



Notice of Meeting and Agenda Clyde Muirshiel Park Authority Joint Committee

Date	Time	Venue
Friday, 11 September 2015	10:30	Barnbrock Farm, Clyde Muirshiel Park Headquarters, Barnbrock Farm, Kilbarchan, PA10 2PZ

KENNETH GRAHAM
Head of Corporate Governance

Board Membership

Councillors D Bibby, J Caldwell, Andy Doig and C Gilmour (Renfrewshire Council);
Councillors I Nelson and D Wilson (Inverclyde Council) and Councillors A Dickson and T
Marshall (North Ayrshire Council).

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 www.renfrewshire.gov.uk/agendas.

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Items of business

Apologies

Apologies from members.

Declarations of Interest

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

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	Minute of meeting 5.6.15	
1b	Inquorate Minute 5.6.15	11 - 12
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8 Update on review of Regional Park

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Report by Head of Planning and Economic Development

Minute of Meeting

Clyde Muirshiel Joint Committee

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

PRESENT

Councillors Bibby, Caldwell, Andy Doig and Gilmour (Renfrewshire Council); Councillors Nelson and Wilson (Inverclyde Council); and Councillor Dickson (North Ayrshire Council).

CHAIR

Councillor Gilmour, Chairman.

IN ATTENDANCE

D Gatherer, Interim Regional Park Manager; J Arthur, Head of Service (Inverclyde Council); F Carlin, Head of Planning & Economic Development; D Forbes, Finance Manager; K Campbell, Assistant Chief Internal Auditor; M McKillop, Senior Auditor; D Low, Senior Committee Services Officer and K Druce, Assistant Committee Services Officer (all Renfrewshire Council).

DECLARATIONS OF INTEREST

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

No declarations of interest were expressed.

ADDITIONAL ITEM

The Chairman intimated that there was an additional item of business which had not been included in the notice calling the meeting in relation to the State of the Park report which was referred to in the Minute of the meeting of the Joint Committee held on 20 February, 2015. The Chairman being of the opinion that the item which was dealt with at item 2 below, was urgent, authorised its consideration.

1 MINUTE

There was submitted the Minute of the meeting of the Clyde Muirshiel Park Authority Joint Committee held on 20 February, 2015. Councillor Gilmour suggested that the Minute be approved subject to the correction of a number of typographical errors.

DECIDED: That the Minute be approved subject to the correction of a number of typographical errors.

2 STATE OF THE PARK REPORT

With reference to item 6 of the Minute of the meeting of the Joint Committee held on 20 February, 2015, Councillor Andy Doig moved "that this Committee recognises the importance of the 'State of the Park' Report, and its potential areas of diversification. This Committee agrees that as part of considering the assets and resources of the Park that examination be given to the economic benefits of promoting Clyde Muirshiel Regional Park as a Retreat Centre for those of all faiths and none". This was agreed.

DECIDED: That this Committee recognises the importance of the 'State of the Park' Report, and its potential areas of diversification. This Committee agrees that as part of considering the assets and resources of the Park that examination be given to the economic benefits of promoting Clyde Muirshiel Regional Park as a Retreat Centre for those of all faiths and none.

3 UNAUDITED ANNUAL ACCOUNTS 2014/15

There was submitted a report by the Treasurer relative to the unaudited annual accounts for the Clyde Muirshiel Park Authority for 2014/15 which were attached to the report. The accounts for the year ended 31 March, 2015 had been completed and forwarded to Audit Scotland for audit. The accounts showed a deficit for the year of £21,541 against a budgeted deficit of £26,300 resulting in an underspend of £4,659.

DECIDED: That the annual accounts for the year ended 31 March, 2015 be noted and that the accounts be further presented to the Joint Committee on completion of the audit.

4 ANNUAL AUDIT PLAN 2014/15

There was submitted a report by the Treasurer relative to the annual audit plan 2014/15 for the Joint Committee which outlined Audit Scotland's planned activities in their audit of the 2014/15 Financial Year.

DECIDED: That the annual audit plan 2014/15 be noted.

5 INTERNAL AUDIT ANNUAL REPORT 2014/15

There was submitted a report by the Chief Auditor relative to the Internal Audit Annual Report for the Park Authority 2014/15.

DECIDED: That the Internal Audit Annual Report 2014/15 be noted.

6 DEVELOPMENT OF YEAR LONG HEALTH WALKING PROGRAMME

There was submitted a report by the Interim Regional Park Manager relative to the proposed funding application to Awards for All in partnership with Renfrewshire Walking Network volunteers to develop a year-long walking programme for all abilities and ages.

DECIDED:

- (a) That the continued development of services within the Park be supported; and
- (b) That it be recognised that applying for funding and working in partnership with other organisations would provide more opportunities for service users, increase income and raise the park profile.

7 WINDOWS ON WILDLIFE PROJECT - UPDATE

There was submitted a report by the Interim Regional Park Manager relative to the completion and achievements of the two-year 'Windows on Wildlife' (WoW) project.

The report detailed the achievements of the project which was focussed on increasing participation and understanding of the park's natural heritage. Based at Castle Semple Country Park, the project used images of wildlife as its main theme for engaging audiences and footage of otters, badgers, deer, fox, rabbits and hares had been shown on social media.

Councillor Gilmour suggested that he write to the Project Officer engaged on the 'WoW' on behalf of the Joint Committee, expressing appreciation of her input to the project. This was agreed.

DECIDED:

- (a) That the achievements of the completed 'WoW' project be recognised and that in this regard the Convener write to the Project Officer engaged on the 'WoW', on behalf of the Joint Committee, expressing appreciation of her input to the project; and
- (b) That it be noted that although the project funding finished in September 2014 the Regional Park had continued the employment of the WoW Officer for four days a week.

8 TAG-N-TRACK PROJECT

There was submitted a report by the Interim Regional Park Manager relative to the Tag-n-Track project that aimed to improve environmental education by being able to follow satellite tagged birds in the classroom, engage people through social media, encourage volunteers and run training courses and wildlife events.

The report intimated that the Park Authority had made a successful application to the Heritage Lottery Fund to provide £66,100 for the project. A shortfall in resources as a result of the revised timetable for Leader funding applications would require the Park Authority to request additional monies to ensure the success of the Tag-n-Track project.

Councillor Gilmour proposed that consideration of this item be continued to a future meeting of the Joint Committee. This was agreed.

DECIDED: That consideration of this item be continued to a future meeting of the Joint Committee.

9 **PEDAL THE PARK EVENT**

There was submitted a report by the Interim Regional Park Manager relative to the success of the 'Pedal the Park' event 2015.

The report intimated that four rides had taken place: a '68km Sportive', 18km mountain bike ride, 12km hand bike time trial and a 4km family ride. A total of 185 people participated in these four events and cafe visitor numbers totalled 753, an increase of 200 on last year's numbers.

It was suggested that British Cycling be contacted with a view to attracting more high profile cycling events to the Regional Park. This was agreed.

DECIDED:

- (a) That the continued development of cycling infrastructure and activities be supported;
- (b) That the Park's continued efforts to increase income using the existing staff skill base within the Park and the continued growth of its reputation as a Centre of Excellence for land and water based accessible sport be recognised;
- (c) That the hosting of a 'Pedal the Park' 2016 be agreed; and
- (d) That the Interim Park Manager contact British Cycling with a view to attracting more high profile cycling events to the Regional Park.

10 **DEVELOPMENT OF SPINAL INJURY SCOTLAND PROGRAMME**

There was submitted a report by the Interim Regional Park Manager relative to the hosting of an accessible sport festival for Spinal Injury Scotland (SIS) on 19 August, 2015 which would necessitate the closure of the Castle Semple Visitor Centre for that day.

The report intimated that SIS had been awarded £10,000 in 2014 by Awards for All to run a 40 day activity programme at Castle Semple and it was hoped that the event would encourage the growth of the SIS programme and result in an annual festival.

DECIDED:

- (a) That the proposals detailed in the report be submitted; and
- (b) That the Park's continued efforts to increase income using the existing staff skill base within the Park and the continued growth of its reputation as a Centre of Excellence for land and water based accessible sport be recognised.

11 SWAN 2 - FUNDING APPLICATION

There was submitted a report by the Interim Regional Park Manager relative to a successful bid to the Sports Lottery Active Places fund for the construction of a new pontoon and hoist at Castle Semple.

The report intimated that a total of up to £41,000 had been awarded for the project, which would commence in October 2015 and be ready for the 2016 season.

DECIDED:

- (a) That this project continue to be supported by the Park Authority;
- (b) That the progress in providing the infrastructure to widen the opportunities for water access at Castle Semple with the resultant opportunities to increase service and income be noted; and .
- (c) That the Interim Regional Park Manager make the necessary arrangements for the launch of this new facility.

12 QUARTERLY ABSENCE STATISTICS

There was submitted a report by the Interim Regional Park Manager relative to the Quarterly Absence statistics for the Park Authority.

The report advised of quarterly absence levels during the period 1 January to 22 March, 2015 and provided information relating to the absence statistics and reasons for absence.

DECIDED:

- (a) That the report and in particular the absence statistics for 1 January to 22 March, 2015 be noted; and
- (b) That it be noted that further regular reports on the Regional Park's absence statistics would be submitted to future meetings of the Joint Committee.

13 QUARTERLY HEALTH & SAFETY REPORT

There was submitted a report by the Interim Regional Park Manager providing information on the quarterly health and safety monitoring for the period January to March 2015 which detailed accident statistics, management action and training. The report advised that there had been no RIDDOR reportable accidents involving members of Regional Park staff and that two members of staff and two members of the public sustained minor injuries from slips, trips and falls.

The report intimated that the reduction in staffing levels had resulted in employees becoming more focussed upon operational delivery and that there had been no update from the corporate landlord regarding the problem of water ingress at the Muirshiel Visitor Centre.

DECIDED:

- (a) That the health and safety monitoring report for the period January to March 2015 be noted;
- (b) That the impact of the reduction in capacity of the Senior Management Team on Health & Safety Processes within the Park be noted; and
- (c) That it be noted that there had been no update from the corporate landlord regarding the problem of water ingress at the Muirshiel Visitor Centre.

14 SUPPLEMENTARY GUIDANCE ON RENEWABLE ENERGY

Councillor Wilson referred to Supplementary Guidance being prepared by Inverclyde Council within the context of their Local Development Plan on renewable energy.

He referred to a plan that sought to provide a basis upon which proposals for wind farm and other forms of renewable energy developments would be considered which included areas of the Regional Park. Recognising the potential impact of development he suggested that the Interim Regional Park Manager be authorised to respond to the consultation. This was agreed.

Arising from discussion of this matter, Councillor Wilson referred to a public inquiry which would be convened in late 2015/early 2016 concerning a proposal to install wind turbines at Corlic Hill, Greenock. The planning application for this proposal had been considered and refused by Inverclyde Council and the applicants had lodged an appeal with the Scottish Government.

Councillor Wilson noted that the former Regional Park Manager had made a written representation in relation to the planning application and asked that an appropriate member of staff from the Regional Park should attend the public inquiry. It was noted that Inverclyde Council would lead the case in support of the decision to Refuse the application and if required would support the Park Officers as required albeit that this would be at no cost to the Park Authority. This was agreed.

DECIDED:

- (a) That the Interim Regional Park Manager be authorised to respond to the consultation on supplementary guidance on renewable energy;
- (b) That the Park Authority be represented by an appropriate member of the Regional Park Staff at the public inquiry into the planning application to erect wind turbines at Corlic Hill, Greenock; and
- (c) That it be noted that Inverclyde Council would lead the case in support of the decision to refuse the planning application and would provide the necessary support to the Park Officers at no cost to the Park Authority.

15 DATE OF NEXT MEETING

That the next meeting be held on 11 September, 2015.

Minute of Meeting

Clyde Muirshiel Consultative Forum

Date	Time	Venue
Friday, 05 June 2015	11:00	Barnbrock Farm, Clyde Muirshiel Park Headquarters, Barnbrock Farm, Kilbarchan, PA10 2PZ

NOTE OF INQUORATE MEETING OF THE CLYDE MUIRSHIEL PARK AUTHORITY

PRESENT Councillors Wilson (Inverclyde); Dickson (North Ayrshire Council) and Gilmour (Renfrewshire Council); R Anderson (Tourism Interest); Z Bhatia (RSPB Scotland); C Gould (Lochwinnoch Community Council) and S Simpson (Save Your Regional Park).

APOLOGIES A Armstrong (Visit Scotland); D Cochrane (Scottish National Farmers Union) and J Kent (Sport Scotland).

IN ATTENDANCE D Gatherer, Interim Regional Park Manager (Clyde Muirshiel Park); D Low, Senior Committee Services Officer and K Druce, Assistant Committee Services Officer (both Renfrewshire Council).

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: 11 September 2015

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 24 July 2015

1. Summary

- 1.1 Gross Expenditure is £1,000 over budget and income is currently £5,000 over recovered resulting in a net underspend of £4,000. This is summarised in point 4.

2 Recommendations

- 2.1 It is recommended that members consider the report.

3 Budget Adjustments Since Last Report

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

4 Budget Performance

- | | | |
|-----|----------------------------|------------------------------|
| 4.1 | Current Position | Net Underspend £4,000 |
| | <i>Previously Reported</i> | <i>N/A</i> |

The overspend in Transport Costs is due to an increase in insurance premiums as a result of a claim made in the last financial year for a damaged vehicle.

The Over Recovery in Other Income is a result of increased income for outdoor activities.

4.2 Projected Year End Position

The projected year end position shows a surplus of £14,700, due to the increased income, against a budgeted break even position

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2015/16
1st April 2015 to 24th July 2015

JOINT COMMITTEE : CLYDE MUIRSHIEL PARK AUTHORITY

Description (1)	£000's	Agreed Annual Budget (2)	Year to Date Budget (3)	Year to Date Actual (4)	Adjustments (5)	Revised Actual (6) = (4 + 5)	Budget Variance		
		£000's	£000's	£000's	£000's	£000's	£000's	(7)	%
Employee Costs		825	216	215	0	215	1	0.5%	underspend
Property Costs		55	17	14	2	16	1	5.9%	underspend
Supplies & Services		148	53	53	0	53	0	0.0%	breakeven
Contractors and Others		15	4	4	0	4	0	0.0%	breakeven
Transport & Plant Costs		42	13	16	0	16	-3	-23.1%	overspend
Administration Costs		70	19	19	0	19	0	0.0%	breakeven
Payments to Other Bodies		1	0	-1	1	0	0	0.0%	breakeven
GROSS EXPENDITURE		1,156	322	320	3	323	-1	-0.3%	overspend
Contributions from Local Authorities		-808	-404	-404	0	-404	0	0.0%	breakeven
Other Income		-348	-103	-108	0	-108	5	4.9%	over-recovery
INCOME		-1,156	-507	-512	0	-512	5	1.0%	over-recovery
TRANSFER (TO)/FROM RESERVES		0	-185	-192	3	-189	4	2.2%	over-recovery

£000's

Bottom Line Position to 24th July 2015 is an underspend of
Anticipated Year End Budget Position is an underspend of

Opening Reserves
Projected Increase in Reserves
Projected Closing Reserves

0

CLYDE MUIRSHIEL PARK AUTHORITY

To: Joint Committee

On: 11 September 2015

Report by: The Treasurer

Heading: Audited Annual Accounts 2014-15

1. Summary

- 1.1 At the meeting of the Joint Committee on 5 June 2015 a report on the unaudited accounts for the year ended 31 March was noted.
- 1.2 The audit certificate issued by Audit Scotland provides an unqualified opinion that the abstract of the accounts presents a true and fair view of the financial position of the Joint Committee as at 31 March 2015, in accordance with the accounting policies detailed in the accounts.
- 1.3 A report on the 2014-15 audit by Audit Scotland is also submitted for members information. There are no matters arising from the audit which require specific reporting to members.
- 1.4 Following the introduction of the Local Authority Accounts (Scotland) Regulations 2014 the audited accounts must be approved for signature by the Joint Committee no later than 30 September each year. Following this approval the audited accounts will be submitted to the Interim Park Manager, Chairman and Treasurer for signature.

2 Recommendations

- 2.1 It is recommended that members approve the audited accounts for signature and note the report by Audit Scotland.
-

Clyde Muirshiel Park Authority Joint Committee

Annual Financial Statements 2014/15



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Management Commentary

Introduction

The requirements governing the format and content of local authorities' annual accounts (under s106 of the Local Government (Scotland) Act 1973 joint boards and committees are classed as local authorities) are contained in The Code of Practice on Local Authority Accounting in the United Kingdom ("the Code"). The annual accounts and contents have been prepared in accordance with chapter 5 of HM Treasury's Financial Reporting Manual 2014-15.

History and Statutory Background

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

Vision and Aims

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

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

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

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

The Park Strategy and Workplan

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

The Park produces an annual workplan which sets out the tangible ways the Park will meet its strategic aims. The Park continued to meet its requirements in 2014-15 in terms of maintaining path infrastructure and biodiversity & nature conservation.

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

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

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

Financial Performance

Revenue

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

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

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

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

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

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

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

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

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

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

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

Capital and Reserves

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

Provisions, Contingencies and Write-offs

The Joint Committee is not aware of any eventualities which may have a material effect on the financial position of the Joint Committee, and has made no provisions for such eventualities.

In general, any contingent liabilities known to the Joint Committee are covered by insurance arrangements.

There were no debt write-offs during the year.

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed at Note 16. The appointed actuaries have confirmed a net deficit position of £1.009 million, a deterioration of £0.477 million in their assessment of the position of the pension fund. This movement is the net outturn from both increased liabilities linked to a lower real discount rate (thereby leading to an increased value of future liabilities), and better than expected investment returns in the year. The net deficit position of the pension reserve impacts on the net asset position of the Joint Committee as a whole, however the funding of these future liabilities will be met from future requisitions from members and as such the going concern assumption is valid.

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

Service changes and Future Developments

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

Events after the Balance Sheet Date

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

Impact of Economic Climate

The Joint Committee recognises the pressure on local authority finances and has proposed and agreed that requisition levels in 2015/16 be reduced by 5.8%. The Joint Committee and Park management recognise the need to continue to seek further efficiencies and will also continue to develop opportunities to increase trading income over the coming years.

Conclusion

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

Cllr Christopher Gilmour
Chairman
11 September 2015

David Gatherer
Interim Regional Park Manager
11 September 2015

Alan Russell CPFA
Treasurer
11 September 2015

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.
- 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);
- Approve the Annual Accounts for signature.

I confirm that these Annual Accounts were approved for signature by the Joint Committee at its meeting on the 11 September 2015.

Signed on behalf of Clyde Muirshiel Park Authority:

Cllr Christopher Gilmour

Chairman

11 September 2015

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 Board at the reporting date and the transactions of the Joint Committee for the year ended 31 March 2015.

Alan Russell CPFA

Treasurer

11 September 2015

Governance Statement

Scope of Responsibility

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

The Joint Committee's Governance Framework

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

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

The main features of our governance arrangements are summarised below:

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

Within the overall control arrangements, the system of internal financial control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded and material errors 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 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.

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

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

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

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

This self-assessment indicated that the governance framework is being complied with in all material respects.

The Joint Committee's internal audit service operates in accordance with the Public Sector Internal Audit Standards. Internal Audit undertakes an annual programme following an assessment of risk completed during the strategic audit planning process. As part of the planned work, internal audit provided management with a report on inventory management arrangements which identified a number of opportunities to improve our current arrangements. Management took prompt remedial action to mitigate the identified risks.

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

Statement on the Role of Chief Financial Officer

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

The Chief Financial Officer in a public service organisation:

- is a key member of the Leadership Team, helping it to develop and implement strategy and to resource and deliver the authority's strategic objectives sustainably and in the public interest;

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- must be actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and alignment with the authority's financial strategy; and
- must lead the promotion and delivery by the whole authority of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.

To deliver these responsibilities the Chief Financial Officer:

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

Assurance

In conclusion, it is our opinion that the annual review of governance together with the work of internal and external auditors and certification of assurance from the Interim 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.

Cllr Christopher Gilmour
Chairman
11 September 2015

David Gatherer
Interim Regional Park Manager
11 September 2015

Remuneration report

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

1. Remuneration policy for elected members

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

2. Remuneration policy for senior employees

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

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

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

The above tables show the relevant amounts, before tax and other deductions, due to, or receivable by, each of the persons named for the year to 31 March 2015, whether or not those amounts were actually paid to, or received by, those persons within that period.

3. Pension rights

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

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

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

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

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

There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/60th of final pensionable salary and years of pensionable service. (Prior to 2009 the accrual rate guaranteed a pension based on 1/80th and a lump sum based on 3/80th of final pensionable salary and years of pensionable service).

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

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

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

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

4. Remuneration of Employees

In terms of the regulations, the Joint Committee is obliged to provide a statement of the number of employees whose remuneration, excluding pension contributions, was in excess of £50,000 during 2014/15, in bands of £5,000.

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

Cllr Christopher Gilmour
Chairman
11 September 2015

David Gatherer
Interim Regional Park Manager
11 September 2015

Independent Auditor's Report

Annual Accounts 2014-15

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

I certify that I have audited the financial statements of the Clyde Muirshiel Park Authority Joint Committee for the year ended 31 March 2015 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet and Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 (the 2014/15 Code).

This report is made solely to the parties to whom it is addressed in accordance with the Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 125 of the Code of Audit Practice approved by the Accounts Commission for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Respective responsibilities of the Treasurer and auditor

As explained more fully in the Statement of Responsibilities the Director of Finance and Resources at Renfrewshire Council, as Treasurer, is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Treasurer; and the overall presentation of the financial statements. In addition, I read all the financial and non-financial information in the annual accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view in accordance with the applicable law and the 2014/15 Code of the state of the affairs of the body as at 31 March 2015 and of the income and expenditure of the body for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2014/15 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Opinion on other prescribed matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014; and
- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I am required to report by exception

I am required to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- the Governance Statement has not been prepared in accordance with Delivering Good Governance in Local Government; or
- There has been a failure to achieve a prescribed financial objective

I have nothing to report in respect of these matters.

Anne McGregor
Senior Audit Manager
Audit Scotland
4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow G2 1BT
11 September 2015

Movement in Reserves Statement for the year ended 31 March 2015

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

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

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

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

2013/14 Restated			2014/15
£		Note	£
1,080,662	Employee Costs		926,021
47,890	Property Costs		49,940
215,585	Supplies & Services		207,780
12,368	Contractors		17,590
74,540	Transport		63,855
93,850	Administration Costs		90,231
1,433	Payments to Other Bodies		1,400
1,526,328	Cost of Services		1,356,817
(113,861)	Grants From Other Organisations		(89,507)
(138,093)	Sales, Fees & Charges		(133,088)
(171,685)	Charges to Users		(171,916)
(9,750)	Miscellaneous Income		(21,578)
16,532	Financing & Investment Income and Expenditure	8	23,885
(1,022,200)	Requisitions from Members Authorities	13	(857,500)
87,270	(Surplus) or deficit on the provision of services		107,113
	Actuarial (Gains) or losses on pension assets and liabilities	16a	392,000
91,000	Other Comprehensive Income & Expenditure		392,000
178,270	Total Comprehensive Income & Expenditure		499,113

Balance Sheet as at 31 March 2015

The **balance sheet** shows the value as at 31 March 2015 of the assets and liabilities recognised by the Joint Committee. The net assets of the Joint Committee (assets less liabilities) are matched by the reserves held. Reserves are reported in two categories. The first category comprises usable reserves, which are those reserves that the Joint Committee may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category of reserves comprises those that the Joint Committee is not able to use to provide services. This category includes reserves that hold unrealised gains and losses in the value of assets.

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

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

Alan Russell CPFA
Treasurer
11 September 2015

Cash flow Statement for the year ended 31 March 2015

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

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

Note 1 Summary of Significant Accounting Policies

The Financial Statements for the year ended 31 March 2015 have been prepared in accordance with proper accounting practice as per section 12 of the Local Government in Scotland Act 2003. Proper accounting practice comprises the Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code) and the Best Value Accounting Code of Practice, supported by International Financial Reporting Standards and recommendations made by the Local Authority (Scotland) Accounts Advisory Committee (LASAAC). They are designed to give a true and fair view of the financial performance and position of the Joint Committee and comparative figures for the previous financial year are provided. There are no significant departures from these recommendations.

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

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

Going concern - the going concern concept assumes that the Joint Committee will continue in existence for the foreseeable future,

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

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

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

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

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

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

Accruals of Expenditure and Income

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

- i. Revenue from the sale of goods is recognised when the Joint Committee transfers the significant risks and rewards of ownership to the purchaser, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Joint Committee.
- ii. Revenue from the provision of services is recognised when the Joint Committee can measure reliably the percentage of completion of the transaction and it is probable that the economic benefits or service potential associated with the transaction will flow to the Joint Committee.
- iii. Supplies are recorded as expenditure when they are consumed. Where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.

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

Cash and Cash Equivalents

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

Contingent Assets and Liabilities

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

Employee Benefits

Benefits payable during employment

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

Termination benefits

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

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

Post employment benefits

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

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

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

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

Note 16 to the Core Financial Statements provides further information.

Events after the Balance Sheet date

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

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

Events taking place after the date of authorisation for issue are not reflected in the Statements. Note 5 provides further information.

Material Items and Prior Period Adjustments

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

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

Government Grants and other Contributions

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

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

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

Inventories

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

Leases

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

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

Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefiting from use of the leased property, plant or equipment. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (eg, there is a rent-free period at the commencement of the lease). The risks and rewards of ownership remain with the lessors along with the title of the property.

Property, Plant and Equipment

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

Provisions

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

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

Reserves

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

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

The Employee Statutory Adjustment Account absorbs the differences that would otherwise arise on the Revenue Reserve from accruing for short term accumulating absences at the end of the financial year. Generally accepted accounting practices require that all short-term employee benefits, including

accumulating compensated absences, should be recognised as a cost in the accounts for the year to which they relate. This means that where employees' full holiday entitlement, time in lieu or credit flexi-time balance has not been taken by the financial year-end, the cost of the untaken days or time is calculated and recorded as an accrued expense. However, statutory arrangements require that the impact of such accrued expenditure on the Revenue Reserve is neutralised by transfers to or from the Employee Statutory Adjustment Account.

VAT

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

Note 2 Accounting Standards Issued not Adopted

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

Note 3 Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in Note 1, the Joint Committee has had to make certain judgements about complex transactions or those involving uncertainty about future events. Where a critical judgement has been made this is referred to in the relevant note to the core financial statements; however a summary of those with the most significant effect is detailed below.

Leases	The Park Authority does not own any assets – the land and properties the Park Authority manages are owned by the respective councils across whose boundaries the Park Authority crosses. No payment is made to the councils for the use of these land and property assets and there is no lease agreement in place, therefore in terms of applying the adopted accounting policies it has been assumed no lease arrangement is in place.
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Note 4 Assumptions made about the future

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

The items in the Balance Sheet at 31 March 2015 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

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 £534,000. However, the assumptions interact in complex ways. During 2014/15, the appointed actuaries advised that the net pension liability had increased by £600,000 attributable to updating of the financial assumptions.

Note 5 Events after the balance sheet date

Events taking place after the authorised for issue date per the balance sheet are not reflected in the financial statements or notes. Where events taking place before this date provided information about conditions existing at 31 March 2015, the figures in the financial statements and notes have been adjusted in all material respects to reflect the impact of this information. There are no non adjusting events.

Note 6 Details of Movement in Reserves

a. Revenue Reserve

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

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

b. Pension Reserve

2013/14		2014/15
£		£
(371,000)	Balance as at 1 April	(532,000)
(91,000)	Actuarial Gains and (Losses) (see note 16)	(392,000)
(70,000)	Net additional amount required by statute and non-statutory proper practices to be taken into account when determining the surplus or deficit on the revenue reserves for the year	(85,000)
(532,000)	Balance as at 31 March	(1,009,000)

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

2013/14		2014/15
£		£
(21,133)	Balance as at 1 April	(19,271)
21,133	Reversal of prior year accrual for short-term accumulating compensated absences	19,271
(19,271)	Recognition of the accrual for short-term accumulating compensating absences at 31 March	(19,743)
(19,271)	Balance as at 31 March	(19,743)

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

Note 7 Reconciliation of the Balance on the Comprehensive Income and Expenditure Statement to the Movement in Reserves Statement

The deficit for the year on the Revenue Reserves was £85,472 greater than the Comprehensive Income and Expenditure Statement result. The table below gives a breakdown of the differences between the income and expenditure included in the Joint Committee's Comprehensive Income and Expenditure Statement in accordance with the Code and the amounts that statute and non-statutory proper practice require the Joint Committee to debit and credit the Revenue Reserve Balance.

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

Note 8 Financing & Investment Income

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

Note 9 Operating Leases

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

Note 10 Debtors and Prepayments

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

Note 11 Creditors

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

Note 12 Transfer to Creditors

2013/14		2014/15
£		£
<u>41,408</u>	Transfer to Creditors	<u>19,767</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 13 Related parties

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

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

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

The Joint Committee in turn pays Renfrewshire Council for support services. The amount paid in respect of these services for the year ended 31 March 2015 was £34,600 (2013/14 £34,600).

Note 14 External audit costs

Fees payable to Audit Scotland in respect of external audit services undertaken in accordance with Audit Scotland's *Code of Audit Practice* in 2014-2015 were £1,400 (£1,390 in 2013-2014). There were no fees paid to Audit Scotland in respect of any other services.

Note 15 Termination Benefits

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

Note 16 Retirement Benefits

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

16a. Transactions relating to retirement benefits

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

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

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

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

Notes

- i. Current service cost is the cost of future entitlements to pension payments to current employees
- ii. Past service cost is the cost of discretionary pension benefits to former employees who retired on the grounds of efficiency etc or savings made for commuting part of the pension for additional cash.
- iii. Curtailments are the pension costs to employees retired under redundancy terms.
- iv. The net Interest Cost is an actuarial adjustment to the inflation element in the cost of funding current and future pension obligations. This is the expected increase during the year in the present value of the Joint Committee's share of Strathclyde Pension Fund's liabilities because they are one year closer to settlement.
- v. The Movement on Pension Reserve represents the net change in the pension liability recognised in the Movement in Reserves Statement for pension payments made by the Joint Committee to the Strathclyde Pension Fund during the year (£85,000).

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

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

16b. Assets and liabilities in relation to retirement benefits

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

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

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

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

16c. Fund history

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

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

The net liability position of £1,009,000 has a significant impact on the net worth of the Joint Committee as recorded in the balance sheet. However, any deficit on Strathclyde Pension Fund will be made good by increased contributions over the remaining working life of employees, as assessed by the Fund actuary.

16d. Basis for estimating assets and liabilities

The Joint Committee's share of the liabilities of Strathclyde Pension Fund have been assessed on an actuarial basis using the projected unit method, that estimates the pensions that will be payable in future years dependent upon assumptions about mortality rates, salary levels and so on. The Scheme's liabilities have been assessed by Hymans Robertson, an independent firm of Actuaries, and the estimates are based on the latest full valuation of the Fund at 31 March 2011.

The principal assumptions used by the actuary have been:

31st March 2014	Year Ended:	31st March 2015
Mortality assumptions		
	Longevity at 65 for current pensioners	
21.0 years	• Men	22.1 years
23.4 years	• Women	23.6 years
	Longevity at 65 for Future pensioners	
23.3 years	• Men	24.8 years
25.3 years	• Women	26.2 years
5.1%	Rate of increase in salaries*	4.3%
2.8%	Rate of increase in pensions	2.4%
4.3%	Rate for discounting scheme liabilities	3.2%
	Take-up of option to convert annual pension into retirement lump sum:	
50.0%	Pre April 2009 service	50.0%
75.0%	Post April 2009 service	75.0%

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

**Clyde Muirshiel Park Authority Joint Committee
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The pension scheme's assets consist of the following categories, by proportion of the total assets held:

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

16e. Impact on cashflows

An objective of the fund is to keep employer's contributions at as constant a rate as possible. The fund has agreed a strategy to achieve a funding rate of 100% in the longer term. Employers' and employees' contributions have been determined so that rates are standard across all participating employers. The rate for employer contributions has been set at 19.3% for 2015-16 and 2016-17. This rate may vary thereafter following triennial valuation to be carried out as at 31 March 2015

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

The total contributions expected to be made by the Board to Strathclyde Pension Fund in the year to 31 March 2016 is £0.102 million

Note 17 Contingent Liabilities and Assets

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

Clyde Muirshiel Park Authority Joint Committee

Proposed Annual audit
report to Members and
the Controller of Audit

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The Accounts Commission is a statutory body which appoints external auditors to Scottish local government bodies. (www.audit-scotland.gov.uk/about/ac)

Audit Scotland is a statutory body which provides audit services to the Accounts Commission and the Auditor General. (www.audit-scotland.gov.uk)

The Accounts Commission has appointed Anne McGregor as the external auditor of the Clyde Muirshiel Park Authority Joint Committee for the period 2011/12 to 2015/16.





This report has been prepared for the use of the Clyde Muirshiel Park Authority Joint Committee and no responsibility to any member or officer in their individual capacity or any third party is accepted.

This report will be published on our website after it has been considered by the Joint Committee. The information in this report may be used for the Accounts Commission's annual overview report on local authority audits published on its website and presented to the Local Government and Regeneration Committee of the Scottish Parliament.

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Key messages

	<ul style="list-style-type: none"> Unqualified independent auditor's report on the 2014/15 financial statements.
	<ul style="list-style-type: none"> The CMPA reported a deficit of £0.02m compared to a budgeted deficit of £0.026k. Requisition levels from partner local authorities continue to decrease, reserves are very small compared to annual expenditure and officers forecast a funding gap for 2016/17. There are financial pressures on CMPA to be addressed and reviews of park operations and income generation opportunities are ongoing.
	<ul style="list-style-type: none"> In February 2015 members were presented with key findings from the 2014 governance review. The park has high visitor numbers, good accessibility and excellent educational and events programme but priorities are uncertain and commercial income too low. Officers are now focusing on three areas: education; leisure activity and environmental management. This includes looking at other parks to identify examples of good practice.
	<ul style="list-style-type: none"> Due to the governance review no formal strategy document for the park has been in place since 2012; instead various updates were adopted. As part of the next steps following the governance review a revised park strategy will be prepared for early 2016. Due to the staff changes an annual report for 2013/14 was not prepared but the 2014/15 report was presented to members in September 2015; it showed the positive impact of the Commonwealth Games on increased activity and access to funding.

Introduction

1. This report is a summary of our findings arising from the 2014/15 audit of the Clyde Muirshiel Park Authority Joint Committee (CMPA). The report is divided into sections which reflect our public sector audit model.
2. The management of the CMPA is responsible for:
 - preparing financial statements which give a true and fair view
 - implementing appropriate internal control systems
 - putting in place proper arrangements for the conduct of its affairs
 - ensuring that the financial position is soundly based.
3. Our responsibility, as the external auditor of the CMPA, is to undertake our audit in accordance with International Standards on Auditing, the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011 and the ethical standards issued by the Auditing Practices Board.
4. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements; this does not relieve management of their responsibility for the preparation of financial statements which give a true and fair view.

5. A number of reports, both local and national, have been issued by Audit Scotland during the course of the year. These reports, summarised at **appendices II and III**, include recommendations for improvements.
6. **Appendix IV** is an action plan setting out our recommendations to address the high level risks we have identified during the course of the audit. Officers have considered the issues and agreed to take the specific steps in the column headed "Management action/response". We recognise that not all risks can be eliminated or even minimised. What is important is that the CMPA understands its risks and has arrangements in place to manage these risks. The council and executive officers group should ensure that they are satisfied with proposed action and have a mechanism in place to assess progress and monitor outcomes.
7. We have included in this report only those matters that have come to our attention as a result of our normal audit procedures; consequently, our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.
8. The cooperation and assistance afforded to the audit team during the course of the audit is gratefully acknowledged.

Audit of the 2014/15 financial statements

Audit opinion	<ul style="list-style-type: none">We have completed our audit and issued an unqualified independent auditor’s report.
Going concern	<ul style="list-style-type: none">The financial statements of the CMPA have been prepared on the going concern basis. We are unaware of any events or conditions that may cast significant doubt on the CMPA to continue as a going concern.
Other information	<ul style="list-style-type: none">We review and report on other information published with the financial statements, including the management commentary, annual governance statement and the remuneration report. The reports followed Scottish Government guidelines and there were only a few disclosure changes made to the statements as a result of the audit.

Submission of financial statements for audit

in our Annual Audit Plan, provided to officers in March and later presented to the Joint Committee on 5 June 2015.

9. We received the unaudited financial statements on 3 June 2015, in accordance with the agreed timetable. The working papers were of a high standard and staff provided good support to the audit team which assisted the delivery of the audit to deadline.

11. As part of the requirement to provide full and fair disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2014/15 agreed fee for the audit was set out in the Annual Audit Plan and, as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.

Overview of the scope of the audit of the financial statements

10. Information on the integrity and objectivity of the appointed auditor and audit staff, and the nature and scope of the audit, were outlined

12. The concept of audit risk is of central importance to our audit approach. During the planning stage of our audit we identified a number of key audit risks which involved the highest level of judgement and impact on the financial statements and consequently

had the greatest effect on the audit strategy, resources and effort. We set out in our Annual Audit Plan the audit work we proposed to undertake to secure appropriate levels of assurance. **Appendix I** sets out the significant audit risks identified during the course of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

13. Our audit involved obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

Materiality

14. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the decisions of users of financial statements. A misstatement or omission, which would not normally be regarded as material by amount, may be important for other reasons (for example, an item contrary to law).

15. We consider materiality and its relationship with audit risk when planning the nature, timing and extent of our audit and conducting our audit programme. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

16. We summarised our approach to materiality in our Annual Audit Plan. Based on our knowledge and understanding of the CMPA we set our planning materiality for 2014/15 at £12,110 (1% of gross

expenditure). We report all misstatements greater than £1,000. Performance materiality was calculated at £6,055 to reduce to an acceptable level the probability of uncorrected and undetected audit differences exceeding our planning materiality level.

17. On receipt of the financial statements we reviewed our materiality levels. Materiality remained at 1% but all pension costs were now included and materiality increased to £13,808 and performance materiality to £6,904.

Evaluation of misstatements

18. A small number of presentational adjustments were identified within the financial statements during the course of our audit. These were discussed with relevant officers who agreed to amend the unaudited financial statements.

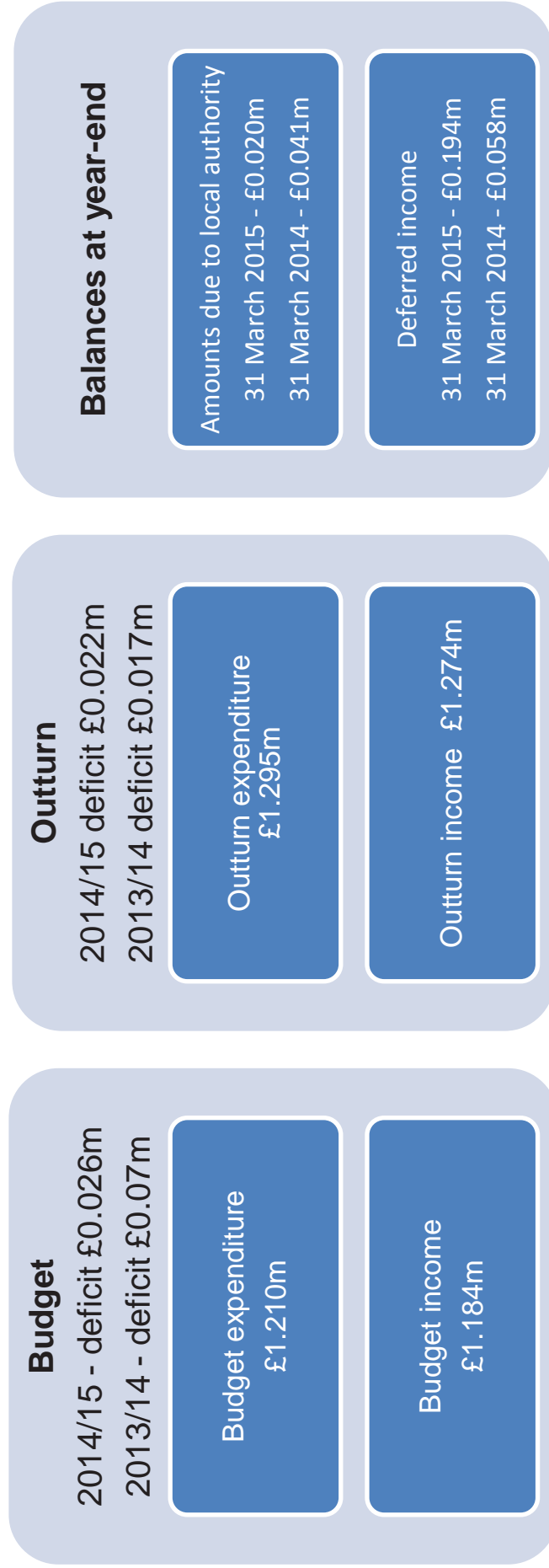
Significant findings from the audit

19. International Standard on Auditing 260 requires us to communicate to you significant findings from the audit, including:
 - The auditor's views about significant qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.
 - Significant difficulties encountered during the audit.
 - Significant matters arising from the audit that were discussed, or subject to correspondence with management.
 - Written representations requested by the auditor.

- Other matters which in the auditor's professional judgment, are significant to the oversight of the financial reporting process.

20. There are no matters, others than those set out elsewhere in this report, to which we wish to draw your attention.

Financial management and sustainability



Financial management

21. The CMPA sets an annual budget to meet its commitments for the forthcoming financial year. Regular monitoring of expenditure and income against agreed budgets is central to effective financial management.

Financial outcomes

22. The CMPA incurred an accounting deficit on the provision of services of £0.107m, as shown in the Comprehensive Income and Expenditure Statement (CIES). In the CIES, cost of services decreased from £1.526m to £1.357m, an 11% decrease.
23. The deficit as presented in the management commentary, of £0.022m is different because it is prior to items such as pension adjustments and employee leave accrual. As the budget is prepared

and monitored against in this way, it is appropriate for the management commentary details to be presented as such.

24. Overall the CMPA reported an underspend of £0.004m against a budgeted deficit of £0.026m. The surplus on other income of £0.090m is due to additional grants, funding for project expenditure and insurance costs. These costs contribute to the overspend recorded against supplies and services (£0.056m) and transport costs (£0.017m).

25. In the CIES employee costs decreased by £0.155m (14%) from 2013/14 as CMPA had to respond to £0.165m (16%) reduction in requisition from members. CMPA continue to seek income from other providers e.g. Forestry Commission and Commonwealth Games legacy funding but overall other income fell by 4% in 2014/15.

Financial management arrangements

26. As auditors, we need to consider whether audited bodies have established adequate financial management arrangements. We do this by considering a number of factors, including whether:

- financial regulations are comprehensive, current and promoted within CMPA
- reports monitoring performance against budgets are accurate and provided regularly to budget holders
- monitoring reports do not just contain financial data but are linked to information about performance.

27. The financial regulations were updated in September 2014 and revenue budget monitoring reports are submitted to CMPA on a regular basis and they include forecasts for annual outturn. Internal audit did not identify any key risks in their review of budgetary control.

Financial sustainability

28. In assessing financial sustainability we are concerned with whether:

- there is an adequate level of reserves
- spending is being balanced with income in the short term
- long-term financial pressures are understood and planned for
- investment in services and assets is effective.

Effective long-term financial planning, asset management and workforce planning are crucial to sustainability.

Pension liability

29. The net liability on CMPA's balance sheet has increased from £0.551m in 2013/14 to £1.029m in 2014/15, a reduction of £0.478m.

The principal reason for this increase is the pension liability rise from £0.532m to £1.009m. This increase is driven by changes in the pension actuary's assumptions, mainly by the reduction in the net discount rate over this period.

30. The pension liability represents the difference between expected future pension payments and the underlying value of pension fund assets available to meet this cost.

31. A material net liability can highlight a potential going concern issue however, we recognise that the appointed actuary is of the view that the asset holdings and contributions from employees and employers together with increases in contributions provide security over future liabilities. In light of these factors, it is reasonable that the accounts are prepared on a going concern basis.

Reserves

32. Like all joint boards, the CMPA has no specific powers to retain reserves to meet future requirements and technically the amounts are due to local authorities. These balances are used to support medium term financial planning and address any unforeseen costs.
33. Whilst it would be incorrect for joint committees to continually increase these balances, the year-end balances due to authorities have been decreasing and projected year-end balance at 31 march 2015 of £19,767 is only 2% of 2014/15 expenditure, increasing pressure on managing unforeseen costs and any overspends may need additional, and unbudgeted, requisition funding from member authorities

Project income

34. At the same time, Table 1 shows that CMPA has managed to obtain funding for specific projects and as expenditure is incurred, income is released to match the funding. Balances due for future expenditure are as follows:

Table 1: extracts from the balance sheet

As at 31 March	2015 £	2014 £	2013 £	2012 £
Project deferred income	153,399	99,247	118,017	115,695

Source: CMPA Annual Accounts

Financial planning

35. CMPA approved its 2015/16 budget in February 2015; set at £1.156m. The main changes from the previous year are budgeting for a decrease in employee costs of £0.046m and decrease in requisitions payable by member councils of £0.049m, reflecting the continuing pressures on local authority funding.
36. There has been an indicative budget prepared for 2016/17 which budgets for a further decrease in requisitions of £0.115m. Also included within this budget is a need to find £0.132m in currently unallocated savings in order to deliver on the budget

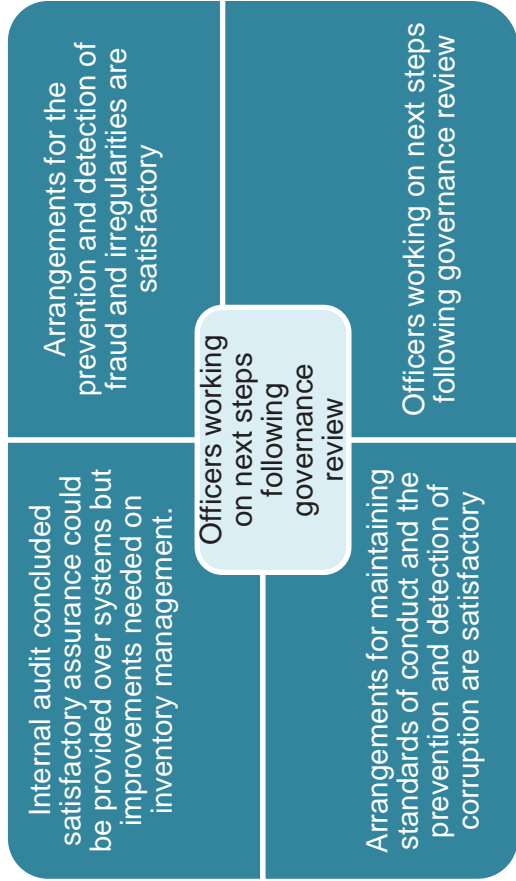
Conclusion on financial sustainability

37. The level of 'reserves' at CMPA is low at only £0.020m and while funds are held for projects, expenditure is restricted to these projects. A savings gap has been identified for 2016/17. The range of services is currently sustainable due to the project income. Reviews of staffing levels and commercial income opportunities are ongoing and the interim park manager contract extended. We will

continue to monitor financial plans to see how savings gap will be addressed.

Appendix IV – action plan point 1 and 2

Governance and transparency



and governance structure for CMPA with a view to identifying efficiency and income generation opportunities.

40. The review was carried out in 2014 with the support of external consultants and in February 2015 a presentation was provided on key messages. Strengths of the park included that visitor numbers are high; accessibility is good with facilities across the park; an excellent educational programme and vibrant events programme. However, the priorities are uncertain and commercial income could be improved.
41. Officers are now to carry out a more in-depth 'state of the park' report and focus on three areas: education; leisure activity and environmental management. Work has begun on staffing review and income generation options. Officers are looking at other parks to identify examples of good practice.

Internal control

42. With Renfrewshire Council (the council) being the host for the CMPA, all financial transactions of the CMPA are processed through the financial systems of the council and are subject to the same controls and scrutiny of the council including regular reviews of internal audit.
43. In the Internal Audit Annual Report 2014/15, the Chief Auditor concluded that reasonable assurance can be placed upon the adequacy and effectiveness of the CMPA's internal control, risk management and governance arrangements.

Corporate Governance

38. Members and management of the CMPA are responsible for establishing arrangements to ensure that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and for monitoring the adequacy and effectiveness of these arrangements.
39. As reported in previous years, in December 2012 CMPA members formally agreed that Renfrewshire Council, in consultation with member authorities undertake a review of the existing management

44. However, a specific review was undertaken in 2014/15 in relation to Inventory Management and Internal Audit deemed they could give no assurance on the arrangements in place. They found:

- Inventory records are not maintained on an ongoing basis but rather are updated as part of the year-end inventory checks, therefore this is a risk that lost or missing inventory items may not be identified timeously.
- There are a number of areas where Inventory Procedures are not being complied with by the CMPA, this includes the requirement to complete annual inventory certificates, use of inventory forms and appointment of Establishment Responsible Officers and a Park Responsible Officer.

45. Management agreed to take the appropriate action in order to mitigate the risks identified.

Internal audit

46. Internal audit provides members and management of CMPA with independent assurance on risk management, internal control and corporate governance processes. We are required by international auditing standards to make an assessment of internal audit to determine the extent to which we can place reliance on its work. To avoid duplication, we place reliance on internal audit work where possible.

47. Our review of internal audit concluded that they operate largely in accordance with the Public Sector Internal Audit Standards and have sound documentation standards and reporting procedures in

place. We placed reliance on their work on council payroll and treasury management systems.

Arrangements for the prevention and detection of fraud

48. In our Annual Audit Plan we highlighted the responsibility audited bodies have for establishing arrangements to prevent and detect fraud and other irregularities. In our opinion the overall arrangements for the prevention of fraud within CMPA are satisfactory, although it should be noted that no system can eliminate the risk of fraud entirely.

National Fraud Initiative in Scotland

49. In our Annual Audit Plan we highlighted the responsibility audited bodies have for establishing arrangements to prevent and detect fraud and other irregularities. In our opinion the overall arrangements for the prevention of fraud within CMPA are satisfactory, although it should be noted that no system can eliminate the risk of fraud entirely.

50. CMPA is not part of this year's National Fraud Initiative (NFI). NFI is a counter-fraud exercise led by Audit Scotland, overseen by the Cabinet Office for the UK as a whole. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems, to identify circumstances (matches) that might suggest the existence of fraud

or error. These exercises are undertaken every two years
<http://www.audit-scotland.gov.uk/work/nfi.phpf>

51. We would encourage CMPA to consider being involved in the next exercise in 2016/17.

Arrangements for maintaining standards of conduct and the prevention and detection of corruption

52. The arrangements for the prevention and detection of corruption in CMPA are satisfactory and we are not aware of any specific issues that we need to record in this report.

Transparency

53. Citizens should be able to hold the CMPA to account about the services it provides. Transparency means that citizens have access to understandable, relevant and timely information about how the council is taking decisions and how it is using its resources.
54. When assessing transparency we consider questions such as:
 - Are meetings are held in public?
 - Are papers and corporate documents available online and there is only limited use of taking papers in private?
 - Are financial statements clearly presented and budget monitoring papers concise and clear?
 - Is a register of interests available on the website?

55. We concluded that the financial statements are clear and actual expenditure and income clearly linked to budgeted figures, as described in the commentary.

56. Meetings of CMPA are held in public and papers available from the Renfrewshire Council website. We noted that the level of written updates on performance and progress on the governance review was less in 2014 and in the first six months of 2015 but in September the 2014/15 annual report was issued and members updated on next steps for the review of the park. A new park strategy should include performance management and reporting arrangements.

Appendix IV – action plan point 2

Best Value and performance

60. In September 2015 members were updated with plans for next steps following the governance review and a revised park strategy will be prepared for early 2016.

Performance management and reporting

57. Best value is a key factor to consider when planning policies, programmes and projects and when taking any spending decisions. CMPA should have systems and processes to ensure that it can demonstrate that it is delivering best value by assessing and reporting on the economy, efficiency, effectiveness and equality in service provision.

58. Last year we reported that as a consequence of the review of CMPA not being done in 2013 no formal strategy document for the park has been in place since 2012. The previous strategy covered the period 2008-11 and was updated to cover 2011-12. In December 2013 CMPA adopted a workplan for 2014/15, which picks up on principles of the previous park strategy and details actions planned but there was no information on milestones, or measurements or resources to be applied.

59. 2014/15 was a year of change with budgets for reduced requisition income, the governance review, the previous park manager leaving in March 2014 and an interim appointment being made. Therefore, there has not been the same level of strategic planning and reporting.

Appendix IV – action plan point 2

61. In previous years the park manager reported on the work of the park through an Annual report based on information collected across a range of activities from finance, visitor numbers, health and safety, to issues such as conservation and the various initiatives in place to encourage participation in park activities.
62. Due to the staff changes an annual report for 2013/14 was not prepared. The 2014/15 report was presented to members in September 2015; it showed that visitor numbers had increased and explained the positive impact of the Commonwealth Games on increased activity and access to funding.

National performance audit reports

63. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2014/15, a number of reports were issued specifically covering local government topics. These are outlined in appendix III. While these reports might not directly cover the work of CMPA, there may be lessons learned or helpful information on wider issues. However, there are no formal processes in place to update members on these reports and disseminate the impact for CMPA.

Appendix IV – action plan point 3

Appendix I – Significant audit risks

The table below sets out the financial statement audit risks we identified during the course of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

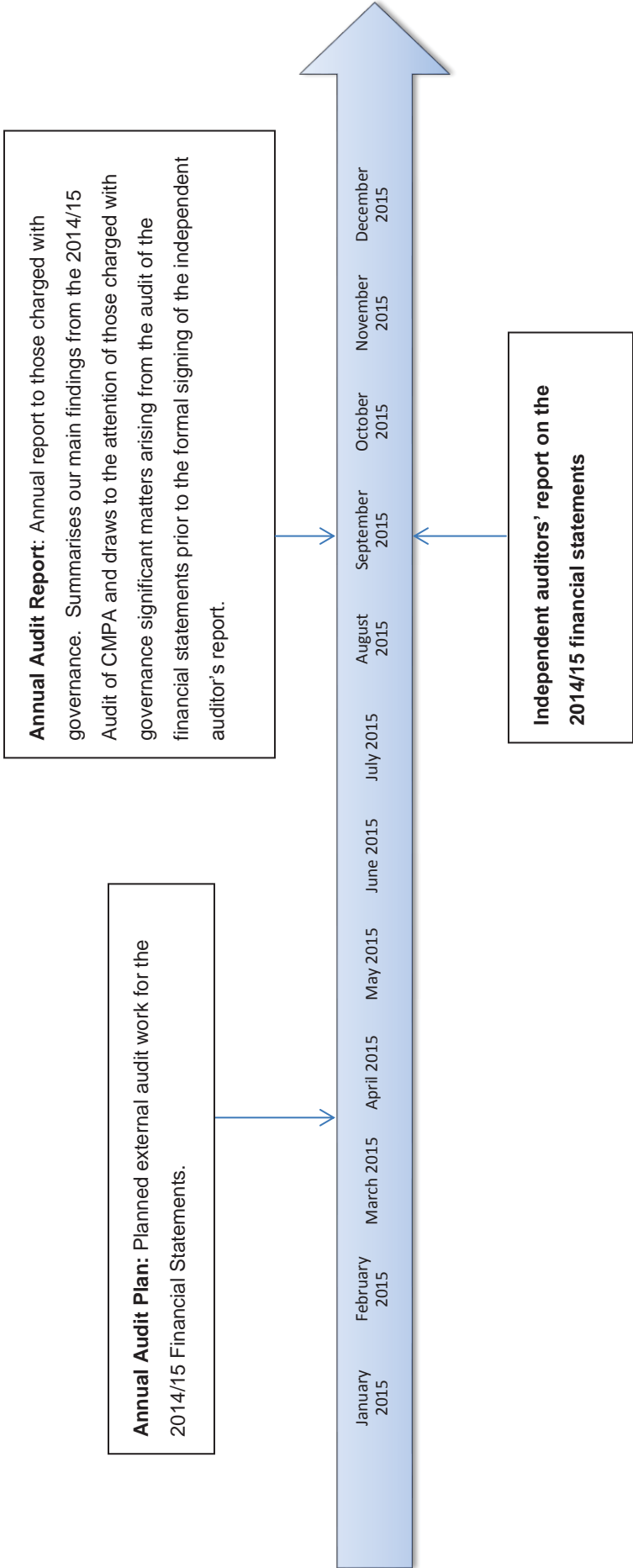
Audit Risk			Assurance procedure		Results and conclusions	
Risk of material misstatement						
Management override of controls						
As stated in ISA 240, management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.			<ul style="list-style-type: none"> Detailed testing of journal entries Review of accounting estimates for bias Evaluating significant transactions that are outside the normal course of business. 		No issues have arisen as part of our audit work that would indicate management override of controls affecting the outcome or year-end position.	

Audit Risk	Assurance procedure	Results and conclusions
<p>Income</p> <p>CMPA receives a significant amount of income in addition to local authority member requisitions.</p> <p>CMPA has a number of income streams (requisition from contributing councils, charges to users, grants, sales fees and charges and other miscellaneous income).</p> <p>International auditing standards (ISA240) requires that auditors consider the presumption that there are risks of fraud in revenue recognition.</p> <p>There is a risk that income is not correctly recognised and accurately recorded.</p>	<ul style="list-style-type: none"> We will substantively test revenue streams to ensure that income has been completely and accurately recorded. 	<p>We tested a sample of items across a range of income sources.</p> <p>We investigated movements from prior years and identified a classification error which resulted in disclosure changes to income headings.</p>
<p>Annual Governance Statement</p> <p>Under the 2014 Regulations an annual governance statement is required and The statement of system internal financial control has now been replaced by the annual governance statement which contains a number of additional disclosures.</p>	<ul style="list-style-type: none"> Review of disclosures in annual governance statement against the <i>Delivering good governance in local government</i> framework Ensure disclosures are consistent with the information within the financial statements and internal audit reports 	<p>The annual governance statement followed the guidelines and was generally consistent with information on the audit. There were only a couple of changes as a result of the audit</p>

Audit Risk	Assurance procedure	Results and conclusions
Management Commentary The 2014 regulations require the annual accounts to include a management commentary. The Commentary will include a number of additional disclosures in comparison to the current explanatory foreword but Scottish Government guidelines and have not been issued	<ul style="list-style-type: none"> • Ensure information in management commentary is consistent with that contained in the financial statement 	The management commentary was compared to the Scottish Government Guidance. In general terms the commentary met the guidelines. Changes were made to include more information on the governance review.
Risks identified from the auditor's wider responsibility under the Code of Audit Practice		
Governance review: There is no formal strategy document in place for the park. There is a risk there is no clear direction for the park or shared understanding of priorities, which may lead to ineffective decision making in the short term.	<ul style="list-style-type: none"> • Review report findings when published • Review management commentary in 2014/15 financial statements and consider disclosures under 'future developments'. • Provide update in annual report on the audit 	The review has not been published. A more in depth State of the park review is now planned but no timescales yet in place.
Financial Sustainability: The 2014/15 budget noted that member requisitions reduced by 16.1% (£165k) from the previous year. The 2015/16 budget includes a reduction of member requisitions of 5.8% for 2015/16 and an indicative further 14.3% in 2016/17. There is a risk over the financial sustainability of the park and the range of services provided, if projected non requisition income is not achieved over the next 2-3 years.	<ul style="list-style-type: none"> • Monitor outturn in revenue budget monitoring report • Review the 2014-15 outturn and provide an update in our annual report on the audit. 	Actual deficit was £21,641 against a budgeted deficit of £26,300. Reduction in member requisition again for 2015/16 and funding gap identified for 2016/17.

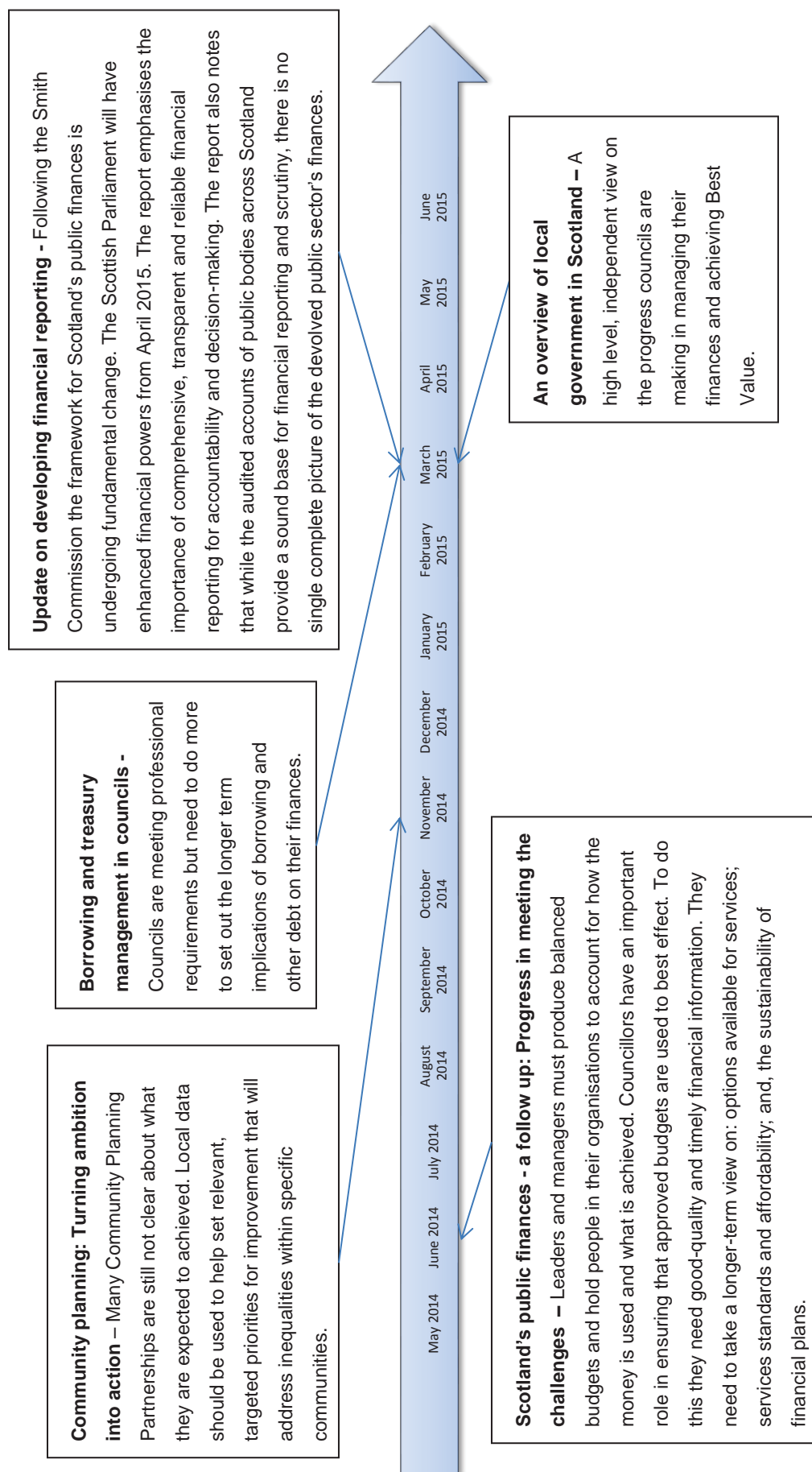
Appendix II

Summary of CMPA local audit reports 2014/15



Appendix III

Summary of Audit Scotland national reports 2014/15



Appendix IV

Action plan

No.	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
1 12/37	<p>Financial sustainability Requisition levels from partner local authorities continue to decrease, reserves are very small compared to annual expenditure and officers project a funding gap for 2016/17.</p> <p>Risk: <i>There is a risk over the financial sustainability of the park if funding gap is not addressed.</i></p> <p>Recommendation Medium term financial plan with scenario planning to be prepared.</p>	<ul style="list-style-type: none"> Ongoing revenue monitoring against budget will identify income patterns during the year and updates provided to each CMPA Joint Committee meeting. CMPA continues to look for other funding sources Staffing review underway The projected funding gap to be reviewed as part of 2016/17 budget planning 	Treasurer and interim park manager	February 2016

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
2 12/37 15/56 16/59	<p>Strategy and performance management There has been no formal strategy in place since 2011-12 and there was no 2013/14 annual report.</p> <p>Risk There is a risk there is a lack of direction and priorities for staff to focus on.</p> <p>Recommendation An updated strategy should be prepared which includes information on milestones, or measurements, resources to be applied, along with agreed performance management arrangements</p>	<ul style="list-style-type: none"> The annual report 2014/15 shows that visitor numbers increased and the Commonwealth Games was a key initiative and increased activity and access to funding. Members were updated in September 2015 that a revised park strategy will be prepared for approval by the Joint Committee in early 2016. 	Head of Planning and Economic Development and interim park manager	March 2016
3 16/63	<p>Audit Scotland National Reports There is no formal process in place to review Audit Scotland national reports pertinent to CMPA.</p> <p>Risk There is a risk that CMPA miss out on lessons learned from other audits across local government.</p> <p>Recommendation Audit Scotland reports are reviewed by officers and summary information or lessons learned disseminated to members.</p>	<ul style="list-style-type: none"> Interim park manager will liaise with Renfrew Council officers as to the best way to carry this forward in a proportionate way. 	Treasurer and interim park manager	30 November 2015

CLYDE MUIRSHIEL PARK AUTHORITY



Report to: Joint Committee
On: 11 September 2015

Report
By
Regional Park Manager

SUBJECT: QUARTERLY ABSENCE STATISTICS

1.0 Purpose of Report:

- 1.1 To inform members of the Joint Committee of the quarterly absence statistics for the most recently completed quarter, from 23 March to 21 June 2015.

2.0 Recommendation:

That members of the Joint Committee:-

- 2.1 Consider the quarterly absence statistics for 23 March to 21 June 2015.
- 2.2 Should receive further regular reports on the Park's absence statistics.

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

3.0 Background:

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

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 22 March to 21 June 2015, with the previous quarter's statistics in brackets, are:-

	APT&C Office based		APT&C outdoor		Manual		TOTAL	
Type of absence	Lost work days	% loss	Lost work days	% loss	Lost work days	% loss	Lost work days	% loss
Self certificated	11.5 (11)	1.75 (2.03)	0 (13.5)	0 (2.14)	5 (1)	1.55 (1.77)	16.5 (25.5)	0.93 (1.75)
Medically certificated	39 (5)	5.95 (0.92)	0 (0)	0 (0)	0 (0)	0 (0)	39 (5)	2.19 (0.34)
Industrial injury	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)
Total	50.5 (16)	7.70 (2.95)	0 (13.5)	0 (2.14)	5 (1)	1.55 (0.35)	55.5 (30.5)	3.12 (2.09)
Work days available	655.5 (541.5)		800.5 (630.5)		322.5 (283)		1778.5 (1455)	
No. of employees	15 (15)		16 (16)		6 (6)		37 (37)	
Absence rate (days per employee per quarter)	0.53 (1.07)		1.12 (0.84)		0.11 (0.17)		1.5 (0.82)	

APT&C outdoor staff are comprised of Countryside Rangers and Outdoor Activity Instructors. It should be noted that these staff had no absences during this current reporting period.

- 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	Sept 2014	Dec 2014	March 2015	June 2015 (current)
Days lost per employee	0.8	0.7	0.8	1.5
Absence rate %	1.5	1.4	2.1	3.1

Quarter ending	Sept 2013	Dec 2013	March 2014	June 2014
Days lost per employee	1.8	2.1	1.6	0.7
Absence rate %	3.4	4.8	3.8	1.4

The absence rate for this current quarter is significantly higher than the previous quarter, and is also higher than for the same period in the last year, this is due to the long term absence of one staff member. It should be noted, however, that the absence rates for 2014/15 show a significant improvement over those for the same period in 2013/14 (3.8 days & 2.0% per employee in 2014/15; 6.2 days and 3.3% per employee in 2013/14).

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

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

- 4.5 It should be borne in mind that several factors can influence the statistics in any particular quarter. The Regional Park has a small staff complement, therefore one or two long term absences can have a significant impact on the figures.
- 4.6 It should also be noted that efficiencies resulting in a reduction in staffing numbers may also have an impact on absence rates.
- 5.0 Conclusion:
- 5.1 The absence rate for this current quarter is significantly higher than the previous quarter and is directly attributable to the long term absence of 1 staff member when related to the small number of staff employed within Clyde Muirshiel. All absences are managed under the provisions of Renfrewshire Council's Supporting Attendance Guidelines and this staff member has now returned to work.
- 5.2 The Park Authority's absence statistics for 2014 are lower than the available private sector and Local Government benchmarks provided by the Chartered Institute of Personnel and Development.

Contribution to the National Outcomes of report on Quarterly Absence Statistics.
 Completed by: W D Gatherer, Regional Park Manager Date 11 September 2015.

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

CLYDE MUIRSHIEL PARK AUTHORITY

Agenda Item No 5



Report to: Joint Committee
On: 11 September 2015

Report
By
Regional Park Manager

SUBJECT: Campsite at Barnbrock Farm

1.0 Purpose of Report:

- 1.1 To ask members of the Joint Committee to agree to the restriction in the use of the campsite at Barnbrock to organised groups only i.e. to only those taking part in a group activity organised by Clyde Muirshiel's Outdoor Activity team or Countryside Ranger team.

2.0 Recommendation:

That members of the Joint Committee:-

- 2.1 Consider the reasons for the proposed restriction.
- 2.2 Should support the restriction on access and use of the site by members of the general public to only those taking part in a group activity organised by Clyde Muirshiel's Outdoor Activity team or Countryside Ranger team. This restriction to become effective from 31 October 2015.

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

3.0 Background:

- 3.1 Clyde Muirshiel Park Authority has operated a campsite at Barnbrock Farm since 1990.
- 3.2 The campsite is open 7 days/week from the beginning of April until the end of October, consequently staffing and other resources are allocated to support this.
- 3.3 Facilities on the site include 8 wooden shielings, space for 7 tent pitches and general utilities for washing and cooking. The site is not suitable for trailer tents, caravans or campervans.
- 3.4 Use of the site is weather dependent (ground conditions are very wet due to location).
- 3.5 Income from the site is variable and the campsite operates at a loss. Whilst seven day per week servicing of the site is in operation, this loss is likely to continue.
- 3.6 Management and maintenance of the site is undertaken by the Administration Team, the Estate Team and the Ranger Team, with support from Renfrewshire Council Property Services.
- 3.7 The future of Barnbrock Farm as an operational base within the Regional Park is currently under review. Facilities within the campsite require renewal and significant investment is required to continue or to develop the operation as a commercial enterprise. Until the outcome of the review is determined, further investment in the site would be both unwise and beyond the Park Authority's current budget provision.

4.0 Campsite statistics 2010 to 2014

	2010	2011	2012	2013	2014
Income £	5817	9303	11551	6780	8803
Running Cost £	14750*	14890*	15000*	15200*	13110*
Deficit £	8933	5587	3449	8420	4307

- 4.1 The figures above demonstrate that the campsite operates at a substantial loss; indications for 2015-16 are that this trend will continue.
*It should be noted that the above running costs do not include the cost of repairs carried out by Renfrewshire Council Property Services. During 2014-15 there were 5 electrical repair visits, 9 plumbing repair visits and 1 joiner repair visit.

4.2 Renovation and/or replacement of the shielings and barbeque shelter is required, this has a potential cost implication of up to £68,000.

4.3 Campsite user numbers are as follows:-

	2010	2011	2012	2013	2014
Camping Bed nights	208	177	162	291	371
Shieling Bed nights	67	363	74	37	65
Youth Group Bed nights	804	1465	755	633	586
Youth Groups	24	32	29	20	21
Income £	5,817	9,303	11,551	6,780	8,803

From the above, it can be seen that 2014 showed an increase in general campers, this was due to the increased site usage during the Commonwealth Games period. It should be noted that organised group users regularly outnumber general campers.

5.0 Proposed Action:

5.1 It is intended that from 31 October 2015, access and use of the campsite by members of the general public will be restricted to only those taking part in a group activity organised by Clyde Muirshiel's Outdoor Activity team or Countryside Ranger team.

5.2 It is estimated that the restriction in use will provide a cost saving of approximately £10,000 per annum, since it will result in allocation of staffing and other resources on an "as required" basis only.

5.3 It is estimated that there will be a reduction in income of approximately £5,000 per annum. Income should continue from activity groups.

5.4 The disposal of the shielings on the campsite is to be investigated and the potential options for their disposal will be reported to the Park Authority at a future date.

6.0 Conclusion:

6.1 At this time of increased pressure to deliver savings across all services within the Park, this restriction of the campsite use will ensure more cost effective allocation of Park resources.

6.2 Consequent gains in ranger and estate team resource will be allocated to higher priority commitments, and enhance service delivery in these areas.

Contribution to the National Outcomes of report on the Campsite at Barnbrock Farm. Completed by: W D Gatherer, Regional Park Manager
Date 11 September 2015.

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

CLYDE MUIRSHIEL PARK AUTHORITY



Report to: Joint Committee
On: 11 September 2015

Report
By
Regional Park Manager

SUBJECT: DEVELOPMENT OF THE SPINAL INJURY SCOTLAND PROGRAMME

1.0 Purpose of Report:

- 1.1 To advise members of the Joint Committee of the outcomes of the Spinal Injury Scotland sports day.

2.0 Recommendation:

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

3.0 Background:

Spinal Injury Scotland is a charity that supports people with spinal injuries once they are discharged from the Queen Elizabeth Spinal Unit in Glasgow. They support people all over Scotland and a primary role is to give their member's information on all opportunities to take part in sport and help facilitate this process. In late 2014 they were awarded £10,000 by Awards for All to run a 40 day activity programme at Castle Semple. The programme has been running for a few months now with great success and feedback from all who have taken part.

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

- 3.1 The day was extremely successful with approximately 45 wheelchair users taking part in the range of activities on offer. They were accompanied by various care staff/family and friends making a rough total of 130 people.

The Park staff was supported by members of the spinal injury unit staff, volunteer coaches from the Scottish Canoe Association (who wanted more experience of accessible sport) and 15 members of the team from Digby Brown law firm who were sponsoring the event.

The event was attended by the Minister for Sport and Mental Health Jamie Hepburn, the west area manager for Scottish Disability Sport and the clinical director of the Queen Elizabeth University Hospital.

Sailing, kayaking, canoeing, cycling and power boating were on offer by the Park along with demonstrations of wheel chair rugby, Motability cars, powered off road wheelchairs and legal advice drop in sessions. Feedback on the day was nothing but positive and there a couple of comments below from the sponsors.

"I just wanted to say a massive thank you to you and your staff for yesterday's activities. I think I speak for all of us when I say what a fantastic team you have there! The day was a huge success and it was great to see so many get involved."

Thanks again
Susan Lawrie
Marketing and Design Executive Digby Brown.

"I'd like to echo Susan's comments. Damian White (one of my colleagues who was driving a mini bus) told me that on the way back one of the patients from the Spinal Injuries Unit became very emotional because the day had made her realise that many of the things that she thought she'd never be able to do again are actually still possible. It had reinvigorated her and given her a new sense of determination."

Regards
Chris Stewart Partner Digby Brown

4.0 Conclusion:

- 4.1 Park services continue to develop to meet client needs in order to improve delivery and attract more business.
- 4.2 The Park continues to work with partners in order to showcase facilities and services to potential clients.
- 4.3 Income generation, where appropriate, will be included when developing and adapting services within the Park.

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

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

CLYDE MUIRSHIEL PARK AUTHORITY



Annual Report 2014 - 15



Presented to the Park Authority Joint Committee
September 2015

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1.0 Executive Summary

The past year was a challenging one with substantial savings to be made and with significant reductions in manpower. However Clyde Muirshiel Park Authority through the park staff has delivered on its aim to provide services that meet the needs of visitors and the communities within the Clyde Muirshiel area. The achievements and setbacks are summarised below and described more fully in the main report that follows. The full report is available from Park HQ or as a downloadable document on www.clydemuirshiel.co.uk

There was significant income generated for the Park in the form of direct and indirect funding from external grants, many of which were as a direct result of our major profile raising event of the year, Race2thegames. This income was used to increase our equipment base as well as financing activity programmes and helped offset some of the effects or the reduction of resources to the Park.

Our work with those most disadvantaged in society continues and is exemplified by our continued RYA sailability, Branching Out and volunteer programmes.

Data on visitor numbers to Park sites is being recorded, fully recognising the fact that we are an outdoor as well as an indoor attraction. Overall, numbers into the Regional Park for this reporting period have increased by nearly 5% despite the many other activities and attractions available in this year.

The Outdoor Activities team delivered activities to 5908 clients a rise of 77% on 2013/14. The Park continues to support and work in partnership with many Assisted Support Needs (ASN) Schools, many through grant aided programmes.

The Windows on Wildlife project (section 7.06) started running in October 2012 and finished in Sept 2014. The aim of this project was to develop and promote natural heritage using events and featuring camera and other imaging technologies to enhance wildlife viewing. The measures of success for this project included 1503 school children participating in the project and over 1500 attending the various talks.

The Park's online services continue to develop dramatically. The website has achieved 145,691 visits (137,633 in 2013) and 73,000 unique visitors (70,000 in 2013). The Park continues to improve its information and services in social media (see section 6.07).

The Park had an excellent safety record during the period 2014-15. There were no RIDDOR reportable incidents or illnesses and no other accidents or injuries to staff during the year.

The Park's Annual Accounts are satisfactory at the conclusion of the year. The Park showing a deficit on the year of £21,641 against a budgeted deficit of £26,300. This accommodating a decrease in requisitions of £164,700.

2.0 Introduction

Clyde Muirshiel Park Authority is a public body providing recreation, conservation and tourism services across the Regional Park. It owns no land but directly manages sites at Muirshiel, Greenock Cut, Lunderston Bay, Barnbrock and Castle Semple. The Park Authority is a Joint Committee of Renfrewshire, Inverclyde and North Ayrshire Councils.

The aims of Clyde Muirshiel Park Authority are:-

- To conserve and enhance the natural beauty, biodiversity and cultural heritage of Clyde Muirshiel Park.
- To 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.

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

This report will present the work of the Park Authority and its staff in the year April 2014 to March 2015.

3.0 Active Lifestyle, Recreation and Access

3.01 Access legislation and the Code

The Ranger Service continues to promote responsible access to all recreational visitors and school groups. Liaising closely with the local landowners/managers to prevent conflict.

We still have a representative on the Renfrewshire Access Forum and liaise with the access officer for Inverclyde and North Ayrshire encouraging and implementing responsible access.

3.02 Regional Park Visitor Numbers

Vehicle, people and door counters are located strategically around the Regional Park, they provide a useful monitoring and management tool. Weather conditions remain the main reason for the variation in numbers.

Site Visitor Numbers

From April 2012 visitor figures have been reported to Visitscotland and others as the number of visitors per site, as outlined below, based on car counter data and observational records.

Site Visitor Numbers by Financial Year:-

	2012-13	2013-14	2014-15
Castle Semple	339,903	346,464	344,694
Muirshiel	35,721	34,444	34,221
Greenock Cut	45,547	60,926	67,560
Lunderston Bay	185,478	173,652	198,695
Total	606,649	615,486	645,170

Overall, visitor numbers across the Regional Park are increasing, to nearly six hundred and fifty thousand visitors a year.

There was a 4.8% increase in visitors in 2014/15 compared to 2013/14 when there was a 1.5% increase on 2012/13.

3.03 Visitor Centre Numbers

The numbers of people using the three Visitor Centres in the Regional Park is recorded using door, manual counters and income figures.

Castle Semple: Numbers into Visitor Centre:-

Month	2010	2011	2012	2013	2014	2015
January	5,211	4,845	4773	4513	3824	3190
February	5,178	5,872	4898	6341	3966	4972
March	6,816	6,410	7741	5446	6054	5094
April	10,469	10,595	8929	7657	9071	
May	9,479	6,919	10379	7387	7169	
June	8,390	6,473	7574	9747	8734	
July	7,252	13,133	9347	10931	10250	
August	9,436	7,671	9733	9205	7363	
September	7,423	5,828	6400	6156	7912	
October	5,864	5,227	6846	4832	5025	

November	4,051	4,482	4403	4128	5501	
December	3,059	2,972	3666	3111	2859	
Totals	82,628	80,427	84,689	79,454	77,728	

Centre Open daily, closed on 25.12 and 1.1 annually.

Muirshiel: Numbers into Visitor Centre:-

Month	2010	2011	2012	2013	2014	2015
January	278*	434*	387*	370*	254*	245*
February	302*	345*	467*	311*	228*	335*
March	365*	359*	622*	486*	377*	219*
April	1,410	1,735	1,299	1,343	1252	
May	1,676	878	1,075	1,023	921	
June	1,094	769	1,208	867	544	
July	1,362	640	1,335	1,275	507	
August	1,920	0	1,383	973	820	
September	1,082	317	700	1,436	901	
October	1,079	485	926	701	478	
November	301*	246*	179*	343*	295*	
December	25*	115*	263*	129*	280*	
Totals	10,894	6,323	9,844	9,257	6,857	

*weekend opening only

Summer 2011 water supply problem: centre closed 7-20, 28 -31 July, 1 – 31 Aug, 1– 21 Sept.

Winter 2010 & 11 heavy snowfalls restricted access due to road conditions.

Greenock Cut: Numbers into Visitor Centre:-

	2010	2011	2012	2013	2014	2015
January	189*	355*	210*	254*	172*	199*
February	255*	327*	156*	336*	224*	277*
March	301*	269*	263*	398*	261*	168*
April	1,700	1,516	771	1,007	1,075	
May	1,559	969	1,071	1,124	609	
June	1,290	850	872	788	1,117	
July	1,091	1,828	854	1240	966	
August	1,686	1,130	910	964	818	
September	1,070	2,930	627	910	1,638	
October	830	478	634	481	351	
November	145*	202*	208*	162*	300*	
December	15*	27*	132*	104*	64*	
Totals	10,131	10,881	6,708	7,768	6,938	

*weekend opening only.

3.04 Activities

The Park continues to develop its range of accessible outdoor recreational activities. No more so than in the field of accessible sport including cycling.

This year saw the Park organise and run its most ambitious event to date. The event was named Race2thegames and involved participants in special access dinghies taking part in a passage race from Greenock to Pacific Quay in Glasgow as part of the build up to Glasgow's Commonwealth Games.

On the day 13 teams took part in the 33km race from James Watt Docks in Greenock to the Glasgow Science Centre. They were aided by 10 support boats.

Measures of success were included as an integral part of this event and the results showed our biggest ever improvement in profile, income generation and social media traffic by a single event. For more detailed information (see section 7.04).

3.05 Access Initiatives

Park staff continues to offer assistance and advice to the various access forums and groups as they develop.

The Ladymuir and Locherwood access routes continue to be extremely popular. The link path through Ladymuir continues to get waterlogged over the winter months.

Once again we have built on our partnership with 'Pawsitive Action' who continues to provide training and advice on responsible dog ownership at both Muirshiel and Castle Semple Visitor Centres.

Several new Geocache sites have been added to the growing number situated throughout the Regional Park with staff providing advice on their co-ordinates as per the new 'Geocaching Policy', as required.

With the continuing extreme winter weather conditions the lochshore path has been severely undermined and the surface has been completely lost in some areas. It no longer is accessible by wheelchair or mobility scooter.

The Outdoor Activities Team has continued to develop access for participants with additional support needs to a wide range of Activities. Primarily with specialised sailing craft, we now have a fleet of 8 Hansa 303 dinghies as well as seating support systems for all crafts.

Following consultation Meetings and online communications a new constituted community cycling club was set up during 2014 and is called 'Ride 63' The principal aim of this group to develop cycle routes and participation in all types of cycling. The club will work with the Park to develop accessible cycling activities. Early in 2015 through Awards for All, the Park purchased a variety of hand cycles and trikes.

3.06 Semple Trail Heritage Project

Susan Paterson left the Project Officer position in the summer of 2014 and coordination of the project was by Kate Cuthbert (Access Officer) until the appointment of Jamie Gardyne in 2015.

The WoW project delivered five workshops using digital cameras to 471 children and general talks to a further 562 pupils. A total of 37 talks were given to groups with an audience of 1049 people. Facebook remained popular with 459 likes while 60 wildlife videos were posted on Youtube and on average had 40 to 100 views and the highest having 2030 views. In total 555 people attended a range of events with 218 hours contributed to the project through volunteers collecting and editing footage.

A path was completed at the RSPB centre along the Aird Meadow Trail. Work commenced to raise the footpath between the RSPB and the Calder Bridge. Writing of interpretation for panels and the booklet was completed and panels and interpretive installations were constructed at six of the lookouteries. Due to the additional costs the proposed pond creation at Blackditch Bay was cancelled. Work to remove Japanese Knotweed, renew the fishing platform is planned for 2015. Contractors are due to complete the rebuild of the wall in April 2015.

3.07 Recreation Events

The Park develops and delivers a range of recreational events, devised by Rangers, Activity staff and others. The Park is also a resource utilised by outside agencies i.e. Local Authority Outdoor Education units, Sports Development units, colleges, schools, and youth groups.

There was a novel change to the Park's photographic competition this year where, in order to link with the 'Year of Home Coming 2014', photographers were invited to submit their images online and have them go to public vote via the Park's Facebook page. Over 200 images were submitted over the course of the year with the themes of Winter, Spring, Summer and Autumn. Once the competition came to a close the winning images, plus a selection of the most voted for images, were put into a display which then toured the Parks Visitor Centres.

Walking events this year included the annual 'Pound and Pace' charity walk of the Greenock Cut in June and the Renfrewshire Active Weekend Walk to Castle Semple in August with 47 participants raising over £400 for a local kidney dialysis charity.

Greenock Cut Centre hosted the Scottish Western Thoroughbred Vehicle Club meeting with 50 plus vintage cars parked onsite. The event was advertised via press releases and attracted over 300 people to come and take a look at the old cars. The event was a success and the group have already booked for the summer of 2015.

Rangers led over 880 participants in Health Walks across the Park.

The Duke of Edinburgh Award Scheme is now included in school curriculum and as a result the Park facilitates this Award and has also developed the provision of this Award as part of the services it provides.

846 DofE participants were recorded using the Park this year.

The Park hosts a number of active watersports clubs who run regattas, training sessions and provide social as well as sporting opportunities to all ages. Castle Semple Rowing Regatta on 14 June was once again the largest club regatta in Scotland. The Ranger Service worked alongside the regatta organisers to facilitate a successful event.

In partnership with Paisley's Coats Observatory, six popular stargazing nights were hosted at Muirshiel Visitor Centre with 114 participants.

ROAR (Reaching Older Adults Renfrewshire) clubs now have a subgroup based in Lochwinnoch a total of 11 sessions have taken place with 69 participants.

The Windows on Wildlife project (see section 7.06) is contributing to the events programme with wildlife watching opportunities and public presentations, supported by its wonderful wildlife images on-line.

3.08 Sports Club Developments

The watersports clubs at Castle Semple have, with the support of the Park Authority, have been successful in forming the Semple Sports Access Partnership (SSAP). The partnership, now a charity is in the process of seeking funding to develop club facilities at Castle Semple.

There has been no further progress on the new building to date however the Park is continuing to work with SSAP and it is envisaged that some building works will start in 2015.

3.09 'Branching Out'; Mental Health Programme

'Branching Out' is a treatment model for clients with mental illness developed by NHS Boards in Scotland with the Forestry Commission and financially supported by the Scottish Government. It uses facilitated activity programmes in the countryside to improve the mental health and well-being of participants diagnosed as suffering mental ill-health.

During the year the Park delivered three 'Branching Out' programmes with financial support from the Forestry Commission and two with support from SAMH (Scottish Association for Mental Health) Inverclyde branch. These programmes have been very successful based on retention rates, feedback from participants and the views of the health professionals who accompany them. Participants have written:

“Had a brilliant time doing the Branching Out course. The people in the group were fantastic. The Park Rangers are great and they have been so helpful and do a great job. Being outside really helps your mental health and the Country Park is gorgeous. I have learned so much and done things I never imagined I could do. I have had a wonderful time and have met great people. I would recommend the Branching Out course to everyone. Brilliant.”

The results of testing also show improvements in parameters of physical health e.g. blood pressure, weight loss, lung function and improved sleep. Health professionals have reported improvements in social networking and social skills.

Branching Out participants who complete eight sessions or more achieve the Discovery Level John Muir Award. This national award is an achievement recognising their continued personal and professional development.

As the result of increased confidence gained on Branching Out programmes, participants have gone on to gain qualifications, volunteer, pursue new interests and establish their own walking groups.

The Park has actively embraced the SAMH peer mentor programme which involves past participants returning to programmes in a supportive and voluntary role, aiding both the delivery of the programme and the participants themselves. The increased responsibility of this role, and the individuals' willingness to share their knowledge of wild places with new participants, contributes towards the mentors achieving the Explorer Level of the John Muir Award.

Notable successes have included peer mentor Aileen being recognised as a SAMH 'Get Active' case study whilst at Branching Out, resulting in her meeting the Ambassador for the programme, Sir Chris Hoy. Also Isobel from the RAMH group in December 2014 went on to win the National Branching Out Photographic Competition, meaning her whole group returned to Muirshiel to share the prize of a day out with a professional photographer. This is the second year in a row the winner of this competition has come from a Clyde Muirshiel group.

Park staff have benefitted from further training on dementia awareness so that this client group can now be incorporated in the development of the programme.

One member of the Countryside Ranger team has also been involved in aiding the Branching Out Programme Manager in the development and delivery of the new Branching Out Champions (Assistants) Course and the Branching Out Leaders Course. This has provided income for the Park and profile raising amongst other delivery partners.

Rangers delivered 1337 branching out sessions across the Park.

4.0 Biodiversity and Nature Conservation

4.01 Biodiversity projects and Local Biodiversity Action Plans (LBAP's)

The Park staff continue to implement actions in the Ayrshire and Renfrewshire (which includes Inverclyde and East Renfrewshire) Action Plans.

- Monitoring of birds of prey such as hen harriers and other important birds was undertaken. Eight sites were monitored for peregrines. Although, there were two breeding peregrines both sites failed and so no young were fledged. Seabirds and wetland birds were counted as part of national initiatives.
- In the Special Protection Area, although there were sightings of hen harriers, no breeding birds were recorded.
- Volunteers and work experience students from the University of the West of Scotland (UWS) Paisley have contributed a variety of reports including surveys for reptiles at Muirshiel and Greenock Cut.
- Although funding is now completed for the Cample Burn juniper restoration project, it is planned that propagation and planting of juniper at this site will continue until the target of one thousand shrubs is achieved.
- Volunteers from Scotland's Rural College (SRUC) Auchincruive and UWS Paisley have planted out juniper at the Cample Burn while regular volunteer groups have been weeding and potting up the juniper cuttings.
- For the sixth consecutive year, volunteers were involved in clearing willow herb from the site near Barnbrock to prevent spignel from being out competed on the 240 metre embankment. As well the spignel flourishing, the site has become more bio diverse due to the reduction in shade.
- Some of the spignel from the polytunnel at Barnbrock has been planted out at Barnbrock to provide a seed source. Spignel is an LBAP species.
- Following the discovery of the invasive non-native weed, *Crassula helmsii*, sites close to Castle Semple Loch have been monitored. There has been no re-occurrence of *Crassula* at Castle Semple Loch.
- The Windows on Wildlife Project has, through its educational and event programmes, contributed to a greater awareness and understanding of biodiversity and LBAP species (see section 7.06).
- Continued monitoring for Osprey has taken place as these birds are being increasingly seen at Castle Semple and Loch Thom. All sightings being reported to the regional recorder. In anticipation of their future nesting within the Park, all nest platforms were checked in early spring prior to their arrival. As yet no confirmed nests have been established within the Park.
- Greenock Cut Ranger staff and Volunteers conducted a number of wildlife surveys including WeBS, butterfly and reptile surveys with data being contributed to ongoing national surveys and rare sightings including the Pied Billed Grebe spotted in February and March.
- A wildflower area has been created at Greenock Cut which has successfully been attracting bees and butterflies as well compliments from visitors. It is planned to incorporate this new flower patch into a story telling area.
- "Swallowcam" continues to be popular at Greenock Cut Visitor Centre.
- The volunteer work program has contributed to trees being planted at GCVC as well as areas of bracken being managed.
- BTO monthly wildfowl counts were carried out at Fairlie Bay, North Ayrshire with records forwarded to the national database.

Butterfly surveys and walks in partnership with the Butterfly Conservation Society have again taken place this summer as well as bumblebee surveys.

We ceased our contribution to the national squirrel pox survey in April of this year due to other commitments. However the information collected enabled likely route of their spread into Parkhill wood to be established. This information was forwarded to the Scottish Wildlife Trust who funded the project.

4.02 Woodland Plans

At Muirshiel Country Park the first phase of improvements has been completed and there will be a rest period until 2015/16 to encourage species development. A grant application to SRDP and a felling license will be submitted in autumn 2015.

Work by estate squad and rangers/volunteers to continue removal of rhododendrons and self sown sitka. Maintenance work included saplings.

4.03 Water Quality at Castle Semple Loch

At Castle Semple Loch (part of a Site of Special Scientific Interest) the Park Authority has monitored water quality in detail since 1997. The loch has a eutrophic standard of water quality with relatively high levels of total phosphate and chlorophyll-a. As part of the ongoing water quality management of Castle Semple Loch, Park staff continued the programme of sampling throughout the summer of 2014, recording, reporting and implementing action on water quality.

Since 1997 water quality has improved at Castle Semple Loch and the main area of the loch (middle site) is of a high standard in terms of microbiology. The loch does have occasional algal blooms that may be potentially toxic. Management protocols are in place to ensure public safety. These include informing Environmental Health, briefing staff, posting warning notices around the loch and at the centre.

Monitoring of water quality is required to assist the safe operation of water based activities and is also an important determinant of biodiversity. A full report on water quality parameters is presented to the Park Authority annually.

4.04 Volunteers

Volunteers continue to make a major contribution to biodiversity and nature conservation in the Park. Many of the tasks they achieve e.g. control of invasive species, establishment of native species and development of habitats are identified in the Local Biodiversity Action Plans. Volunteers are discussed further in Education and Understanding (section 7.02).

1267 volunteers provided 3768 hours worth of work across the park (equivalent to 2 full time people). Volunteer work programmes are planned 3 months in advance and advertised so people can pick and choose which sessions they wish to attend. The majority of the volunteers are regular attendees, when asked to summarise why they volunteer and what they get from it said –

“By volunteering I have gained new skills in wildlife/species ID from reptiles, birds, butterflies, mammals and many more. From taking part in survey work with the rangers, I have not only helped collect the data for the Park and other organisations but have improved my own skills and developed new ones to help identify species”.

“No matter what the weather is like, volunteering with the Rangers you will always learn new skills from them”.

Our various volunteer groups continue to make a huge contribution to biodiversity and nature conservation in the Park. They have been involved in control of invasive species, wild flower meadow creation, blueberry protection, tree planting and maintenance and surveying.

5.0 Landscape and Built Heritage

5.01 Renewable Energy

There is considerable wind resource across the Park and as a result much commercial pressure to build windfarms in and adjacent to the Park.

Large scale windfarms are operating within or on the boundary of the Regional Park at Ardrossan which has 12 turbines, Wardlaw Wood and Millour Hill (14), Kelburn (14), Hunterston Test Facility (3). There are, in addition, smaller turbines located at Murdieston Farm (2), Cornalees Farm (1), Shielhill (1), Kelly Mains (2) and Finnockbog (2).

Developers have proposed the construction of a windfarm of 10 turbines on Corlic Hill, Inverclyde where a previous application was refused after public inquiry in 2007. An application for 5 turbines at Blackshaw, North Ayrshire, has been submitted.

The Park Authority has supported applications, in the 20-30 metre range, where the impacts on the Regional Park have been assessed to be acceptable. Each application continues to be considered on its merits and the criteria the Park Authority uses to form its opinion are consistent in the face of this increased complexity of proposals.

The Park Authority also considers and responds to applications outside of the Park boundary where these might result in unacceptable impacts on the Park.

5.02 Monitoring of Planning Applications

Staff continue to respond to planning applications and scoping reports in or adjacent to the Park. We have responded to scoping reports and consultations on a variety of developments including wind turbine proposals and forestry proposals.

6.0 Tourism

6.01 Tourism Partnerships

The Park Authority continued to be represented at board level at the Association of Scottish Visitor Attractions (ASVA) in 2014/15 gaining intelligence and access to key players and training within the Scottish Tourism industry.

The Park maintained contact with European organisations through Europarc Atlantic Isles (EAI), the English speaking section within the federation of European Parks. EAI contacts have been used to influence the IUCN to consider reinstating the Park's Category V Protected Area Status.

The Park Authority contributes to the Local Area Tourism Partnerships in Inverclyde, works with the Ayrshire wide Tourism Team on matters of relevance taking advantage of opportunities for joint marketing, promotion, training, communication and networking where these helped to meet Park Strategy objectives. Membership and input to the activities of Wild Scotland, and Discover Inverclyde continues.

6.02 Scottish Tourism Economic Activity Monitor ("STEAM")

The STEAM report is produced annually, giving information on the economic impacts of tourism within a given area. The report's authors calculate tourist numbers and expenditure from both overnight and day visitors. Since 2001 there has been a STEAM report for the Clyde Muirshiel Regional Park influence area.

No STEAM data has been received for 2014. The most recent STEAM report shows there were approximately 1.23 million tourist days in 2013 to the Park area. The economic impact was £69.21 million in 2013 for the Clyde Muirshiel Regional Park influence area.

6.03 Retail and Catering

Income from retail and catering at Clyde Muirshiel Regional Park is directly related to visitor footfall through the Park centres which in turn is largely affected by the weather (though other factors can have an influence). Castle Semple is by far the most important visitor centre as regards income generation, with catering greatly exceeding retail in importance at all centres across the Park.

Retail has been a challenging sector throughout the country in recent years and visitor retail spend in the Park has been falling year on year. Even with the increased turnover from a stock clearance, the Retail income target set by the Park Authority was not met. Conversely Catering turnover exceeded its target by 1.7%. However, when combined, Retail and Catering turnover was 2.4% below the target set.

The figures below show a continuing net loss year on year in the retail and catering section of the Park:-

Income Year	Salaries	Spend	Income	Deficit (+)/ Surplus (-)
2010/11	103438	80184	177813	5809
2011/12	107655	81643	171922	17376
2012/13	103498	82499	173871	12076
2013/14	101448	80763	170287	11924
2014/15	97553	91297	171916	16934

This may be in part due to no funds being available to develop and improve the potential of the Park's retail and catering operations. Again with reduced resources available to the Park these losses cannot be sustained.

6.04 Marketing and Promotional Activity

The major promotional activity of 2014 was 'Race2thegames' when 13 boats helmed by children and adults with additional support needs raced a challenging 33km from Greenock to Glasgow creating a spectacular flotilla of colourful Hansa 303 class dinghies. The event had a dedicated website, twitter with event hashtag and facebook page. On the day Wednesday 2 July, just three weeks before the Commonwealth Games were hosted in Glasgow three film crews including BBC Alba and STV Glasgow covered the race, with the event being reported on prime time evening TV on the same day. The event also received press and online media coverage which also supports the profile of the Regional Park.

This event and the sailors in particular inspired others in their schools and community groups to try sailing or progress their skills resulting in a 50% increase in accessible sailing in 2014 at Castle Semple Centre.

The Windows on Wildlife Project Officer Hayley Douglas became the 'Wildlife Expert' on STV Glasgow's primetime evening programme called the 'Riverside Show'. This has provided the Park with a regular television profile focusing primarily on wildlife and conservation activities both within the Regional Park but equally at other wildlife locations in West Central Scotland.

The Park has also supported content for BBC Radio Scotland 'Out-of-Doors', the Fred McCauley Show and Inverclyde Radio.

The Park produced a quality seasonal "What's on" for both summer and winter. The summer edition had a print run of 15,000. The winter publication had a print run of 5 000.it is a timely reminder that the countryside is open throughout the year.

The "What's on" publications are now in their thirteenth year and are supported by posters, website listings and social media activities. A new format will be investigated for the 2015/16 season.

Social media channels: Facebook, Twitter and You Tube continue and are used to communicate with Park users and promote Park activities. By March 2015 there were 1100 'likes' on Facebook and 900 'followers' on Twitter. The videos on You Tube have been viewed over 16,000 times.

Profiles were created on TripAdvisor for each Park site and the Regional Park as a whole. They give management updates when a review is posted and the ability to comment on that review. Examples for the period include:-

*Beautiful spot great Castle Semple: "The jewel in Renfrewshire's crown" ***** walks, the centre cafe makes great lattie coffee good selection of goodies to eat, a nice easy walk from there to the bird sanctuary about a mile great for walking a dog clean underfoot, only hazard is occasional lycra clad cyclist flying along with no bell!!*

*Lunderston Bay: "Love this place" ***** just went for a walk, ended up here. There is not a lot going on during the winter months but just a great place to get the wind in your face. I noticed that new toilets have been built ready for the summer months. The Beach is pretty cool when at low tide. Play area for kids and walking trail to Inverkip Marina. Not much more to say, just love and adore this place winter or summer...*

Visit the website at www.clydemuirshiel.co.uk
or follow us on www.twitter.com/clydemuirshiel,
like us at www.facebook.com/clydemuirshielregionalpark

6.05 Visitor Sites: Customer Facilities

Lunderston Bay

2014 saw the opening of the much awaited and much appreciated new toilet block and attendant office at Lunderston. The results are obvious with the increase in visitors to the site. Our thanks to Inverclyde Council for these new facilities.

Visitor Centre opening hours remained the same as last year within the Park with the smaller centres closing on weekdays over the winter.

Visitor numbers were up in Inverclyde and down in Renfrewshire compared to 2013/14 at two sites were up and at one site they were down. For further consideration of the variation in visitor numbers (see section 3.02).

6.06 Events

The Outdoor Activity team host events for national organisations like the Scottish Coastal Rowing Association and the Scottish Canoe Association.

The Ranger Service hosted meetings and workshops for diverse groups including the West of Scotland Regional Equality Council Group, Glasgow Airport fire crew and Pawsitive Action.

Our events programme throughout the year is a diverse mix of activities aimed at all age groups but we do have a targeted summer programme for children during the school holidays.

The bigger events bring in new visitors to the area increasing the economic benefits to the local businesses. These annual events include the Castle Semple Rowing Regatta, the Classic Car event and those in partnership with other organisations such as the Butterfly Conservation Society, Bat walks and Pawsitive Action dog training events.

The Semple Clan Gathering took place again this year with participants from all over the world attending. Doors Open Day enabled visitors to access the tower at Castle Semple and learn a little local history.

The PDSA ran a free health drop-in event for local dog owners; there was a Waggity Walk for dogs and their owners. Our ever popular Star Gazing nights run were by the Paisley Observatory staff at Muirshiel.

Over 130 events took place this year in the Park, either run or facilitated by the ranger service a total of 7142 participants. The green wood working events continue to be a popular draw with an opportunity for the general public to 'have a go' themselves. Windows on Wildlife walks remain popular with over 400 participants.

6.07 Online Activities

Park Website

In 2014 there were 145,691 visits to the website by 73,000 unique visitors; this is compared to 137,633 visits by 70,000 visitors respectively in 2013. Trends in visits increase with the seasons, culminating in 8700 visits in July 2014.

The three most viewed pages are: 'courses', 'Park sites' and 'things to do'. The 3 most downloaded files are 'price list', 'Castle Semple Loch Management Plan' and 'History of Castle Semple Estate'.

There was increased use of the "blogs" facility, which comprises short, often illustrated news items. There is a similar "news" section which is used for the more formal information such as announcements and press releases.

6.08 Largs Information Bureau

This local initiative, in a converted shop in the Main Street, provides community and visitor advice services. The Park has again, purchased a section of the front window display for Park promotion. This is good value for money and demonstrates partnership. The Park was advertised for 12 months of the year during 2014-15.

6.09 Campsite

During 2014-15 our campsite maintained the 2 star rating, awarded by Visit Scotland. The sun shone during the 2014 Commonwealth Games period and our normally quiet campsite was filled, to capacity, with visitors to Scotland's Games. The site capacity was increased, temporarily, during the Games period, to help meet the demand for camping within travelling distance of the Commonwealth venues.

Throughout the Games period the atmosphere on the campsite was extraordinary, with our staff commenting on the camaraderie amongst the visitors. Camaraderie which was sorely tested when many of them had to put up with a 6 hour long power cut (reported by Scottish Power to have been caused by vandalism to the power lines). Despite this, many of our visitors expressed their enjoyment of the site and their intention of returning.

User numbers are presented below:-

	2010	2011	2012	2013	2014
Camping Bed nights	208	177	162	291	371
Shieling Bed nights	67	363	74	37	65
Youth Group Bed nights	804	1465	755	633	586
Youth Groups	24	32	29	20	21
Income £	5,817	9,303	11,551	6,780	8,803

However it should be noted that the estimated cost for servicing the campsite was in excess of £13,000. This covers Staff £10,160, Consumables £150, Rates & Water £700 and Estimated Electricity £2100.

This excludes costs for repairs & maintenance.

7.0 Education and Understanding

7.01 Ranger Events

The Park Ranger Service continues to provide a varied programme of activities throughout the year aimed at all ages to encourage visitors to make fuller use of the wider countryside, learn new skills and meet new people.

All of the events are advertised in the biannual “What’s on” guides as well as making use of social media and Park website.

3110 people took advantage of the 82 Ranger led events based within the Park. These included rock pooling events, Easter craft workshop, science fun days, several survey walks (butterfly, bees and bats).

In partnership with Clyde Orienteering, Greenock Cut Visitor Centre (GCVC) hosted a Scottish Regional Orienteering event with participants visiting from as far afield as Cumbria and Aberdeenshire. Over the course of the day 244 runners were out, making their way around the hills surrounding the Greenock Cut Centre.

8 model boat events took place at Castle Semple with 255 participants; the 12 Windows on Wildlife events attracted 429 participants with the 12 Semple Trail Heritage events involving 137 members of the public.

96 people took the opportunity to take part in the GCVC summer events. These events were tried and tested popular events from previous years. They included rockets, pond dipping, GPS treasure hunt and rock pooling.

Working in collaboration with a local vintage car club, Scottish Western Thoroughbred Vehicle Club, GCVC hosted its first ever car event with approximately 50 vintage cars stopping at the centre for the public to enjoy. They attracted a considerable crowd with an estimated 300 plus people on site at its busiest.

Facilitated events at Castle Semple included a Castle Semple Rowing Club Regatta attracting over 800 people.

The partnership with Paisley Observatory continues to attract visitors to gaze at the night skies over Muirshiel Country Park. 114 people made the trips into the hills to listen to lectures and to make use of telescopes and binoculars.

Doors Open Day at Greenock Cut this year was delivered in conjunction with the Inverclyde Tourist Group. Using a small bus ITG picked up the 21 participants in Greenock and treated them to an audio tour around Greenock before arriving at GCVC to enjoy a powerpoint presentation from the Rangers and getting a guided walk along a section of “The Cut”. At Castle Semple 89 participants took part, with a visit to the visitor centre tower and an exhibition on Castle Semple from an historical viewpoint up until present day use.

7.02 Volunteers

One of our longstanding volunteers at GCVC Katie McMillan gained her Saltire Summit Award and is now employed as a seasonal ranger in Ayrshire.

Once again in 2014/15 there was an increase in the number of volunteer groups and individuals giving up their time to volunteer both at Castle Semple and Muirshiel Centres.

Several corporate groups plan to come on an annual basis to contribute towards their local community, working mainly on alien species control (rhododendron, sitka spruce and Himalayan balsam) other activities included path maintenance, pond clearance, tree planting, hedge laying, painting, dry stone walling and wildlife surveys.

We had two Xchange Scotland volunteer groups this year, an all French student group in September as well as a mixed nationality group in July. This second group resulted from previous participants positive feedback reports.

A total of 3768 volunteer hours were contributed to projects within the Regional Park during 2014/15.

The Thursday adult group is increasing steadily in numbers as is our Duke of Edinburgh youth group with those attending working their way from bronze, through silver to the gold awards.

Our regular “assisted needs” groups are continuing to help landscape around the centre areas and “Community Networks” have applied to do their John Muir Discovery Award at Muirshiel Centre. They will be constructing a quiet area in a woodland setting for reflection and contemplation. They will be involved in the design and planning of the project as well as its execution. They need to record their progress and report and share information at the end of it to earn their award. New Directions group applied for the Saltire Award.

We still work with Flexi-care, Intensive Support group, Leverndale Hospital, Spinners Gate and Kintyre Base providing them with a targeted programme of volunteering specifically designed for their abilities.

We provided placements for two students from University West of Scotland who came for eleven weeks to carry out a vegetation survey at Muirshiel. Kilmarnock College, Scottish Agricultural College and Scotlands Rural College students carried out rhododendron cutting and burning in Parkhill wood. Green Gym and Scottish Enterprise also continued this work.

Whilst the Park Authority is committed to the principle that the primary beneficiary of volunteering should be the volunteer, the Park Authority is also grateful to all our volunteers for their help in conserving the natural beauty of the Regional Park.

7.03 Work with Schools

Environmental education continues to be one of the Ranger Service's main outputs with nearly 5,000 people taking advantage of this service (5528 in 2013). This reduction is directly due to the decrease in Ranger staff within the Park, from 10.5 to 7.26 FTE.

The Ranger Service provides educational experiences directly linked to the Curriculum for Excellence for all school pupils. The subjects covered a range of activities from building bug hotels and bat boxes to willow weaving and map skills.

The formal education programme also includes Eco School visits where the Ranger Service is involved with practical conservation tasks within the school grounds such as establishing wild flower meadows or giving advice to the schools eco committees.

The majority of the visits to Clyde Muirshiel Regional Park are by local pre-school and primary school children learning about the natural environment.

The Park provided work experience placements to high school students. The students got to work alongside the Ranger Service on a day to day basis getting involved with a variety of Ranger tasks.

7.04 Activities

The Park continues to provide an extensive programme of courses, including kayaking, sailing, canoeing, powerboating, cycling, and multi-activity courses, principally at Castle Semple.

This year the Park organised and ran its most ambitious event to date. The event was named Race2thegames and involved participants in special access dinghies taking part in a passage race, from Greenock to Pacific Quay in Glasgow, as part of the build up to Glasgow's Commonwealth Games.

On the day, 13 teams took part in the 33km race from James Watt Docks in Greenock to the Glasgow Science Centre. They were supported by 10 support boats.

Measures of success were included as an integral part of this event and the results showed our biggest ever improvement in Profile, Income generation and Social media traffic by a single event.

The measures of success were:

- 240 children & young people from 10 schools and organisations took part in pre-event training.
- 39 competitors from 13 teams. 10 support crew boats from far and wide.
- Value of pre-event training to the Park was £23,000.
- Value of training in FY 2014/2015 to the Park was around £110,000.
- Value of corporate donations to Race2thegames was £5650.
- £1,345 was raised in an online auction.
- £10,000 donated by Inverclyde Council.

- In the months February-July there were more visits to the CMRP website each month compared to the same time last year.
- The R2tg website was established.
- In the 2 months leading up to the event the Race2thegames Facebook page increased its likes by 62%.
- R2tg and CMRP featured in a BBC Alba documentary aired in the autumn. R2tg featured on STV Glasgow's Riverside Show and the Daily Record website as well as many local newspapers such as The Paisley Daily Express, Inverclyde Telegraph and the Cumnock Chronicle. All of the press coverage was extremely positive.

This event realised over £180,000 in the form of training programme provision, donations and equipment.

This event and its pre – training directly influenced, and continue to influence the participant figures for activities within the Park.

For the year a simplified measure is being used as per table below:-

	2013/14	2014/15
Mainstream Taster/multi activity course places	1649	1948
Additional Support Needs (ASN) Junior taster/multi activity places	1101	2085
ASN Adult taster/multi activity places	242	274
Mainstream school multi activity places	863	829
Places on the accessible powerboat	208	201
Coaching course places across all disciplines	507	571
Total places provided	4570	5908

As can be seen from the table above we have had a 16% increase in the number of non-school groups taking part in the multi activity option, this is by far the most popular option booked with us as it offers the most flexibility and can be tailored to the requirements of the groups. The school bookings are static and this is an area that we will develop over the coming years.

The main area of growth with a 47% jump is the work with the ASN schools. This has proved extremely popular particularly since the vast majority of the schools have received funding either through the 2014 Celebrate fund or Awards for All to support them. The success of obtaining funding was primarily due to the Race2thegames event which allowed us to generate publicity around disability sport for young people and consequently generate interest from the schools resulting in the long term programmes that are now running. This is expected to continue to grow over the coming years, with some groups already into their second funded programme.

We also engaged with new ASN schools that were not part of the Race2thegames project but have heard about it and the sports programmes on offer. We are working with these additional schools to secure funding for more long term programmes.

In addition to the junior programmes we are working with Spinal Injuries Scotland and have secured funding for 40 days of activity for people with spinal injuries, many of whom will come to us from the Queen Elizabeth Spinal Unit in Glasgow as part of the rehab process in the unit. Alongside SIS we continue to develop links with day care and other support services across our region. The bulk of this work will start from April 2015.

We have continued to increase the number of sail and paddle powered craft to cope with the increased demand in disability sport.

This has been largely helped by funding from various sources that has allowed us to purchase additional sailing dinghies, seating systems and a wide range of hand cycles and trikes. Cycling development has been warmly welcomed by both junior and adult groups as a great addition to the accessible sport on offer. We now have regular rides with the Ride 63 cycle club for our adult hand cyclists and the ASN schools make use of the bikes on days where weather would curtail any water activity.

We obtained funding to develop new seating systems, hand function aids and neck support for the sailing dinghies, canoes and kayaks in partnership with Equal Adventure. This is intended to be an ongoing area of development as we identify the equipment needs of our clients with more complex challenges.

7.04.1 Duke of Edinburgh's Award Scheme

The Park became an approved activity provider for the DofE scheme in 2014. The impetus for which was due to the number of requests we received from schools to assistance them in providing elements of the award. A number of Park staff have been working towards becoming DofE assessors and expedition supervisors over the winter of 2014, to meet the expected demand in 2015. This work is expected to be another growth area over the coming years with regular enquiries coming in from mainstream and ASN schools to provide expedition and other elements of the scheme.

7.04.2 Coaching Awards

There was a small but steady increase in the number of people undertaking certified courses in powerboating, sailing and paddle sports; this was mainly due to an increase in the number of UKCC coaching courses at level 1 and 2 that were offered at the centre.

7.04.3 New Accessible Powerboat

We have been working with the Wheelieboat Trust and the Rotary Club of Gryffe Valley to fund a new larger version of the current drop ramp powerboat. There is an ever increasing demand for powerboat trips especially from care homes and day centres from 5 local authority areas. The current boat is already running at capacity (as can be seen from the participation figures) so there is a real need for a second boat. The design was finalised over winter 14/15 and the boat will be in service for April 2015 enabling us to offer significantly increased capacity.

The results of the initiatives by the Activities and Ranger Service can be seen in the income figures below:-

Income Year	Salaries	Spend	Income	Deficit (+)/ Surplus (-)
2010/11	105729	21626	128391	-1035
2011/12	107515	16353	126468	-2418
2012/13	118652	30601	137644	11610
2013/14	118438	28991	146386	1043
2014/15	134764	34855	250297	-82312

As can be seen income in this area has produced a significant surplus. Continuing this in these challenging times will continue only if resources continue to improve mainly in the form of infrastructure.

7.05 Hen Harriers

We had no nesting hen harriers again this year at Muirshiel.

7.06 Windows on Wildlife (WoW)

The 'Windows on Wildlife' (WoW) project aimed to develop and promote natural heritage using events and featuring camera and other imaging technologies to enhance wildlife viewing. The WoW project was funded for two years, from the 1 October 2012 to the 30 September 2014 and was based at Castle Semple Visitor Centre. This project was part of the Semple Trail Heritage Project.

School workshops were delivered between April and June 2014 to **16** primary school classes across 12 Renfrewshire Primary schools. Each class participated in five workshops and in total 80 workshops were delivered to **471** children. Each pupil was given the opportunity to take part in a class photography competition. This took place in the fourth lesson where the pupils put into practice the skills they had learned. Each pupil picked their best photograph and these were displayed in the final lesson with the winning photograph in each class being presented to the school and the pupil as a framed print.

Feedback from the schools was very positive with fourteen of the sixteen feedback forms from the teachers twelve scored the workshops at 10/10 and two at 9/10. Comments on the feedback form included "Some children now want to be photographers when they grow up" and "Parents have commented on children's new found enthusiasm". An additional, school week at Houston Primary the Project Officer delivered a mini photography workshop to all pupils from Nursery to Primary Seven. In total **562** pupils participated. The total number of school pupils that participated in photography workshops for the second year to **1,033**.

In total **1,049** people attended **27** different talks which involved showing the footage that has been collected by the motion cameras set up near Castle Semple. Some talks also included looking at animal tracks in the woods to see the animals that owls like to eat and this was followed by a session on dissecting owl pellets.

The project Facebook page, the main form of social media that the project used. At the end of the second year the page had attracted **459** 'likes' and at one stage **1,486** people were reached on the page. The posts were varied, from footage taken by the project cameras to photos taken by the school children.

YouTube was used to upload project videos with 60 videos being uploaded in the second year of the project. Most videos that were uploaded have had over 40-100 views through YouTube with two videos proving to be very popular with 2,030 and 738 views respectively. It is worth noting that at the end of the two year period for the project 602 hours and 23 minutes of footage were filmed.

The Clyde Muirshiel webpage was also used to deliver updates through blogs and through a dedicated news page. Monthly updates on the project were also reported in the village newspaper, Chatterbox and in the widely distributed Gryffe Advertiser. A blog has also appeared on Scottish Natural Heritage's website.

In the second year of the project **28** public events were organised and four external events were attended. The winter programme of events which started in October and ran to March consisted of 10 events that were well attended and attracted **185** visitors.

Volunteers were trained in the use of the motion cameras, siting of cameras, tracking, editing footage and animal behaviour identification. One student helped out at the first of the Big WoW Weekends and the other student spent her time carrying out a small mammal tracking survey in Parkhill Woods on top of editing footage. In total, **218** hours have been contributed by the volunteers to the project.

8.0 Management

8.01 Management Team

The Senior Management Team comprising the Interim Regional Park Manager (0.5 FTE), One Assistant Manager (0.7 FTE) and the Development & Marketing Officer (0.6 FTE) continues to manage the Park “day to day”, implementing Park Authority policy.

8.02 Consultative Forum

The Consultative Forum met once in the year, during June 2014.

8.03 Strategic Planning

The Park Strategy 2008-11 as adopted at the Park Authority meeting in December 2007 continues to be the main driving mechanism for activity within the Park. It was expected in 2014/15 that the review of the Park's governance and management would provide the direction required for a new Park Strategy. The delays in the review have resulted in no new Strategy being adopted so activity within the Park has continued to follow the aims of the old strategy.

The workplan for 2014/15 was followed wherever possible, given the reduced resources available to the park. However, the Park focused primarily on product/ service development and (wherever possible and appropriate) maximized income/ reduced expenditure within this remit.

A review of the Park's governance and management was approved by the Park Authority in December 2012. The review by consultants has, to a point, taken place with the main output being the requirement for a full further fundamental review of the Park. This would include the requirements and aspirations of the three Local Authority members and other stakeholders, to form and develop a funding and governance structure for the Park to enable the park to remain sustainable for many years to come, and to develop the reporting procedures required by the stakeholders based on a new Park Strategy.

8.04 Staff Establishment

At the end of 2013-14, in order to achieve savings targets, we reduced the number of establishment staff, one through Voluntary Early Retirement and one through Voluntary Redundancy.

During 2014-15, vacant posts were not filled, the number of Seasonal Rangers employed was reduced from 5 to 1 and, as a consequence, the number of Senior Ranger posts was reduced from 3 to 2. Further staffing efficiencies are planned for 2015-16 and beyond.

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

Team	2010	2011	2012	2013	2014
Management	3	2.55	2.95	3.1	1.8
Administration	5.5	5.5	5.5	6.5*	6.5*
Ranger	14.1	13.25	12.5	10.5*	7.26*
Activities	5.46	4.99	5.51	5.1	6.3
Visitor Services	5.14	6.56	6.91	7.2	6.55
Estates	3.86	3.86	3.02	3	2.65
Cleaning	2.88	3.33	3.25	3.18	3.57
~Project Officer	0.8	0.8	0.54	0.8	0.8
Total	40.74	40.84	40.18	38.84	35.43

* 0.5FTE DMO support & 0.5 FTE Countryside Office Support were previously counted as Rangers, now included in Administration FTE count.

The South Renfrewshire Access Network Initiative (SRANI) Project Officer funding ended during 2012, this post was partially funded by Renfrewshire Leader.

The Windows on Wildlife Project Officer commenced in 2012, this post was partially funded via Renfrewshire Leader and The Heritage Lottery Fund. Funding ended in September 2014.

8.05 Personnel Management

The personnel policies of the lead partner, Renfrewshire Council, continue to be applied.

8.06 Financial Management

The administration team supporting the senior management have continued to develop the systems for grant management and have assisted the Park Treasurer by further refining payroll phasing and other aspects of expenditure profiles. The use of a Corporate Purchasing Card and the online purchasing system 'Pecos' continue to assist in streamlining the Park's procurement process.

8.07 Health and Safety

The Park management continued to work to align Health and Safety policy and practices more closely with those of Renfrewshire Council, the servicing authority.

Nine Health and Safety training courses were attended.

Accident rates in the Park remain low with only minor injuries to 2 members of staff being recorded.

24 injuries to visitors were recorded and these were mainly from falls when cycling in the Park.

There were no RIDDOR reportable incidents or illnesses. These figures are very low given the 1.23 million visits annually to the Park and the range of activities taking place.

8.08 Incident Reports

Staff routinely monitors incidents using a system developed many years ago, although care should be taken when reading trends over time into the tables. The system complements other statutory reporting systems. The reports are available for review by the Senior Management Team on a weekly basis. A summary of this year's reports together with previous years' is:-

	2010-11	2011-12	2012-13	2013-14	2014-15
Vandalism	26	17	22	14	12
Theft	4	6	5	4	2
Abandoned Vehicles	2	3	2	1	0
Fire/Alarm Call Out	11	4	5	5	0
Health & Safety (including injury)	23	36	29	38	57
Law & Country Code	26	24	25	22	16
Maintenance	12	27	12	12	12
Accident Assistance	13	8	4	2	4
Other	21	6	23	25	17
Totals	138	131	127	123	120

8.09 Feedback and Complaints

Formal written complaints by form, letter or email for the period break down as follows:

Lunderston Bay		
Storm Debris	6	(re storm of 3 Jan 2014)
Pot Holes	2	(repaired May 2014)
Toilet Opening Hours	2	
Poisonous Plants	1	
Barnbrock Campsite		
Condition of Facilities and Cleaning Standards	2	
Johnshill		
Double Parking Issue on Pavement	1	
Semple Trail		
Directional Signs	1	(Way marking installed Oct 2014)

8.10 Lunderston Bay

The new toilet facilities at Lunderston Bay were finally opened to the Public in time for the Easter Holidays. Feedback for the most part has been very positive. The increase in visitor figures would confirm this.

8.11 Park Authority

Cllr. Christopher Gilmour is the Chair of the Clyde Muirshiel Park Authority Joint Committee. There have been 4 Joint Committee meetings and 2 meetings of the Consultative Forum in the period of this Annual Report and papers have been considered on:

Joint Committee:

6 June 2014

- Unaudited Annual Accounts 2013/14
- Annual Audit Plan 2013/14
- Development of the "Twiglets and Pips" Project
- The continuing development of Race2thegames
- Windows on Wildlife Project – Update
- Quarterly Health and Safety Report
- Quarterly Absence Statistics
- Review of Operations and Governance of Clyde Muirshiel Regional Park

12 September 2014

Uplands Project
Investigation and Development of Work Placements & Modern Apprenticeships within the Park.
Quarterly Absence Statistics
Quarterly Health and Safety Report
The Success of Race2thegames and its Legacy
Development of Pedal the Park Project
Partnership with Tourism and Environmental Organisations
Volunteer Development
Revenue Budget Monitoring Report
Updated Financial Regulations
Internal Audit Annual Report

28 November 2014

Quarterly Absence Statistics
Health and Safety Plan
Development of the new Mk 5 Wheelieboat
Pricing policy for Clyde Muirshiel Regional Park 2015 - 2016
Revenue Budget Monitoring Report
Audited Annual Accounts
Schedule of Meetings

20 February 2015

Revenue Budget Monitoring Report
Revenue Estimates 2015/16
Quarterly Absence Statistics
Quarterly Health and Safety Report
Simple Water Access iNitiative 2 (SWAN 2)
Review of Clyde Muirshiel Park

The Park Authority members and their supporting officers have been:

Cllr Christopher Gilmour	Renfrewshire Council
Cllr Andy Doig	Renfrewshire Council
Cllr Derek Bibby	Renfrewshire Council
Cllr John Caldwell	Renfrewshire Council
Cllr Alex McLean	North Ayrshire Council
Cllr Anthea Dickson	North Ayrshire Council
Cllr David Wilson	Inverclyde Council
Cllr Innes Nelson	Inverclyde Council

Officers

Stuart McMillan	Renfrewshire Council
Martin McNab	Inverclyde Council
Audrey Sutton	North Ayrshire Council
Ewan Coventry	Renfrewshire Council
Sandra Black	Renfrewshire Council
Alison Fraser	Renfrewshire Council
Margaret Pickett	Inverclyde Council
Richard Henry	North Ayrshire Council
Cameron Sharp	North Ayrshire Council

9.0 Financial Performance Summary

The Park Authority is supported financially by the 3 founding Local Authorities; Inverclyde, North Ayrshire and Renfrewshire Councils.

The extracts below exclude accounting adjustments relating to pensions, short term accumulating absences and accrued employee costs. With the exception of 2014-15, all extracts are from the Audited Annual Accounts for the year to 31 March, the extract from 2014-15 is from the unaudited Annual Accounts for the year to 31 March 2015.

9.01 Expenditure

	2011-12	2012-13	2013-14	2014-15
Employee costs	980,492	1,002,025	1,030,524	864,549
Property costs	47,597	49,836	47,890	49,940
Supplies and Services	160,868	304,877	215,585	207,780
Contractors	20,698	21,155	12,368	17,590
Transport and Plant	56,284	73,325	74,540	63,855
Admin Costs	82,103	96,929	93,850	90,231
Payments to other Bodies	(569)	1,412	1,433	1,400
Total	1,347,473	1,549,559	1,476,190	1,295,345

9.02 Income

	2011-12	2012-13	2013-14	2014-15
Grants	0	(24,628)	(39,458)	(89,507)
Sales Fees & Charges (Activities income)	(138,539)	(152,671)	(138,093)	(133,088)
Retail & Catering	(171,922)	(173,887)	(171,685)	(171,916)
Miscellaneous	(26,100)	(153,610)	(85,622)	(21,693)
Requisition from member authorities	(1,057,900)	(1,039,900)	(1,022,200)	(857,500)
Total	(1,394,461)	(1,544,696)	(1,457,058)	(1,273,704)
(Surplus)/ Deficit	(46,988)	4,868	19,132	21,641

These figures show a reduction in cost per visitor to the unitary authorities from £1.60 in 2013 to 2014 to £1.33 in 2014 to 2015.

9.03 Annual Accounts

The Park management continues to reduce expenditure, principally through actions to reduce employee costs e.g. Voluntary Redundancy and/or Voluntary Retirement and the non-filling of vacancies, whilst at the same time maintaining income targets.

The final accounts for 2014 - 15 show a deficit of £21,641 against the targeted deficit of £26,300, proposed in the Revenue Estimates early in 2014. The budgeted deficit was agreed in order to assist Park Management in meeting the Park Authority's service obligations, whilst managing costs and resources, following the 2014-15, 16% (£164,700) reduction in the member authorities' requisitions. A further reduction in Requisitions is budgeted for 2015-16. Coming into 2014-15 the operational surplus stood at £41,408, going into 2015 - 16 the operational surplus stands at £19,767.

9.04 Grant Income

Grant funding has been important to the many projects managed by the Park Authority. The schedule below illustrates projects funded by Grant Awards during 2014-15 as follows:-

Grant	£	Project
Renfrewshire LEADER	24,560	Windows on Wildlife Project ended 30/09/14
Renfrewshire Council Graduate Intern Support Grant	5000	Race 2 the Games
Event Scotland	9000	Race 2 the Games
Celebrate Fund	9000	Race 2 the Games
Scottish Action on Mental Health	4000	1 x Branching Out programme
Forestry Commission	4000	1 x Branching Out programme
Inverclyde Council	10,000	Race 2 the Games

Contribution to the National Outcomes of Report: - Annual Report 2014/15.
Completed by: - D. Gatherer, Regional Park Manager.

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

CLYDE MUIRSHIEL PARK AUTHORITY



Report to: Joint Committee
On: 11th September 2015

Report
By
Head of Planning & Economic Development – Renfrewshire Council

SUBJECT: Update on Review of Regional Park

1.0 Purpose of Report

- 1.1 At the meeting of the Park Authority in February 2015 it was agreed that updates would be provided by the Head of Planning & Economic Development of Renfrewshire Council in terms of the ongoing review of the Park's activities and resources.
- 1.2 This followed the completion and presentation to the Joint Committee of a commission funded by Renfrewshire Council in consultation with key stakeholders which had assessed governance and current operations whilst identifying opportunities for future development.

2.0 Activity and Update

- 2.1 The review carried out in 2014/15, suggested that the Parks activities could be demonstrated more effectively through a streamlined strategy that in turn would inform appropriate governance and management structures. In this context following recent discussions between Officers of the three constituent authorities within the Clyde Muirshiel area it is considered that three strategic priorities for development and investment are emerging against broad themes of:
- Education
 - Leisure Activity and
 - Environmental Management
- 2.2 Work is already underway to align the activity and resources that would be required to promote these three strategic themes and this will be reported to Members early in 2016. This will allow the Park to agree its priority activities and take advantage of the income generation opportunities that will sustain the ongoing success of the Park.

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- 2.3 The meeting in February 2015 of the Park Authority also agreed that work would be undertaken with Officers from Partner authorities with a view to informing the future strategy and investments for the Park and to this end the following activities have commenced;
- A review of staffing is being implemented through active vacancy management and the implementation of Voluntary Redundancy / Early Retirement programmes
 - The alignment of income generation options and opportunities to the resources within the Park.
 - Consultation and engagement with partner authorities and in particular Eglinton Country Park, to identify examples of good practice.
 - The progression of an asset review, to identify ownership of all assets within the park boundary, any burdens on those assets and opportunities for future development.

3 Next steps:

- 3.1 An Action Plan and revised Park Strategy will be prepared for approval by the Joint Committee in early 2016, based on the 3 strategic priorities of education, leisure activity and environmental management which incorporates:
- A 'State of the Park' review
 - Income & expenditure statement
 - Priorities and future activity
- 3.2 An Education and Skills Evidence Base is also being developed linked to the Curriculum for Excellence utilising examples of good practice from other organisations to provide the robust evidence necessary for successful funding applications.
- 3.3 A work programme will also be developed for staff focussed on strategic priorities which will deliver the required activity to satisfy current policy, relevant partners and funders.

Members wishing further information regarding this report should contact Fraser Carlin, Renfrewshire Council, 0141 618 7933.

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