



## **Notice of Meeting and Agenda Clyde Muirshiel Joint Committee**

<b>Date</b>	<b>Time</b>	<b>Venue</b>
Friday, 05 June 2015	10:00	Barnbrock Farm, Clyde Muirshiel Park Headquarters, Barnbrock Farm, Kilbarchan, PA10 2PZ

KENNETH GRAHAM  
Head of Corporate Governance

## 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.

- |          |  |                |
|----------|--|----------------|
| <b>1</b> | <b>Minute</b>  | <b>5 - 8</b>   |
|          | Minute of meeting of the Joint Committee held on 20 February 2015            |                |
| <b>2</b> | <b>Unaudited Annual Accounts 2014/15</b>                                     | <b>9 - 42</b>  |
|          | Report by Treasurer relative to the unaudited annual accounts 2014/15        |                |
| <b>3</b> | <b>Annual Audit Plan 2014/15</b>   | <b>43 - 54</b> |
|          | Report by Treasurer relative to the annual audit plan 2014/15                |                |
| <b>4</b> | <b>Internal Audit Annual Report 2014/15</b>                                  | <b>55 - 66</b> |
|          | Report by Chief Auditor relative to the Internal Audit Annual Report 2014/15 |                |
| <b>5</b> | <b>Development of Year Long Health Walking Programme</b>                     | <b>67 - 70</b> |
|          | Report by Interim Park Manager   |                |
| <b>6</b> | <b>Windows on Wildlife Project - Update</b>                                  | <b>71 - 76</b> |
|          | Report by Interim Park Manager   |                |
| <b>7</b> | <b>Tag-n-Track Project</b>   | <b>77 - 82</b> |
|          | Report by Interim Park Manager   |                |
| <b>8</b> | <b>Pedal the Park Event</b>  | <b>83 - 86</b> |
|          | Report by Interim Park Manager   |                |

<b>9</b>	<b>Development of Spinal Injury Scotland Programme</b>	<b>87 - 90</b>
	Report by Interim Park Manager	
<b>10</b>	<b>SWAN 2 - Funding Application</b>	<b>91 - 94</b>
	Report by Interim Park Manager	
<b>11</b>	<b>Quarterly Absence Statistics</b>	<b>95 - 100</b>
	Report by Interim Park Manager	
<b>12</b>	<b>Quarterly Health &amp; Safety Report</b>	<b>101 - 108</b>
	Report by Interim Park Manager	
<b>13</b>	<b>Supplementary Guidance on Renewable Energy</b>	
<b>14</b>	<b>Date of Next Meeting</b>	
	11 September 2015	



**MINUTE OF MEETING OF THE CLYDE MUIRSHIEL PARK AUTHORITY  
JOINT COMMITTEE  
HELD ON 20<sup>TH</sup> FEBRUARY, 2015**

**PRESENT**

Caldwell, Bibby, Caldwell, and Gilmour (Renfrewshire Council) and Councillor Dickson (North Ayrshire Council).

Councillor Gilmour, Chairman

**IN ATTENDANCE**

D Gatherer, Interim Regional Park Manager; M McNab, Service Manager (Inverclyde Council); Fraser Carlin, Head of Planning & Economic Development; D Forbes, Finance Manager; and E Coventry, Democratic Services Officer (all Renfrewshire Council).

**APOLOGIES**

Councillors Doig (Renfrewshire Council).

**DECLARATIONS OF INTEREST**

The Clerk intimated this was a standard item on the Agenda and asked members to indicate if there were any declarations of interest.

No declarations of interest were expressed.

**1. MINUTE**

There was submitted the Minute of the meeting of the Clyde Muirshiel Park Authority Joint Committee held on 28<sup>th</sup> November, 2014.

**DECIDED:** That the Minute be approved.

**2. REVENUE BUDGET MONITORING REPORT**

There was submitted a joint revenue budget monitoring report by the Treasurer relative to the Clyde Muirshiel Park Authority as at 2<sup>nd</sup> January, 2015

**DECIDED:** That the report be noted.

**3. REVENUE ESTIMATES 2015/16**

There was submitted a report by the Treasurer relative to the revenue estimates for the Clyde Muirshiel Park Authority for the financial year 2015/16 for the purposes of establishing the 2015/16 requisition to be built into the revenue estimates process of the constituent authorities. The report indicated that this budget had been constructed on the basis of the

current level of service provided by the Park Authority. The report indicated that for budget planning purposes a 1.5% pay increase on employee costs was estimated for 2015/16 and 2% in 2016/17. Zero inflation had been assumed on all other expenditure lines in line with the practice adopted in previous years. Income from Sales Fees and Charges had been inflated by 11.5% as detailed in the Review of Charges report agreed at the Joint Committee on 28<sup>th</sup> November, 2014. However, it had been assumed that other income generated would increase at a level of 2.8%.

A review of the current staffing establishment had identified a number of vacancies which had arisen during 2014/15 and the report indicated that it was proposed to suspend the filling of any vacant posts pending the outcome of review of the Park's management and Governance Structure.

The report indicated that the projected requisition levels from Member Authorities had been reduced by 5.8% for 2015/16 and 14.3% for 2016/17. The Treasurer and the Regional Park Manager commented in detail on the information contained in the revenue estimates and on the proposals for requisitions.

**DECIDED:**

- (a) That the revenue estimates of the Joint Committee for the financial year 2015/16, as detailed in Appendix 2 to the report and the requisition payable by each member council detailed at Appendix 1 be approved;
- (b) That it be noted that any decision on requisitions was subject to ratification by Member Councils and that the Regional Park Manager would report back on the implications for Park services should any member Council agree any alteration to the level of requisition recommended by the Park Authority;
- (c) That the revenue budget planning assumptions for 2015/16 and 2016/17 and the indicative levels of local authority contributions for financial year 2016/17 as detailed in Appendix 2 of the report be noted; and
- (d) That the suspension of the filling of vacant posts pending the outcome of the Park's Management and Governance Structure be approved.

**4. 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 July to December 2014 which detailed accident statistics, management action and training. The report advised that there had been no accidents involving members of Regional Park staff and 12 accidents involving members of the public which could be attributed to the increased popularity of cycling in the Regional Park.

**DECIDED:**

- (a) That the health and safety monitoring report for the period July to December 2014 be noted;
- (b) That the impact of the reduction in capacity of the Senior Management Team on Health & Safety Processes within the Park be noted ; and
- (c) That it be noted the water ingress at Muirshiel Visitor Centre was still ongoing.

## **5. SEMPLE WATER ACCESS iNitiative (SWAN2)**

There was submitted a report by the Interim Regional Park Manager relative to the Semple Water Access iNitiative (SWAN2) project which aimed to build a new pontoon with hoist at Castle Semple to create capacity to allow the increasing number of activity participants to access the water safely and efficiently.

### **DECIDED:**

- (a) That the SWAN2 project be supported; and
- (b) That activity development continue to be supported at Castle Semple.

## **6. REVIEW OF CLYDE MUIRSHIEL REGIONAL PARK**

The Head of Planning & Economic Development, Renfrewshire Council provided an update on the Review of Clyde Muirshiel Park which had focussed on governance and operations.

### **DECIDED:**

- (a) That Renfrewshire Council be authorised to convene a Working Group of representatives from constituent authorities to develop a 'State of the Park' Report as a means of considering the assets and resources within the Park;
- (b) That a consultation and engagement exercise be progressed with Park Users; and
- (c) That regular updates be submitted to future meetings of the Park Authority Joint Committee to allow appropriate budget and resource decisions to be made to secure future activities within the Park.

## **7. DATE OF NEXT MEETING**

**DECIDED:** That the next meeting be held on Friday 5<sup>th</sup> June, 2015.





## CLYDE MUIRSHIEL PARK AUTHORITY

**To:** Joint Committee

**On:** 5 June 2015

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**Report by:** The Treasurer

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**Heading:** Unaudited Annual Accounts 2014-15

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### 1. Summary

- 1.1. The attached Annual Accounts for the year ended 31 March 2015 have been completed and forwarded to Audit Scotland for audit.
- 1.2. The Accounts show a deficit for the year of £21,641 against a budgeted deficit of £26,300 resulting in an underspend of £4,659. Further comments on the Accounts are shown on Pages 4 to 5 of the report.
- 1.3. In accordance with the Local Authority Accounts (Scotland) Regulations 2014, and in a change to previous practice, the unaudited accounts have only been signed by the Treasurer as proper officer. The audited accounts will be signed by the Convener and Interim Manager, as well as the Treasurer, in accordance with the new guidelines.

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### 2. Recommendations

- 2.1. The Joint Committee is asked to note the Accounts and that, once the audit has been completed, the audited Accounts will be further presented to the Joint Committee.
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# Clyde Muirshiel Park Authority Joint Committee

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Annual Financial Statements 2014/15



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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").

### **History and Statutory Background**

Clyde Muirshiel Regional Park was formally designated in 1990 under the control of Strathclyde Regional Council. In 1996 the successor authorities to Strathclyde Regional Council, whose borders the Regional Park crossed, agreed to combine to form a Joint Committee "the Clyde Muirshiel Park Authority" under section 57 of the Local Government (Scotland) Act 1975.

### **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 continued to meet its requirements in 2014-15 in terms of maintaining path infrastructure and biodiversity & nature conservation.

In addition the Park has developed a number positive outcomes which also contributed to the 2014-15 workplan. The "Race 2 the Games" was a successful event which helped increase visitor numbers and raise the profile of the Park. The Park intends to build on this legacy by working with local business and developing partnership relationships in 2015-16 and beyond.

The Park continues to deliver programmes specifically targeted at health improvement through projects such as Branching Out. Working with The Wheelyboat Trust, the Park has been able to provide a wheelchair accessible wheelie boat to Castle Semple.

Looking ahead to 2015-16 the Park hopes to be successful in gaining funding to build a new pontoon with hoist at Castle Semple and develop projects such as the Uplands project and Pedal the Park.

### **Financial Performance**

#### **Revenue**

The Comprehensive Income and Expenditure Account on page 14 summarises the total costs of providing services and the income available to fund those services.

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Excluding accounting adjustments relating to pensions and short term accumulating absences, the Joint Committee has returned a deficit of £21,641 for the financial year 2014/15, compared to a budgeted deficit of £26,300; returning an underspend of £4,659. The difference between the employee costs figure below and the figure reported in the Comprehensive Income and Expenditure report is due to accounting adjustments for pension costs £61,000 and accrued employee benefits £472.

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

	Budget £	Actual £	Variance £
Employee Costs	871,000	864,549	6,451
Property Costs	55,200	49,940	5,260
Supplies and Services	151,600	207,780	(56,180)
Contractors & Others	14,800	17,590	(2,790)
Transport Costs	46,500	63,855	(17,355)
Administrative Costs	70,900	90,231	(19,331)
Payments to Other Bodies	600	1,400	(800)
<b>Total Expenditure</b>	<b>1,210,600</b>	<b>1,295,345</b>	<b>(84,745)</b>
Requisition Income	(857,500)	(857,500)	-
Sales, Fees and Charges	(305,200)	(305,004)	(196)
Other Income	(21,600)	(111,200)	89,600
<b>Total Income</b>	<b>(1,184,300)</b>	<b>(1,273,704)</b>	<b>89,404</b>
<b>(Surplus)/Deficit for Year</b>	<b>26,300</b>	<b>21,641</b>	<b>4,659</b>

The underspend in Employee Costs is due to savings made on employee travel and subsistence costs.

The underspend in Property Costs is a result of lower than anticipated spending on maintenance and repair costs

Expenditure on the various projects the Park is involved in has led to the overspend within Supplies and Services, these costs are fully recovered and included within Other Income.

The overspend in Transport Costs is due to the costs associated with a damaged vehicle. These costs have been fully recovered from insurance and are included within Other Income.

The overspend in Administration Costs is due to higher than expected insurance premiums and membership fees for the year.

The over recovery of Other Income is due to additional grants and funding for project expenditure and the recovery from insurance mentioned above.

### **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 £1.009 million, a deterioration of £0.477 million in their assessment of the position of the pension fund. This movement is the net outturn from both increased liabilities linked to a lower real discount rate (thereby leading to an increased value of future liabilities), and better than expected investment returns in the year. 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 and as such the going concern assumption is valid.

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

### **Service changes and Future Developments**

The Committee agreed that Renfrewshire Council be authorised to develop a 'State of the Park' Report as a means of considering the assets and resources within the Park and that consultation and engagement exercise be progressed with Park Users with a view to updates being submitted to future meetings of the Joint Committee to allow appropriate budget and resource decisions to be made to secure future activities within the Park.

### **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 pressure on local authority finances and has proposed and agreed that requisition levels in 2016/17 be reduced by 5.8%. The Joint Committee and Park management recognise the need to continue to seek further efficiencies and will also continue to develop opportunities to increase trading income over the coming years.

### **Conclusion**

We would wish to take this opportunity to acknowledge the team effort required to produce the accounts and to record my thanks to both the Park Manager and his staff, and to my staff for their continued hard work and support.

## **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 one of its officers has the responsibility for the administration of those affairs. The Director of Finance and Resources at Renfrewshire Council is the designated Officer and operates as the Treasurer for Clyde Muirshiel Park Authority; and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

### **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 and complied with the Code of Practice;
- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities; and
- signed and dated the Annual Accounts.

This statement of accounts presents a "true and fair view" of the financial position of the Joint Committee at the accounting date and its income and expenditure for the year ended 31st March 2015.

**Alan Russell CPFA**  
Treasurer  
19 May 2015



## **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 Authority 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 Authority's policies aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The main features of our governance arrangements are summarised below:

- Minute of Agreement between the member councils of the Joint Committee, setting out the arrangement for governance of the Park Authority,
- Clearly defined Procedural Standing Orders, Scheme of Delegation, Financial Regulations and Standing Orders Relating to Contracts,
- Comprehensive business planning arrangements and continuous improvement arrangements including, setting key performance targets and developing work plans designed to achieve our corporate objectives,
- 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,
- 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 or irregularities are either prevented or would be detected in a timely manner. It is based on a framework of regular 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,

### **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.

Within this context the Head of Planning & Economic Development of Renfrewshire Council provided an update to the Joint Committee of February 20<sup>th</sup> 2015 on a review of Clyde Muirshiel Park which had focussed on governance and operations.

The Committee agreed that Renfrewshire Council be authorised to develop a 'State of the Park' Report as a means of considering the assets and resources within the Park and that consultation and engagement exercise be progressed with Park Users with a view to updates being submitted to future meetings of the Joint Committee to allow appropriate budget and resource decisions to be made to secure future activities within the Park.

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.

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. As part of the planned work, internal audit provided management with a report on inventory management arrangements which identified a number of opportunities to improve our current arrangements. Management took prompt remedial action to mitigate the identified risks.

The Chief 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 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.

### **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.

## Remuneration report

All information disclosed in sections two to four 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.

2013/14	Senior Employees		2014/15			
Total	Name	Post Held	Salary, fees and allowances	Expenses allowance chargeable to UK income tax	Other (i)	Total
£			£	£	£	£
- *	David Gatherer	Interim Park Manager (From 1 April 2014)	22,949	-	-	22,949
- Total			22,949	-	-	22,949

\*The average weekly hours of the Interim Park Manager is 0.5 fte

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 2015, 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).

For local government employees this is a final salary pension scheme. This means that pension benefits are based on the final year's pay and the number of years that person has been a member of the scheme. The scheme's normal retirement age is 65.

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.

2013/14	Member contribution rates on earnings in the bands below	2014/15
Up to £19,800	5.5%	Up to £20,335
£19,801 to £24,200	7.25%	£20,336 to £24,853
£24,201 to £33,200	8.5%	£24,854 to £34,096
£33,201 to £44,200	9.5%	£34,097 to £45,393
Over £44,201	12%	Over £45,394

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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 lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/60th of final pensionable salary and years of pensionable service. (Prior to 2009 the accrual rate guaranteed a pension based on 1/80th and a lump sum based on 3/80th of final pensionable salary and years of pensionable service).

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		Accrued Pension benefits as at 31 March 2015		Change in accrued pension benefits since 31 March 2014		Pension contributions made by Joint Committee during 2014-2015 (i)
Name	Post Held	Pension £m	Lump Sum £m	Pension £m	Lump Sum £m	£
David Gatherer	Interim Park Manager	0.013	0.032	+0.002	+0.003	4,429
<b>Total</b>		<b>0.013</b>	<b>0.032</b>	<b>+0.002</b>	<b>+0.003</b>	<b>4,429</b>

(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 2014/15, in bands of £5,000.

There were no employees whose salary exceeded £50,000 during 2014/15.

## Independent Auditor's Report

Under arrangements approved by the Accounts Commission, the auditor with responsibility for the audit of the accounts of the Clyde Muirshiel Park Authority for the year ended 31 March 2015 is:

Anne McGregor CA  
Senior Audit Manager  
Audit Scotland  
4th Floor  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

### Statement

The audit of the accounts is not yet complete ie the figures are subject to audit. The certified accounts will be presented to the Joint Committee for approval after the audit is complete.

## Movement in Reserves Statement for the year ended 31 March 2015

This statement shows the movement in the year on the different reserves held by the Joint Board, 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 Board's services, more details of which are shown in the **comprehensive income and expenditure statement**.

	Note	Usable reserves		Unusable reserves	
		Revenue Reserve	Pension Reserve	Employee Statutory Adjustment Account	Total Reserves
		£	£	£	£
<b>Balance at 31 March 2013 carried forward</b>		-	(371,000)	(21,133)	(392,133)
<i>Movement in reserves during 2013-14</i>					
Surplus or (deficit) on the provision of services		(87,270)			(87,270)
Other comprehensive income and expenditure	16a	-	(91,000)		(91,000)
<b>Total comprehensive income and expenditure</b>		<b>(87,270)</b>	<b>(91,000)</b>	<b>-</b>	<b>(178,270)</b>
Adjustments between accounting basis and funding basis under regulations	6b & 6c	68,138	(70,000)	1,862	-
Transfer from Creditors	6a	60,540			60,540
<b>Net increase or (decrease) before transfers to other statutory reserves</b>		<b>41,408</b>	<b>(161,000)</b>	<b>1,862</b>	<b>(117,730)</b>
Transfers to or (from) other statutory reserves		-	-	-	-
Transfer to creditors	12	(41,408)	-	-	(41,408)
<b>Increase or (decrease) in 2013-14</b>		<b>-</b>	<b>(161,000)</b>	<b>1,862</b>	<b>(159,138)</b>
<b>Balance at 31 March 2014 carried forward</b>		<b>-</b>	<b>(532,000)</b>	<b>(19,271)</b>	<b>(551,271)</b>
<i>Movement in reserves during 2014-15</i>					
Surplus or (deficit) on the provision of services		(107,113)			(107,113)
Other comprehensive income and expenditure	16a		(392,000)		(392,000)
<b>Total comprehensive income and expenditure</b>		<b>(107,113)</b>	<b>(392,000)</b>	<b>-</b>	<b>(499,113)</b>
Adjustments between accounting basis and funding basis under regulations	6b & 6c	85,472	(85,000)	(472)	-
Transfer from Creditors	6a	41,408			41,408
<b>Net increase or (decrease) before transfers to other statutory reserves</b>		<b>19,767</b>	<b>(477,000)</b>	<b>(472)</b>	<b>(457,705)</b>
Transfers to or (from) other statutory reserves					-
Transfer to creditors	12	(19,767)			(19,767)
<b>Increase or (decrease) in 2014-15</b>		<b>-</b>	<b>(477,000)</b>	<b>(472)</b>	<b>(477,472)</b>
<b>Balance at 31 March 2015 carried forward</b>		<b>-</b>	<b>(1,009,000)</b>	<b>(19,743)</b>	<b>(1,028,743)</b>

## Comprehensive Income and Expenditure Statement for the year ended 31 March 2015

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**.

2013/14		2014/15	
£		Note	£
1,080,662	Employee Costs		926,021
47,890	Property Costs		49,940
215,585	Supplies & Services		207,780
12,368	Contractors		17,590
74,540	Transport		63,855
93,850	Administration Costs		90,231
1,433	Payments to Other Bodies		1,400
<b>1,526,328</b>	<b>Cost of Services</b>		<b>1,356,817</b>
(39,458)	Grants From Other Organisations		(89,507)
(138,093)	Sales, Fees & Charges		(133,088)
(171,685)	Charges to Users		(171,916)
(84,153)	Miscellaneous Income		(21,578)
16,532	Financing & Investment Income and Expenditure	8	23,885
(1,022,200)	Requisitions from Members Authorities	13	(857,500)
<b>87,270</b>	<b>(Surplus) or deficit on the provision of services</b>		<b>107,113</b>
	Actuarial (Gains) or losses on pension assets and liabilities	16a	392,000
91,000	<b>Other Comprehensive Income &amp; Expenditure</b>		<b>392,000</b>
<b>178,270</b>	<b>Total Comprehensive Income &amp; Expenditure</b>		<b>499,113</b>



## Balance Sheet as at 31 March 2015

The **balance sheet** shows the value as at 31 March 2015 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.

31st March 2014 £		Note	31st March 2015 £
	<b><u>Current Assets</u></b>		
36,809	Funds held by Renfrewshire Council		220,570
106,669	Debtors and Prepayments	10	27,558
22,646	Inventories		17,044
900	Cash in Hand		900
167,024			266,072
	<b><u>less Current Liabilities</u></b>		
(186,295)	Creditors And Accruals	11	(285,815)
(19,271)	<b>Net Assets Excluding Pension (Liability)/Asset</b>		(19,743)
	<b><u>Long Term Liabilities</u></b>		
(532,000)	Pension (liability)/Asset	6b	(1,009,000)
(551,271)	<b>Net (Liabilities)/Asset Including Pension</b>		(1,028,743)
	<b><u>Represented by:</u></b>		
	<b>Useable Reserves</b>		
41,408	Balance due to Member Authorities	6a	19,767
(41,408)	Transfer to Creditors		(19,767)
	<b>Unuseable Reserves</b>		
(19,271)	Employee Statutory Adjustment Account	6c	(19,743)
(532,000)	Pension Reserve	6b	(1,009,000)
(551,271)			(1,028,743)

The unaudited accounts were issued on 19 May 2015.  
Balance Sheet signed by:

**Alan Russell CPFA**  
Treasurer  
19 May 2015

## **Cash flow Statement for the year ended 31 March 2015**

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.

<b>2013/14</b>		<b>2014/15</b>
<b>£</b>		<b>£</b>
	<b>Operating Activities</b>	
	<b>Cash Inflows</b>	
(1,344,237)	Sale of goods and rendering of services	(1,290,466)
(30,248)	Grants	(167,123)
-	Other receipts from operating activities	(11,265)
(1,468)	Interest received	(115)
<b>(1,375,953)</b>	<b>Cash inflows generated from operating activities</b>	<b>(1,468,969)</b>
	<b>Cash Outflows</b>	
882,821	Cash paid to and on behalf of employees	752,947
508,081	Cash paid to suppliers of goods and services	412,367
128,901	Other payments for operating activities	119,894
<b>1,519,803</b>	<b>Cash outflows generated from operating activities</b>	<b>1,285,208</b>
<b>143,850</b>	<b>Net (increase)/decrease in cash and cash equivalents</b>	<b>(183,761)</b>
181,559	Cash and cash equivalents at the beginning of the reporting period - short term deposits with Renfrewshire Council	37,709
37,709	Cash and cash equivalents at the end of the reporting period - short term deposits with Renfrewshire Council	221,470
<b>143,850</b>	<b>Net (inflow)/outflow in cash and cash equivalents in year</b>	<b>(183,761)</b>

## Note 1 Summary of Significant Accounting Policies

The Financial Statements for the year ended 31 March 2015 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 Best Value Accounting Code of Practice, 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.

**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.

#### Termination benefits

Termination benefits are amounts payable as a result of a decision by the Joint Committee to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary severance. They are charged on an accruals basis to the Employee Costs line in the Comprehensive Income and Expenditure Statement when the Joint Committee is demonstrably committed to either terminating the employment of an officer or making an offer to encourage voluntary severance. The Joint Committee is only demonstrably committed to a termination when it has a detailed formal plan for the termination and it is without realistic possibility of withdrawal; and agreement to the termination has been granted by the Joint Committee.

Where termination benefits involve the enhancement of pensions, statutory provisions require the Revenue balances to be charged with the amount payable by the Joint Committee to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and to replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

#### 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 ie 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 5 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 (eg, 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.

## **Provisions**

Provisions are made where an event has taken place that gives the Joint Committee a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that Clyde Muirshiel Park Authority becomes aware of the obligation, and measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service. Where some or all of the payment required to settle a provision is expected to be recovered from another party (eg from an insurance claim), this is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the Joint Committee settles the obligation.

## **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 2 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 3 Critical Judgements in Applying Accounting Policies**

In applying the accounting policies set out in Note 1, 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 4 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 2015 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

<b>Item</b>	<b>Uncertainties</b>	<b>Effect if Results differ from Assumption</b>
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	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 £534,000. However, the assumptions interact in complex ways. During 2014/15, the appointed actuaries advised that the net pension liability had increased by £600,000 attributable to updating of the financial assumptions.

to be applied.

## **Note 5 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 2015, 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 6 Details of Movement in Reserves**

### **a. Revenue Reserve**

<b>2013/14</b>		<b>2014/15</b>
£		£
(60,540)	Balance as at 1 April	(41,408)
(70,000)	Transfer to pension reserve	(85,000)
1,862	Transfer to employee statutory adjustment account	(472)
87,270	(Surplus) or Deficit on provision of services (from the Comprehensive Income & Expenditure Account)	107,113
<b><u>(41,408)</u></b>	<b>Balance as at 31 March</b>	<b><u>(19,767)</u></b>

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

### **b. Pension Reserve**

<b>2013/14</b>		<b>2014/15</b>
£		£
(371,000)	Balance as at 1 April	(532,000)
(91,000)	Actuarial Gains and (Losses) (see note 16)	(392,000)
(70,000)	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	(85,000)
<b><u>(532,000)</u></b>	<b>Balance as at 31 March</b>	<b><u>(1,009,000)</u></b>

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**

<b>2013/14</b>		<b>2014/15</b>
£		£
(21,133)	Balance as at 1 April	(19,271)
21,133	Reversal of prior year accrual for short-term accumulating compensated absences	19,271
(19,271)	Recognition of the accrual for short-term accumulating compensating absences at 31 March	(19,743)
<u>(19,271)</u>	<b>Balance as at 31 March</b>	<u>(19,743)</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 7 Reconciliation of the Balance on the Comprehensive Income and Expenditure Statement to the Movement in Reserves Statement**

The deficit for the year on the Revenue Reserves was £85,472 greater 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.

<b>2013/14</b>		<b>2014/15</b>
£		£
<b>Amounts to be included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining Movement in Reserves Statement</b>		
(200,000)	Net charges made for retirement benefits in accordance with IAS19	(201,000)
1,862	Net charges for employment short-term accumulating absences	(472)
<u>(198,138)</u>		<u>(201,472)</u>
<b>Amounts not included in the Comprehensive Income and Expenditure Statement but required to be included by statute when determining Movement in Reserves Statement</b>		
<u>130,000</u>	Employers contributions payable to the Strathclyde Pension Fund	<u>116,000</u>
<u>(68,138)</u>	<b>Net additional amount required to be debited or credited to the Revenue Reserves balance for the year</b>	<u>(85,472)</u>

## Note 8 Financing & Investment Income

2013/14		2014/15
£		£
(1,468)	Interest on Balances	(115)
18,000	Pension Interest Cost	24,000
<u>16,532</u>	<b>Total Financing and Investment Income</b>	<u>23,885</u>

## Note 9 Operating Leases

There are no future minimum lease payments due under non-cancellable leases. However, The Park does have 8 vehicles on a rolling monthly contract. The expenditure charged in year to the Comprehensive Income and Expenditure Statement was £34,643 (2013-14 £40,481).

## Note 10 Debtors and Prepayments

31st March 2014		31st March 2015
£		£
-	Central government bodies	-
-	Other local authorities	-
76,279	Juniper Footpath Project	-
12,289	Windows on Wildlife	-
18,101	Other Entities and Individuals	27,558
<u>106,669</u>	<b>Total short term debtors</b>	<u>27,558</u>

## **Note 11 Creditors**

<b>31st March 2014</b>		<b>31st March 2015</b>
£		£
-	Central government bodies	
41,408	Other local authorities	19,767
-	Deferred Income	61,040
10,449	SRANI Loch Footpath Project	10,449
9,128	CMP Access Project	9,310
2,071	Paths Development Officer	2,071
27,191	Branching Out Project	21,473
9,000	Race To The Games	70,011
-	Juniper Footpath Project	9,315
-	Windows on Wildlife	11,003
19,271	Short Term Accumulating Absences	19,743
43,253	Accrued Payrolls	44,349
24,524	Other entities and individuals	7,284
<b><u>186,295</u></b>	<b>Total short term creditors</b>	<b><u>285,815</u></b>

## **Note 12 Transfer to Creditors**

<b>2013/14</b>		<b>2014/15</b>
£		£
<b><u>41,408</u></b>	Transfer to Creditors	<b><u>19,767</u></b>

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 13 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.

2013/14			2014/15	
£	Council	Percentage	£	
620,700	Renfrewshire	60.7%	520,700	
252,400	Inverclyde	24.7%	211,700	
149,100	North Ayrshire	14.6%	125,100	
<b>1,022,200</b>	<b>Total</b>	<b>100.0%</b>	<b>857,500</b>	

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 2015 was £34,600 (2013/14 £34,600).

#### **Note 14 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 2014-2015 were £1,400 (£1,390 in 2013-2014). There were no fees paid to Audit Scotland in respect of any other services.

#### **Note 15 Termination Benefits**

The Joint Committee did not terminate the contract of any employee during 2014-15.

#### **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  
Annual Accounts 2014-15**

The following transactions have been made in the accounting statements in 2014/15:

2013/14		Note	2014/15
£			£
<b>Comprehensive Income &amp; Expenditure Statement</b>			
	Cost of Services		
182,000	Current service cost	(i)	177,000
-	Past service cost/(gain)	(ii)	-
-	Settlements & curtailments	(iii)	-
182,000			177,000
	Financing & Investment Income & Expenditure		
18,000	Net Interest	(iv)	24,000
18,000			24,000
<b>200,000</b>	<b>Total post employment benefit charged to the Surplus or Deficit on the Provision of Services</b>		<b>201,000</b>
<b>Other post employment benefit charged to the Comprehensive Income and Expenditure Statement</b>			
(78,000)	Return on assets excluding amounts included in net interest		(208,000)
169,000	Actuarial (gains) and losses arising on changes in financial assumptions		600,000
<b>91,000</b>	<b>Total Actuarial (gains) and losses</b>		<b>392,000</b>
<b>291,000</b>	<b>Total post employment benefit charged to the Comprehensive Income and Expenditure Statement</b>		<b>593,000</b>
	Movement in Reserves Statement	(v)	
(161,000)	Reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits according with the Code		(477,000)
<b>130,000</b>	<b>Employers Contributions paid to Strathclyde Pension Fund</b>		<b>116,000</b>

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 (£85,000).

The Joint Committee is also responsible for all pension payments relating to added years benefits it has awarded, together with related increases. In 2014/15 these amounted to £7,476 (2013/14 £3,048).

**Clyde Muirshiel Park Authority Joint Committee  
Annual Accounts 2014-15**

In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Statement, actuarial losses of £0.392 million are included in the Movement in Reserves Statement (2013/14 £0.091 million loss). The cumulative amount of actuarial losses is £1.009 million (2013/14 £0.617 million).

**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:

2013/14		2014/15
£000		£000
3,781	Opening present value	4,312
182	Current service cost	177
174	Interest Cost	189
44	Employee Contributions	39
	Remeasurement (gains)/losses:	
169	Actuarial (gains)/losses arising from changes in financial assumptions	600
(38)	Benefits Paid	(51)
<b>4,312</b>	<b>Balance as at 31 March</b>	<b>5,266</b>

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

2013/14		2014/15
£000		£000
3,410	Opening Fair Value	3,780
156	Interest Income	165
	Remeasurement gain/(loss):	
78	Return on assets excluding amounts included in net interest	208
130	Contributions from employer	116
44	Contributions from employees	39
(38)	Benefits Paid	(51)
<b>3,780</b>	<b>Closing fair value of scheme assets</b>	<b>4,257</b>

**16c. Fund history**

	2010/11	2011/12	2012/13	2013/14	2014/15
	£000	£000	£000	£000	£000
Present Value of Liabilities	(2,996)	(3,109)	(3,781)	(4,312)	(5,266)
Fair value of assets	2,998	2,898	3,410	3,780	4,257
<b>Surplus/(deficit) in the scheme</b>	<b>2</b>	<b>(211)</b>	<b>(371)</b>	<b>(532)</b>	<b>(1,009)</b>

The net liability position of £1,009,000 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 2011.

The principal assumptions used by the actuary have been:

31st March 2014	Year Ended:	31st March 2015
<b>Mortality assumptions</b>		
	Longevity at 65 for current pensioners	
21.0 years	• Men	22.1 years
23.4 years	• Women	23.6 years
	Longevity at 65 for Future pensioners	
23.3 years	• Men	24.8 years
25.3 years	• Women	26.2 years
5.1%	Rate of increase in salaries*	4.3%
2.8%	Rate of increase in pensions	2.4%
4.3%	Rate for discounting scheme liabilities	3.2%
	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%

\*Salary increases are assumed at 1% p.a. until 31 March 2015 and reverting to long term assumption thereafter

**Clyde Muirshiel Park Authority Joint Committee  
Annual Accounts 2014-15**

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

<b>31st March 2013 £000</b>		<b>Percentage</b>	<b>31st March 2014 £000</b>
	<b>Equity Securities</b>		
347	Consumer	9.4%	402
306	Manufacturing	7.5%	321
138	Energy and Utilities	3.0%	126
253	Financial Institutions	7.0%	297
130	Health and Care	4.1%	173
206	Information Technology	5.8%	245
<b>1,380</b>	<b>Total Equity</b>	<b>36.7%</b>	<b>1,564</b>
	<b>Private Equity</b>		
357	All	9.7%	414
<b>357</b>	<b>Total Private Equity</b>	<b>9.7%</b>	<b>414</b>
	<b>Real Estate</b>		
265	UK Property	9.1%	389
-	Overseas Property	0.0%	-
<b>265</b>	<b>Total Real Estate</b>	<b>9.1%</b>	<b>389</b>
	<b>Investment Funds &amp; Unit Trusts</b>		
1,151	Equities	28.7%	1,221
439	Bonds	12.7%	539
1	Commodities	0.1%	2
5	Infrastructure	0.3%	14
-	Other	0.2%	8
<b>1,596</b>	<b>Total Investment Funds &amp; Unit Trusts</b>	<b>42.0%</b>	<b>1,784</b>
	<b>Derivatives</b>		
-	Inflation	0.0%	-
-	Interest Rate	0.0%	-
-	Foreign Exchange	0.0%	-
1	Other	0.1%	1
<b>1</b>	<b>Total Derivatives</b>	<b>0.1%</b>	<b>1</b>
	<b>Cash &amp; Cash Equivalents</b>		
181	All	2.5%	105
<b>181</b>	<b>Total Cash &amp; Cash Equivalents</b>	<b>2.5%</b>	<b>105</b>
<b>3,780</b>	<b>Total</b>	<b>100%</b>	<b>4,257</b>

**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 2015-16 and 2016-17. This rate may vary thereafter following triennial valuation to be carried out as at 31 March 2015

The fund will require to assess the impact for future accruals and contributions from impending changes to the LGPS such as the move from 1 April 2015 to a career average revalued earning (CARE) scheme.

The total contributions expected to be made by the Board to Strathclyde Pension Fund in the year to 31 March 2016 is £0.102 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:** Clyde Muirshiel Park Authority Joint Committee

**On:** 5 June 2014

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**Report by:** The Treasurer

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**Heading:** Annual Audit Plan 2014-15

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### **1. Summary**

- 1.1 The Annual Audit Plan 2014-15 for the Joint Committee is submitted for Members' information. The Plan outlines Audit Scotland's planned activities in their audit of the 2014-15 financial year.
- 1.2 The Annual Audit Plan 2014-15 includes a section on Audit Issues and Risks. Within this section Audit Scotland have identified a risk of "Management override of controls". This risk is being included in the audit plans of all bodies which Audit Scotland are working with in light of updated international standards on auditing. The inclusion of this risk is not a reflection of increased risk within Clyde Muirshiel Park Authority. Audit Scotland have confirmed that they have not found any issues on this in previous years.

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### **2 Recommendations**

- 2.1 The Joint Committee is asked to note the Annual Audit Plan 2014-15 by Audit Scotland.
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# **Clyde Muirsheil Park Authority Internal Audit Annual Report 2014-2015**

**Finance & Resources  
Internal Audit**

**June 2015**



**Clyde Muirsheil Park Authority**  
**Internal Audit Annual Report 2014/2015**

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## **Clyde Muirsheil Park Authority**

### **Internal Audit Annual Report**

**1 April 2014 – 31 March 2015**

## **1. Introduction**

1.1 As host Authority, Renfrewshire Council provides an internal audit service to Clyde Muirshiel Park Authority. This includes:

- The compilation of an annual audit plan following consideration and evaluation of those areas of greatest risk in the organisation's operation, and consultation with the Regional Park Manager, Clyde Muirshiel Park Authority;
- Delivery of the planned audit assignments;
- Follow up of previous audit recommendations;
- Provision of any ongoing advice and support on audit and risk management related matters;
- Provision of an Annual Report and Assurance Statement, and presentation to elected members at the Clyde Muirshiel Park Authority.

1.2 The Service operates in accordance with the Public Sector Internal Audit Standards which defines Internal Audit's role as:

".....an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."

1.3 In line with the Standards, the purpose of this Annual Report is to report on:

- The outcome of the planned Internal Audit reviews 2014/15 relating to Clyde Muirshiel Park Authority;
- The outcome of Internal Audit reviews of supporting Renfrewshire Council corporate systems;
- Internal audit performance ;
- Planned audit work for 2015/16;
- The annual assurance statement which provides an opinion on the overall adequacy and effectiveness of the Board's internal control environment.

## **2. Responsibilities of Management and Internal Audit**

2.1 It is the responsibility of management to ensure that the areas under their control is adequate and effective and that there is a sound system of internal



control which facilitates the effective exercise of the organisation's functions and which includes arrangements for the management of risk.

- 2.2 Internal Audit is not a substitute for effective control exercised by management as part of their responsibilities. Internal Audit's role is to independently assess the adequacy of the risk management, internal controls and governance arrangements put in place by management and to undertake sufficient work to evaluate and conclude on the adequacy of those controls for the period under review.

### 3. Internal Audit Activity during 2014/2015

- 3.1 Two specific reviews were undertaken during 2014/15, in relation to budgetary control and inventory management. The main findings in relation to these reviews are summarised in table 1 below:

**Table 1**

<b>Audit Area</b>	<b>Conclusion</b>
Budgetary Control	<ul style="list-style-type: none"> <li>• <b>Satisfactory Level of Assurance</b></li> <li>• No key risks were identified. A few good practice recommendations were made, which once implemented, will strengthen the overall effectiveness of internal control.</li> </ul>
Inventory Management	<ul style="list-style-type: none"> <li>• <b>No Assurance</b></li> <li>• Inventory records are not maintained on an ongoing basis but rather are updated as part of the year-end inventory checks, therefore this is a risk that lost or missing inventory items may not be identified timeously.</li> <li>• There are a number of areas where Inventory Procedures are not being complied with by CMPA, this includes the requirement to complete annual inventory certificates, use of inventory forms and appointment of Establishment Responsible Officers and a Park Responsible Officer.</li> <li>• Management has agreed to take</li> </ul>

	the appropriate action to mitigate the risks identified.
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- 3.2 The Annual Report for 2013/2014 was submitted to the Authority on 12 September 2014.
- 3.3 A review and update of the authority's financial regulations and codes has been undertaken during 2014/15, to ensure that any revisions made to the Renfrewshire Council financial regulations and codes are incorporated as appropriate.
- 3.4 The implementation rate of audit recommendations is a measure of operational culture and effectiveness. During 2014/15, 15 recommendations were followed up. Of these 12 (80%) have been implemented, 3 (20%) were not implemented by the due date and revised target dates for implementation have been provided and will be followed up in 2015/16.
- 3.5 Internal Audit also carried out reviews of the main corporate systems operating within Renfrewshire Council which support the Authority's activity. The main findings in relation to these are summarised in table 1 below and Renfrewshire Council management have agreed to implement the audit recommendations made in relation to each review:

**Table 1**

<b>Audit Area</b>	<b>Conclusion</b>
<i>System of Internal Financial Control</i>	
Payroll	<ul style="list-style-type: none"> <li>• <b>Satisfactory Level of Assurance</b></li> <li>• No key risks were identified. A few good practice recommendations were made, which once implemented, will strengthen the overall effectiveness of internal control.</li> </ul>
Treasury Management	<ul style="list-style-type: none"> <li>• <b>Satisfactory Level of Assurance</b></li> <li>• No key risks were identified. A few good practice recommendations were made, which once implemented, will strengthen the overall effectiveness of internal control.</li> </ul>

## 4. Review of Internal Audit Performance

- 4.1 Internal Audit produces regular reports on its performance during the year against a range of measures set annually by the Director of Finance and Resources. These are set out in the following table.

**Table 2**

Internal Audit Performance 2014/15		
Performance measure	Target 2014/15	Actual 2014/15
% of audit assignments completed by target date	95%	96.8%
% of audit assignments completed within time budget	95%	96.8%
% of audit reports issued within three weeks of completion of audit field work	95%	96.2%
% completion of audit plan for the year*	95%	95.2%

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

The figures in table 2 show that all targets have been achieved.

- 4.2 The Chief Auditor is required to develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit including conformance with the standards. The Chief Auditor undertook a self assessment against the standards during 2013/14 and throughout the year the improvement actions identified have been progressed, including the review of the risk assessment and planning methodology and the Chief Auditor's performance appraisal. All outstanding actions will be completed with the implementation of the upgraded audit management software.

### 4.3 External Audit

External Audit's review of the internal audit service concluded that the internal audit service operates in accordance with the Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place. Customer Satisfaction

### 4.4 Customer Service

Internal Audit issues customer satisfaction surveys at the conclusion of assignments. These measure the level of satisfaction with the way in which the audit was conducted and with the audit report's findings and recommendations. A total of 28 surveys had been issued during the 2014/15

year, and 13 were returned. Returned survey forms showed that 100% of auditees were satisfied with the service provided against a target of 100%.

In April 2015, our Customer Services Excellence Standard accreditation was reviewed and our accreditation renewed as part of a wider Renfrewshire Council Corporate accreditation.

#### 4.5 Risk Management

The responsibility for co-ordinating risk management activity across the council and its associated bodies lies with internal audit. Risk management performance is detailed in Renfrewshire Council's risk management annual report.

### 5. Planned Work for 2015/16

5.1 Following a risk based assessment of the activities of Clyde Muirshiel Park Authority and consultation with the Regional Park Manager, there are no specific internal audit reviews planned for 2015/2016. Time has been provided for ad-hoc financial advice, reactive investigative work, follow-up of previous audits and risk management advice.

5.2 An annual report for 2014/2015 will also be provided to the Authority.

### 6. Audit Assurance Statement

6.1 Internal Audit has performed its work in accordance with the role defined in paragraph 1.2. The audit work performed has been reported to the Regional Park Manager, and to the Authority in this annual report. Where areas for improvement in internal control have been identified appropriate recommendations have been made, and accepted for action by management.

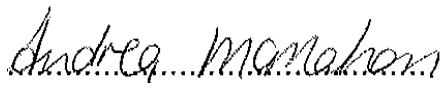
6.2 In view of the continued challenges common to all public bodies, there will be a requirement for the council and the bodies for which it is host authority to exercise very close scrutiny over expenditure, and this area will continue to receive due internal audit attention.

6.3 It is not feasible for the system of internal control to be without any weakness. It is important to balance the risks involved in accepting systems limitations with the consequences if a problem emerges. Internal Audit recognises this and assesses this in its reporting mechanism.

6.4 In this context, it is considered that a reasonable level of assurance can be placed upon the adequacy and effectiveness of Clyde Muirshiel Park Authority's internal control, risk management and governance arrangements, as evidenced by:-

- The results of the audit work in 2014/15 in relation to the corporate systems which supported the Clyde Muirshiel Park Authority's activities.

- Management action to respond to audit recommendations.
- The regular review and updating of the Local Code of Corporate Governance by the Council in accordance with the CIPFA/SOLACE framework for corporate governance requirements and of the corporate governance arrangements within Clyde Muirshiel Park Authority.

Signed 

Chief Auditor

Date 5 June 2015



CLYDE MUIRSHIEL PARK AUTHORITY

To: JOINT COMMITTEE

Date: 5 June 2015

Report by  
Chief Auditor

INTERNAL AUDIT ANNUAL REPORT 2014/15

**1. SUMMARY**

- 1.1 The Public Sector Internal Audit Standards require the Chief Auditor to prepare a report, at least annually, to senior management and the Board on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan.
- 1.2 The annual report must also provide an annual audit opinion on the overall adequacy and effectiveness of the Clyde Muirshiel Park Authority's internal control environment.
- 1.3 The Annual Report for Clyde Muirshiel Park Authority is attached at Appendix 1 and outlines the role of Internal Audit, the performance of the Internal Audit Team, the main findings from the internal audit work undertaken in 2014/15, and contains an audit assurance statement.

**2. RECOMMENDATIONS**

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





# **Clyde Muirsheil Park Authority Internal Audit Annual Report 2014-2015**

**Finance & Resources  
Internal Audit**

**June 2015**



**Clyde Muirsheil Park Authority**  
**Internal Audit Annual Report 2014/2015**

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## **Clyde Muirsheil Park Authority**

### **Internal Audit Annual Report**

**1 April 2014 – 31 March 2015**

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The responsibility for co-ordinating risk management activity across the council and its associated bodies lies with internal audit. Risk management performance is detailed in Renfrewshire Council's risk management annual report.

### 5. Planned Work for 2015/16

5.1 Following a risk based assessment of the activities of Clyde Muirshiel Park Authority and consultation with the Regional Park Manager, there are no specific internal audit reviews planned for 2015/2016. Time has been provided for ad-hoc financial advice, reactive investigative work, follow-up of previous audits and risk management advice.

5.2 An annual report for 2014/2015 will also be provided to the Authority.

### 6. Audit Assurance Statement

6.1 Internal Audit has performed its work in accordance with the role defined in paragraph 1.2. The audit work performed has been reported to the Regional Park Manager, and to the Authority in this annual report. Where areas for improvement in internal control have been identified appropriate recommendations have been made, and accepted for action by management.

6.2 In view of the continued challenges common to all public bodies, there will be a requirement for the council and the bodies for which it is host authority to exercise very close scrutiny over expenditure, and this area will continue to receive due internal audit attention.

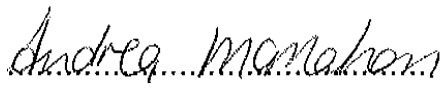
6.3 It is not feasible for the system of internal control to be without any weakness. It is important to balance the risks involved in accepting systems limitations with the consequences if a problem emerges. Internal Audit recognises this and assesses this in its reporting mechanism.

6.4 In this context, it is considered that a reasonable level of assurance can be placed upon the adequacy and effectiveness of Clyde Muirshiel Park Authority's internal control, risk management and governance arrangements, as evidenced by:-

- The results of the audit work in 2014/15 in relation to the corporate systems which supported the Clyde Muirshiel Park Authority's activities.



- Management action to respond to audit recommendations.
- The regular review and updating of the Local Code of Corporate Governance by the Council in accordance with the CIPFA/SOLACE framework for corporate governance requirements and of the corporate governance arrangements within Clyde Muirshiel Park Authority.

Signed 

Chief Auditor

Date 5 June 2015



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# CLYDE MUIRSHIEL PARK AUTHORITY

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Report to: Joint Committee  
On: 5 June 2015

Report  
By  
Regional Park Manager

Subject : DEVELOPMENT OF YEAR LONG HEALTH WALKING PROGRAMME

1.0 Purpose of Report:

- 1.1 To advise members of the Joint Committee of the proposed funding application to Awards for All in partnership with The Renfrewshire Walking Network volunteers to develop a year long walking programme.
- 1.2 To inform members that we will be seeking to work with partner organisations to apply for more funding in the future.

2.0 Recommendation:

- 2.1 That the Park Authority supports the continued development of services within the Park.
- 2.2 That the Park Authority recognises that applying for funding and working in partnership with other organisations will provide more opportunities for service users, increase income and raise the park profile.

3.0 Background:

- 3.1 Clyde Muirshiel Ranger Service have been working in partnership with The Renfrewshire Walking Network volunteers leading health walks for all abilities and ages for the past few years. The walks are aimed at improving the general health and well being of participants and range in duration from two to five hours.

Members wishing further information regarding this report should contact Mr David Gatherer, Regional Park Manager, Clyde Muirshiel Park Authority, 01505 614791.

- 3.2 The Renfrewshire Walking Network and the Rangers are keen to apply for funding to augment their current services, helping provide training for 5 additional volunteer walk leaders, waterproof uniforms to help distinguish the walk leaders from the other walkers and provide a yearlong series of themed walks to encourage more people to take up walking as a sustainable source of transport.
- 3.3 Clyde Muirshiel Ranger Service want to help raise the profile of the park through increased partnership working, increased opportunities to a new audience and increase the availability for more people to access the Park's services.
- 4.0 Conclusion:
  - 4.1 Clyde Muirshiel has the policies, procedures and resources in place to deliver more health walk opportunities to the people and communities surrounding the Park.
  - 4.2 A key target of the Scottish Government is to increase the number of adults visiting the outdoors especially those over the age of 55 and those suffering ill health or mental health problems.
  - 4.3 The huge benefits and contribution of walking as an affordable way to get fit requires much more recognition than it currently receives. We hope to address this by promotion of our year long programme of themed walks, encouraging the local communities to participate and explore the natural and social history of their area. This year long programme will be funded through an awards for all application.
  - 4.4 This programme will increase income to the Park.

Contribution to the National Outcomes of Report: Development of Year Long Health Walking Programme.

Completed by: D. Gatherer, Regional Park Manager.

1. We live in a Scotland that is the most attractive place for doing business in Europe	
2. We realise our full economic potential with more and better employment opportunities for our people	
3. We are better educated, more skilled and more successful, renowned for our research and innovation	
4. Our young people are successful learners, confident individuals, effective contributors and responsible citizens	
5. Our children have the best start in life and are ready to succeed	
6. We live longer, healthier lives	Walking activities have been shown to help contribute to healthier lives.
7. We have tackled the significant inequalities in Scottish society	These walks will be open to all.
8. We have improved the life chances for children, young people and families at risk	
9. We live our lives safe from crime, disorder and danger	
10. We live in well-designed, sustainable places where we are able to access the amenities and services we need	
11. We have strong, resilient and supportive communities where people take responsibility for their own actions and how they affect others	
12. We value and enjoy our built and natural environment and protect it and enhance it for future generations	These walks will increase awareness and understanding of the natural and built environment.
13. We take pride in a strong, fair and inclusive national identity	
14. We reduce the local and global environmental impact of our consumption and production	This project will help reduce reliance on transport.
15. Our public services are high quality, continually improving, efficient and responsive to local people's needs	The project directly delivers on this outcome as local people's needs will be accommodated.





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# CLYDE MUIRSHIEL PARK AUTHORITY

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Report to: Joint Committee  
On: 5 June 2015

Report  
By  
Regional Park Manager

SUBJECT: WINDOWS ON WILDLIFE PROJECT - UPDATE

1.0 Purpose of Report:

- 1.1 To inform members of the Joint Committee concerning the achievements of the two year funded project Windows on Wildlife.

2.0 Recommendations:

- 2.1 That members of the Joint Committee acknowledge the achievements of the completed Windows on Wildlife Project.
- 2.2 That members are aware that although the project funding finished in September 2014 that the Regional Park has continued the employment of the WoW Officer for four days a week.

3.0 Background:

- 3.1 Windows on Wildlife (WoW) was a project to increase participation and learning of our natural heritage. It was based at Castle Semple Country Park and used images of wildlife as its main theme for engaging audiences.

Members wishing further information regarding this report should contact Mr David Gatherer, Regional Park Manager, Clyde Muirshiel Park Authority, 01505 614791.

- 3.2 WoW is an important component of the Park's delivery on a number of priorities as set out in the Park Workplan 2013/14, including:-
- To deliver active lifestyle, recreation and access opportunities
  - To contribute, safeguard and enhance biodiversity in the Park
  - To contribute to Renfrewshire Local Biodiversity Action Plan
  - To maximise opportunities for volunteering and skills development
  - To deliver priorities for woodland and wetland management
  - To maintain the Park's Commitment to environmental education
  - To provide information at visitor centres
  - To raise the profile of the Park
  - To provide an events and activities programme
  - To develop social media
  - To work with Park Authority partners
  - To seek external funding support for the work of the Park Authority
  - To deliver part of the Activity Plan of the Semple Trail Heritage Project
- 3.3 WoW was a two year project, employing one project officer that started on 1 October 2012 to the 30 September 2014 and was based at Castle Semple Visitor Centre. Principal funders were Renfrewshire LEADER (£24,320), Heritage Lottery Fund (£26,135) and Clyde Muirshiel Park Authority (£3,560).
- 3.4 WoW is part of the larger Semple Trail Heritage Project being led by Renfrewshire Council. This is an initiative to enhance the heritage of the Castle Semple Estate and people's enjoyment of it.

The principal partners in the Semple Trail Heritage Project are:-

- Renfrewshire Council
- Clyde Muirshiel Park Authority
- South Renfrewshire Access Network Initiative (SRANI)
- RSPB

And the principal funders to date are:-

- Heritage Lottery Fund
- Historic Scotland
- Renfrewshire LEADER
- Forestry Commission
- Renfrewshire Council
- Clyde Muirshiel Park Authority
- South Renfrewshire Access Network Initiative (SRANI)

- 3.5 The WoW project was part of the Park's delivery of Year of Natural Scotland, 2013.

#### 4.0 Windows on Wildlife Activity 2012-2014:

- 4.1 The project officer was employed to deliver aspects of Windows on Wildlife.
- 4.2 Motion activated cameras were set up in the Castle Semple area and wildlife footage was collected. This filming of otters, badgers, deer, fox, rabbits, hares and roe deer was shown on social media.



- 4.3 Over the two years 32 Primary 5 and Primary 6 classes from Renfrewshire Primary schools, consisting of 941 pupils, have participated in the series of five photography workshops. A total of 160 workshops were delivered by the project officer. Additionally, a further 562 pupils received some training in photography at Houston Primary as part of a school project to create a school Eco calendar. In total 1,503 pupils participated in the photography workshops during the project.
- 4.4 During the final visit to each class the pupils were asked to put comments into a feedback box and the teachers were asked to fill in a feedback form. The pupil's responses were very positive with all five of the workshops being well received, particularly the addition of the photo competition. Fourteen of the sixteen feedback forms were received from the teachers giving positive comments with twelve scoring the workshops at 10/10 and two scoring 9/10. Comments on the feedback form included and "Some children now want to be photographers when they grow up", "Parents have commented on children's new found enthusiasm".
- 4.5 Talks were a popular way of engaging with a wider audience including groups from St Vincent's Hospice, Scottish Wildlife Trust groups and Lochwinnoch's Women's Rural Institute. Altogether, 37 talks have been delivered, 10 in the first year and 27 in the second year with a combined total of 1,506 attendees. Talks have been delivered to a number of groups as diverse as the Scottish Wildlife Trust and the attendees' at the 39<sup>th</sup> Scottish Ringers' Conference to students at University of the West of Scotland Zoological Society to a day group at Burn's Dementia Care Unit. Two training sessions for the organisation Scottish Badgers. This included a session on "Badger Awareness" attended by 9 people including two of the project volunteers who were offered free places to attend the course. Secondly, the Project Officer delivered a workshop entitled "Introduction to Camera Trapping" at the Scottish Badgers Annual Conference at Oatridge Agricultural College.
- 4.6 The project Facebook page, [www.facebook.com/WindowsonwildlifeatClydeMuirshiel](http://www.facebook.com/WindowsonwildlifeatClydeMuirshiel) was the main form of social media that the project used. At the end of the second year the page has attracted **459** 'likes' and at one stage **1,486** people were reached on the page. The posts have been varied, from footage taken by the project cameras to photos taken by the school children. Posts have been shared by North East Scotland Camera Trapping, BTO Scotland and RSPB Lochwinnoch amongst others. YouTube is used to upload project and had 96 videos uploaded. Most videos that were uploaded have had over 40-100 views through YouTube with one video proving to be very popular with 2,030 views. It is worth noting that at the end of the 2 year period for the project 602 hours and 23 minutes of footage were filmed.
- 4.7 The Clyde Muirshiel webpage [www.clydemuirshiel.co.uk](http://www.clydemuirshiel.co.uk) is also used to deliver updates through blogs and through a dedicated news page. For those who maybe do not access social media monthly updates on the project are also reported in the village newspaper, Chatterbox and in the widely distributed Gryffe Advertiser. A blog has also appeared on Scottish Natural Heritage's website. Information about the project has also been delivered across other forms of media with a segment about otters being broadcasted on BBC Radio Scotland's 'Out of Doors' programme in March. Every fortnight the project is also being broadcast to a larger audience through regular appearances of the Project officer on STV Glasgow's The Riverside Show. The show, which is broadcasted live every week night, regularly has an audience of over 20,000 viewers.

- 4.8 A series of different events were organised covering a wide range of topics such as Otter Spotter Walks, small mammal trapping sessions and the Big WoW Weekends. In total, 36 events went ahead and attracted 706 participants. The Project Officer also attended 7 external events over the two year project which led to the engagement of a further 1,058 members of the public. Events ranged from 'The Big WoW Weekend', Tricky Tracks (animal tracking session), Swan Chats (a keeper style talk held monthly at Swan Bay), Small Mammal Surveys, Bird Ringing demonstration, an owl pellet dissection workshop entitled Poo and Pellets, Otter Spotter walks, Badger Watches, Photography Workshop for Kids, Small Furry Beastie Trapping, WoW Tuesday's How to be a Wildlife Spy and After Dark Guided Walks. In total **555** people attended the events programme.
- 4.9 Volunteers ranged from students seeking work experience and the unemployed. These volunteers have all been trained in the use of the motion cameras, siting of cameras, tracking, editing footage and animal behaviour identification. One student helped out at the first of the Big WoW Weekends and the other student spent her time carrying out a small mammal tracking survey in Parkhill Woods as well as editing footage. In total, **465** hours have been contributed by **35** volunteers to the project.
- 4.10 YouTube is used to upload project videos with 41 videos being uploaded in the first year of the project. Most videos that were uploaded have had over 30 views through YouTube with two videos proving to be very popular with 639 and 426 views respectively.
- 4.11 The Clyde Muirshiel webpage [www.clydemuirshiel.co.uk](http://www.clydemuirshiel.co.uk) was also used to deliver updates through blogs and through a dedicated news page. For those who maybe do not access social media monthly updates on the project are also reported in the village newspaper, Chatterbox and in the widely distributed Gryffe Advertizer.

## 5.0 Conclusions:

- 5.1 Windows on Wildlife has been a major success.
- 5.2 It has displayed innovation, in its use of motion activated cameras, in its external funding package and in its use of social media.
- 5.3 The Semple Trail Heritage Project has been enhanced by the outputs and profile achieved by the WoW project.
- 5.4 The WoW project has delivered Park priorities in tourism, health improvement, skills development, learning and conservation.
- 5.5 It is acted as a model for the development of the Tag-n-Track project.

Contribution to the National Outcomes of Report: Windows on Wildlife project.

1. We live in a Scotland that is the most attractive place for doing business in Europe	The WoW project promotes this part of Scotland as an attractive place, close to business locations.
2. We realise our full economic potential with more and better employment opportunities for our people	The Project has employed one person and raised the employability of 5 volunteers.
3. We are better educated, more skilled and more successful, renowned for our research and innovation	These objectives have been achieved by the Project Officer, the volunteers, the project management team and all participants at events
4. Our young people are successful learners, confident individuals, effective contributors and responsible citizens	In particular the 80 workshops in 16 primary schools to 470 pupils delivered on this outcome.
5. Our children have the best start in life and are ready to succeed	
6. We live longer, healthier lives	Active learning, recreation and healthy lifestyle are all promoted by the WoW project.
7. We have tackled the significant inequalities in Scottish society	The project was designed to be accessible physically, intellectually and financially.
8. We have improved the life chances for children, young people and families at risk	
9. We live our lives safe from crime, disorder and danger	
10. We live in well-designed, sustainable places where we are able to access the amenities and services we need	The WoW project is a sustainable project.
11. We have strong, resilient and supportive communities where people take responsibility for their own actions and how they affect others	The WoW project enhances community cohesion through volunteering and events.
12. We value and enjoy our built and natural environment and protect it and enhance it for future generations	This is the primary outcome for the WoW project.
13. We take pride in a strong, fair and inclusive national identity	Our wildlife is a strong part of our national identity.
14. We reduce the local and global environmental impact of our consumption and production	The project is locally based with low consumption of natural resources.
15. Our public services are high quality, continually improving, efficient and responsive to local people's needs	The project directly delivers on this outcome as evidenced by its monitoring and reporting.



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# CLYDE MUIRSHIEL PARK AUTHORITY

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Item 7



Report to: Joint Committee  
On: 5 June 2015

Report  
By  
Regional Park Manager

SUBJECT: Tag-n-Track, a Project for Environmental Education, Training, Volunteer Engagement and Programme of Events

1.0 Purpose of Report:

- 1.1 To advise members of the Joint Committee of the Tag-n-Track project that aims to improve environmental education by being able to follow satellite tagged birds in the classroom, engage people through social media, encourage volunteers and run training courses and wildlife events.
- 1.2 To advise members of the successful application by the Park to the Heritage Lottery Fund to provide £66,100 for the project.
- 1.3 To seek approval from the Park Authority to request additional monies to ensure the success of the Tag-n-Track project.

2.0 Recommendation:

- 2.1 That the Park Authority supports the Tag-n-Track project.
- 2.2 That the Park Authority recognises the shortfall in funding as a result of the revised timetable for Leader applications.

Members wishing further information regarding this report should contact Mr David Gatherer, Regional Park Manager, Clyde Muirshiel Park Authority, 01505 614791.

### 3.0 Background:

The project Tag-n-Track is concerned with our environment and encouraging understanding about wildlife and habitats. It will use satellite and radio tagging and school children will be able to track bird movements using a Geographic Information System (GIS). The project will be available through social media and will allow the wider community to see mapped bird movements.

The latest time for satellite tagging juvenile gulls is July and this is an essential start date for the project to achieve its planned outcomes with schools and research papers.

A Project Officer will develop and promote activities for schools, volunteers and events as well as developing online communication and interpretation resources.

This will give an enhanced public experience while engaging communities in species recording and monitoring. The project will demonstrate the importance of wildlife on our doorstep and the wider countryside.

Project events will facilitate opportunities for active learning and meaningful interpretation of our natural heritage. Learning opportunities will be promoted through social media, talks and work experience. Volunteers will develop skills in identification of species, radio/satellite tagging, use of motion detection cameras, information collation and work experience.

There will be training courses in radio tracking, motion detection cameras, ethics, animal behaviour, field craft, species ecology and conservation. To create ownership and involvement and to assist with the costs of tracking equipment we will seek sponsorship from local businesses and communities.

- 3.1 Tag-n-Track has been approved for a Heritage Lottery Fund grant of £66,100. Clyde Muirshiel Regional Park is providing £17,646 which represents funding of the Project Officer's salary of one day per week over the three years. In addition, the non-cash contribution from Clyde Muirshiel Regional Park will be £29,775 while the value of volunteer work will be £8,540.
- 3.2 It was intended that Leader would be applied for the remaining monies, but due to uncertainty over the commencement date for Leader, options for funding the project are necessary. The shortfall is £42,297.
- 3.3 The Leader request was to be for the first two years of the three year project and the start of the project will include the purchase of the satellite tagging equipment. Leader may consider a delayed start to their funding of Tag-n-Track, but they do not as yet have the regulations to confirm that this will be feasible.
- 3.4 A breakdown of the project costs over three years are noted below (Table 1).

4.0 Conclusion:

- 4.1 The Park aims to deliver high quality services against a background of reduced resources. Funding is key to the future success of developing new services.
- 4.2 The latest time for satellite tagging juvenile gulls is July and it is unlikely that Leader will be able to commit to agreeing to part fund the project by this time.
- 4.3 Although the Park would normally aim to fully fund projects through grant applications, delays in the commencement of the Leader programme have occurred and it may not be possible to fund Tag-n-Track through this route.
- 4.4 Tag-n-Track will deliver outcomes in environmental education, people engagement through social media and volunteer commitment, run training courses in the use of technology and animal recording and a have series of outdoor events for the general public.
- 4.5 Tag-n-Track will represent excellent value for the above outcomes.

**Table 1 - Breakdown of project costs**

Description	How much (£)	Total (£)
Project Officer over three years	88067	88067
Motion detection cameras, security case and python lock	508	610
Five satellite tags for lesser black-backed gulls	7983	9580
Cost of Argos download (from satellite, two years)	8200	9840
Ten small radio tags to track juvenile barn owls	1342	1610
One flexible 3-element Yagi antenna	140	168
Five geolocators for adult barn owls	1600	1920
DLC1 unit for recharging geolocators	330	396
External Hard Drive	50	60
Contingency for replacements	4167	5000
Uniform	250	300
Four bannerstands, three dibond panels and two magnetic vinyls	900	1050
Attend conferences	500	583
Sika Radio tracking receiver 8MHz	1375	1650
Travel expenses for volunteers	600	600
32 Android Tablets and protective cases	3840	4608
<b>Total</b>	<b>119852</b>	<b>126042</b>



Contribution to the National Outcomes of Report: Tag and Tracking Project  
Completed by: D. Gatherer, Regional Park Manager.

1. We live in a Scotland that is the most attractive place for doing business in Europe	
2. We realise our full economic potential with more and better employment opportunities for our people	
3. We are better educated, more skilled and more successful, renowned for our research and innovation	Part of this project includes training bird ringing etc.
4. Our young people are successful learners, confident individuals, effective contributors and responsible citizens	This project will help participants develop skills and become familiar with IT applications.
5. Our children have the best start in life and are ready to succeed	This project will help participants develop skills and become familiar with IT applications.
6. We live longer, healthier lives	
7. We have tackled the significant inequalities in Scottish society	This project will be open to all.
8. We have improved the life chances for children, young people and families at risk	
9. We live our lives safe from crime, disorder and danger	
10. We live in well-designed, sustainable places where we are able to access the amenities and services we need	
11. We have strong, resilient and supportive communities where people take responsibility for their own actions and how they affect others	
12. We value and enjoy our built and natural environment and protect it and enhance it for future generations	This project will raise the understanding of participants about their natural environment.
13. We take pride in a strong, fair and inclusive national identity	
14. We reduce the local and global environmental impact of our consumption and production	
15. Our public services are high quality, continually improving, efficient and responsive to local people's needs	



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# CLYDE MUIRSHIEL PARK AUTHORITY

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Report to: Joint Committee  
On: 5 June 2015

Report  
By  
Regional Park Manager

SUBJECT: PEDAL THE PARK 2015

1.0 Purpose of Report:

- 1.1 To advise members of the Joint Committee of the success of 'Pedal the Park 2015 a joint event with Ride 63 Community Cycle Club.
- 1.2 To ask members to note the findings and make suggestions and connections for future events of this nature.

2.0 Recommendation:

- 2.1 That the Park Authority supports the continued development of cycling infrastructure and activities.
- 2.2 That the Park Authority recognises the Park's continued efforts to increase income using the existing staff skill base within the Park and grow our reputation as Centre of Excellence for land and water based accessible sport.
- 2.3 Pedal the Park 2016 is ratified by the Park Authority.

Members wishing further information regarding this report should contact Mr David Gatherer, Regional Park Manager, Clyde Muirshiel Park Authority, 01505 614791.

### 3.0 Background:

- 3.1 The Pedal the Park concept was to hold a number of cycle 'Rides' around or in the Regional Park to visit the majority of visitor centres and so increase awareness of CMRP and Ride 63 near the start of the summer season.
- 3.2 Four Rides took place – a '68km Sportive', 18km Mountain bike ride, 12km Hand bike time trial and a 4km Family Ride.
- 3.3 Castle Semple Visitor Centre operated as 'Ride HQ' with ride registrations, start and finish lines plus a number of 'Event Village' activities taking place to attract less keen/non cyclists. These included a Bike Powered Cinema, Fixed Bike Challenge, Trade Display, Junior Skills Course and 'Try an Adaptive Bike'. The Greenock Cut Visitor Centre was a near midway point for Sportive Riders and provided a feed station and mechanical assistance.
- 3.4 Regional Park Staff, Ride 63 Members and Volunteers all ensured a well-managed event.

### 4.0 Measures of Success:

- 4.1 The number of registered participants for the four rides totalled 185.
- 4.2 The Hand Bike Time Trial was well sported by ASN cyclists. 13 riders took part in the Time Trial; this included five 'Special Olympic' members. This Ride was sponsored by TS Sport.
- 4.3 Hand cycles were purchased to support the event with £10,000 of funding assistance from Awards for All.
- 4.4 Visitor Numbers onto site on the day totalled more than 1, café visitor numbers were 753 this is up 200 on the same day last year. These numbers are both higher than average for a 'cold showery' Sunday in April. Membership of Ride 63 CCC also increased.
- 4.5 Local media ran the story in the lead up to the event. On the day The Herald & Evening Times Photographer came to take photos. The event was well covered in Social Media with some posts reaching 1500 people. In the 7 days covering the event day posts reached 4382 people. The event was hosted on the 'British Cycling' website who also shared our twitter and Facebook content to their national audience. ASN publications also covered the event as very few hand bike time trail opportunities exist in Scotland.
- 4.6 The Sportive attracted 131 entrants in 2015.

- 4.7 All those taking part in a Ride paid an entry fee. Additional funding £490 for running the event was received from Sainsbury Community Fund. The following companies also support the event with the provision of 'mechanical assistance' RT Cycles and Phillips Cycles, Gourrock; Feed Station supplies Co-op Greenock, Morrison's Largs, Tesco Kilbirnie, Spar Lochwinnoch, Tesco Linwood: Goodie Bag items Decathlon, Sainsbury. Garthland Print assisted with design and printing requirements.
- 4.8 Partnerships were developed with 'Roads' in each Council area as well a future joint working opportunities and the sharing of knowledge with the Events Team at Renfrewshire Council has been fostered. Engagement with local and national cycle organisations has also been developed and has highlighted the facilities, opportunities and specialised staff skills available at CMRP and at Castle Semple in particular at the moment.
- 5.0 Conclusion:
- 5.1 With the Park ethos of continually looking to develop services despite the reduction in Park resources this event has provided a number of new opportunities for cycles that can be built upon going forward.
- 5.2 Working in partnership with Ride 63 has been beneficial and has allowed the Regional Park to develop its cycling offering, an important service development given the ever increasing numbers of cycle participation in Scotland.
- 5.3 Feedback from organisers and participants has been very positive hence Pedal the Park 2016 is to be recommended.

1. We live in a Scotland that is the most attractive place for doing business in Europe	Pedal the Park has promoted participants and organisers with an attractive place to spend their leisure time.
2. We realise our full economic potential with more and better employment opportunities for our people	The event attracted entry fees and a number of successful funding grants.
3. We are better educated, more skilled and more successful, renowned for our research and innovation	The event provides a goal for training programmes and provide 'skill courses' on the day.
4. Our young people are successful learners, confident individuals, effective contributors and responsible citizens	Participants, staff and volunteers worked effectively together to ensure a successful event.
5. Our children have the best start in life and are ready to succeed	Skill develop opportunities, team working and goal setting are provided by PTP.
6. We live longer, healthier lives	Active learning, recreation and healthy lifestyles are all at the fore.
7. We have tackled the significant inequalities in Scottish society	Pedal the Park is attractive to all sectors of Scottish society including those with ASN and those in SIMD areas.
8. We have improved the life chances for children, young people and families at risk	Young people can increase their skills and competence levels.
9. We live our lives safe from crime, disorder and danger	The event provides an alternative to crime and disorder.
10. We live in well-designed, sustainable places where we are able to access the amenities and services we need	Increasing the number of people cycling will be encouraged by this event.
11. We have strong, resilient and supportive communities where people take responsibility for their own actions and how they affect others	Sportive etiquette encourages a responsibility for their own actions and impact on others.
12. We value and enjoy our built and natural environment and protect it and enhance it for future generations	The natural landscapes of the Regional Park are appreciated and fostered by participants.
13. We take pride in a strong, fair and inclusive national identity	The provision of a hand bike time trail ensured an inclusive event.
14. We reduce the local and global environmental impact of our consumption and production	Increasing bike use reduces the need to use fossil fuel for transport.
15. Our public services are high quality, continually improving, efficient and responsive to local people's needs	The project directly delivers on this outcome as evidenced by its monitoring and reporting.

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# CLYDE MUIRSHIEL PARK AUTHORITY

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Report to: Joint Committee  
On: 5 June 2015

Report  
By  
Regional Park Manager

SUBJECT: Development of the Spinal Injury Scotland Programme

1.0 Purpose of Report:

- 1.1 To advise members of the Joint Committee of the "closure" to the public of Castle Semple Visitor Centre on 19 August 2015 to host an accessible sport festival for Spinal Injury Scotland.
- 1.2 To invite members to attend and see the activities on offer.
- 1.3 To ask member's for any suggestions for other guests to invite to help showcase the centre and its opportunities.

2.0 Recommendation:

- 2.1 That the Park Authority supports the proposal.
- 2.2 That the Park Authority recognises the Park's continued efforts to increase income using the existing staff skill base within the Park and grow our reputation as centre of excellence for accessible sport.

Members wishing further information regarding this report should contact Mr David Gatherer, Regional Park Manager, Clyde Muirshiel Park Authority, 01505 614791.

### 3.0 Background:

Spinal Injury Scotland is a charity that supports people with spinal injuries once they are discharged from the Queen Elizabeth Spinal Unit in Glasgow. They support people all over Scotland and a primary role is to give their member's information on all opportunities to take part in sport and help facilitate this process. In late 2014 they were awarded £10000 by awards for all to run a 40 day activity programme at Castle Semple. The programme has been running for a few months now with great success and feedback. SIS approached us to hold an event to showcase the opportunity to all members which has resulted in the day planned for August 2015.

#### 3.1 Measures of success will include:

- Successfully hosting the day for approximately 100 people
- Engage with more SIS service users and grow the programme
- Hold a similar event annually if this one goes well
- Engage with corporate sponsors to support future activity
- Media coverage of the event

### 4.0 Conclusion:

- 4.1 This event will help showcase the continued development of service and facilities for one of our major client groups.
- 4.2 This event will allow the Park to improve its networking with current and possible future clients and funders.
- 4.3 Income generation, where appropriate will, be included when developing and adapting services within the Park.



Contribution to the National Outcomes of Report: SIS Day  
Completed by: D. Gatherer, Regional Park Manager.

1. We live in a Scotland that is the most attractive place for doing business in Europe	This project will allow the park to get more clients on the water and should increase income.
2. We realise our full economic potential with more and better employment opportunities for our people	
3. We are better educated, more skilled and more successful, renowned for our research and innovation	This project may lead to more clients developing their skills.
4. Our young people are successful learners, confident individuals, effective contributors and responsible citizens	
5. Our children have the best start in life and are ready to succeed	This day will promote services and facilities to all children including those with additional needs to access water sports.
6. We live longer, healthier lives	Sporting activity will help contribute to healthier lives.
7. We have tackled the significant inequalities in Scottish society	This day will lead to more clients accessing.
8. We have improved the life chances for children, young people and families at risk	
9. We live our lives safe from crime, disorder and danger	
10. We live in well-designed, sustainable places where we are able to access the amenities and services we need	This day may allow access to many more groups.
11. We have strong, resilient and supportive communities where people take responsibility for their own actions and how they affect others	
12. We value and enjoy our built and natural environment and protect it and enhance it for future generations	
13. We take pride in a strong, fair and inclusive national identity	This day will enable disadvantaged groups to be able to see the facilities and services available.
14. We reduce the local and global environmental impact of our consumption and production	
15. Our public services are high quality, continually improving, efficient and responsive to local people's needs	The project directly delivers on this outcome as local people's needs will be accommodated.



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# CLYDE MUIRSHIEL PARK AUTHORITY

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Report to: Joint Committee  
On: 5 June 2015

Report  
By  
Regional Park Manager

SUBJECT: SWAN 2 – SUCCESSFUL FUNDING APPLICATION

1.0 Purpose of Report:

- 1.1 To advise members of the Joint Committee of the success of the sports lottery active places bid for funding for a new pontoon and hoist at Castle Semple.
- 1.2 To advise members of the time scale for the construction of this new facility.
- 1.3 To recognise the significant increase in income achieved by park staff this year which will allow the park to match fund this project.

2.0 Recommendation:

- 2.1 That the Park Authority continues to support this project.
- 2.2 That the Park Authority notes the progress in providing the infrastructure to widen the opportunities for water access at Castle Semple with the resultant opportunities to increase service and income.
- 2.3 That the park authority considers a time to launch this new facility.

Members wishing further information regarding this report should contact Mr David Gatherer, Regional Park Manager, Clyde Muirshiel Park Authority, 01505 614791.

### 3.0 Background:

- 3.1 As reported in the paper to the Park Authority on 20 February 2015 the Park had applied for funding to construct a new pontoon with hoist at Castle Semple in order to cope with increased demand and develop service. The park has been successful in its bid and has been awarded up to £41,000 for this project.
- 3.2 It is proposed that this work will take place at the end of October 2015 in order for it to be ready for the 2016 season. This timescale should enable all permissions from SNH to be granted and for the pontoons to be constructed.
- 3.3 Match funding for this project has only been possible due to the increased revenue attained by the activity and ranger staff in 2014.

### 4.0 Conclusion:

- 4.1 This new pontoon will be one of the ways the Park will continue to expand capacity and be able to offer an improved service to our clients.
- 4.2 Within the Park ethos of continually looking to develop service partnership, funding is key to the future success. This project will contribute to that goal.
- 4.3 The construction timescale will minimise impact on service delivery and be in place for next season.

Contribution to the National Outcomes of Report: SWAN 2  
Completed by: D. Gatherer, Regional Park Manager.

1. We live in a Scotland that is the most attractive place for doing business in Europe	This project will allow the Park to get more clients on the water and should increase income.
2. We realise our full economic potential with more and better employment opportunities for our people	This project may help participants develop skills that may help with employment opportunities.
3. We are better educated, more skilled and more successful, renowned for our research and innovation	
4. Our young people are successful learners, confident individuals, effective contributors and responsible citizens	This project will help make the participants and helpers gain confidence.
5. Our children have the best start in life and are ready to succeed	This facility will allow all children including those with additional needs to access water sports.
6. We live longer, healthier lives	Sporting activity will help contribute to healthier lives.
7. We have tackled the significant inequalities in Scottish society	This project will help access to the water that would otherwise be impossible.
8. We have improved the life chances for children, young people and families at risk	
9. We live our lives safe from crime, disorder and danger	
10. We live in well-designed, sustainable places where we are able to access the amenities and services we need	This project will allow improved access to many more groups.
11. We have strong, resilient and supportive communities where people take responsibility for their own actions and how they affect others	
12. We value and enjoy our built and natural environment and protect it and enhance it for future generations	
13. We take pride in a strong, fair and inclusive national identity	This project will enable disadvantaged groups to access the water.
14. We reduce the local and global environmental impact of our consumption and production	
15. Our public services are high quality, continually improving, efficient and responsive to local people's needs	The project directly delivers on this outcome as local people's needs will be accommodated.



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# CLYDE MUIRSHIEL PARK AUTHORITY

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Item 11



Report to: Joint Committee  
On: 5 June 2015

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 1 January to 22 March 2015.

2.0 Recommendation:

That members of the Joint Committee:-

- 2.1 Consider the quarterly absence statistics for 1 January to 22 March 2015.
- 2.2 Should receive further regular reports on the Park's absence statistics.

3.0 Background:

- 3.1 The Park Authority was informed in Jan 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 Mr W David Gatherer, Regional Park Manager, Clyde Muirshiel Park Authority, 01505 614791.

#### 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 1 January to 22 March 2015, 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	11 (4)	2.03 (0.57)	13.5 (15)	2.14 (4.83)	1 (5)	1.77 (1.05)	25.5 (24)	1.75 (1.21)
Medically certificated	5 (4)	0.92 (0.57)	0 (0)	0 (0)	0 (0)	0.00 (0)	5 (4)	0.34 (0.20)
Industrial injury	0 (0)	0.00 (0)	0 (0)	0.00 (0.00)	0 (0.00)	0.00 (0.00)	0 (0)	0.00 (0.00)
Total	16 (8)	2.95 (1.14)	13.5 (15)	2.14 (1.83)	1 (5)	0.35 (1.05)	30.5 (28)	2.09 (1.41)
Work days available	541.5 (699)		630.5 (818)		283 (474)		1455 (1991)	
No. of employees	15 (16)		16 (16)		6 (9)		37 (41)	
Absence rate (days per employee per quarter)	1.07 (0.5)		0.84 (0.94)		0.17 (0.55)		0.82 (0.68)	

- 4.3 The following table demonstrates the key statistics for the past year:-

Quarter ending	June 2014	Sept 2014	December 2014	March 2015 (current)
Days lost per employee	0.7	0.8	0.7	0.8
Absence rate %	1.4	1.5	1.4	2.1



The days lost per employee for this reported quarter to March 2015 is holding on par with that of the quarters to September & December 2014. However, this absence rate is showing an increase due mainly to the reduction in staff numbers over the winter period. It is encouraging to note that the absence rates for this “winter” quarter January – March 2015 are almost half of the rate for the same period in the previous year i.e. January – March 2014.

Overall Clyde Muirshiel Park Authority’s annual absence rate for the reporting year April 2014/ March 2015 is 3 lost days per employee; this represents a significant improvement on the previous year where the absence for the reporting year 2013/14 was 7.1 lost days per employee.

- 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 year to 2014 calendar year (January – December).

Annual Absence 2014	Number of respondents	% loss	Days per employee per year
Agriculture. & Forestry	1	4.0	9.1
Hotel, catering & leisure (Private sector)	3	2.4	5.4
Local government	11	3.5	8.0
National Rate	n/a	n/a	6.6
In comparison CMRP Jan – Dec 2013	n/a	3.6	6.9
In comparison CMRP Jan – Dec 2014	n/a	2.0	3.8

It should be noted that the absence rates in comparable industry sectors are markedly higher than those within Clyde Muirshiel, where the absence rate is less than half of the Local Government rate.

- 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.
- 4.6 It should also be noted that efficiencies resulting in a reduction in overall staffing numbers may also have an impact on absence rates.

5.0 Conclusion:

- 5.1 The Park Authority's absence statistics for 2014 are lower than the available private sector and Local Government benchmarks provided by the Chartered Institute of Personnel and Development.
- 5.2 In 2013/14 the Park Authority absence rate was 7.1 lost days per employee per year. The annual absence rate to this last quarter of 2014/15 is 3 lost days per employee. This represents a major improvement in the Park Authority's absence rate. All absences within the Park are managed under the provisions of Renfrewshire Council's Supporting Attendance Guidelines.

Contribution to the National Outcomes of report on Quarterly Absence Statistics.  
 Completed by: W D Gatherer, Regional Park Manager      Date 5 June 2015

1. We live in a Scotland that is the most attractive place for doing business in Europe	
2. We realise our full economic potential with more and better employment opportunities for our people	
3. We are better educated, more skilled and more successful, renowned for our research and innovation	
4. Our young people are successful learners, confident individuals, effective contributors and responsible citizens	
5. Our children have the best start in life and are ready to succeed	
6. We live longer, healthier lives	
7. We have tackled the significant inequalities in Scottish society	
8. We have improved the life chances for children, young people and families at risk	
9. We live our lives safe from crime, disorder and danger	
10. We live in well-designed, sustainable places where we are able to access the amenities and services we need	
11. We have strong, resilient and supportive communities where people take responsibility for their own actions and how they affect others	
12. We value and enjoy our built and natural environment and protect it and enhance it for future generations	
13. We take pride in a strong, fair and inclusive national identity	
14. We reduce the local and global environmental impact of our consumption and production	
15. Our public services are high quality, continually improving, efficient and responsive to local people's needs	The statistics show that the Park Authority has better absence statistics than many benchmarks and has shown a sustained improvement in the 2014/15 year.





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# CLYDE MUIRSHIEL PARK AUTHORITY

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Report to: Joint Committee  
On: 5 June 2015

Report  
By  
Regional Park Manager

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 January to March 2015.

2.0 Recommendation:

That members of the Joint Committee:-

- 2.1 note that there were no RIDDOR reportable accidents and a low number of other accidents considering the range of activities that takes place in the Park.
- 2.2 note the impact of the reduction in staffing levels on the Health & Safety culture and processes within the Park.
- 2.3 note that there has been no progress from Corporate Landlord on water ingress at Muirshiel Visitor Centre.

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 The summary monitoring report to Renfrewshire Corporate H&S Committee is presented as Appendix 1 for the consideration of the Joint Committee. The report details accident statistics, management action and training.
- 4.3 There were no RIDDOR reportable accidents. During this quarter 2 members of staff and 2 visitors sustained minor injuries from slips, trips and falls.
- 4.4 One incident of concern occurred when an outdoor video camera from the WOW project recorded a man poaching in Parkhill wood. The information was passed to the Police and they have taken action against the individual concerned.
- 4.5 Staff reported that part of the estate wall around Parkhill wood is in a dangerous condition. This required immediate and ongoing maintenance.
- 4.6 There has been no update from Corporate Landlord about repairs to Muirshiel Visitor Centre roof regarding the problem of water ingress.
- 4.7 No Health & Safety related courses were attended and no Toolbox Talks were delivered during the period January to March 2015 (by comparison 7 courses were attended in the same period in 2014).
- 4.8 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. However reduction in staffing levels has slowed progress. The quarterly Health & Safety Planning Group (chaired by the Park Manager) did not meet during 2014/15 and no Health & Safety Plan was issued. The H&S Committee (chaired by the Assistant Park Manager) met twice rather than quarterly.
- 4.9 Some staff have expressed reluctance to attend H&S meetings. They feel that the meetings are a waste of their time or ineffective because Park management and Corporate Landlord do not appear to respond to their H&S concerns with any degree of urgency. Furthermore, reductions in staffing levels has resulted in the remaining employees being more focussed on operational delivery rather than tackling any H&S documentation shortfalls.
- 4.10 Despite these issues, actual working practices appear to be safe and accident levels remain low. However operational practice is not being underpinned by the documentation required by Health & Safety legislation and policies. Until

Park teams are allocated sufficient time resource to review their risk assessments and procedures then this aspect is unlikely to improve.

5.0 Conclusion:

- 5.1 This quarterly report shows a continued low accident rate in the Park. However consideration will have to be given to the impact of recent staffing reductions on Health & Safety. There is a growing indication that insufficient resources are being committed to bring the Park into alignment with Health & Safety legislation and Renfrewshire Council policies.

## Appendix 1



**To: RENFREWSHIRE CORPORATE HEALTH AND SAFETY COMMITTEE**

**On: June 2015**

### **CLYDE MUIRSHIEL REGIONAL PARK HEALTH & SAFETY REPORT January - March 2015**

This report is prepared by Clyde Muirshiel Regional Park in accordance with the terms of reference for the Corporate Health and Safety Committee, the purpose of which is to evaluate ongoing health and safety performance.

#### **1. Accident Statistical Information including violence and aggression reports**

Clyde Muirshiel does not have access to Renfrewshire Council's electronic reporting, so accidents/incidents are recorded on a paper based system.

As can be seen in the table below, during the period January to March 2015 there were no RIDDOR reportable incidents, 2 minor injuries to Park staff and 2 minor injuries to members of the public due to slips, trips and falls. This is four times the number of minor accidents in the same period in 2013 but similar to the same period in 2014. It is fairly low considering the range of activities taking place in the Park.

Type of Accident	Number of Accidents (Staff)	Number of Accidents (Visitors/Volunteers)	% of Total Accidents
Slip/Trip/Fall	2	2	100%
TOTALS	2	2	100%

One incident of concern occurred when one of the Park's wildlife cameras recorded a man poaching in Parkhill wood (Castle Semple Country Park). The information was passed to the Police and they have taken action against the individual.



## **2. Accident prevention programs**

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. However reduction in staffing levels within the Park has slowed progress.

The quarterly Health & Safety Planning Group (chaired by the Park Manager) did not meet at all during 2014/15 and no CMRP Health & Safety Plan was issued. The H&S Committee (chaired by the Assistant Park Manager) met twice rather than quarterly.

Some staff have expressed reluctance to attend H&S meetings. They feel that the meetings are a waste of their time or are ineffective as Park management and Corporate Landlord do not appear to respond to their H&S concerns with any degree of urgency. Furthermore, reductions in staffing levels has resulted in staff being more focussed on operational delivery rather than tackling any H&S documentation shortfalls.

## **3. Training**

No Health & Safety related courses were attended and no Toolbox Talks were delivered during the period January to March 2015. This compares with 16 courses and 2 toolbox talks in the same period in 2013, and 7 courses in same period in 2014.

## **4. Occupational Health**

Clyde Muirshiel Park uses the Occupational Health Service where appropriate, but there were no referrals and no 'Did-Not-Attend' incidences during the period.

No HSE reportable occupational diseases were recorded during in this quarter.

## **5. Update on CMRP Health & Safety management**

During the past year the reduction in the Senior Management Team capacity (in particular the loss of the full time Park Manager in April 2015 and the 50% reduction in the Assistant Park Manager's hours in October 2015) and other cuts have impacted on various areas of work. This has included Health & Safety meetings and inspections, and the reviewing, updating and archiving of Risk Assessments and Safe Working procedures.

Despite such issues, actual working practices appear to be safe and accident levels remain low. However operational practice is not being underpinned by the documentation required by Health & Safety legislation and policies. Until Park teams are allocated sufficient time resource to attend to Health and Safety matters then the situation is unlikely to improve.

No update is available on the ongoing water ingress issue at Muirshiel Visitor Centre.

## Appendix A: Provision of Training - January 2014 to March 2015

<u>Section 1</u> Health and safety training courses (training planner)	1 <sup>st</sup> ¼ Apr – June	2 <sup>nd</sup> ¼ July – Sept	3 <sup>rd</sup> ¼ Oct- Dec	4 <sup>th</sup> ¼ Jan – Mar
Accident investigation				
Display screen equipment assessment				
Fire risk assessment				
Fire wardens training				
Risk assessment				
Manual handling - (objects) risk assessment				
Violence and aggression				
Working safely accredited by IOSH				
Supervising safely accredited by IOSH			1	
<u>Section 2</u> Health and safety training courses available on request				
Managing safely accredited by IOSH				
Construction safety awareness				
Manual handling risk assessment (people)				
COSHH awareness				
Quality of working life (stress) risk assessment				
Corporate policy on alcohol and substance misuse				
Manual handling (objects) practical training				
Risk Management	1			
<u>Section 3</u> Any other appropriate health and safety training courses, or bespoke courses				
Risk Assessment (refresher on new format)				
British Canoe Union Orientation				
Chainsaw - Felling Medium Size Trees				
Cycle Trainer Course				
Driving Electric Vehicles		1		
Elementary Food Hygiene (outdoor)				
Food Hygiene Certificate				
First Aid at Work – 2 Day Refresher				
First Aid at Work – 3 Day			1	
Feeling Fitter refresher				
Induction (inc Health & Safety)				
Kayak/Canoe 4 star instructor training				
Mental Health refresher (Branching Out)		1		
RYA Instructor Training		1	1	
Stress Awareness			1	
Tree climbing/felling/safety				
White Water Safety & Rescue Training				
Walk Leader Training				
Managing Grievance and Discipline				

Contribution to the National Outcomes of report on H&S monitoring.

1. We live in a Scotland that is the most attractive place for doing business in Europe	
2. We realise our full economic potential with more and better employment opportunities for our people	H&S monitoring and reporting contributes to the achievement of our economic potential and our opportunities for our people
3. We are better educated, more skilled and more successful, renowned for our research and innovation	
4. Our young people are successful learners, confident individuals, effective contributors and responsible citizens	
5. Our children have the best start in life and are ready to succeed	
6. We live longer, healthier lives	H&S monitoring and reporting contributes to the safety and welfare of staff and visitors
7. We have tackled the significant inequalities in Scottish society	
8. We have improved the life chances for children, young people and families at risk	
9. We live our lives safe from crime, disorder and danger	H&S monitoring and reporting contributes to the safety and welfare of staff and visitors
10. We live in well-designed, sustainable places where we are able to access the amenities and services we need	H&S monitoring and reporting contributes to the development of well-designed, sustainable places
11. We have strong, resilient and supportive communities where people take responsibility for their own actions and how they affect others	
12. We value and enjoy our built and natural environment and protect it and enhance it for future generations	
13. We take pride in a strong, fair and inclusive national identity	
14. We reduce the local and global environmental impact of our consumption and production	
15. Our public services are high quality, continually improving, efficient and responsive to local people's needs	H& S monitoring and reporting is a component of quality public services

