

Notice of Meeting and Agenda Clyde Muirshiel Park Authority Joint Committee

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

KENNETH GRAHAM
Clerk of the Joint Committee

Membership

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

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

Further Information

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

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

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

Members of the Press and Public

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

Items of business

Apologies

Apologies from members.

Declarations of Interest

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

- | | | |
|----------|--|----------------|
| 1 | Minute of Joint Committee | 3 - 8 |
| | Minute of Joint Committee held on 16 February 2018. | |
| 2 | Minutes of Consultative Forum | 9 - 16 |
| | Minute of meeting of the Consultative Forum held on 16 February 2018 and Note of Inquorate Meeting held on 18 May 2018. | |
| 3 | Unaudited Annual Accounts 2017/18 | 17 - 52 |
| | Report by Treasurer. | |
| 4 | Internal Audit Annual Report 2017/18 | 53 - 64 |
| | Report by Chief Auditor. | |
| 5 | Internal Audit Reporting Arrangements | 65 - 68 |
| | Report by Chief Auditor. | |
| 6 | Internal Audit Report Summary - Online Booking System | 69 - 74 |
| | Report by Chief Auditor. | |
| 7 | Quarterly Absence Statistics | 75 - 78 |
| | Report by Interim Regional Park Manager. | |
| 8 | Quarterly Health and Safety Report | 79 - 80 |
| | Report by Interim Regional Park Manager. | |
| 9 | Date of Next Meeting | |
| | Note that the next meeting of the Joint Committee will be held at 11.30 am on 7 September 2018 within Inverclyde Council, Municipal Buildings, Clyde Square, Greenock. | |



Minute of Meeting Clyde Muirshiel Park Authority Joint Committee

Date	Time	Venue
Friday, 16 February 2018	11:30	Corporate Meeting Room 2, Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

PRESENT

Councillors Andy Steel, Andy Doig, Tom Begg and Bill Binks (all Renfrewshire Council); Innes Nelson and Graeme Brooks (substitute for Councillor David Wilson) (both Inverclyde Council); and Todd Ferguson and Donald L Reid (both North Ayrshire Council).

CHAIR

Councillor Andy Steel, Chair, presided.

IN ATTENDANCE

D Gatherer, Interim Regional Park Manager and H Douglas, Tag 'n' Track Officer (both Clyde Muirshiel Regional Park); A MacArthur, Head of Finance, F Carlin, Head of Planning and Housing Services, V Howie, Finance Business Partner Development and Housing Services), S Jones, Regeneration Manager, E Currie, Senior Committee Services Officer and K O'Neill, Assistant Democratic Services Officer (all Renfrewshire Council); M McNab, Acting Head of Safer and Inclusive Communities (Inverclyde Council); Dr A Sutton, Education Services (North Ayrshire Council) and S Afzal, Auditor (Audit Scotland).

APOLOGY

Councillor David Wilson (Inverclyde Council).

DECLARATIONS OF INTEREST

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

ORDER OF BUSINESS

In terms of Standing Order 15, the Convener intimated that he proposed to alter the order of business to facilitate the conduct of the meeting by considering item 10 of the agenda prior to item 1 of the agenda.

1 TAG 'N' TRACK

Hayley Douglas, Tag 'n' Track Officer, Clyde Muirshiel Regional Park, gave a presentation updating members on all aspects of the Tag 'n' Track project.

DECIDED: That the presentation be noted.

2 MINUTE OF JOINT COMMITTEE

There was submitted the Minute of the meeting of the Joint Committee held on 1 December 2017.

DECIDED: That the Minute be approved.

3 MINUTE OF CONSULTATIVE FORUM

There was submitted the Minute of the meeting of the Consultative Forum held on 1 December 2017.

DECIDED: That the Minute be noted.

4 REVENUE BUDGET MONITORING

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Committee for the period 1 April 2017 to 5 January 2018.

The report intimated that gross expenditure was currently £38,000 overspent and income was currently £52,000 over-recovered resulting in a net underspend of £14,000. It was noted that the projected year-end position was an estimated underspend of £17,000.

DECIDED: That the report be noted.

5 REVENUE ESTIMATES 2018/19 TO 2020/21

There was submitted a report by the Treasurer relative to the revenue estimates for the Joint Committee for the financial year 2018/19.

The report intimated that the financial outlook in the medium term was characterised by uncertainty and at this point, the level of pay award and the level of requisition income, both major areas of financial risk for the Joint Committee were unknown.

The requisition income available to the Park Authority had reduced in recent years, acknowledging the financial pressures that councils had been facing and also an increasingly commercial approach to the operations of the park. The Treasurer had proposed a further 9.5% reduction from the 2017/18 requisition level to each partner council in advance of the formal requisition being agreed by the Joint Committee. This proposal was noted as being acceptable by Renfrewshire and Inverclyde Councils, however North Ayrshire Council had intimated a £60,000 (59%) reduction in their requisition.

It was noted that a reduction in requisition on this scale called into question the financial sustainability of the Park Authority in its current form and the report proposed that the Interim Regional Park Manager be instructed to seek additional in-year savings in order to continue to manage in-year expenditure within the resources available; that the Interim Regional Park Manager develop a report for consideration by the Joint Committee as soon as possible but not later than September 2018 and that this report outline options and recommendations with regards the future operation and governance of the Park Authority recognising the reduced level of requisition income available.

The budget had been constructed on the basis of assumptions detailed in the report. Appendix 1 to the report detailed the requisitions for constituent authorities and Appendix 2 to the report detailed the revenue estimates 2018/19 for the Joint Committee.

Councillor Brooks, seconded by Councillor Donald L Reid, moved that the report be not approved and that the Treasurer submit a report to the next meeting of the Joint Committee reflecting the pro-rata share of constituent authorities.

Councillor Andy Doig, seconded by Councillor Steel, moved as an amendment that the requisitions for constituent authorities, as detailed in Appendix 1 to the report, and the 2018/19 revenue estimates, as detailed in Appendix 2 to the report, be approved; that it be noted that any decision on requisitions would be subject to ratification by constituent authorities and that the Interim Regional Park Manager report back to the Joint Committee on the implications for park services should any constituent authority agree any alteration to the level of requisition recommended by the Joint Committee; that the Interim Regional Park Manager develop options to address the unallocated savings outlined in the report; and that the Interim Regional Park Manager submit a report to the Joint Committee no later than September 2018 outlining options and recommendations for the future governance and operation of the Park and the Joint Committee which recognised the financial constraints outlined in this report.

The Head of Finance, Renfrewshire Council, recommended that the Joint Committee approve the revenue estimates 2018/19 prior to constituent authority budget meetings which were being held in February/March 2018.

Following further discussion and in terms of Standing Order 20, Councillors Brooks and Donald L Reid, being the mover and seconder of the motion, then withdrew their motion.

DECIDED:

(a) That the requisitions for constituent authorities, as detailed in Appendix 1 to the report, and the 2018/19 revenue estimates, as detailed in Appendix 2 to the report, be approved;

(b) That it be noted that any decision on requisitions would be subject to ratification by constituent authorities and that the Interim Regional Park Manager report back to the Joint Committee on the implications for park services should any constituent authority agree any alteration to the level of requisition recommended by the Joint Committee;

(c) That the Interim Regional Park Manager develop options to address the unallocated savings outlined in the report; and

(d) That the Interim Regional Park Manager submit a report to the Joint Committee no later than September 2018 outlining options and recommendations for the future governance and operation of the Park and the Joint Committee which recognised the financial constraints outlined in this report.

6 AUDIT SCOTLAND ANNUAL AUDIT PLAN 2017/18

There was submitted a report by the Treasurer relative to the annual audit plan 2017/18 for the Joint Committee which outlined Audit Scotland's planned activities in their audit for the 2017/18 financial year.

The report highlighted that the annual audit plan 2017/18 included a section on Audit Issues and Risks and that within this section Audit Scotland had identified a risk of 'management override of controls'. This risk had been included in the audit plans of all bodies which Audit Scotland worked with, in light of updated international standards on auditing. The inclusion of this risk was not a reflection of increased risk within the Joint Committee and Audit Scotland had confirmed that they had not found any issues on this in previous years.

DECIDED: That Audit Scotland's annual audit plan 2017/18 be noted.

7 CLYDE MUIRSHIEL REGIONAL PARK RISK MANAGEMENT PLAN AND RISK REGISTER

Under reference to item 6 of the Minute of the meeting of this Joint Committee held on 1 September 2017 there was submitted a report by the Interim Regional Park Manager relative to the Clyde Muirshiel Regional Park Risk Management Plan and Risk Register, a copy of which was appended to the report.

It was noted that paragraph 1.2 of the Risk Management Plan should reflect that the Risk Register would be approved on a bi-annual basis and not on an annual basis as stated.

DECIDED:

(a) That the report be noted;

(b) That the Park's efforts to reduce risk to the Park and its services be recognised; and

(c) That it be noted that paragraph 1.2 of the Risk Management Plan should reflect that the Risk Register would be approved a bi-annual basis and not on an annual basis as stated.

8 QUARTERLY ABSENCE STATISTICS

There was submitted a report by the Interim Regional Park Manager relative to the quarterly absence statistics for the Regional Park Authority for the period 18 September to 31 December 2017. The report provided information relating to the absence statistics and reasons for absence.

DECIDED:

(a) That the quarterly absence statistics for the period 18 September to 31 December 2017 be noted; and

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

9 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 October to December 2017.

The report intimated that there had been no RIDDOR reportable accidents; two incidents involving staff and two incidents involving visitors. There had been three health and safety related courses held during the period which seven members of staff had attended and one toolbox talk delivered during the period.

It was noted that staff continued to work with Renfrewshire Council Health & Safety Officers to align its health and safety policies, plans and accident prevention programmes with those currently in use within Renfrewshire Council.

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

DECIDED:

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

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

10 SPECIAL OLYMPICS 2019

Under reference to item 7 of the Minute of the meeting of this Joint Committee held on 1 December 2017 there was submitted a report by the Interim Regional Park Manager advising that due to the success at the Sheffield national games, the sailors who were coached and trained at Castle Semple, had been selected to be part of Team GB for the Special Olympic World Games in Abu Dhabi in March 2019.

DECIDED:

(a) That the continued development of Special Olympic training within the Park to local people and those from further afield be supported;

(b) That the Park's continued efforts to increase income and provide a quality service to current and new visitors be recognised; and

(c) That Castle Semple's status as a nationally recognised centre of excellence in performance disability sport be recognised.

11 **DATE OF NEXT MEETING**

DECIDED: That it be noted that the next meeting of the Joint Committee would be held at 11.30 am on Friday 22 June 2018 in the Council Chambers, North Ayrshire Council, Cunninghame House, Irvine KA12 8EE.



Minute of Meeting Clyde Muirshiel Park Authority Consultative Forum

Date	Time	Venue
Friday, 16 February 2018	10:00	Corporate Meeting Room 2, Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

PRESENT

Councillor Andy Steel (Renfrewshire Council); Councillor Innes Nelson (Inverclyde Council); Councillor Todd Ferguson (North Ayrshire Council); Ross Anderson (Scottish Rural Property & Business Association); Donald Cochrane (Scottish National Farmers Union); Kerry MacKendrick (Lochwinnoch Community Council); Graeme Randall (Sport Scotland); Douglas Blair (Largs Community Council); Nigel Willis (Save Your Regional Park) and Ian Dippie (Save the Gretas).

CHAIR

Councillor Innes Nelson, Chair, presided.

IN ATTENDANCE

D Gatherer, Interim Regional Park Manager and H Douglas, Tag 'n' Track Officer (both Clyde Muirshiel Regional Park); and E Currie, Senior Committee Services Officer and K O'Neill, Assistant Democratic Services Officer (both Renfrewshire Council).

APOLOGIES

Councillor David Wilson (Inverclyde Council); Patricia Perman (Largs Community Council); Sybil Simpson (Save Your Regional Park) and Roger Hissett (Scottish Wildlife Trust - Ayrshire Branch).

DECLARATIONS OF INTEREST

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

1 MINUTE

There was submitted the Minute of the meeting of the Consultative Forum held on 1 December 2017.

DECIDED: That the Minute be approved.

2 MATTERS ARISING

2(a) REPRESENTING CLYDE MUIRSHIEL REGIONAL PARK AT PUBLIC INQUIRIES

Under reference to item 4 of the Minute of the meeting of this Consultative Forum held on 1 December 2017 it was noted that no responses had been received from planning officers in the three member councils; that the Head of Planning and Housing Services, Renfrewshire Council had not submitted a report on this matter to the Joint Committee which would meet following the Consultative Forum; and that the Chair had not had an opportunity to raise this matter with planning officers from Inverclyde Council.

It was proposed (i) that the Head of Planning and Housing Services, Renfrewshire Council be requested to submit a report on this matter to the next meeting of the Joint Committee to be held on 22 June 2018 and (ii) that the Chair raise this matter with planning officers from Inverclyde Council and report back to the next meeting of the Consultative Forum to be held on 22 June 2018. This was agreed.

DECIDED:

(a) That the Head of Planning and Housing Services, Renfrewshire Council be requested to submit a report on this matter to the next meeting of the Joint Committee to be held on 22 June 2018; and

(b) That the Chair raise this matter with planning officers from Inverclyde Council and report back to the next meeting of the Consultative Forum to be held on 22 June 2018.

2(b) MINUTE OF AGREEMENT

Under reference to item 5 of the Minute of the meeting of this Consultative Forum held on 1 December 2017 it was noted that the Head of Planning and Housing Services, Renfrewshire Council had not submitted a report on the current position of the review of the Minute of Agreement to this meeting of the Consultative Forum.

It was proposed (i) that as this matter had been ongoing for some time, the Head of Planning and Housing Services, Renfrewshire Council be requested to submit a report relative to the current position of the review of the Minute of Agreement to the next meeting of the Consultative Forum to be held on 22 June 2018 and (ii) that the submission by some members of the Consultative Forum, which had been forwarded to the Head of Planning and Housing Services, Renfrewshire Council, in November 2016 be issued to all members of the Consultative Forum so that they were aware of proposed amendments to the Minute of Agreement and could consider this matter further. This was agreed.

DECIDED:

(a) That as this matter had been ongoing for some time, the Head of Planning and Housing Services, Renfrewshire Council be requested to submit a report relative to the current position of the review of the Minute of Agreement to the next meeting of the Consultative Forum to be held on 22 June 2018; and

(b) That the submission by some members of the Consultative Forum, which had been forwarded to the Head of Planning and Housing Services, Renfrewshire Council, in November 2016 be issued to all members of the Consultative Forum so that they were aware of proposed amendments to the Minute of Agreement and could consider this matter further.

2(c) PARK SIGNAGE

Under reference to item 6 of the Minute of the meeting of this Consultative Forum held on 1 December 2017 Councillor Steel tabled information relative to 'The Friends of the Pentlands' which included the groups legal form; mission statement and purpose; membership and governance; ways of working and objectives.

It was proposed that Nigel Willis prepare a briefing note on the establishment of a 'Friends of Clyde Muirshiel Regional Park' group which would be issued to all members of the Consultative Forum and the Interim Regional Park Manager and that a special meeting of the Consultative Forum be held in April 2018 to consider this matter for submission to a future meeting of the Joint Committee for consideration. This was agreed.

It was further proposed that Ross Anderson invite the Chair of the Fife Coast and Countryside Trust to the special meeting of the Consultative Forum to give a presentation to members on the establishment of 'Friends of' groups. This was agreed.

DECIDED:

(a) That Nigel Willis prepare a briefing note on the establishment of a 'Friends of Clyde Muirshiel Regional Park' group which would be issued to all members of the Consultative Forum and the Interim Regional Park Manager;

(b) That a special meeting of the Consultative Forum be held in April 2018 to consider this matter for submission to a future meeting of the Joint Committee for consideration; and

(c) That Ross Anderson invite the Chair of the Friends of Loch Lomond and Trossachs National Park to the special meeting of the Consultative Forum to give a presentation to members on the establishment of 'Friends of' groups.

2(d) CYCLING CONSULTANCY

Under reference to item 9 of the Minute of the meeting of this Consultative Forum held on 1 December 2017 it was noted that the Interim Regional Park Manager had not received any comments from Forestry Commission Scotland on the development of off-road cycling within the Regional Park.

It was proposed that the Interim Regional Park Manager contact Forestry Commission Scotland for their comments. This was agreed.

DECIDED: That the Interim Regional Park Manager contact Forestry Commission Scotland for their comments on the development of off-road cycling within the Regional Park.

3 FORESTRY APPLICATION IN CLYDE MUIRSHIEL REGIONAL PARK AND WILD LAND AREA - HALKSHILL AND BLAIRPARK

Under reference to item 3 of the Minute of the meeting of this Consultative Forum held on 1 December 2017 Douglas Blair, Largs Community Council, advised the Forum of the up-to-date position in relation to the forestry application for Halkshill and Blairpark.

He intimated that no further information or correspondence had been received from Forestry Commission Scotland in relation to this matter.

DECIDED: That the up-to-date position be noted.

4 GLAMPING PODS APPLICATION

Nigel Willis and Kerry McKendrick advised that a planning application had been submitted to Renfrewshire Council by Webwise Properties Limited in relation to the installation of three glamping pods with associated access, parking and drainage at West Auchenhean, Auchenhean Road, Lochwinnoch.

It was noted that if there were any issues in relation to the road structure these would be raised by the roads division, Renfrewshire Council.

DECIDED:

(a) That it be noted that a planning application had been submitted to Renfrewshire Council by Webwise Properties Limited in relation to the installation of three glamping pods with associated access, parking and drainage at West Auchenhean, Auchenhean Road, Lochwinnoch; and

(b) That it be noted that if there were any issues in relation to the road structure these would be raised by the roads division, Renfrewshire Council.

5 TAG 'N' TRACK

Hayley Douglas, the Tag 'n' Track Officer, Clyde Muirshiel Regional Park, gave a presentation updating members on all aspects of the Tag 'n' Track project.

DECIDED: That the presentation be noted.

6 ANY OTHER COMPETENT BUSINESS

There were no other competent items of business.

DECIDED: That it be noted that there were no other competent items of business.

7 **DATE OF NEXT MEETING**

DECIDED: That it be noted that the next meeting of the Consultative Forum would be held at 10.00 am on 22 June 2018 in North Ayrshire Council, Cunningham House, Irvine.

Note of Inquorate Meeting

Clyde Muirshiel Park Authority Consultative Forum

Date	Time	Venue
Friday, 18 May 2018	10:00	Corporate Meeting Room 2, Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Andy Steel (Renfrewshire Council); Ross Anderson (Scottish Rural Property & Business Association); Donald Cochrane (Scottish National Farmers Union); Kerry MacKendrick (Lochwinnoch Community Council); Graeme Randall (Sport Scotland); Andrew McLeman (Gryffe Valley Rotary Club); Sybil Simpson and Nigel Willis (both Save Your Regional Park); Roger Hissett (Scottish Wildlife Trust – Ayrshire Branch) and Ian Dippie (Save the Gretas).

In Attendance

Elaine Currie, Senior Committee Services Officer (Renfrewshire Council).

Also In Attendance

James Fraser, Chairman of The Friends of Loch Lomond and Trossachs.

Apologies

Councillor Innes Nelson and Councillor David Wilson (both Inverclyde Council); Councillor Todd Ferguson (North Ayrshire Council); Patricia Perman (Largs Community Council) and Gordon Smith (Visit Scotland).

1 Quorum

Ten minutes after the appointed time for the meeting a quorum was not present and in terms of Standing Order 44 the meeting stood adjourned.

CLYDE MUIRSHIEL PARK AUTHORITY

To: Joint Committee

On: 22 June 2018

Report by: The Treasurer

Heading: Unaudited Annual Accounts 2017-18

1. Summary

- 1.1 The attached Annual Accounts for the year ended 31 March 2018 have been completed and forwarded to Audit Scotland for audit.
- 1.2 The accounts show a surplus for the year of £19,514 against a budgeted breakeven position. Further comments on the Accounts are shown on pages 4 to 6 of the report.
- 1.3 In accordance with the Local Authority Accounts (Scotland) Regulations 2014, the unaudited accounts have only been signed by the Treasurer as proper officer. The audited accounts will be signed by the Convener and Park Manager, as well as the Treasurer, in accordance with the guidelines.

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 for approval.
-

Clyde Muirshiel Park Authority Joint Committee

Annual Financial Statements 2017/18



CONTENTS

Management Commentary	3
Statement of Responsibilities for the Annual Accounts	7
Governance Statement	8
Remuneration Report	11
Independent Auditor's Report	13
Movement in Reserves Statement for the year ended 31 March 2018	14
Comprehensive Income and Expenditure Statement for the year ended 31 March 2018	15
Balance Sheet as at 31 March 2018	16
Cash flow Statement for the year ended 31 March 2018	17
Note 1 Expenditure Funding Analysis for the year ended 31 March 2018	18
Note 2 Summary of Significant Accounting Policies	19
Note 3 Accounting Standards Issued not Adopted	22
Note 4 Critical Judgements in Applying Accounting Policies	22
Note 5 Assumptions made about the future	23
Note 6 Events after the balance sheet date	23
Note 7 Details of Movement in Reserves	23
Note 8 Reconciliation of the Balance on the Comprehensive Income & Expenditure Statement to the Movement in Reserves Statement	25
Note 9 Financing & Investment Income	25
Note 10 Operating Leases	25
Note 11 Debtors	26
Note 12 Creditors	26
Note 13 Transfer to Creditors	26
Note 14 Related Parties	27
Note 15 External Audit Costs	27
Note 16 Retirement Benefits	27
Note 17 Contingent Liabilities and Assets	31

Management Commentary

Introduction

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

Park Strategy and Action Plan 2016-2021

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

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

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

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

Vision and Aims

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

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

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

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

The Park Strategy and Workplan

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

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

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

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

Financial Performance

Revenue

The Comprehensive Income and Expenditure Account on page 15 summarises the total costs of providing services and the income available to fund those services.

Excluding accounting adjustments relating to pensions and short term accumulating absences, the Joint Committee has returned a surplus of £19,514 for the financial year 2017/18, compared to a budgeted breakeven position. The difference between the employee costs figure below and the figure reported in the Comprehensive Income and Expenditure report is due to accounting adjustments for pension costs £103,000 and accrued employee benefits £3,281.

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

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

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

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

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

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

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

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

Capital and Reserves

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

Provisions, Contingencies and Write-offs

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

There were no debt write-offs during the year.

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed at Note 16. The appointed actuaries have confirmed a net deficit position of £0.256 million, an improvement of £0.836 million in their assessment of the position of the pension fund. This improvement is due to this year's figures being rebased onto the 2017 formal valuation data, as opposed to last year's figures which were based on the 2014 formal valuation. In addition, pay increases and pension increases were considerably less than anticipated over the last few years. The net deficit position of the pension reserve impacts on the net asset position of the Joint Committee as a whole, however the funding of these future liabilities will be met from future requisitions from members.

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

Service changes and Future Developments

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

It is important the Park remains receptive to change and embraces opportunities for improved ways of working. Renfrewshire Council continues to review Park assets and resources, and has recently facilitated consultation exercises with Park users and staff to identify priority areas for development. It is intended this will be further developed through a heritage-based organisational review with associated options appraisal, feasibility study and business case activities. An application to fund these activities has been submitted to Heritage Lottery Fund, and the outcome is expected by June/July 2018.

If successful in securing funding, the outputs of this exercise will incorporate the requirements of the Park's constituent authorities where they may have an influence on the Park's ongoing level of service provision.

Events after the Balance Sheet Date

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

Impact of Economic Climate

The Joint Committee recognises the difficult financial climate facing local authorities and has continued to seek efficiencies wherever possible. The requisition income available to the Park Authority has reduced in recent years, acknowledging the financial pressures that councils have been facing and also an increasingly commercial approach to the operations of the Park. A further 16.8% reduction from the 2017/18 requisition level was approved at the February 2018 Joint Committee. A

reduction in requisition on this scale calls into question the financial sustainability of the Park Authority in its current form, therefore the Lead Officer has been instructed to seek additional in year savings in order to continue to manage in-year expenditure within the resources available; and also to develop a report for consideration by the Joint Committee not later than the September 2018 Joint Committee meeting. The report has to outline options and recommendations with regards the future operation and governance of the Park Authority, recognising the reduced level of requisition income available. The Joint Committee recognises that given the scale of the financial challenges facing the Park that the presumption of “going concern” is called into question.

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

Conclusion

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

Statement of Responsibilities for the Annual Accounts

The Joint Committee's Responsibilities

The Joint Committee is required:

- to make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the Joint Committee has the responsibility for the administration of those affairs. (section 95 of the Local Government (Scotland) Act 1973). The Director of Finance and Resources at Renfrewshire Council is the designated Officer and operates as the Treasurer for Clyde Muirshiel Park Authority;
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- to ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003);
- to approve the Annual Accounts for signature.

The Treasurer's Responsibilities

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

In preparing this statement of accounts, the Treasurer has:

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

I certify that the financial statements give a true and fair view of the financial position of the Joint Committee at the reporting date and the transactions of the Joint Committee for the year ended 31 March 2018.

Alan Russell CPFA

Treasurer

22 June 2018

Governance Statement

Scope of Responsibility

Clyde Muirshiel Park Authority's Joint Committee is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The Joint Committee also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this overall responsibility, the Authority's elected members and senior officers are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Joint Committee's Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the joint Committee is directed and controlled. It also describes the way it engages with, and accounts to its stakeholders.

The Joint Committee has also put in place a system of internal control designed to manage risk to a reasonable level. Internal control cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Joint Committee's policies aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The main features of our governance arrangements are summarised below:

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

Within the overall control arrangements, the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded and material errors are detected and corrected. The system is based on a framework of management information, financial regulations, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability. The system includes:

- Financial management is supported by comprehensive financial regulations and codes,
- Comprehensive budgeting systems, and detailed guidance for budget holders,
- Regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts,
- Setting targets to measure financial and other performance,
- The preparation of regular financial reports that indicate actual expenditure against the forecasts.

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

Review of Effectiveness

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

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

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

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

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

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

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

The Chief 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.

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

Assurance

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

Remuneration report

All information disclosed in sections two to five in this Remuneration Report will be audited by the council's appointed auditor, Audit Scotland. The other sections of the Remuneration Report will be reviewed by Audit Scotland to ensure that they are consistent with the financial statements.

1. Remuneration policy for elected members

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

2. Remuneration policy for senior employees

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

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

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

3. Pension rights

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

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

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

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

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

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

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

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

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

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

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

4. Remuneration of Employees

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

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

5. Exit Packages

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

Independent Auditor's Report

Annual Accounts 2017-18

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 2018 is:

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

Statement

The audit of the accounts is not yet complete i.e. 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 2018

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

	Note	Usable reserves		Unusable reserves	
		Revenue Reserve	Pension Reserve	Employee Statutory Adjustment Account	Total Reserves
		£	£	£	£
Balance at 31 March 2016 carried forward		-	(615,000)	(19,033)	(634,033)
<i>Movement in reserves during 2016-17</i>					
Total comprehensive income and expenditure		(53,892)	(406,000)	-	(459,892)
Adjustments between accounting basis and funding basis under regulations	7a	67,606	(71,000)	3,394	-
Transfer from Creditors	7a	66,893	-	-	66,893
Net increase or (decrease) before transfers to other statutory reserves		80,607	(477,000)	3,394	(392,999)
Transfers to or (from) other statutory reserves		-	-	-	-
Transfer to creditors	13	(80,607)	-	-	(80,607)
Increase or (decrease) in 2016-17		-	(477,000)	3,394	(473,606)
Balance at 31 March 2017 carried forward		-	(1,092,000)	(15,639)	(1,107,639)
<i>Movement in reserves during 2017-18</i>					
Total comprehensive income and expenditure		(116,767)	969,000	-	852,233
Adjustments between accounting basis and funding basis under regulations	7a	136,281	(133,000)	(3,281)	-
Transfer from Creditors	7a	80,607	-	-	80,607
Net increase or (decrease) before transfers to other statutory reserves		100,121	836,000	(3,281)	932,840
Transfers to or (from) other statutory reserves		-	-	-	-
Transfer to creditors	13	(100,121)	-	-	(100,121)
Increase or (decrease) in 2017-18		-	836,000	(3,281)	832,719
Balance at 31 March 2018 carried forward		-	(256,000)	(18,920)	(274,920)

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

This statement shows the accounting cost of providing services and managing the Joint Committee during the year. It includes, on an accruals basis, all of the Joint Committee's day-to-day expenses and related income. It also includes transactions measuring the value of non-current assets actually consumed during the year and the real projected value of retirement benefits earned by employees during the year. The statement shows the accounting cost in accordance with generally accepted accounting practices, rather than the cost according to the statutory regulations that specify the net expenditure that local authorities need to take into account. The required adjustments between accounting basis and funding basis under regulations are shown in the **movement in reserves statement**.

2016/17			2017/18	
£		Note	£	
771,848	Employee Costs		849,994	
42,533	Property Costs		57,101	
168,205	Supplies & Services		195,182	
19,720	Contractors		11,807	
40,092	Transport		43,387	
71,855	Administration Costs		63,455	
1,820	Payments to Other Bodies		1,749	
1,116,073	Cost of Services		1,222,675	
(14,115)	Grants From Other Organisations		(73,822)	
(165,741)	Sales, Fees & Charges		(165,268)	
(167,364)	Charges to Users		(148,051)	
(42,447)	Miscellaneous Income		(54,258)	
20,286	Financing & Investment Income and Expenditure	9	28,291	
(692,800)	Requisitions from Members Authorities	14	(692,800)	
53,892	(Surplus) or deficit on the provision of services		116,767	
406,000	Actuarial (Gains) or losses on pension assets and liabilities	16a	(969,000)	
406,000	Other Comprehensive Income & Expenditure		(969,000)	
459,892	Total Comprehensive Income & Expenditure		(852,233)	

Balance Sheet as at 31 March 2018

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

2016/17		Note	2017/18
£			£
	<u>Current Assets</u>		
376,549	Funds held by Renfrewshire Council		300,166
132	Debtors and Prepayments	11	1,139
8,994	Inventories		8,061
1,700	Cash in Hand		1,700
<hr/> 387,375			<hr/> 311,066
	<u>less Current Liabilities</u>		
(403,014)	Creditors And Accruals	12	(329,986)
<hr/> (15,639)	Net (Liabilities)/Asset Excluding Pension		<hr/> (18,920)
	<u>Long Term Liabilities</u>		
(1,092,000)	Pension (Liability)/Asset	7b	(256,000)
<hr/> (1,107,639)	Net (Liabilities)/Asset Including Pension		<hr/> (274,920)
	<u>Represented by:</u>		
	Useable Reserves		
80,607	Balance due to Member Authorities	7a	100,121
(80,607)	Transfer to Creditors		(100,121)
	Unuseable Reserves		
(15,639)	Employee Statutory Adjustment Account	7c	(18,920)
(1,092,000)	Pension Reserve	7b	(256,000)
<hr/> (1,107,639)			<hr/> (274,920)

The unaudited accounts were authorised for issue on 22 June 2018.
Balance Sheet signed by:

Alan Russell CPFA
Treasurer
22 June 2018

Cash flow Statement for the year ended 31 March 2018

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

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

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

This statement shows how annual expenditure is used and funded from resources and provides a reconciliation of the statutory adjustments between the Joint Committees financial performance on a funding basis and the (surplus) or deficit on the provision of service in the Comprehensive Income and Expenditure statement.

Expenditure Funding Analysis

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

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

Note 2 Summary of Significant Accounting Policies

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

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

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

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

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

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

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

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

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

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

Accruals of Expenditure and Income

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- i. Revenue from the sale of goods is recognised when the Joint Committee transfers the significant risks and rewards of ownership to the purchaser, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Joint Committee.
- ii. Revenue from the provision of services is recognised when the Joint Committee can measure reliably the percentage of completion of the transaction and it is probable that the economic benefits or service potential associated with the transaction will flow to the Joint Committee.

- iii. Supplies are recorded as expenditure when they are consumed. Where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- iv. Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.
- v. Suppliers invoices paid in the two weeks following the year-end are accrued together with specific accruals in respect of further material items provided the goods or services were received by the Balance Sheet date.

Cash and Cash Equivalents

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

Contingent Assets and Liabilities

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

Employee Benefits

Benefits payable during employment

All salaries and wages earned up to the Balance Sheet date are included in the accounts irrespective of when payment was made. An accrual is made for the cost of holiday and flexi-leave entitlements earned by employees but not taken before the year end; and which employees may carry forward into the next financial year.

Post employment benefits

The Joint Committee participates in the Local Government Pension Scheme which is administered by Strathclyde Pension Fund. The Local Government Pension Scheme is accounted for as a defined benefit scheme, and in accordance with International Accounting Standard 19 (IAS19) the Joint Committee has disclosed certain information concerning the assets, liabilities, income and expenditure relating to the pension scheme. IAS 19 requires that an organisation must account for retirement benefits when it is committed to giving them, even if the giving will be many years into the future.

This involves the recognition in the Balance Sheet of the Joint Committee's share of the net pension asset or liability in Strathclyde Pension Fund and a pension reserve. The Comprehensive Income and Expenditure Statement also recognises changes during the year in the pension asset or liability. Service expenditure includes pension costs based on employers' pension contributions payable and payments to pensioners in the year.

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

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

Note 16 to the Core Financial Statements provides further information.

Events after the Balance Sheet date

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

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

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

Material Items and Prior Period Adjustments

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

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

Government Grants and other Contributions

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Joint Committee when there is reasonable assurance that:

- the Joint Committee will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due to the Joint Committee are not credited to the Comprehensive Income and Expenditure Account until conditions attaching to the grant or contribution have been satisfied. Monies advanced as grants and contributions are carried in the Balance Sheet as creditors.

Inventories

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

Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property from the lessor to the lessee. All other leases are classified as operating leases. Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

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

Operating Leases

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

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

Property, Plant and Equipment

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

Reserves

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

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

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the Revenue Reserve from accruing for short term accumulating absences at the end of the financial year. Generally accepted accounting practices require that all short-term employee benefits, including accumulating compensated absences, should be recognised as a cost in the accounts for the year to which they relate. This means that where employees' full holiday entitlement, time in lieu or credit flexi-time balance has not been taken by the financial year-end, the cost of the untaken days or time is calculated and recorded as an accrued expense. However, statutory arrangements require that the impact of such accrued expenditure on the Revenue Reserve is neutralised by transfers to or from the Employee Statutory Adjustment Account.

VAT

Income and Expenditure excludes any amount relating to Value Added Tax (VAT), as all VAT is payable to HM Revenue & Customs and all VAT is recoverable from them.

Note 3 Accounting Standards Issued not Adopted

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

Note 4 Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 2, the Joint Committee has had to make certain judgements about complex transactions or those involving uncertainty about future events. Where a critical judgement has been made this is referred to in the relevant note to the core financial statements; however a summary of those with the most significant effect is detailed below.

Leases	The Park Authority does not own any assets – the land and properties the Park Authority manages are owned by the respective councils across whose boundaries the Park Authority crosses. No payment is made to the councils for the use of these land and property assets and there is no lease agreement in place, therefore in terms of applying the adopted accounting policies it has been assumed no lease arrangement is in place.
--------	--

Note 5 Assumptions made about the future

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

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

Item	Uncertainties	Effect if Results differ from Assumption
Pensions Liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Joint Committee with expert advice about the assumptions to be applied.	The effects on the net pension liability of changes in individual assumptions can be measured. For instance, a 0.5% decrease in the real discount rate assumption would result in an increase in the pension liability of £503,000. However, the assumptions interact in complex ways. During 2017/18, the appointed actuaries advised that the net pension liability had decreased by £969,000 attributable to updating of the financial assumptions.

Note 6 Events after the balance sheet date

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

Note 7 Details of Movement in Reserves

a. Revenue Reserve

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

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

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

b. Pension Reserve

2016/17		2017/18
£		£
(615,000)	Balance as at 1 April	(1,092,000)
(406,000)	Actuarial Gains and (Losses) (see note 16)	969,000
(71,000)	Net additional amount required by statute and non-statutory proper practices to be taken into account when determining the surplus or deficit on the revenue reserves for the year	(133,000)
(1,092,000)	Balance as at 31 March	(256,000)

The Pension Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Joint Committee accounts for post-employment benefits in the comprehensive income and expenditure statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Joint Committee makes employer's contributions to pension funds. The credit balance on the Pension Reserve shows a surplus in the benefits earned by past and current employees and the Joint Committee's share of Strathclyde Pension Fund resources available to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

c. Employee Statutory Adjustment Account

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

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on revenue balances from accruing for short-term accumulating compensated absences at the end of the financial year. Generally accepted accounting practices require that all short-term employee benefits, including accumulating compensated absences, should be recognised as a cost in the accounts for the year to which they relate. This means that where employees' full holiday entitlement, time in lieu or credit flexi-time balance has not been taken by the financial year-end, the cost of the untaken days or time is calculated and recorded as an accrued expense. However, statutory arrangements [or regulations] require that the impact of such accrued expenditure on revenue balances is neutralised by transfers to or from the Employee Statutory Adjustment Account.

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

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

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

Note 9 Financing & Investment Income

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

Note 10 Operating Leases

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

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

Note 11 Debtors and Prepayments

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

Note 12 Creditors

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

Note 13 Transfer to Creditors

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

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

Note 14 Related parties

The Joint Committee's related parties are those bodies or individuals that have the potential to control or significantly influence the Joint Committee, or to be controlled or significantly influenced by the Joint Committee. The Joint Committee is required to disclose material transactions that have occurred with related parties and the amount of any material sums due to or from related parties. Related party relationships require to be disclosed where control exists, irrespective of whether there have been transactions between the related parties. Disclosure of this information allows readers to assess the extent to which the Joint Committee might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Joint Committee.

The member authorities of the Joint Committee have contributed requisitions in the following proportions to enable the Joint Committee to carry out its objectives.

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

The Joint Committee in turn pays Renfrewshire Council for support services. The amount paid in respect of these services for the year ended 31 March 2018 was £34,600 (2016/17 £34,600).

Note 15 External audit costs

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

Note 16 Retirement Benefits

As part of the terms and conditions of employment of its employees, the Joint Committee offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Joint Committee has a commitment to make the payments that need to be disclosed at the time that employees earn their future entitlement. The scheme for employees is Strathclyde Pension Fund which is administered by Glasgow City Council. This is a "funded" defined benefit final salary scheme meaning that the Joint Committee and its employees pay contributions into a fund, calculated at a level intended to balance the pensions liability with investment assets.

16a. Transactions relating to retirement benefits

The cost of retirement benefits is recognised in the Comprehensive Income and Expenditure Statement when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge that is statutorily required to be made in the accounts is based upon pension contributions payable by the Joint Committee in the year, and an adjustment is made within the Movement in Reserves Statement to replace the cost of retirement benefits with employers' contributions.

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

The following transactions have been made in the accounting statements in 2017/18:

2016/17		Note	2017/18
£			£
Comprehensive Income & Expenditure Statement			
	Cost of Services		
143,000	Current service cost	(i)	207,000
-	Past service cost/(gain)	(ii)	-
-	Settlements & curtailments	(iii)	-
<u>143,000</u>			<u>207,000</u>
	Financing & Investment Income & Expenditure		
22,000	Net Interest	(iv)	30,000
<u>22,000</u>			<u>30,000</u>
<u>165,000</u>	Total post employment benefit charged to the Surplus or Deficit on the Provision of Services		<u>237,000</u>
Other post employment benefit charged to the Comprehensive Income and Expenditure Statement			
(884,000)	Return on assets excluding amounts included in net interest		448,000
1,290,000	Actuarial (gains) and losses arising on changes in financial assumptions		(1,417,000)
<u>406,000</u>	Total Actuarial (gains) and losses		<u>(969,000)</u>
<u>571,000</u>	Total post employment benefit charged to the Comprehensive Income and Expenditure Statement		<u>(732,000)</u>
	Movement in Reserves Statement	(v)	
477,000	Reversal of net charges made to the Surplus or Deficit for the Provision of Services for post employment benefits according with the Code		(836,000)
<u>94,000</u>	Employers Contributions paid to Strathclyde Pension Fund		<u>104,000</u>

Notes

- i. Current service cost is the cost of future entitlements to pension payments to current employees
- ii. Past service cost is the cost of discretionary pension benefits to former employees who retired on the grounds of efficiency etc or savings made for commuting part of the pension for additional cash.
- iii. Curtailments are the pension costs to employees retired under redundancy terms.
- iv. The net Interest Cost is an actuarial adjustment to the inflation element in the cost of funding current and future pension obligations. This is the expected increase during the year in the present value of the Joint Committee's share of Strathclyde Pension Fund's liabilities because they are one year closer to settlement.
- v. The Movement on Pension Reserve represents the net change in the pension liability recognised in the Movement in Reserves Statement for pension payments made by the Joint Committee to the Strathclyde Pension Fund during the year (£133,000).

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

In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Statement, actuarial gains of £0.969 million are included in the Movement in Reserves Statement (2016/17 £0.406 million loss).

16b. Assets and liabilities in relation to retirement benefits

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

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

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

2016/17		2017/18
£000		£000
4,449	Opening Fair Value	5,558
157	Interest Income	144
-	Remeasurement gain/(loss):	-
884	Return on assets excluding amounts included in net interest	(448)
94	Contributions from employer	104
28	Contributions from employees	30
(54)	Benefits Paid	(156)
5,558	Closing fair value of scheme assets	5,232

15c. Fund history

	2013/14	2014/15	2015/16	2016/17	2017/18
	£000	£000	£000	£000	£000
Present Value of Liabilities	(4,312)	(5,266)	(5,064)	(6,650)	(5,488)
Fair value of assets	3,780	4,257	4,449	5,558	5,232
Surplus/(deficit) in the scheme	(532)	(1,009)	(615)	(1,092)	(256)

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

The net liability position of £256,000 has a significant impact on the net worth of the Joint Committee as recorded in the balance sheet. However, any deficit on Strathclyde Pension Fund will be made good by increased contributions over the remaining working life of employees, as assessed by the Fund actuary.

16d. Basis for estimating assets and liabilities

The Joint Committee's share of the liabilities of Strathclyde Pension Fund have been assessed on an actuarial basis using the projected unit method, that estimates the pensions that will be payable in future years dependent upon assumptions about mortality rates, salary levels and so on. The Scheme's liabilities have been assessed by Hymans Robertson, an independent firm of Actuaries, and the estimates are based on the latest full valuation of the Fund at 31 March 2017.

The principal assumptions used by the actuary have been:

2016/17	Financial Year:	2017/18
Mortality assumptions		
	Longevity at 65 for current pensioners	
22.1 years	• Men	21.4 years
23.6 years	• Women	23.7 years
	Longevity at 65 for Future pensioners	
24.8 years	• Men	23.4 years
26.2 years	• Women	25.8 years
4.4%	Rate of increase in salaries	3.6%
2.4%	Rate of increase in pensions	2.4%
2.6%	Rate for discounting scheme liabilities	2.7%
	Take-up of option to convert annual pension into retirement lump sum:	
50.0%	Pre April 2009 service	50.0%
75.0%	Post April 2009 service	75.0%

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

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

2016/17			2017/18
£000		Percentage	£000
	Equity Securities		
526	Consumer	0.0%	-
417	Manufacturing	0.0%	-
165	Energy and Utilities	0.0%	-
387	Financial Institutions	0.0%	-
226	Health and Care	0.0%	-
320	Information Technology	0.0%	-
-	Other	28.7%	1,503
2,041	Total Equity	28.7%	1,503
	Private Equity		
458	All	8.9%	464
458	Total Private Equity	8.9%	464
	Real Estate		
670	UK Property	11.8%	620
-	Overseas Property	0.0%	-
670	Total Real Estate	11.8%	620
	Investment Funds & Unit Trusts		
1,787	Equities	31.8%	1,664
312	Bonds	10.4%	547
4	Commodities	0.1%	-
-	Infrastructure	0.0%	-
75	Other	5.1%	268
2,178	Total Investment Funds & Unit Trusts	47.4%	2,478
	Derivatives		
-	Inflation	0.0%	-
-	Interest Rate	0.0%	-
1	Foreign Exchange	0.0%	-
-	Other	0.0%	2
1	Total Derivatives	0.0%	2
	Cash & Cash Equivalents		
209	All	3.2%	166
209	Total Cash & Cash Equivalents	3.2%	166
5,558	Total	100%	5,232

16e. Impact on cashflows

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

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

Note 17 Contingent Liabilities and Assets

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

CLYDE MUIRSHIEL PARK AUTHORITY**To: JOINT COMMITTEE****Date: 22 June 2018****Report by
Chief Auditor****INTERNAL AUDIT ANNUAL REPORT 2017/18****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 2017/18, and contains an audit assurance statement.

2. RECOMMENDATIONS

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

Clyde Muirshiel Park Authority Internal Audit Annual Report 2017-2017

June 2018

Clyde Muirshiel Park Authority
Internal Audit Annual Report 2017/2018

Contents

		Page
1.	Introduction	1
2.	Responsibilities of Management and Internal Audit	1
3.	Internal Audit Activity in 2017/18	2
4.	Internal Audit Performance	4
5.	Planned Audit Work for 2018/19	5
6.	Audit Assurance Statement	5

Clyde Muirshiel Park Authority

Internal Audit Annual Report

1 April 2017 – 31 March 2018

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 Interim 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 2017/18 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 2018/19;
- The annual assurance statement which provides an opinion on the overall adequacy and effectiveness of the Board's internal control environment.

2. Responsibilities of Management and Internal Audit

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

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

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

3. Internal Audit Activity during 2017/2018

- 3.1 One specific review was undertaken during 2017/18, in relation to the on-line booking system in operation within the Authority. The main findings in relation to this review is summarised in table 1 below:

Table 1

Audit Area	Conclusion
On-line booking system	<ul style="list-style-type: none">• Reasonable Assurance• Procedures are in place to hold customer data securely and protect it from unauthorised access. On line card payments are reconciled to bank statements and the general ledger. However, some staff have administrator functions that they do not require, increasing the risk that they could process transactions not delegated to them.

- 3.2 The Annual Report for 2016/2017 was submitted to the Authority on 5 June 2017.
- 3.3 The implementation rate of audit recommendations is a measure of operational culture and effectiveness. During 2017/18, 2 recommendations were followed up. Of these 2 (100%) have been implemented. There are no outstanding internal audit recommendations.
- 3.4 Internal Audit also carried out reviews of the main corporate systems operating within Renfrewshire Council which support the Board's activity. The main findings in relation to these are summarised in Table 2 below and Renfrewshire Council management have agreed to implement the audit recommendations made in relation to each review:

Table 2

Audit Area	Conclusion
Payroll - Pensions Auto Enrolment	<ul style="list-style-type: none"> • Reasonable Assurance • The audit identified that there are arrangements in place to cover the requirements of the Pensions Act 2011, recommendations were made to improve the processes to record and pass this information to the pension provider timeously and improve the communication issued to employees regarding postponed enrolment.
Corporate Health & Safety	<ul style="list-style-type: none"> • No Assurance <p>In the context of the objectives of the audit review, the control environment has been assessed as unsatisfactory. The Auditor is concerned that the current governance arrangements may not be fit for purpose. Operational arrangements are not currently adequate and there is a lack of appropriate processes and scrutiny. Management need to review the governance and operational practice as a matter of priority.</p>
Corporate Purchase Cards	<ul style="list-style-type: none"> • Reasonable Assurance <p>There are adequate procedures in place covering the purchase of goods with Pcard, issues were identified regarding compliance with some areas of these procedures such as recurring mid value transactions, purchase of IT equipment and high value orders where the Pcard purchase method is not recommended. The audit also identified areas of non-contract spend that would benefit from further review by the Corporate Procurement Unit.</p>

4. Review of Internal Audit Performance

- 4.1 Internal Audit produces regular reports on its performance during the year to the Renfrewshire Council, Audit, Risk and Scrutiny Board, against a range of measures set annually by the Director of Finance and Resources. These targets are set for all internal audit engagements and include Renfrewshire Council and other associated bodies, for which the team provides internal audit services. Table 3 shows the actual performance against targeted performance for the year.

Table 3

Internal Audit Performance 2017/18		
Performance measure	Target 2017/18	Actual 2017/18
% of audit assignments completed by target date	95%	96%
% of audit assignments completed within time budget	95%	95%
% completion of audit plan for the year*	95%	93%

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

- 4.2 Actual performance for the year, in relation to percentage completion of the audit plan, is 2% below the target performance level. This was due to the actual level of resources available being lower than had been planned for, due to vacancies and two Council engagements being deferred into early 2018/19 due to other operational commitments within the services. All RVJB specific audit engagements were completed by 31 March 2018.
- 4.3 The Chief Auditor is required to develop and maintain a quality assurance and improvement programme that covers all aspects of internal audit including conformance with the PSIAS. There is an opportunity to improve and formalize the internal audit reporting arrangements to Board and this has been addressed early in 2018/19.
- 4.4 External Audit

External Audit's review of the internal audit service concluded that overall the service operates in accordance with the PSIAS, although some recommendations for improvement were made which have been addressed.

- 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 2018/19

- 5.1 Following a risk based assessment of the activities of the Clyde Muirshiel Park Authority and consultation with the Regional Park Manager, the audit plan provides for ad-hoc advice, reactive investigative work, follow-up of previous audits and risk management advice.

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 appropriate management, and to the Authority in this annual report. Where areas for improvement in internal control have been identified appropriate recommendations have been made, and management are currently progressing the implementation of these recommendations.
- 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 2017/18 in relation to the corporate systems which supported the Clyde Muirshiel Park Authority's activities and to specific work carried out in relation to those activities.
 - Management action to respond to audit recommendations.
 - Management self assessment of internal control, risk management and governance arrangements.
 - The regular review and updating of the Local Code of Corporate Governance by the Council in accordance with the CIPFA/SOLACE framework for corporate governance requirements and of the corporate governance arrangements within Clyde Muirshiel Park Authority.

Signed

Chief Auditor

Date

23 June 2017

CLYDE MUIRSHIEL PARK AUTHORITY**To: JOINT COMMITTEE****Date: 22 June 2018****Report by
Chief Auditor****Internal Audit Reporting Arrangements****1. Summary**

- 1.1 Audit Scotland in their report to members on the annual audit for 2016/17, identified that “internal audit reports are not provided to members of the Joint Committee”. This presented the Chief Auditor with an opportunity to review and formalise the internal audit reporting arrangements for the Joint Committee.
- 1.2 In line with the Public Sector Internal Audit Standards (PSIAS), Internal Audit must communicate the results of each engagement to the Board.
- 1.3 This report outlines the details and outcome of the Chief Auditor’s considerations in relation to the Joint Committee reporting arrangements for completed audit engagements and follow up work.

2. Recommendations

- 2.1 Members are requested note the reporting arrangements put in place to communicate the results of Internal Audit work to the Joint Committee.

3. Background**3.1 Communicating the results of audit engagements**

- 3.1.1 In line with the Public Sector Internal Audit Standards (PSIAS), Internal Audit must communicate the results of each engagement to the Board.
- 3.1.2 Previously, Internal Audit reported the conclusion of completed audit engagements in the Internal Audit Annual Report. It has been identified through the quality assurance and improvement programme that there is

an opportunity to review and formalise the internal audit reporting arrangements for the Joint Committee.

- 3.1.3 In making those considerations the Chief Auditor took account of the professional requirements as detailed in the PSIAS, CIPFA guidance “Audit Committees, Practical Guidance for Local Authorities” and legislative requirements such as Data Protection, and the assessed risks to the Joint Committee.
- 3.1.4 The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) and has been issued by CIPFA, who set the internal auditing standards for UK Local Authorities. The Chief Auditor has a professional duty under the PSIAS to report the results of engagements to senior management and the Board, although the PSIAS does not prescribe any specific format that should be adopted for reporting.
- 3.1.5 The PSIAS places certain professional obligations on the Chief Auditor in relation to the confidentiality and disclosure of the information they receive during the course of each audit engagement.
- 3.1.6 The PSIAS states that “the chief audit executive must control access to engagement records. The chief audit executive must obtain the approval of senior management and/or legal counsel prior to releasing such records to external parties, as appropriate”.
- 3.1.7 It also states that:
“Internal auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.”
If not otherwise mandated by legal, statutory, or regulatory requirements, prior to releasing results to parties outside the organisation the chief audit executive must:
- assess the potential risk to the organisation
 - consult with senior management and/ or legal counsel as appropriate, and
 - control dissemination by restricting the use of the results.”
- 3.1.8 Members of the Joint Committee need to be provided with enough information to allow them to understand any significant risk exposures to the Joint Committee’s internal control environment identified through the work of Internal Audit.
- 3.1.9 The CIPFA “Audit Committees, Practical Guidance for Local Authorities” publication, defines that role as “reviewing the work carried out will include formal consideration of summaries of work done, key findings, issues of concern and action in hand as a result of audit work.”
- 3.1.10 The Chief Auditor will in future report summaries of completed audit engagements to the Joint Committee on the conclusion of each

engagement for formal consideration by members in line with the best practice referred to above.

3.2 Monitoring the progress of management actions

- 3.2.1 The PSIAS places the responsibility for monitoring progress with the Chief Auditor to ensure that management actions have been effectively implemented, or, if not, that senior management have accepted the risk of not taking action.
- 3.2.2 The Chief Auditor must implement a follow-up process for ensuring the effective implementation of audit results or ensuring senior management are aware of the consequences of not implementing an action point and are prepared to accept the risk of such consequences occurring. The results of this process should be communicated to the Joint Committee.
- 3.2.3 There is also a requirement for the Chief Auditor to develop escalation procedures for cases where agreed actions have not been effectively implemented by the date agreed. These procedures should ensure that the risks of not taking action have been understood and accepted at a sufficiently senior management level. The effective involvement of the Joint Committee in the follow-up process is critical to ensuring that it works.
- 3.2.4 Internal Audit undertakes an annual follow up exercise. The focus of each annual follow up exercise can vary depending on the audit resources available. All critical recommendations followed up must be supported by evidence to demonstrate that they have been implemented.
- 3.2.5 The outcome of the annual follow up exercise is communicated to the Park Manager with details of all partially implemented, redundant and outstanding recommendations. The Chief Auditor currently reports, the number of recommendations followed up, and the current status of those recommendations in the Internal Audit Annual Report.
- 3.2.6 It is the Chief Auditor's opinion that there is an opportunity to enhance the escalation procedures for cases where agreed actions have not been effectively implemented by the date agreed. The Chief Auditor will report details of outstanding critical recommendations to the Joint Committee on conclusion of the annual follow up exercise.
- 3.2.7 It is our intention to develop the audit management system to facilitate 'self-service' in relation to updates on the progress of implementing recommendations. This development would facilitate more regular reporting of outstanding actions in the future.

3.3 Communicating the acceptance of risks

- 3.3.1 The PSIAS places certain professional obligations on the Chief Auditor to report to the Board, when in the Chief Auditor's opinion, management

have accepted an unacceptable level of risk. The PSIAS states, “when the chief audit executive concludes that management has accepted a level of risk that may be unacceptable to the organisation, the chief audit executive must discuss the matter with senior management. If the chief audit executive determines that the matter has not been resolved, the chief audit executive must communicate the matter to the board.”

- 3.3.2 Instances where the Chief Auditor and senior management are unable to reach an agreement on actions to mitigate a significant risk to an acceptable level are rare. However, should such an instance arise the Chief Auditor will bring a report outlining the risk exposure to the Joint Committee.

3.4 Conclusion

- 3.4.1 The Chief Auditor is satisfied that these enhanced reporting arrangements fully supports the Joint Committee in their role, complies with the PSIAS and meets the best practice standard as set out in the CIPFA “Audit Committees, Practical Guidance for Local Authorities” publication.
- 3.4.2 The Chief Auditor would still need to preserve the confidentiality of the information in cases where it may breach legislation or where the risk of the weakness being exploited be of such significance that she would seek to have the report heard in private, to protect the Joint Committee’s interests.

For further information please contact Andrea McMahon on 0141-618-7017

Or via e-mail at andrea.mcmahon@renfrewshire.gov.uk

CLYDE MUIRSHIEL PARK AUTHORITY**To: JOINT COMMITTEE****Date: 22 June 2018****Report by
Chief Auditor****Internal Audit Report Summary – Online Booking System****1. Summary**

- 1.1 In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board.
- 1.2 Internal Audit undertook a review of the arrangements in place to for online bookings and payments. This report provides a summary of the work undertaken, the audit findings and the action being taken by management to address the recommendations made.
- 1.3 Appendix 1 provides a summary of the overall assurance rating for the engagement and the number of recommendation in each category, the Committee summary for the engagement is also attached.

2. Recommendations

- 2.1 Members are invited to note the Internal Audit Summary for the online booking system.
-

Appendix 1

Renfrewshire Leisure Ltd

Internal Audit Service

Summary of Internal Audit Reports issued

Category	Engagement	Assurance Rating	Recommendation Ratings			
			Critical	Important	Good Practice	Service Improvement
Assurance	Online booking system	Reasonable	0	1	4	1

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> There is a sound system of internal control designed to achieve the objectives of the area being reviewed. The control processes tested are being consistently applied.
Reasonable Assurance	<ul style="list-style-type: none"> The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.
Limited Assurance	<ul style="list-style-type: none"> Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk. The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	<ul style="list-style-type: none"> Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed. Significant non-compliance with control processes leaves the processes/systems open to error or abuse.

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Internal Audit Report

Clyde Muirshiel Park Authority

On-line Booking System (A0092/2018/009)

Date: May 2018

COMMITTEE SUMMARY

Audit Objectives
<p>The objectives of the audit were to ensure that:</p> <ul style="list-style-type: none"> • Customer data is held securely and protected from unauthorised access; • Sensitive personal data is appropriately managed in line with DPA (Data Protection Act) and PCI DSS (Payment Card Industry Data Security Standards); • Staff are appropriately trained; • Administrator functions have been appropriately assigned; • On line payments are reconciled at the end of each day and periodically reconciled to the general ledger.

Audit Scope
<ol style="list-style-type: none"> 1. Interviewed the appropriate staff, evaluated the controls in place for the online booking and payments system and identify any possible improvements to the system. 2. Prepared a series of tests to ensure the online booking and payments system is operating effectively and as described.

Key Audit Assurances
<ol style="list-style-type: none"> 1. Procedures are in place to hold customer data securely and protect it from unauthorised access. 2. On line card payments are reconciled to bank statements and the general ledger.

Key Risks
<p>Some staff have administrator functions that they do not require, increasing the risk that they could process transactions not delegated to them.</p>

Overall Audit Opinion
<p>The audit has identified that reasonable controls are in place for the online booking and payments system. Recommendations made include that CMPA management should liaise with the web developer to determine how staff can be given only the administrator functions they require.</p>

Internal Audit Report

Clyde Muirshiel Park Authority

On-line Booking System (A0092/2018/009)

Date: May 2018

Management Commentary
Management has discussed the matter of administrator access with the web developer who and looking into the possibility of varying the levels of access required to those staff with a requirement for this functionality.



CLYDE MUIRSHIEL PARK AUTHORITY

Report to: Joint Committee
On: 22 June 2018

Report
By
Regional Park Manager

SUBJECT: QUARTERLY ABSENCE STATISTICS

1.0 Purpose of Report:

- 1.1 To inform members of the Joint Committee of the quarterly absence statistics for the most recently completed quarter, from 1 January to 25 March 2018.

2.0 Recommendation:

That members of the Joint Committee:

- 2.1 Consider the quarterly absence statistics for 1 January to 25 March 2018.
- 2.2 Should receive further regular reports on the Park's absence statistics.

3.0 Background:

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

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 25 March 2018, with the previous quarter's statistics in brackets, are:-

	APT&C Office based		APT&C outdoor		Manual		TOTAL	
Type of absence	Lost work days	% loss	Lost work days	% loss	Lost work days	% loss	Lost work days	% loss
Self certificated	13 (10)	2.76 (1.80)	1 (11)	0.17 (1.63)	2 (0)	1.09 (0)	16 (21)	1.30 (1.41)
Medically certificated	9 (25)	1.91 (4.49)	0 (13)	0 (1.92)	4 (0)	2.19 (0)	13 (38)	1.05 (2.55)
Industrial injury	1 (0)	0.21 (0)	0 (0)	0 (0)	0 (0)	0 (0)	1 (0)	0.08 (0)
Total	23 (35)	4.88 (6.28)	1 (24)	0.17 (3.55)	6 (0)	3.28 (0)	30 (59)	2.43 (3.95)
Work days available	471.5 (557)		578.5 (675.5)		183 (259.5)		1233 (1492)	
No. of employees	12 (12)		12 (14)		4 (5)		28 (31)	
Absence rate (days per employee per quarter)	1.92 (2.9)		0.08 (1.7)		1.5 (0)		1.07 (1.9)	

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

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

Quarter ending	June 2017	September 2017	December 2017	March 2018 (current)
Days lost per employee	3.24	2.19	1.9	1.07
Absence rate %	7.21	4.69	3.95	2.4

Quarter ending	June 2016	September 2016	December 2016	March 2017
Days lost per employee	2.97	0.19	0.25	1.7
Absence rate %	5.8	0.38	0.51	4.62

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

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

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

This shows a decrease from last quarter. This is again primarily the result of long term absence of one member of staff. However this member of staff is now better and back at work.

It is no longer possible to provide comparison information from Audit Scotland for the 3 constituent Local Authorities. Since 2014 comparative performance information for Local Government has been reported through the Improvement Service's Local Government Benchmarking Framework. However this report only gives a flat rate average of 10 days per employee per year across all

Scottish Local Government Sectors and does not detail absence rates for individual local authorities. The figure for 2016/17 is not available and has therefore not been included in the comparison table above.

- 4.5 It should be borne in mind that several factors can influence the statistics in any particular quarter. The Regional Park has a small staff complement, therefore one or two long term absences can have a significant impact on the figures.

5.0 Conclusion:

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

Members wishing further information regarding this report should contact Mr W David Gatherer,
Regional Park Manager, Clyde Muirshiel Park Authority, 01505 842 882.

CLYDE MUIRSHIEL PARK AUTHORITY



Report to: Joint Committee
On: 22nd June 2018

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 Jan to Mar 2018.

2.0 Recommendation:

That members of the Joint Committee:-

- 2.1 Note that there were no RIDDOR reportable accidents in the Park during this period and no occupational diseases. There were six accidents/ incidents/ near miss; one involving staff and one involving a visitor. One was a malfunction of a fire alarm, one flytipping incident and two acts of vandalism
- 2.2 Note that the problem of water ingress at Muirshiel Visitor Centre continues to be under investigation.

3.0 Background:

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

4.0 Quarterly Health and Safety Monitoring Report:

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

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

- 4.2 During the period of Jan to Mar 2018 there were no RIDDOR reportable accidents but one incident/ near miss involving Park staff and one incident involving a volunteer. There were two acts of vandalism one equipment malfunction and some flytipping.

Incidents varied this quarter; the staff incident was a staff member tripping and falling and the one with the volunteer member of the public was a slip on ice. We had a faulty fire alarm activation at Castle Semple, the system has been checked and is fine. We have had three incidents of vandalism , one a damaged display, one a broken gate chain at Muirshiel and one case of flytipping at Locherwood.

- 4.3 Water ingress at the roof of Muirshiel Visitor Centre is still occurring. Further investigations are required to fully rectify the problem.
- 4.4 During the period Jan to Mar 2018 3 Health & Safety related courses were attended by 8 members of staff. The courses included fire warden, first aid and cancer awareness courses. One tool box talk took place.
- 4.5 Clyde Muirshiel Regional Park continues to work with Renfrewshire Council Health & Safety Officers to align its Health & Safety policies, plans and accident prevention programs with those currently in use within Renfrewshire Council.

5.0 Conclusion:

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

Members wishing further information regarding this report should contact
Mr David Gatherer, Regional Park Manager, Clyde Muirshiel Park Authority, 01505 842 882.