 Quarterly Absence Statistics

There was submitted a report by the Interim Regional Park Manager relative to the quarterly absence statistics for the Regional Park Authority for the period 1 January to 25 March 2018. The report provided information relating to the absence statistics and reasons for absence.

DECIDED:

(a) That the quarterly absence statistics for the period 1 January to 25 March 2018 be noted; and

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

8 Quarterly Health and Safety Report

There was submitted a report by the Interim Regional Park Manager providing information on the quarterly health and safety monitoring for the period January to March 2018.

The report intimated that there had been no RIDDOR reportable accidents; one incident involving staff; one incident involving a volunteer; two acts of vandalism; one equipment malfunction and some fly-tipping. There had been three health and safety related courses held during the period which eight members of staff had attended and one toolbox talk delivered during the period.

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.

The report highlighted that there was still a problem with water ingress at Muirshiel Visitor Centre and that further investigation was required to fully rectify the problem.

DECIDED:

(a) That it be noted that there had been no RIDDOR reportable accidents, no occupational diseases and six incidents during the period; and

(b) That it be noted that the problem of water ingress at Muirshiel Visitor Centre continued to be under investigation.

9 Park Staffing and Governance Update

There was submitted a report by the Head of Planning and Housing Services, Renfrewshire Council updating the Joint Committee on temporary alterations to the Park's staffing structure and amendments to the financial governance following the recent resignation of the Interim Regional Park Manager.

The report intimated that following the recent resignation of the Interim Regional Park Manager it was recognised that a temporary arrangement needed to be put in place to ensure the ongoing delivery of the Park's operational and functional obligations. Recognising that there was significant experience and knowledge of the operations of the Park within existing staff the report proposed that an Interim Park Co-ordinator would be appointed to lead staff and progress short-term activities. This position would initially be fixed-term until the end of March 2019 and the recruitment process would be open to applications from existing Park staff. This approach sought to utilise existing Park resources and ensure a suitable staffing arrangement was in place for the Park's operations.

The Local Authority Accounts (Scotland) Regulations 2014 required the Chief Officer of the Park Authority to sign-off the audited financial statements together with the Treasurer and Chair no later than 30 September each year. Following the departure of the Interim Regional Park Manager, and in order to ensure the Regulations were adhered to, the responsibility to sign-off the audited financial statements would transfer to the Lead Officer within Renfrewshire Council.

The report further intimated that whilst the appointment of an Interim Park Co-ordinator would ensure that arrangements were in place to deliver the ongoing operations of the Park, a review of the Park's finances and governance was underway which might have implications on the structure of the Park and the way it delivered services in the future. The review would continue throughout 2018 in consultation with each of the constituent Councils with preliminary findings expected by September 2018 in advance of a full report in early 2019.

As Chair of the Consultative Forum, Councillor Nelson, referred to the review of the Minute of Agreement and the fact that this had been ongoing for some time with no update ever being submitted to the Consultative Forum. The Head of Planning and Housing Services advised that officers from the three constituent councils were currently discussing the review of the Minute of Agreement and that it was expected that an update on the ongoing review would be included in the report being submitted to the next meeting of the Joint Committee to be held 7 September 2018.

DECIDED:

- (a) That the proposed alterations to the staffing structure for the Park following the recent resignation of the Interim Regional Park Manager and the intention to appoint an Interim Park Co-ordinator be noted;
- (b) That it be agreed that the responsibility to sign-off the financial statements for the audited accounts transferred from the Interim Regional Park Manager to the Lead Officer at Renfrewshire Council; and
- (c) That it be noted that officers from the three constituent councils were currently discussing the review of the Minute of Agreement and that it was expected that an update on the ongoing review would be included in the report being submitted to the next meeting of the Joint Committee to be held 7 September 2018.

10 Whithorn Way

Information relative to Whithorn Way was provided to members which advised that the Whithorn Way was a long-distance pilgrimage route from Glasgow Cathedral to St. Ninian's Priory in Whithorn and that the route shared a great part of its journey using Route 7 of the Clyde and Pathway network.

Whithorn Way steering group members had met with Renfrewshire Council's Tourism Officer, Senior Marketing Officer, Economic Development Officer (Social Enterprise), Access Officer and Project Development Assistant with the LEADER programme and had been provided with information and assistance to promote this project.

It was proposed that communications staff from the three constituent councils and the Park be encouraged to assist in the marketing and publicity of the Whithorn Way. This was agreed.

DECIDED:

- (a) That the ongoing work of the Whithorn Way steering group be noted; and
- (b) That communications staff from the three constituent councils and the Park be encouraged to assist in the marketing and publicity of the Whithorn Way.

11 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 7 September 2018 within Inverclyde Council, Municipal Buildings, Clyde Square, Greenock.



Minute of Meeting

Clyde Muirshiel Park Authority Consultative Forum

Date	Time	Venue
Friday, 22 June 2018	10:00	Corporate Meeting Room 2, Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Andy Steel (Renfrewshire Council); Councillor Innes Nelson and Councillor Graeme Brooks (substitute for Councillor Wilson) (both Inverclyde Council); Ross Anderson (Scottish Rural Property & Business Association); Tabby Lamont (RSPB Scotland); Donald Cochrane (Scottish National Farmers Union); Kerry MacKendrick (Lochwinnoch Community Council); Douglas Blair (Largs Community Council); Sybil Simpson and Nigel Willis (both Save Your Regional Park); Roger Hissett (Scottish Wildlife Trust – Ayrshire Branch) and Ian Dippie (Save the Gretas).

Chair

In the absence of the Chair, Councillor Steel, Vice-chair, presided.

In Attendance

E Currie, Senior Committee Services Officer and P Shiach, Committee Services Officer (both Renfrewshire Council).

Apologies

Councillor David Wilson (Inverclyde Council); Councillor Todd Ferguson (North Ayrshire Council); Gordon Smith (VisitScotland); Patricia Perman (Largs Community Council) and Andrew McLeman (Gryffe Valley Rotary Club).

Declarations of Interest

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

1 Minutes

There was submitted the Minute of the meeting of the Consultative Forum held on 16 February 2018 and the Note of Inquorate meeting held on 18 May 2018.

In relation to the Minute of the meeting held on 16 February 2018 - item 2(c) – Park Signage – it was noted that the last paragraph should read “invite the Chair of the Friends of Loch Lomond and Trossachs National Park” and not “invite the Chair of the Fife Coast and Countryside Trust” as stated.

DECIDED: That, subject to the above amendment, the Minute of the meeting held on 16 February 2018 be approved and that the Note of the Inquorate meeting be noted.

2 Matters Arising

DECIDED: That it be noted that there were no matters arising.

Sederunt

Councillor Nelson, Tabby Lamont and Douglas Blair entered the meeting prior to consideration of the following item of business.

Chair

Councillor Steel vacated the Chair during consideration of the following item of business and Councillor Nelson took the Chair.

3 Management Changes

Members of the Consultative Forum were provided with a copy of a report by the Head of Planning and Housing Services, Renfrewshire Council relative to management changes at the Park which would be considered at the meeting of the Joint Committee following this meeting of the Consultative Forum.

Discussion took place concerning the Forum’s view that the new Regional Park Manager take on the lead role and represent the Regional Park at Public Inquiries and to respond to all planning applications which adversely affected the Regional Park; the position of the new Regional Park Manager should be advertised externally to attract the best qualified person to the role; that the uplands area of the Regional Park was being neglected; and the lack of a develop plan to monitor the strategic aims of the Regional Park.

The Chair advised members that the report would be considered by the Joint Committee and any decisions in relation to management changes would be taken by the Joint Committee.

DECIDED: That it be noted that the report by the Head of Planning and Housing Services, Renfrewshire Council would be considered by the Joint Committee.

4 Minute of Agreement

Under reference to item 2(b) of the Minute of the meeting of this Consultative Forum held on 16 February 2018 it was proposed that as this matter had been ongoing for some time, the Head of Planning and Housing Services, Renfrewshire Council be requested to submit a report relative to the current position of the review of the Minute of Agreement to the next meeting of the Joint Committee to be held on 7 September 2018.

DECIDED: That as this matter had been ongoing for some time, the Head of Planning and Housing Services, Renfrewshire Council be requested to submit a report relative to the current position of the review of the Minute of Agreement to the next meeting of the Joint Committee to be held on 7 September 2018.

5 Representing Clyde Muirshiel Regional Park at Public Inquiries

Under reference to item 2(a) of the Minute of the meeting of this Consultative Forum held on 16 February 2018 it was noted that no responses had been received from planning officers in the three member councils and that a report was still awaited.

The Chair advised that he had raised this matter with planning officers from Inverclyde Council, however the officer was now on annual leave and he would contact him on his return.

The Chair and members of the Consultative Forum expressed their concern at the lack of progress with this item of business. The Chair proposed that all correspondence on this matter, from all officers in the three member councils, be provided to members of the Consultative Forum to enable them to be informed of progress. The Senior Committee Services Officer advised that clarification would be sought from the Clerk of the Joint Committee as to whether this could be done and undertook to advise Consultative Forum members accordingly.

DECIDED: That clarification be sought from the Clerk to the Joint Committee as to whether all correspondence on this matter, from all officers in the three member councils, could be provided to members of the Consultative Forum and that members of the Consultative Forum be advised accordingly.

6 Friends of Clyde Muirshiel

Under reference to item 2(c) of the Minute of the meeting of this Consultative Forum held on 16 February 2018 and the presentation given by the Chair of the Friends of Loch Lomond and Trossachs National Park at the inquorate meeting of the Consultative Forum held on 18 May 2018, Councillor Steel advised that he had had initial discussions with interested parties regarding the establishment of a Friends of Clyde Muirshiel Group.

DECIDED: That it be noted that the establishment of a Friends of Clyde Muirshiel Group was being taken forward.

7 Forestry Application in Clyde Muirshiel Regional Park and Wild Land Area - Halkshill and Blairpark

Under reference to item 3 of the Minute of the meeting of this Consultative Forum held on 16 February 2018 Douglas Blair, Largs Community Council, advised the Forum of the up-to-date position in relation to the forestry application for Halkshill and Blairpark.

He intimated that no further information or correspondence had been received from Forestry Commission Scotland in relation to this matter as they were currently reviewing all suggestions and objections in relation to the amended application. He advised that if the application was approved by Forestry Commission Scotland, this would then be an issue for the Regional Park.

Discussion took place concerning the fact that the Regional Park was not represented at the Public Inquiry and as to whether the Regional Park had submitted a response to the consultation. Ian Dippie, Save The Grotas, advised that the Regional Park had submitted a response to the consultation and that he would circulate this to members of the Consultative Forum for information.

DECIDED:

(a) That the up-to-date position be noted; and

(b) That Ian Dippie, Save The Grotas, circulate the Regional Park's response to the consultation to members of the Consultative Forum for information.

Sederunt

Councillor Steel left the meeting prior to consideration to the following item of business.

8(a) Any Other Competent Business - Cycling Without Age

Kerry McKendrick tabled a newspaper clipping relative to the Cycling Without Age project, an innovative bike scheme geared up to help the elderly stay active.

DECIDED: That the matter be noted.

8(b) Any Other Competent Business - Conservation Area Regeneration Scheme (CARS)

Kerry McKendrick tabled a newspaper clipping relative to Historic Environment Scotland's flagship Conservation Area Regeneration Scheme (CARS), a £10 million fund available to communities across Scotland for regeneration purposes.

DECIDED: That the matter be noted.

9 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 7 September 2018 within Inverclyde Council, Municipal Buildings, Clyde Square, Greenock.

CLYDE MUIRSHIEL PARK AUTHORITY

To: Joint Committee

On: 7 September 2018

Report by: Audit Scotland

Heading: Annual Audit Report 2017-18

1. Summary

- 1.1 At the meeting of the Joint Committee on 22 June 2018 a report on the unaudited accounts for the year ended 31 March was noted.
- 1.2 The audit certificate issued by Audit Scotland provides an unqualified opinion that the annual accounts presents a true and fair view of the financial position of the Joint Committee as at 31 March 2018, in accordance with the accounting policies detailed in the accounts.
- 1.3 A member of the Audit Scotland will present this paper report and answer any questions.

2 Recommendations

- 2.1 It is recommended that members note the report by Audit Scotland.
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Clyde Muirshiel Park Authority Joint Committee

Castle Semple Visitor Centre
Lochlip Road
Lochwinnoch
Renfrewshire
PA1 2AE

7 September 2018

Clyde Muirshiel Park Authority Joint Committee Audit of 2017/18 annual accounts

Independent auditor's report

1. Our audit work on the 2017/18 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 11 September 2018 (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 Joint Committee's consideration our draft annual report on the 2017/18 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 based on 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 within 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 bring to your attention.

Representations from Section 95 Officer

6. 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.

7. 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 Clyde Muirshiel Park Authority Joint Committee and the Accounts Commission

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 approved by the Accounts Commission, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Report 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 Joint Committee for the year ended 31 March 2018 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet, Cash Flow Statement and 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 2017/18 (the 2017/18 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2017/18 Code of the state of affairs of Clyde Muirshiel Park Authority as at 31 March 2018 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 2017/18 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)). 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 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. 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 nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Treasurer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about 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 the date when the financial statements are authorised for issue.

Responsibilities of the Treasurer and the Joint Committee for the financial statements

As explained more fully in the Statement of Responsibilities for the Annual Accounts, 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 Joint Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to achieve 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.

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.

Other information in the annual accounts

The Treasurer is responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report, and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual accounts and, in doing so, consider whether the 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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Report on other requirements

Opinions on matters prescribed by the Accounts Commission

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

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 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; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

Mark Ferris

Audit Scotland
4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

September 2018

APPENDIX B: Letter of Representation (ISA 580)

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

Dear Mark

Clyde Muirshiel Park Authority Annual Accounts 2017/18

1. This representation letter is provided in connection with your audit of the annual accounts of Clyde Muirshiel Park Authority for the year ended 31 March 2018 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 governance statement.
2. I confirm to the best of my knowledge and belief, and having made appropriate enquiries of the Lead Officer, 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 2018.

General

3. Clyde Muirshiel Park Authority and I have fulfilled our statutory responsibilities for the preparation of the 2017/18 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.
4. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements other than those reported by you.

Financial Reporting Framework

5. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2017/18 (2017/18 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.
6. 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 2018 and the transactions for 2017/18.

Accounting Policies & Estimates

7. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2017/18 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.

8. 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

9. I have assessed the Joint Committee's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. Management are currently undertaking a Service Review which could potentially change the current structure of the Park Authority, however to the best of my knowledge the use of the going concern basis of accounting is still appropriate

Assets

10. The assets shown in the Balance Sheet at 31 March 2018 were owned by Clyde Muirshiel Park Authority, other than assets which have been purchased under finance leases. Assets are free from any lien, encumbrance or charge except as disclosed in the financial statements.

Liabilities

11. All liabilities at 31 March 2018 of which I am aware have been recognised in the annual accounts.
12. The accrual recognised in the financial statements for holiday untaken by 31 March 2018 has been estimated on a reasonable basis.
13. 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.
14. There are no plans or intentions that are likely to affect the carrying value or classification of the liabilities recognised in the financial statements.

Fraud

15. I have provided you with all information in relation to
 - my assessment of the risk that the financial statements may be materially misstated as a result of fraud
 - any allegations of fraud or suspected fraud affecting the financial statements
 - 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

16. 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

17. All material transactions with related parties have been disclosed in the financial statements in accordance with the 2017/18 accounting code. I have made available to you the identity of all the Authority's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

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

Management commentary

19. 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

20. I confirm that the Clyde Muirshiel Park Authority has undertaken a review of the system of internal control during 2017/18 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.
21. I confirm that the 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 2018, which require to be reflected.

Events Subsequent to the Date of the Balance Sheet

22. There have been no material events since the date of the Balance Sheet which necessitate revision of the figures in the financial statements or notes thereto including contingent assets and liabilities.
23. Since the date of the Balance Sheet no events or transactions have occurred which, though properly excluded from the financial statements, are of such importance that they should be brought to your notice, other than the going concern basis of accounting as referred to at paragraph 9 above.

Yours sincerely

Treasurer

Clyde Muirshiel Park Authority

2017/18 Annual Audit Report

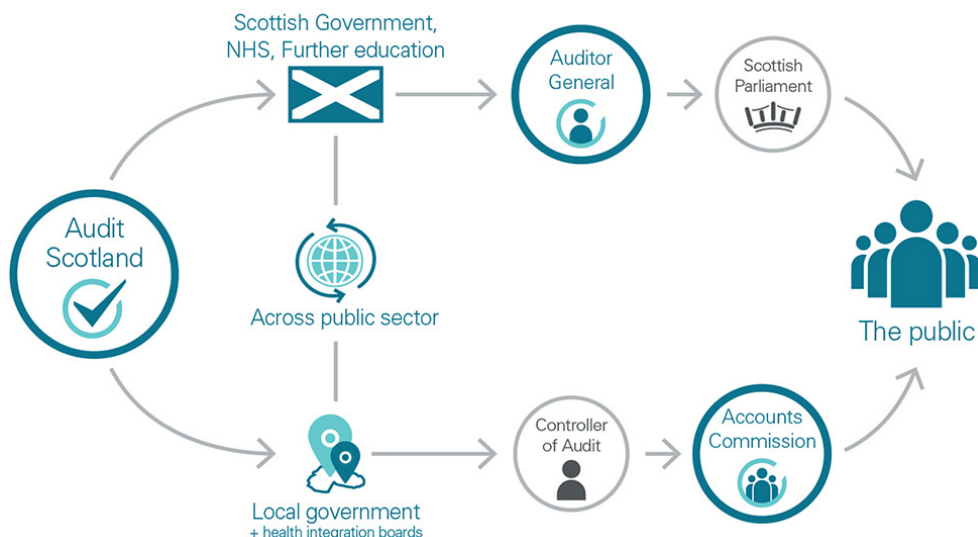


Prepared for Members of the Clyde Muirshiel Park Authority Joint Committee and the Controller of Audit
7 September 2018

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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Key messages

2017/18 annual report and accounts

- 1** In our opinion, Clyde Muirshiel Park Authority's financial statements give a true and fair view and were properly prepared, and expenditure and income was in accordance with applicable enactments and guidance.
- 2** The audited part of the Remuneration Report, Management Commentary and the Governance Statement were all consistent with the financial statements.
- 3** The pension fund liability on the balance sheet was overstated. This was due to asset return assumptions in the actuary's report being significantly different to actual returns.
- 4** Management should continue to review how capital expenditure and reserves are disclosed within the financial statements.

Financial sustainability and governance statement

- 5** A surplus of £0.020 million was delivered against a budgeted breakeven position and the surplus was taken to reserves.
- 6** We concluded that the information in the Governance Statement is consistent with the financial statements and complies with the guidance issued by the Scottish Ministers.
- 7** There are uncertainties around the use of the going concern assumption. A review of governance and services is being carried out which could impact on Clyde Muirshiel Park Authority's ability to continue as a going concern.

Introduction

1. This report summarises the findings from our 2017/18 audit of Clyde Muirshiel Park Authority (CMPA).
2. The scope of our audit was set out in our Annual Audit Plan presented to the 16 February 2018 meeting of the Joint Committee. This report comprises the findings from:
 - an audit of the annual accounts
 - consideration of the financial sustainability and Governance Statement
3. 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 transparency
 - value for money.
4. The [Code of Audit Practice 2016](#) (the Code) 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.
5. As highlighted in our [2017/18 Annual Audit Plan](#) (paragraph 21), due to the volume and lack of complexity of the financial transactions, and nature and size of CMPA, we applied the small body provisions of the Code to the 2017/18 audit of CMPA.
6. CMPA has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual report and accounts that are in accordance with the accounts direction from Scottish Ministers. 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 are established by the Local Government (Scotland) Act 1973 and the [Code of Audit Practice 2016](#), and guided by the auditing profession's ethical guidance.
8. As public sector auditors we give independent opinions on the annual report and accounts and conclusions on securing financial sustainability and appropriateness of the Governance Statement disclosures. In doing this, we aim to support improvement and accountability.
9. 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.

10. Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and progress against these.

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 2017/18 audit fee of £1,749 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

Adding value through the audit

12. Our aim is to add value to CMPA by providing insight on financial sustainability and by identifying areas of improvement and recommending good practice. In so doing, we aim to help CMPA promote improved standards of financial planning, better management and decision making.

13. This report is addressed to members of the Joint Committee and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

14. We would like to thank the management and staff who have been involved in our work for their cooperation and assistance during the audit.

Part 1

Audit of 2017/18 annual report and accounts



Main judgements

In our opinion, Clyde Muirshiel Park Authority's financial statements give a true and fair view and were properly prepared, and expenditure and income was in accordance with applicable enactments and guidance.

The audited part of Remuneration Report, Management Commentary and the Governance Statement were all consistent with the financial statements.

The pension fund liability on the balance sheet was overstated. This was due to asset return assumptions in the actuary's report being significantly different to actual returns.

Management should continue to review how capital expenditure and reserves are disclosed within the financial statements.

Audit opinions on the annual report and accounts

15. The annual report and accounts for the year ended 31 March 2018 were approved by the Joint Committee on 7 September 2018. We reported, within our independent auditor's report:

- an unqualified opinion on the financial statements
- the audited part of the Remuneration Report, Management Commentary and Governance Statement were all consistent with the financial statements and properly prepared in accordance with the accounts direction
- we have nothing to report in respect of those matters which we are required by the Accounts Commission to report by exception.

The annual report and accounts are the principal means of accounting for the stewardship of its resources and its performance in the use of those resources.

Submission of annual report and accounts for audit

16. We received the unaudited annual report and accounts on 7 June 2018 which was earlier than our agreed audit timetable.

17. The unaudited annual report and 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.

Risks of material misstatement

18. [Appendix 2](#) provides a description of areas we assessed as being at risk of material misstatement at the planning stage, how we addressed them and our conclusions thereon. These risks influenced our overall audit strategy, the allocation of staff resources to the audit and how the efforts of the audit team were directed.

Materiality

19. Misstatements are material if they could reasonably be expected to influence the economic decisions of users taken based on the financial statements. When deciding on what is material we consider both the amount and nature of the misstatement.

20. We carried out our initial assessment of materiality for the annual report and accounts during the planning phase of the audit. On receipt of the unaudited annual report and accounts we reviewed our planning materiality calculations and concluded that, while the values changed slightly, they remained appropriate and these are summarised in [Exhibit 1](#).

Exhibit 1

Materiality values

Materiality level	Annual Audit Plan	Unaudited annual report and accounts
Overall materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1 per cent of gross expenditure for the year ended 31 March 2018.	£11,400	£12,500
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 per cent of overall materiality.	£8,500	£9,300
Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount.	£1,000	£1,000

Source: Annual Audit Plan 2017/18

How we evaluate misstatements

21. It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected. The final decision on this lies with those charged with governance considering advice from senior officers and materiality. There was one material adjustment to the unaudited financial statements which is outlined in [Exhibit 2](#). There were no other errors above the reporting threshold.

Significant findings from the audit (ISA 260)

22. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance. These are summarised in [Exhibit 2](#).

Exhibit 2

Significant findings from the audit of CMPA

Issue	Resolution
<p>1. Pension scheme valuation</p> <p>CMPA accounts for its share of Strathclyde Pension Fund in accordance with International Accounting Standard 19 Employee Benefits (IAS 19). This relies on valuations of pension fund assets and liabilities by the actuary. The timing of actuarial reports means that actuaries produce their IAS 19 reports using estimated data for the final part of the year. Asset returns estimated by the actuary for the final part of the year were significantly lower than actual returns. This resulted in pension fund assets reported in CMPA's balance sheet being understated by £94,000.</p>	<p>This was corrected by management. An adjustment was processed to reflect CMPA's share of the pension fund assets based on the latest valuation at 31 March 2018. This had the impact of reducing the pension fund liability and increasing the pension reserve by £94,000. As local government accounting regulations require the general fund to be charged with amounts payable to the pension fund or directly to pensioners during the year rather than amounts calculated according to IAS 19, this adjustment does not impact the outturn for the year or the general fund balance</p>

Other issues

Inventories

23. We identified the inventories disclosure in the financial statements had little detail and only the total inventories balance was disclosed. Additional information should be disclosed on material balances to provide users with sufficient information to make informed decisions. Inventories totalled £8,061 at the year end. While this was not material based on our materiality levels ([Exhibit 1](#)), management have made additional disclosures for other balances with a smaller value. To be consistent, management should enhance the disclosure of inventories.



Recommendation 1

Management should consider enhancing the inventories disclosure to provide users with more information.

Capital expenditure and reserves

24. The Accounting Code outlines that for financial statements to be useful, they must provide a faithful representation of financial information with the substance of a transaction/process being reported as opposed to its legal form.

25. During the audit, we noted CMPA had incurred capital expenditure but this had been accounted for as revenue expenditure. The financial statements disclose that CMPA does not have the power to hold assets therefore any capital expenditure is treated as revenue expenditure.

26. A similar disclosure issue was identified with CMPA's reserves. The financial statements outline Joint Committees have no specific powers to hold reserves therefore reserves are transferred to creditors. Any reserves that have been built up will ultimately be returned to the member councils upon the cessation of CMPA or when the Joint Committee decides to reimburse the reserves to member councils.

27. Discussions with management are ongoing to conclude whether the current treatment of capital expenditure and reserves is appropriate or needs to be revised going forward.



Recommendation 2

Management should continue to review how capital expenditure and reserves are disclosed within the financial statements.

Follow up of prior year recommendations

28. We have followed up actions previously reported and assessed progress. Five agreed actions were raised in 2016/17, however not all of these been fully actioned as outlined in [Appendix 1](#). For those actions not yet actioned, revised responses and timescales have been agreed with management and these are set out in [Appendix 1](#).

Part 2

Financial sustainability and governance statement



Main judgements

A surplus of £0.020 million was delivered against a budgeted breakeven position and the surplus was taken to reserves.

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

There are uncertainties around the use of the going concern assumption. A review of governance and services is being carried out which could impact on CMPA's ability to continue as a going concern.

Financial performance in 2017/18

29. The Joint Committee approved the 2017/18 budget in February 2017. Total budgeted expenditure was £1.079 million and total budgeted income was £1.079 million resulting in a breakeven position.

30. Actual outturn in 2017/18 was total expenditure of £1.116 million and total income of £1.136 million. This resulted in a surplus of £0.020 million that was taken to reserves.

Short term financial planning

31. The largest source of income for CMPA is requisitions from members of the Joint Committee. Other sources of income include grant funding from external bodies and agencies, income generated through services provided to the public and income generated from sales at its cafes and shop.

32. The Joint Committee approved the 2018/19 budget in February 2018. Total budgeted expenditure was £1.023 million and total budgeted income was £0.963 million. This resulted in a budget gap of £0.060 million that is to be addressed through efficiency savings.

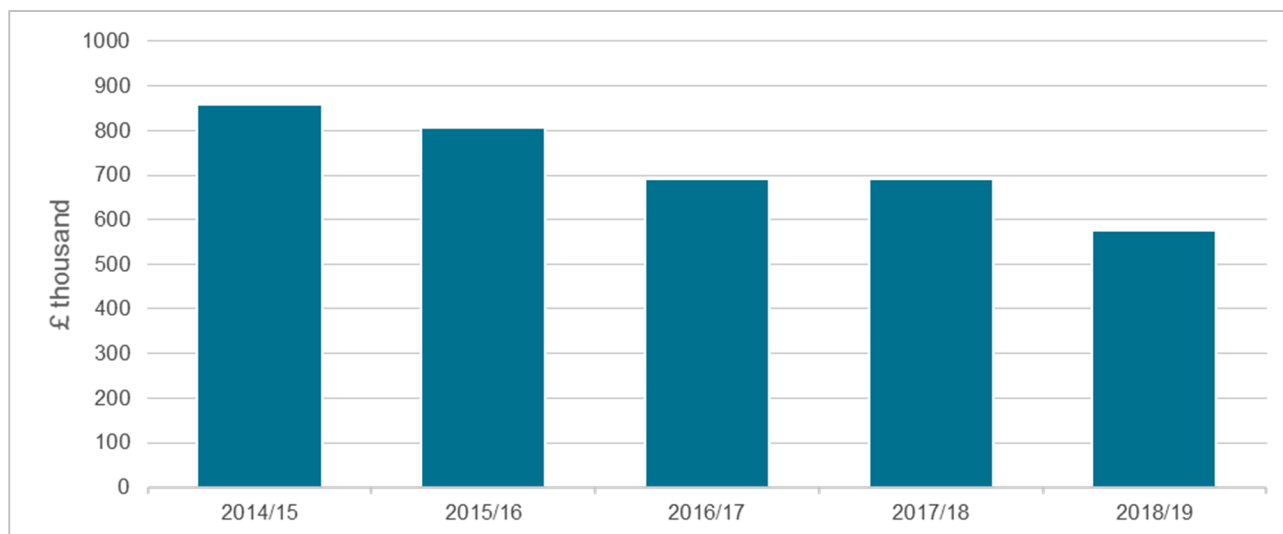
33. Requisition income has decreased by 16.8 per cent from £0.693 million in 2017/18 to £0.577 million in 2018/19. All members reduced their contribution, however the largest reduction was by North Ayrshire Council. North Ayrshire Council's contribution reduced by almost 60 per cent while other members' contributions reduced by less than 10 per cent.

34. Requisition income has decreased by 32.8 per cent over the last 5 years ([Exhibit 2](#)). To manage the reductions, management have had to deliver efficiency savings or generate additional income. However, opportunities to deliver further savings or generate additional income are limited. This may impact on the current services that CMPA is able to deliver and the way these services are delivered.

Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

Exhibit 2

Analysis of requisition income



Source: CMPA annual report and accounts 2014/15 and CMPA 2018/19 budget

Medium to long term financial planning

35. We reported in our [2016/17 Annual Audit Report](#) that neither medium to longer term financial planning or scenario planning are carried out by management. A recommendation was made suggesting this be carried out going forward and management indicated scenario planning would be incorporated in the revenue estimates process to action this recommendation. However, the budget for 2018/19 was only for a single year and did not include any scenario planning. With the pressures on resources outlined in paragraph 34, management should carry out medium to longer term financial planning.

36. The Joint Committee approved CMPA's Park Strategy 2016-2021 in September 2016. While the strategy does not have any specific financial plans or estimates, there are objectives which aim to support CMPA's financial position and address the pressures on resources. These include capitalising on opportunities to improve park assets and infrastructure, maximising income generation via commercial activity and outdoor leisure activities being resourced and developed in line with market demand.

37. The Park Strategy is aimed at ensuring the park is financially sustainable and pressures on resources can be managed. However, the lack of medium to longer term financial planning or scenario planning could impact on how management and members are able to identify and address pressures on resources.

Going concern

38. The annual report and accounts highlight uncertainties in the use of the going concern assumption under which the financial statements have been prepared. [Exhibit 2](#) outlines the decrease in requisition income over the last 5 years and with limited opportunities to increase income generated from other sources, there are concerns around the use of the going concern assumption and financial sustainability.

39. At the 2018/19 budget setting meeting, members had concerns about the reduction in North Ayrshire Council's contribution and the implication this would have on CMPA and the Joint Committee going forward. Considering these developments, management indicated a review would be carried out which outlines

options and recommendations for the future operations and governance of CMPA. This is to be reported to the Joint Committee no later than September 2018 and the outcome of the report and decisions made by members could impact on the use of the going concern assumption. We will consider the impact of decisions made by members on our independent auditor's report and audit opinion prior to formally signing the 2017/18 annual report and accounts.

Governance statement

40. Our review of the Governance Statement assessed the assurances which are provided to the Park Manager regarding the adequacy and effectiveness of the board'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 the Joint Committee's governance framework, risk management and internal control'.

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

42. The statement outlines the Minute of Agreement, Procedural Standing Orders, Scheme of Delegation and Financial Regulations are some of the main features of the governance arrangements. We reported in our [2016/17 Annual Audit Report](#) that these policies and procedures had not been updated and recommended these were reviewed and updated by management as required. Management indicated this would be carried out by the end of March 2018, however this is yet to be done. As a result, these policies and procedures remain out of date and may not reflect the current legislative requirements and CMPA's current situation.

General Data Protection Regulation

43. The General Data Protection Regulation (GDPR) became enforceable on 25 May 2018. The regulation made changes to data protection laws and the ways in which entities address data protection compliance. Failure to comply with the regulation could result in significant sanctions.

44. Renfrewshire Council has been providing support to CMPA in preparation for GDPR. As a Joint Committee, CMPA is not specifically impacted by the requirements of GDPR. However, management have decided it will fall within the arrangements in place at Renfrewshire Council, as host authority, and the Data Protection Officer (DPO) of Renfrewshire Council will assume responsibility of data protection arrangements at CMPA.

Appendix 1

Action plan 2017/18

2017/18 recommendations for improvement



No.	Issue/risk	Recommendation	Agreed management action/timing
1	<p>Inventories disclosure</p> <p>The inventories disclosure in the financial statements had little detail and only the total balance was reported. Additional information should be disclosed on material balances. While this was not material based on our materiality levels, the balance is considered to be material based on the current management presentation of the financial statements.</p> <p>Risk</p> <p>There is a risk with the level of information currently disclosed, users of the financial statements will not have sufficient information to make informed decisions.</p>	<p>The inventories disclosure should be enhanced to provide users additional information and to be consistent with the level of information reported for other balances.</p> <p>Paragraph 23</p>	<p>This will be reviewed and a separate note will be included in future annual accounts.</p> <p>Responsible officer: Head of Finance</p> <p>Target date: 31 March 2019</p>
2	<p>Capital expenditure and reserves</p> <p>The financial statements disclose CMPA does not have the power to hold assets or reserves therefore capital expenditure and reserves are not reflected within the financial statements.</p> <p>Risk</p> <p>There is a risk the financial statements do not fully reflect the substance of CMPA's transactions.</p>	<p>It is recommended that management continue to review how capital expenditure and reserves are reported in the financial statements.</p> <p>Paragraph 24 – 27</p>	<p>This will be reviewed and updated as appropriate.</p> <p>Responsible officer: Head of Finance</p> <p>Target date: 31 March 2019</p>

Follow up of prior year recommendations

b/f	<p>1. Medium term financial planning</p>	<p>It is recommended scenario planning is carried out to</p>	<p>Owing to the significant change in requisition income available to the Park Authority</p>
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No.	Issue/risk	Recommendation	Agreed management action/timing
	<p>A review of committee papers and minutes identified no medium or longer term financial planning is carried out and no scenario planning on savings is carried out either. As a result, there is a risk members have insufficient information to make informed decisions.</p>	<p>highlight the impact of possible developments to members.</p> <p>2017/18 update</p> <p>Medium to longer term financial planning or scenario planning has not been carried out. The 2018/19 budget was prepared for a single year. The risk identified in 2016/17 has not been addressed.</p>	<p>in 2018/19 and the potential impact of this on the future financial sustainability of the Park, a medium term outlook was not prepared. Discussion with both Park management and requisitioning authorities will inform the future development of a medium term financial outlook.</p> <p>Responsible officer: Head of Finance</p> <p>Revised date: 31 March 2019</p>
b/f	<p>2. Governance policies and procedures</p> <p>A review of governance policies and procedures was carried out and a number of policies require to be updated. These include the:</p> <ul style="list-style-type: none"> • scheme of delegation • contract standing orders • financial regulations and financial codes • minute of agreement <p>Without up to date policies and procedures there is a risk that functions are not delivered effectively and failures in governance could occur.</p>	<p>It is recommended that these policies and procedures are reviewed and updated to reflect the current situation of CMPA.</p> <p>2017/18 update</p> <p>A review of Joint Committee papers and attendance at meetings has identified these policies and procedures have still not been reviewed and updated. The risk identified in 2016/17 has not been addressed.</p>	<p>The policies and procedures will be reviewed and updated as appropriate.</p> <p>Responsible officer: New Interim Park Manager</p> <p>Revised date: 31 March 2019</p>
	<p>3. Internal Audit reporting</p> <p>A review of minutes and discussions with internal audit identified that internal audit reports are not provided to members of the Joint Committee. As a result, there is a risk that members are not aware of any weaknesses that have been identified and may not be able to make informed decisions. Furthermore, the 2016/17 Internal Audit Annual Report did not clearly explain management responses were outstanding for the work performed by internal audit.</p>	<p>It is recommended that management take internal audit reports to the Joint Committee meetings to allow members to understand the findings of the work carried out.</p>	<p>Internal audit reporting arrangements were revised and approved by the Joint Committee in June 2018. Summary internal audit reports will now be shared with members.</p> <p>Responsible officer: Regional Park Manager</p> <p>Target date: 31 March 2018</p> <p>Actual Date: 22 June 2018</p>
	<p>4. Risk management</p>	<p>It is recommended that risk management arrangements are reviewed and a risk</p>	<p>A risk management plan and risk register were reported to the Joint Committee in</p>



No.	Issue/risk	Recommendation	Agreed management action/timing
	<p>A review of committee minutes and discussions with officers identified there is no risk register or formal risk management plan in place. This raises the possibility that risk are not identified and managed effectively.</p>	<p>register and formal risk management plan is implemented.</p>	<p>September 2017. The arrangements were revised in February 2018 and the risk register is now to be reported to members on a biannual basis.</p> <p>Responsible officer: Regional Park Manager</p> <p>Target date: 1 September 2017</p> <p>Actual Date: 1 September 2017</p>
	<p>5. Park Strategy</p> <p>The Park Strategy does not include any targets or milestones. This raises the risk that performance cannot be effectively measured and successful delivery of the strategy cannot be determined.</p>	<p>It is recommended that targets or milestones be created for the Park Strategy objectives.</p>	<p>An annual report is published which sets out the achievements and performance of CMPA against the Park Strategy priorities and objectives. There are still no targets or milestones for the Park Strategy. However, the information reported in the annual report will allow members and the public to obtain an understanding of how CMPA has performed against the Park Strategy.</p> <p>Responsible officer: Regional Park Manager</p> <p>Target date: 1 September 2017</p> <p>Actual Date: 1 September 2017</p>

Appendix 2

Significant audit risks identified during planning

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. The risks are categorised between those where there is a risk of material misstatement in the annual report and accounts and those relating our wider responsibility under the [Code of Audit Practice 2016](#).

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
1 Risk of management override of controls 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 in order to change the position disclosed in the financial statements.	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.	No unusual or inappropriate transactions were identified as part of our detailed journal testing. A review of accounting estimates did not show any evidence of bias. Focused testing of accruals and prepayments did not identify any balances that were incorrectly held on the Balance Sheet. Focused testing on a sample of transactions outside the normal course of business did not show any evidence of management override of controls. Conclusion: no evidence of management override of controls.
2 Risk of fraud over income CMPA has a number of funding sources which includes income generation. The extent of income means that, in accordance with ISA 240, there is an inherent risk of fraud that requires an audit response.	Analytical procedures on income streams. Detailed testing of revenue transactions focusing on the areas of greatest risk.	Analytical procedures were carried out over all income streams and satisfactory responses were provided for all significant variances. Detailed testing of revenue transactions confirmed these were normal business transactions and had been accounted for in the correct year. Conclusion: no evidence of fraud over income.
3 Risk of fraud over expenditure ISA 240 presumes a risk of fraud over income which is expanded to include fraud over expenditure in the public sector by the Code of Audit Practice	Analytical procedures on expenditure streams. Detailed testing of expenditure transactions focusing	Analytical procedures were carried out over all expenditure streams and satisfactory responses were provided for all significant variances. Detailed testing of expenditure transactions confirmed these were

Audit risk	Assurance procedure	Results and conclusions
The risk of fraud over expenditure applies due to the variety and extent of expenditure incurred by CMPA in delivering services.	on the areas of greatest risk.	normal business transactions and had been accounted for in the correct year. Conclusion: no evidence of fraud over expenditure.

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

<p>4 Financial sustainability</p> <p>Financial reports to members highlight uncertainties around future funding, capacity issues in income generation, and increased pressure on available resources. It is likely future savings will need to be made to achieve a breakeven position and maintain reserves at an appropriate level.</p>	<p>Review of budget monitoring reports during the year and comment on the financial position within the annual audit report.</p>	<p>A review of budget monitoring reports and the financial statements highlight that a surplus was achieved in 2017/18 and this was taken to reserves. However, there has been a significant reduction in requisition income in 2018/19 and savings of £0.060 million will need to be delivered to achieve breakeven. With capacity issues in income generation and limited savings opportunities, it will be difficult for CMPA to deliver services with the resources available. A review of governance and services is being carried out to assess how services can be delivered going forward and this could impact on how CMPA is structured and its ability to continue as a going concern.</p> <p>Conclusion: CMPA continues to operate in a challenging financial climate, with difficulties in delivering existing services with the current levels of resources. Management are carrying out a review of governance and services to assess if there are alternative approaches to delivering these services.</p>
<p>5 General Data Protection Regulation</p> <p>The General Data Protection Regulation (GDPR) becomes enforceable from May 2018. The regulation makes changes to data protection laws and the ways in which entities address data protection compliance. Failure to comply with the regulation can result in significant sanctions.</p> <p>Ensuring compliance with the regulation is resource intensive and will require a designated Data Protection Officer (DPO). CMPA will need to ensure it is prepared for GDPR and has the necessary</p>	<p>Attendance at Joint Committee meetings and review of Joint Committee meeting papers.</p> <p>Discussions with management to monitor and discuss developments.</p>	<p>Renfrewshire Council has been providing support to CMPA for GDPR. The DPO of Renfrewshire Council will assume responsibility for data protection arrangements at CMPA.</p> <p>Conclusion: GDPR has only been enforceable for a short period of time. Steps have been taken by management to ensure the statutory requirements of GDPR have been met. Compliance with GDPR will be assessed as part of our audit work over the remainder of the audit engagement.</p>

Audit risk	Assurance procedure	Results and conclusions
arrangements in place for the enforcement date.		

Clyde Muirshiel Park Authority Joint Committee

2017/18 Annual Audit Report

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CLYDE MUIRSHIEL PARK AUTHORITY

To: Joint Committee

On: 7 September 2018

Report by: The Treasurer

Heading: Audited Annual Accounts 2017-18

1. Summary

- 1.1 At the meeting of the Joint Committee on 22 June 2018 a report on the unaudited accounts for the year ended 31 March was noted.
- 1.2 Following the introduction of 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 this approval the audited accounts will be submitted to the Lead Officer, Chairman and Treasurer for signature.

2 Recommendations

- 2.1 It is recommended that members approve the audited accounts for signature.
-

Clyde Muirshiel Park Authority Joint Committee

Annual Financial Statements 2017/18



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Management Commentary

Introduction

The requirements governing the format and content of local authorities' annual accounts (under s106 of the Local Government (Scotland) Act 1973 joint boards and committees are classed as local authorities) are contained in The Code of Practice on Local Authority Accounting in the United Kingdom ("the Code"). The annual accounts are prepared in line with The Local Authority Accounts (Scotland) Regulations 2014.

Park Strategy and Action Plan 2016-2021

Clyde Muirshiel Regional Park Strategy and Action Plan was approved by 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:

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

The Strategy compliments the wider aspirations of the Joint Committee authorities particularly in relation to community inclusion, health and wellbeing and skills development.

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

Vision and Aims

The Park's vision was approved by the Joint Committee in December 2013 to be:

"Our vision is that Clyde Muirshiel is the best regional park in Scotland"

The charter aims were revised in 2006 and currently state that the Park will:

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

The Park Strategy and Workplan

Working from the set of guiding principles above, the Park has produced a strategy which identified a set of strategic aims. These aims are correlated with the five national strategic goals to ensure the Park's outcomes make a contribution to the National Performance Framework.

The Park produces an annual workplan which sets out the tangible ways the Park will meet its strategic aims.

The Park Continues to develop services in line with the strategic aims. Demand for outdoor activities continues to grow, however provision is limited by availability of changing facilities for the clients. There is the potential to grow the business further if this shortfall can be addressed.

Looking ahead to 2018-19 the Park hopes to continue to build on the suite of projects and events currently being delivered to raise the Park profile. The Park will also look to secure further funding to deliver projects to meet the strategic aims of the Park.

Financial Performance

Revenue

The Comprehensive Income and Expenditure Statement on page 17 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 Joint Committee has returned a surplus of £19,514 for the financial year 2017/18, compared to a budgeted breakeven position. 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 £103,000 and accrued employee benefits £3,281.

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

	Budget £	Actual £	Variance £
Employee Costs	736,600	743,713	(7,113)
Property Costs	50,200	57,101	(6,901)
Supplies and Services	143,200	195,182	(51,982)
Contractors & Others	14,800	11,807	2,993
Transport Costs	49,200	43,387	5,813
Administrative Costs	84,400	63,455	20,945
Payments to Other Bodies	600	1,749	(1,149)
Total Expenditure	1,079,000	1,116,394	(37,394)
Requisition Income	(692,800)	(692,800)	-
Sales, Fees and Charges	(363,200)	(313,319)	(49,881)
Other Income	(23,000)	(129,789)	106,789
Total Income	(1,079,000)	(1,135,908)	56,908
(Surplus)/Deficit for Year	-	(19,514)	19,514

The overspend within Employee Costs is due to the additional staffing costs relating to the Tag and Track programme. These costs are fully recovered and offset by an over recovery within Other Income.

The overspend in Property Costs relates to the purchase of a new commercial coffee machine and fridge for the café at Castle Semple.

Expenditure on the various projects the Park is involved in has led to the overspend within Supplies and Services. These include fixing various walkways within the Park, the purchase of sailing dinghies and tandem trikes, the Tag and Track programme and Lunderston Play Area projects. These costs are fully recovered and included within Other Income.

The underspend in Transport Costs is due to decreased vehicle lease payment costs.

The underspend in Administration Costs is predominantly due to the decrease in insurance costs as Clyde Muirshiel is now covered within the Renfrewshire Council insurance policy and recharged a proportion of the relevant policies.

The under recovery of income within Sales, Fees and Charges relates to the decreased level of Income generated from the activities delivered by the Park and the over-recovery in Other Income relates to the additional grants and funding levered in for project expenditure.

Capital and Reserves

The Joint Committee does not have the legal powers necessary to hold assets therefore there is no capital spend. Cash balances held by the Joint Committee are matched by creditor balances.

Provisions, Contingencies and Write-offs

The Joint Committee is not aware of any eventualities which may have a material effect on the financial position of the Joint Committee, and has made no provisions for such eventualities. In general, any contingent liabilities known to the Joint Committee are covered by insurance arrangements.

There were no debt write-offs during the year.

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed at Note 16. The appointed actuaries have confirmed a net deficit position of £0.162 million, an improvement of £0.930 million in their assessment of the position of the pension fund. This improvement is due to this year's figures being rebased onto the 2017 formal valuation data, as opposed to last year's figures which were based on the 2014 formal valuation. In addition, pay increases and pension increases were considerably less than anticipated over the last few years. The net deficit position of the pension reserve impacts on the net asset position of the Joint Committee as a whole, however the funding of these future liabilities will be met from future requisitions from members.

The appointed actuaries remain of the view 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.

Service changes and Future Developments

The adopted Park Strategy and Action Plan seeks to build upon the strengths of the Park and make full use of its assets. The short, medium and long term activities prescribed by the Action Plan will help simplify work streams, maximise end user benefit and capitalise on income generating opportunities for sustainable financial stability.

It is important the Park remains receptive to change and embraces opportunities for improved ways of working. Renfrewshire Council continues to review Park assets and resources, and has recently facilitated consultation exercises with Park users and staff to identify priority areas for development.

Events after the Balance Sheet Date

Events from the Balance Sheet Date until the Date of Signing the Accounts have been taken into consideration.

Impact of Economic Climate

The Joint Committee recognises the difficult financial climate facing local authorities and has continued to seek efficiencies wherever possible. The requisition income available to the Park Authority has reduced in recent years, acknowledging the financial pressures that councils have been facing and also an increasingly commercial approach to the operations of the Park. A further 16.8% reduction from the 2017/18 requisition level was approved at the February 2018 Joint Committee. A reduction in requisition on this scale calls into question the financial sustainability of the Park Authority in its current form, therefore the Lead Officer has been instructed to seek additional in year savings in order to continue to manage in-year expenditure within the resources available; and also to develop a report for consideration by the Joint Committee not later than the September 2018 Joint Committee meeting. The report has to outline options and recommendations with regards the future operation and governance of the Park Authority, recognising the reduced level of requisition income available. The Joint Committee recognises that given the scale of the financial challenges facing the Park that the presumption of "going concern" is called into question.

Clyde Muirshiel Park Authority Joint Committee
Annual Accounts 2017-18

Arrangements under the Minute of Agreement mean that the financial obligations of the Joint Committee in excess of any funds available will be met by requisitioning authorities.

Conclusion

We 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 Andy Steel
Chairman

Fraser Carlin
Lead Officer

Alan Russell CPFA
Treasurer

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 Director of Finance and Resources at Renfrewshire Council is the designated Officer and operates as the Treasurer for Clyde Muirshiel Park Authority;
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- to ensure 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);
- to approve the Annual Accounts for signature.

I confirm that these Annual Accounts were approved for signature by the Joint Committee at its meeting on the 7 September 2018.

Signed on behalf of Clyde Muirshiel Park Authority:

Councillor Andy Steel

Chairman

7 September 2018

The Treasurer's Responsibilities

The Treasurer is responsible for the preparation of the Joint Committee's Annual Accounts in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom ('the Code').

In preparing this statement of accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates which were reasonable and prudent;
- complied with legislation;
- complied with the local authority Accounting Code (in so far as it is compatible with legislation);
- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the 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 2018.

Alan Russell CPFA

Treasurer

7 September 2018

Governance Statement

Scope of Responsibility

Clyde Muirshiel 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. The financial regulations are currently being reviewed
- 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 which is reported to the Joint Committee twice per year,
- 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.

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

Review of Effectiveness

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

The effectiveness of the governance framework is reviewed annually by the Park Manager using a self-assessment tool involving completion of a 30 point checklist covering four key areas of governance:

- Service Planning and Performance Management
- Internal Control Environment
- Budgeting, Accounting and Financial Control
- Risk Management and Business Continuity

This self-assessment indicated that the governance framework is being complied with in all material respects, although it is acknowledged that reduced resources may impact on the control environment in the medium term.

The financial outlook in the medium term is characterised by uncertainty. The requisition income available to the Park Authority has reduced in recent years, acknowledging the financial pressures that councils have been facing and also an increasingly commercial approach to the operations of the Park. A reduction in requisition on this scale calls into question the financial sustainability of the Park Authority in its current form.

Additional in year savings are being explored in order to continue to manage in-year expenditure within the resources available. Recognising the reduced level of requisition income available, options and recommendations with regards the future operation and governance of the Park Authority will be developed and reported for consideration by the Joint Committee not later than September 2018.

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

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

Statement on the Role of Chief Financial Officer

CIPFA published this statement in 2010 and under the Code, the Joint Committee is required to state whether it complies with the statement, and if not, to explain how their governance arrangements deliver the same impact. The full statement is:

The Chief Financial Officer in a public service organisation:

- is a key member of the Leadership Team, helping it to develop and implement strategy and to resource and deliver the authority's strategic objectives sustainably and in the public interest;
- must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and alignment with the authority's financial strategy; and
- must lead the promotion and delivery by the whole authority of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.

To deliver these responsibilities the Chief Financial Officer:

- must lead and direct a finance function that is resourced to be fit for purpose; and
- must be professionally qualified and suitably experienced.

The Joint Board complies with the principles set out in CIPFA's Role of the Chief Financial Officer.

Assurance

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

Councillor Andy Steel
Chairman

Fraser Carlin
Lead Officer

Remuneration report

All information disclosed in sections two to five in this Remuneration Report will be audited by the council's 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.

1. Remuneration policy for elected members

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

2. Remuneration policy for senior employees

All Park staff are employees of Renfrewshire Council as the lead authority for the Park Authority. There are no Park Authority staff remunerated according to the Chief Officers' salary scales.

2016/17	Senior Employees		2017/18
Total Salary, fees and allowances	Name	Post Held	Total Salary, fees and allowances
£			£
29,094	David Gatherer *	Park Manager	29,973
29,094	Total		29,973

*The average weekly hours of the Park Manager equate to 0.6 fte from 2 November 2015 to 31 March 2018.

The above tables show the relevant amounts, before tax and other deductions, due to, or receivable by, each of the persons named for the year to 31 March 2018, whether or not those amounts were actually paid to, or received by, those persons within that period.

3. Pension rights

Pension benefits for Joint Committee employees are provided through the Local Government Pension Scheme (LGPS).

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

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

2016/17	Member contribution rates on earnings in the bands below	2017/18
Up to £20,500	5.5%	Up to £20,700
£20,501 to £25,000	7.25%	£20,701 to £25,300
£25,001 to £34,400	8.5%	£25,301 to £34,00
£34,401 to £45,800	9.5%	£34,701 to £46,300
Over £45,801	12%	Over £46,301

**Clyde Muirshiel Park Authority Joint Committee
Annual Accounts 2017-18**

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

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for a lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/49th of the pensionable pay for each year of membership, adjusted in line with the cost of living. (Prior to 2015 the accrual rate guaranteed a pension based on 1/60th of final pensionable salary).

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

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

Senior Employees						
Name	Post Held	Accrued Pension benefits as at 31 March 2018		Change in accrued pension benefits since 31 March 2017		Pension contributions made by Joint Committee during 2017-2018
		Pension	Lump Sum	Pension	Lump Sum	(ii)
		£m	£m	£m	£m	£
David Gatherer(i)	Park Manager	0.016	0.035	+0.002	+0.001	5,759
Total		0.016	0.035	+0.002	+0.001	5,759

(i) includes any contributions that Clyde Muirshiel Park Authority has agreed to pay in respect of the relevant person at a later date.

4. Remuneration of Employees

In terms of the regulations, the Joint Committee is obliged to provide a statement of the number of employees whose remuneration, excluding pension contributions, was in excess of £50,000 during 2017/18, in bands of £5,000.

There were no employees whose salary exceeded £50,000 during 2017/18.

5. Exit Packages

Clyde Muirshiel Park Authority agreed no exit packages in 2017-18.

Councillor Andy Steel
Chairman

Fraser Carlin
Lead Officer

Independent Auditor's Report

Annual Accounts 2017-18

Independent auditor's report to the members of Clyde Muirshiel Park Authority Joint Committee and the Accounts Commission

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 approved by the Accounts Commission, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Report 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 Joint Committee for the year ended 31 March 2018 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet, Cash Flow Statement and 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 2017/18 (the 2017/18 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2017/18 Code of the state of affairs of Clyde Muirshiel Park Authority as at 31 March 2018 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 2017/18 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 of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)). 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 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. 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 nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Treasurer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about 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 the date when the financial statements are authorised for issue.

Responsibilities of the Treasurer and the Joint Committee for the financial statements

As explained more fully in the Statement of Responsibilities for the Annual Accounts, 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 Joint Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to achieve 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.

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.

Other information in the annual accounts

The Treasurer is responsible for the other information in the annual accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration Report, and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on matters prescribed by the Accounts Commission to the extent explicitly stated later in this report.

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual accounts and, in doing so, consider whether the 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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Report on other requirements

Opinions on matters prescribed by the Accounts Commission

In my opinion, the auditable part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

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 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 auditable 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; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

Mark Ferris
Audit Scotland
4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

September 2018

Movement in Reserves Statement for the year ended 31 March 2018

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

		Usable reserves		Unusable reserves	
		Revenue Reserve	Pension Reserve	Employee Statutory Adjustment Account	Total Reserves
	Note	£	£	£	£
Balance at 31 March 2016 carried forward		-	(615,000)	(19,033)	(634,033)
<i>Movement in reserves during 2016-17</i>					
Total comprehensive income and expenditure		(53,892)	(406,000)	-	(459,892)
Adjustments between accounting basis and funding basis under regulations	7a	67,606	(71,000)	3,394	-
Transfer from Creditors	7a	66,893	-	-	66,893
Net increase or (decrease) before transfers to other statutory reserves		80,607	(477,000)	3,394	(392,999)
Transfers to or (from) other statutory reserves		-	-	-	-
Transfer to creditors	13	(80,607)	-	-	(80,607)
Increase or (decrease) in 2016-17		-	(477,000)	3,394	(473,606)
Balance at 31 March 2017 carried forward		-	(1,092,000)	(15,639)	(1,107,639)
<i>Movement in reserves during 2017-18</i>					
Total comprehensive income and expenditure		(116,767)	1,063,000	-	946,233
Adjustments between accounting basis and funding basis under regulations	7a	136,281	(133,000)	(3,281)	-
Transfer from Creditors	7a	80,607	-	-	80,607
Net increase or (decrease) before transfers to other statutory reserves		100,121	930,000	(3,281)	1,026,840
Transfers to or (from) other statutory reserves		-	-	-	-
Transfer to creditors	13	(100,121)	-	-	(100,121)
Increase or (decrease) in 2017-18		-	930,000	(3,281)	926,719
Balance at 31 March 2018 carried forward		-	(162,000)	(18,920)	(180,920)

Comprehensive Income and Expenditure Statement for the year ended 31 March 2018

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**.

2016/17			2017/18	
£		Note	£	
771,848	Employee Costs		849,994	
42,533	Property Costs		57,101	
168,205	Supplies & Services		195,182	
19,720	Contractors		11,807	
40,092	Transport		43,387	
71,855	Administration Costs		63,455	
1,820	Payments to Other Bodies		1,749	
1,116,073	Cost of Services		1,222,675	
(14,115)	Grants From Other Organisations		(73,822)	
(165,741)	Sales, Fees & Charges		(165,268)	
(167,364)	Charges to Users		(148,051)	
(42,447)	Miscellaneous Income		(54,258)	
20,286	Financing & Investment Income and Expenditure	9	28,291	
(692,800)	Requisitions from Members Authorities	14	(692,800)	
53,892	(Surplus) or deficit on the provision of services		116,767	
	Actuarial (Gains) or losses on pension assets and liabilities	16a	(1,063,000)	
406,000	Other Comprehensive Income & Expenditure		(1,063,000)	
459,892	Total Comprehensive Income & Expenditure		(946,233)	

Balance Sheet as at 31 March 2018

The **balance sheet** shows the value as at 31 March 2018 of the assets and liabilities recognised by the Joint Committee. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories. The first category comprises usable reserves, which are those reserves that the Joint Committee may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves comprises those that the Joint Committee is not able to use to provide services. This category includes reserves that hold unrealised gains and losses in the value of assets.

2016/17 £		Note	2017/18 £
	<u>Current Assets</u>		
376,549	Funds held by Renfrewshire Council		300,166
132	Debtors and Prepayments	11	1,139
8,994	Inventories		8,061
1,700	Cash in Hand		1,700
<hr/> 387,375			<hr/> 311,066
	<u>less Current Liabilities</u>		
(403,014)	Creditors And Accruals	12	(329,986)
<hr/> (15,639)	Net (Liabilities)/Asset Excluding Pension		<hr/> (18,920)
	<u>Long Term Liabilities</u>		
(1,092,000)	Pension (Liability)/Asset	7b	(162,000)
<hr/> (1,107,639)	Net (Liabilities)/Asset Including Pension		<hr/> (180,920)
	<u>Represented by:</u>		
	Useable Reserves		
80,607	Balance due to Member Authorities	7a	100,121
(80,607)	Transfer to Creditors		(100,121)
	Unuseable Reserves		
(15,639)	Employee Statutory Adjustment Account	7c	(18,920)
(1,092,000)	Pension Reserve	7b	(162,000)
<hr/> (1,107,639)			<hr/> (180,920)

The audited accounts were authorised for issue on 7 September 2018.
Balance Sheet signed by:

Alan Russell CPFA
Treasurer
7 September 2018

Cash flow Statement for the year ended 31 March 2018

This statement shows the changes in cash and cash equivalents during the year. It shows how the Joint Committee generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Joint Committee are funded by way of requisition income or from the recipients of services provided. Investing activities represent the extent to which cash outflows have been made for resources that are intended to contribute to the Joint Committee's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (that is, borrowing) to the Joint Committee.

2016/17 £		2017/18 £
	Operating Activities	
	Cash Inflows	
(1,035,691)	Sale of goods and rendering of services	(979,876)
(138,473)	Grants	(100,626)
(10,425)	Other receipts from operating activities	(10,425)
(1,714)	Interest received	(1,709)
(1,186,303)	Cash inflows generated from operating activities	(1,092,636)
	Cash Outflows	
630,072	Cash paid to and on behalf of employees	634,769
332,729	Cash paid to suppliers of goods and services	432,670
94,633	Other payments for operating activities	101,580
1,057,434	Cash outflows generated from operating activities	1,169,019
(128,869)	Net (increase)/decrease in cash and cash equivalents	76,383
249,380	Cash and cash equivalents at the beginning of the reporting period - short term deposits with Renfrewshire Council	378,249
378,249	Cash and cash equivalents at the end of the reporting period - short term deposits with Renfrewshire Council	301,866
(128,869)	Net (inflow)/outflow in cash and cash equivalents in year	76,383

Note 1 Expenditure Funding Analysis for the year ended 31 March 2018

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.

Expenditure Funding Analysis

2017/18	(Surplus)/Deficit for Year	Net Expenditure Chargeable to the General Fund	Adjustments between Funding and Accounting basis	Net Expenditure in the Comprehensive Income and Expenditure Statement
	£	£	£	£
Balance as at 31st March 2018	(19,514)			(19,514)
Employee Statutory Adjustment		3,281		3,281
Pension Cost			103,000	103,000
Pension Interest			30,000	30,000
(Surplus) or deficit on the provision of service				116,767

2016/17	(Surplus)/Deficit for Year	Net Expenditure Chargeable to the General Fund	Adjustments between Funding and Accounting basis	Net Expenditure in the Comprehensive Income and Expenditure Statement
	£	£	£	£
Balance as at 31st March 2017	(13,714)			(13,714)
Employee Statutory Adjustment		(3,394)		(3,394)
Pension Cost			49,000	49,000
Pension Interest			22,000	22,000
(Surplus) or deficit on the provision of service				53,892

Note 2 Summary of Significant Accounting Policies

The Financial Statements for the year ended 31 March 2018 have been prepared in accordance with proper accounting practice as per section 12 of the Local Government in Scotland Act 2003. Proper accounting practice comprises the Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code) and the Service Reporting Code of Practice for Local Authorities 2017/18, (SeRCOP) supported by International Financial Reporting Standards and recommendations made by the Local Authority (Scotland) Accounts Advisory Committee (LASAAC). They are designed to give a true and fair view of the financial performance and position of the Joint Committee and comparative figures for the previous financial year are provided. There are no significant departures from these recommendations.

The following accounting concepts have been considered in the application of accounting policies:

Accruals basis - the accruals concept requires the non-cash effects of transactions to be included in the financial statement for the year in which they occur, not in the period in which payment is made or income received,

Going concern - the going concern concept assumes that the Joint Committee will continue in existence for the foreseeable future. However, depending on the outcome of the Lead Officer's report which is due no later than the September Joint Committee, this could change the going concern assumption,

Understandability – users of the financial statements are assumed to have a reasonable knowledge of accounting and local government,

Relevance – the information in the financial statements is useful for assessing Joint Committee's stewardship of public funds and for making economic decisions,

Materiality - information is included in the financial statements where the information is of such significance that it could influence the decisions or assessments of users of the information,

Reliability – information included in the financial statements faithfully represents the substance of transactions, is free from bias and material error, is complete within the bounds of materiality and cost, and has been prudently prepared,

Primacy of legislative requirements - legislative requirements have priority over accounting principles in the event of conflict between legislation and the Accounting Code.

The accounts have been prepared under the historic cost convention. The following accounting policies used in the preparation of the statements have been reviewed in line with changes made to the Accounting Code following the introduction of International Financial Reporting Standards.

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:

- i. 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.
- ii. Revenue from the provision of services is recognised when the Joint Committee can measure reliably the percentage of completion of the transaction and it is probable that the economic benefits or service potential associated with the transaction will flow to the Joint Committee.

- iii. 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.
- iv. 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.
- v. Suppliers invoices paid in the two 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.

Cash and Cash Equivalents

Cash is defined as cash in hand and deposits repayable on demand less overdrafts repayable on demand.

Contingent Assets and Liabilities

Contingent assets and liabilities are not recognised in the financial statements, but are disclosed as a note to the accounts where they are deemed material.

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 and flexi-leave entitlements earned by employees but not taken before the year end; and which employees may carry forward into the next financial year.

Post employment benefits

The Joint Committee participates in the Local Government Pension Scheme which is administered by Strathclyde Pension Fund. The Local Government Pension Scheme is accounted for as a defined benefit scheme, and in accordance with International Accounting Standard 19 (IAS19) the Joint Committee has disclosed certain information concerning the assets, liabilities, income and expenditure relating to the pension scheme. IAS 19 requires that an organisation must account for retirement benefits when it is committed to giving them, even if the giving 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 Comprehensive Income and Expenditure Statement also recognises changes during the year in the pension asset or liability. Service expenditure includes pension costs based on employers' pension contributions payable and payments to pensioners in the year.

The liabilities of the Strathclyde Pension Fund attributable to the Joint Committee are included in the Balance Sheet on an actuarial basis using the projected unit method i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and projections of earnings for current employees. Liabilities are discounted to their value at current prices using a discount rate based on the current rate of return available on a high quality corporate bond of equivalent currency and term to the scheme liabilities.

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

Note 16 to the Core Financial Statements provides further information.

Events after the Balance Sheet date

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

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

Events taking place after the date of authorisation for issue are not reflected in the Statements. Note 6 provides further information.

Material Items and Prior Period Adjustments

When items of income and expense are material, their nature and amount is disclosed separately, either on the face of the Comprehensive Income and Expenditure Statement or in the notes to the accounts, depending on how significant the items are to an understanding of the Joint Committee's financial performance.

Where there has been a change in accounting policy, that change will be applied retrospectively, that is, prior period figures will be restated unless the Code specifies transitional provisions that shall be followed. Where there has been a change in accounting estimate, that change will be applied prospectively, that is, prior period figures will not be restated. Where a material misstatement or omission has been discovered relating to a prior period, that misstatement or omission will be restated unless it is impracticable to do so.

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 Account 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.

Inventories

Inventories (generally consumable stock) are included in the Balance Sheet at original cost.

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. Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets. 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.

Property, Plant and Equipment

Clyde Muirshiel Park Authority is a Joint Committee as constituted under s106(1) of the Local Government (Scotland) Act 1973. The Joint Committee has no legal power to hold assets. Any cash assets held are matched by an equivalent creditor balance.

Reserves

The Joint Committee has three reserve funds. The Revenue Reserve contains the balance of requisition income from members of the Joint Committee.

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

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the Revenue Reserve from accruing for short term accumulating 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, time in lieu or credit flexi-time balance 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 the Revenue Reserve is neutralised by transfers to or from the Employee Statutory Adjustment Account.

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 3 Accounting Standards Issued not Adopted

There are no accounting standards relevant to the financial statements of the Joint Committee which have not been adopted.

Note 4 Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 2, 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 Park Authority does not own any assets – 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.
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Note 5 Assumptions made about the future

The Statement of Accounts contains estimated figures that are based on assumptions made by the Joint Committee about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Balance Sheet at 31 March 2018 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Item	Uncertainties	Effect if Results differ from Assumption
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Joint Committee with expert advice about the assumptions to be applied.	The effects on the net 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 £503,000. However, the assumptions interact in complex ways. During 2017/18, the appointed actuaries advised that the net pension liability had decreased by £1,063,000 attributable to updating of the financial assumptions.

Note 6 Events after the balance sheet date

Events taking place after the authorised for issue date per the balance sheet are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2018, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information. There are no non adjusting events.

Note 7 Details of Movement in Reserves

a. Revenue Reserve

2016/17		2017/18
£		£
(66,893)	Balance as at 1 April	(80,607)
(71,000)	Transfer to pension reserve	(133,000)
3,394	Transfer to employee statutory adjustment account	(3,281)
53,892	(Surplus) or Deficit on provision of services (from the Comprehensive Income & Expenditure Account)	116,767
(80,607)	Balance as at 31 March	(100,121)

This represents the excess of member authority requisitions over expenditure in any one year and is shown as payable to the member authorities

**Clyde Muirshiel Park Authority Joint Committee
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b. Pension Reserve

2016/17		2017/18
£		£
(615,000)	Balance as at 1 April	(1,092,000)
(406,000)	Actuarial Gains and (Losses) (see note 16)	1,063,000
(71,000)	Net additional amount required by statute and non-statutory proper practices to be taken into account when determining the surplus or deficit on the revenue reserves for the year	(133,000)
<u>(1,092,000)</u>	Balance as at 31 March	<u>(162,000)</u>

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.

c. Employee Statutory Adjustment Account

2016/17		2017/18
£		£
(19,033)	Balance as at 1 April	(15,639)
19,033	Reversal of prior year accrual for short-term accumulating compensated absences	15,639
(15,639)	Recognition of the accrual for short-term accumulating compensating absences at 31 March	(18,920)
<u>(15,639)</u>	Balance as at 31 March	<u>(18,920)</u>

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, time in lieu or credit flexi-time balance 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 [or regulations] require that the impact of such accrued expenditure on revenue balances is neutralised by transfers to or from the Employee Statutory Adjustment Account.

Note 8 Reconciliation of the Balance on the Comprehensive Income and Expenditure Statement to the Movement in Reserves Statement

The surplus for the year on the Revenue Reserves was £136,281 less than the Comprehensive Income and Expenditure Statement result. The table below gives a breakdown of the differences between the income and expenditure included in the Joint Committee's Comprehensive Income and Expenditure Statement in accordance with the Code and the amounts that statute and non-statutory proper practice require the Joint Committee to debit and credit the Revenue Reserve Balance.

2016/17 £		2017/18 £
	Amounts to be included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining Movement in Reserves Statement	
(165,000)	Net charges made for retirement benefits in accordance with IAS19	(237,000)
3,394	Net charges for employment short-term accumulating absences	(3,281)
<u>(161,606)</u>		<u>(240,281)</u>
	Amounts not included in the Comprehensive Income and Expenditure Statement but required to be included by statute when determining Movement in Reserves Statement	
94,000	Employers contributions payable to the Strathclyde Pension Fund	104,000
<u>(67,606)</u>	Net additional amount required to be debited or credited to the Revenue Reserves balance for the year	<u>(136,281)</u>

Note 9 Financing & Investment Income

2016/17 £		2017/18 £
(1,714)	Interest on Balances	(1,709)
22,000	Pension Interest Cost	30,000
<u>20,286</u>	Total Financing and Investment Income	<u>28,291</u>

Note 10 Operating Leases

Clyde Muirshiel Park entered into an operating lease for the hire of vehicles from December 2017 until December 2018. The expenditure charged in year to the Comprehensive Income and Expenditure Statement was £28,904 (2016-17 £29,325 – 7 vehicles).

2016/17 £		2017/18 £
	Future Minimum Lease Payments	
-	- not later than one year	16,304
-	- later than one year and not later than five years	-
<u>-</u>	Total	<u>16,304</u>

Note 11 Debtors and Prepayments

2016/17 £		2017/18 £
132	Other Entities and Individuals	1,139
<u>132</u>	Total short term debtors	<u>1,139</u>

Note 12 Creditors

2016/17 £		2017/18 £
105,807	Other local authorities	110,321
48,160	Deferred Income	36,918
33,025	Tag-n-Track	-
5,311	Lunderston Play Area	29
6,714	SRANI Loch Footpath Project	3,174
15,741	CMP Access Project	13,335
2,011	Paths Development Officer	2,011
32,536	Branching Out Project	35,626
36,699	Race To The Games	32,126
11,315	Juniper Footpath Project	11,320
22,102	Windows on Wildlife	22,102
15,639	Short Term Accumulating Absences	18,920
41,144	Accrued Payrolls	41,751
26,810	Other entities and individuals	2,353
<u>403,014</u>	Total short term creditors	<u>329,986</u>

Note 13 Transfer to Creditors

2016/17 £		2017/18 £
<u>80,607</u>	Transfer to Creditors	<u>100,121</u>

In terms of Section 58 of the Local Government (Scotland) Act 1973, Joint Committees have no specific powers to retain reserves to meet future funding requirements. The amounts due to member authorities have been transferred to creditors. These amounts have been generated as a result of the core activities of the Joint Committee and are not earmarked for a specific purpose.

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.

2016/17			2017/18
£	Council	Percentage	£
420,700	Renfrewshire	60.7%	420,700
171,000	Inverclyde	24.7%	171,000
101,100	North Ayrshire	14.6%	101,100
692,800	Total	100.0%	692,800

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 2018 was £34,600 (2016/17 £34,600).

Note 15 External audit costs

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's *Code of Audit Practice* in 2017-2018 were £1,749 (£1,727 in 2016-2017). There were no fees paid to Audit Scotland in respect of any other services.

Note 16 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 final 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.

16a. 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.

**Clyde Muirshiel Park Authority Joint Committee
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The following transactions have been made in the accounting statements in 2017/18:

2016/17		Note	2017/18
£			£
	Comprehensive Income & Expenditure Statement		
	Cost of Services		
143,000	Current service cost	(i)	207,000
-	Past service cost/(gain)	(ii)	-
-	Settlements & curtailments	(iii)	-
<u>143,000</u>			<u>207,000</u>
	Financing & Investment Income & Expenditure		
<u>22,000</u>	Net Interest	(iv)	<u>30,000</u>
22,000			30,000
<u>165,000</u>	Total post employment benefit charged to the Surplus or Deficit on the Provision of Services		<u>237,000</u>
	Other post employment benefit charged to the Comprehensive Income and Expenditure Statement		
(884,000)	Return on assets excluding amounts included in net interest		354,000
1,290,000	Actuarial (gains) and losses arising on changes in financial assumptions		(1,417,000)
<u>406,000</u>	Total Actuarial (gains) and losses		<u>(1,063,000)</u>
<u>571,000</u>	Total post employment benefit charged to the Comprehensive Income and Expenditure Statement		<u>(826,000)</u>
	Movement in Reserves Statement	(v)	
477,000	Reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits according with the Code		(930,000)
<u>94,000</u>	Employers Contributions paid to Strathclyde Pension Fund		<u>104,000</u>

Notes

- i. Current service cost is the cost of future entitlements to pension payments to current employees
- ii. Past service cost is the cost of discretionary pension benefits to former employees who retired on the grounds of efficiency etc or savings made for commuting part of the pension for additional cash.
- iii. Curtailments are the pension costs to employees retired under redundancy terms.
- iv. 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.
- v. 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 (£133,000).

The Joint Committee is also responsible for all pension payments relating to added years benefits it has awarded, together with related increases. In 2017/18 these amounted to £8,476 (2016/17 £9,382).

In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Statement, actuarial gains of £1.063 million are included in the Movement in Reserves Statement (2016/17 £0.406 million loss).

16b. 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:

2016/17		2017/18
£000		£000
5,064	Opening present value	6,650
143	Current service cost	207
179	Interest Cost	174
28	Employee Contributions	30
-	Remeasurement (gains)/losses:	-
1,290	Actuarial losses/(gains) arising from changes in financial assumptions	(1,417)
(54)	Benefits Paid	(156)
6,650	Balance as at 31 March	5,488

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

2016/17		2017/18
£000		£000
4,449	Opening Fair Value	5,558
157	Interest Income	144
-	Remeasurement gain/(loss):	-
884	Return on assets excluding amounts included in net interest	(354)
94	Contributions from employer	104
28	Contributions from employees	30
(54)	Benefits Paid	(156)
5,558	Closing fair value of scheme assets	5,326

15c. Fund history

	2013/14	2014/15	2015/16	2016/17	2017/18
	£000	£000	£000	£000	£000
Present Value of Liabilities	(4,312)	(5,266)	(5,064)	(6,650)	(5,488)
Fair value of assets	3,780	4,257	4,449	5,558	5,326
Surplus/(deficit) in the scheme	(532)	(1,009)	(615)	(1,092)	(162)

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

The net liability position of £162,000 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.

16d. 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 2017.

The principal assumptions used by the actuary have been:

2016/17	Financial Year:	2017/18
Mortality assumptions		
	Longevity at 65 for current pensioners	
22.1 years	• Men	21.4 years
23.6 years	• Women	23.7 years
	Longevity at 65 for Future pensioners	
24.8 years	• Men	23.4 years
26.2 years	• Women	25.8 years
4.4%	Rate of increase in salaries	3.6%
2.4%	Rate of increase in pensions	2.4%
2.6%	Rate for discounting scheme liabilities	2.7%
	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%

**Clyde Muirshiel Park Authority Joint Committee
Annual Accounts 2017-18**

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

2016/17 £000		Percentage	2017/18 £000
	Equity Securities		
526	Consumer	6.4%	342
417	Manufacturing	5.2%	277
165	Energy and Utilities	1.3%	71
387	Financial Institutions	4.3%	230
226	Health and Care	2.6%	136
320	Information Technology	3.3%	176
2,041	Total Equity	23.1%	1,232
	Debt Securities		
-	Corporate Bonds (investment grade)	3.0%	167
-	Total Debt Securities	3.0%	167
	Private Equity		
458	All	12.0%	637
458	Total Private Equity	12.0%	637
	Real Estate		
670	UK Property	9.1%	482
670	Total Real Estate	9.1%	482
	Investment Funds & Unit Trusts		
1,787	Equities	30.9%	1,644
312	Bonds	11.6%	617
4	Commodities	0.1%	3
-	Infrastructure	0.0%	-
75	Other	0.1%	7
2,178	Total Investment Funds & Unit Trusts	42.7%	2,270
	Derivatives		
1	Foreign Exchange	0.0%	-
1	Total Derivatives	0.0%	-
	Cash & Cash Equivalents		
209	All	10.1%	538
209	Total Cash & Cash Equivalents	10.1%	538
5,558	Total	100%	5,326

16e. Impact on cashflows

An objective of the fund is to keep employer's contributions at as constant a rate as possible. The fund has agreed a strategy to achieve a funding rate of 100% in the longer term. Employers' and employees' contributions have been determined so that rates are standard across all participating employers. The rate for employer contributions has been set at 19.3% for 2017-18 and 2018-19.

The total contributions expected to be made by the Joint Committee to Strathclyde Pension Fund in the year to 31 March 2018 is £0.104 million.

Note 17 Contingent Liabilities and Assets

As at the Balance Sheet date the Joint Committee had no material contingent assets or liabilities.

CLYDE MUIRSHIEL PARK AUTHORITY

To: Joint Committee

On: 7 September 2018

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 20 July 2018

1. Summary

- 1.1 Gross Expenditure is currently £9,000 overspent and income is £1,000 over recovered resulting in a net overspend of £8,000. 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	Net Overspend £8,000
<i>Previously Reported</i>	<i>N/A</i>
Projected Year End Position	Net Overspend £34,000

The current net overspend of £8,000, which at this stage in the financial year is projected to climb to £34,000, is mainly due to the non-achievement of agreed budget savings. This is linked to the severely reduced requisition which was agreed at the February Committee meeting and the departure of the Park Manager who was instructed to develop options to address the savings

requirement and present these options to the Joint Committee no later than September 2018.

Park management continue to investigate actions to reduce the projected overspend; including the potential release of project balances and the use of reserves. These options are at best an interim solution and do not contribute to the ongoing financial sustainability of the Park Authority in its current form beyond the end of the current financial year.

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2018/19
1st April 2018 to 20th July 2018

JOINT COMMITTEE : CLYDE MUIRSHIEL PARK AUTHORITY

Description (1)	£000's	Agreed Annual Budget (2)	Year to Date Budget (3)	Year to Date Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance		
		£000's	£000's	£000's	£000's	£000's	£000's	(7)	%
Employee Costs		704	180	188	6	194	(14)	-7.8%	overspend
Property Costs		40	3	3	0	3	0	0.0%	breakeven
Supplies & Services		143	50	50	0	50	0	0.0%	breakeven
Contractors and Others		15	6	6	0	6	0	0.0%	breakeven
Transport & Plant Costs		46	11	8	0	8	3	27.3%	underspend
Administration Costs		73	8	6	0	6	2	25.0%	underspend
Payments to Other Bodies		2	0	(1)	1	0	0	0.0%	breakeven
GROSS EXPENDITURE		1,023	258	260	7	267	(9)	-3.5%	overspend
Contributions from Local Authorities		(577)	(288)	(193)	(95)	(288)	0	0.0%	breakeven
Other Income		(446)	(131)	(196)	64	(132)	1	0.8%	over-recovery
INCOME		(1,023)	(419)	(389)	(31)	(420)	1	0.2%	over-recovery
TRANSFER (TO)/FROM RESERVES		0	(161)	(129)	(24)	(153)	(8)	-5.0%	overspend

£000's

Bottom Line Position to 20th July 2018 is an overspend of
Anticipated Year End Budget Position is an overspend of

Opening Reserves	(100)
Projected Draw on Reserves	34
Projected Closing Reserves	(66)



CLYDE MUIRSHIEL PARK AUTHORITY

Report to: Joint Committee
On: 7 September 2018

Report
By
Regional Park Manager

SUBJECT: QUARTERLY ABSENCE STATISTICS

1.0 Purpose of Report:

- 1.1 To inform members of the Joint Committee of the quarterly absence statistics for the most recently completed quarter, from 26 March to 24 June 2018.

2.0 Recommendation:

That members of the Joint Committee:

- 2.1 Consider the quarterly absence statistics for 26 March to 24 June 2018.
- 2.2 Should receive further regular reports on the Park's absence statistics.

3.0 Background:

- 3.1 The Park Authority was informed in January 2011 of a change in the reporting of absence statistics.
- 3.2 With effect from the start of the 2011/12 year the statistics are to be presented to the Park Authority Joint Committee for its consideration.

Members wishing further information regarding this report should contact
Clyde Muirshiel Park Authority, 01505 842 882.

4.0 Quarterly Absence Statistics and context:

- 4.1 The timing of the Joint Committee meetings will enable the following pattern of absence reporting:-

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 26 March to 24 June 2018, with the previous quarter's statistics in brackets, are:-

	APT&C Office based		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	8 (13)	1.57 (2.76)	1 (1)	0.14 (0.17)	0 (2)	0 (1.09)	9 (16)	0.62 (1.30)
Medically certificated	30 (9)	5.88 (1.91)	7 (0)	0.97 (0)	0 (4)	0 (2.19)	37 (13)	2.56 (1.05)
Industrial injury	0 (1)	0 (0.21)	0 (0)	0 (0)	0 (0)	0 (0)	0 (1)	0 (0.08)
Total	38 (23)	7.44 (4.88)	8 (1)	1.10 (0.17)	0 (6)	0 (3.28)	46 (30)	3.18 (2.43)
Work days available	510.5 (471.5)		724.5 (578.5)		210.0 (183)		1445 (1233)	
No. of employees	12 (12)		14 (12)		4 (4)		30 (28)	
Absence rate (days per employee per quarter)	3.16 (1.92)		0.57 (0.08)		0 (1.5)		1.53 (1.07)	

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

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

Quarter ending	September 2017	December 2017	March 2018	June 2018 (current)
Days lost per employee	2.19	1.9	1.07	1.53
Absence rate %	4.69	3.95	2.4	3.0

Quarter ending	September 2016	December 2016	March 2017	June 2017
Days lost per employee	0.19	0.25	1.7	3.24
Absence rate %	0.38	0.51	4.62	7.21

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

- 4.4 Comparative statistics for Local Government and Industry Sector shown below have been taken from The Chartered Institute of Personnel and Development (CIPD), the most recent report made is for the calendar year to 2014 (January – December).

Annual Absence 2015	Number of respondents	% loss	Days per employee per year
Agriculture. & Forestry	0	0	0
Hotel, catering & leisure (Private sector)	3	1.1	2.6
Local government (CIPD)	20	3.5	7.9
National Rate	n/a	n/a	6.9
In comparison CMRP Jan – Dec 2014	n/a	2.0	3.8

This shows an increase from last quarter. This is again primarily the result of long term absence of one member of staff.

It is no longer possible to provide comparison information from Audit Scotland for the 3 constituent Local Authorities. Since 2014 comparative performance information for Local Government has been reported through the Improvement Service's Local Government Benchmarking Framework. However this report only gives a flat rate average of 10 days per employee per year across all Scottish Local Government Sectors and does not detail absence rates for individual local authorities. The figure for 2017/18 is not available and has therefore not been included in the comparison table above.

- 4.5 It should be borne in mind that 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.

5.0 Conclusion:

- 5.1 The absence rate for this current quarter is lower than the previous quarter and it is expected to decrease further next quarter. All absences are managed under the provisions of Renfrewshire Council's Supporting Attendance Guidelines.



CLYDE MUIRSHIEL PARK AUTHORITY

Report to: Joint Committee
On: 7 September 2018

Report
By
Clyde Muirshiel Regional Park

SUBJECT: QUARTERLY HEALTH AND SAFETY REPORT

1.0 Purpose of Report:

- 1.1 To inform members of the Joint Committee of the Park Authority's Quarterly Health and Safety monitoring report for April to June 2018.

2.0 Recommendation:

That members of the Joint Committee: -

- 2.1 Note that there were no RIDDOR reportable accidents in the Park during this period and no occupational diseases. There were 10 accidents/ incidents; one involving staff and 9 involving visitors. 2 instances of abandoned vehicles were also recorded.
- 2.2 Note that the problem of water ingress at Muirshiel Visitor Centre continues to be under investigation.

Members wishing further information regarding this report should contact,
Clyde Muirshiel Park Authority, 01505 842 882.

3.0 Background:

- 3.1 The Park Authority is a member of Renfrewshire Council's Corporate Health and Safety Committee. This meets quarterly and is attended by representatives of the council's departments and the joint boards and joint committees.

4.0 Quarterly Health and Safety Monitoring Report:

- 4.1 The Quarterly Health and Safety monitoring report is normally presented to the Park Authority as part of the regular meetings cycle:

Joint Committee meeting	H & S quarter reported
February	Oct, Nov & Dec.
June	Jan, Feb & March
September	April, May & June
December	July, Aug & Sept.

- 4.2 During the period of April to June 2018 there were no RIDDOR reportable accidents.

Incidents varied this quarter; the staff incident was a minor bang to the head. Most of the visitor incidents were minor slips/trips by people walking around the countryside and 2 minor instances on activity courses.

There was also 1 minor electrical fault on a light fitting at Barnbrock that lead to a fire alarm activation (no actual fire), fault remedied within 24 hours.

- 4.3 Water ingress at the roof of Muirshiel Visitor Centre is still occurring. Further investigations are required to fully rectify the problem.
- 4.4 During the period April to June 2018 1 Health & Safety related course was attended by park staff on safeguarding.
- 4.5 Clyde Muirshiel Regional Park continues to work with Renfrewshire Council Health & Safety Officers to align its Health & Safety policies, plans and accident prevention programs with those currently in use within Renfrewshire Council.

5.0 Conclusion:

- 5.1 This quarterly report shows a continued low accident rate in the Park.