

Notice of Meeting and Agenda Clyde Muirshiel Park Authority Joint Committee

Date	Time	Venue
Friday, 01 September 2017	11:30	Cunninghame House, North Ayrshire Council, Irvine, KA12 8EE

KENNETH GRAHAM
Clerk of the Joint Committee

Membership

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

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

Further Information

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

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

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

Members of the Press and Public

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

Items of business

Apologies

Apologies from members.

Declarations of Interest

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

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|-----------|--|------------------|
| 1 | Minute of Joint Committee | 3 - 8 |
| | Minute of meeting of the Joint Committee held on 23 June 2017. | |
| 2 | Minute of Consultative Forum | 9 - 12 |
| | Minute of meeting of the Consultative Forum held on 23 June 2017. | |
| 3 | Audited Accounts 2016/17 | 13 - 78 |
| | Report by Treasurer. | |
| 4 | Budget Monitoring | 79 - 82 |
| | Report by Treasurer. | |
| 5 | Clyde Muirshiel Regional Park Draft Annual Report 2016/17 | 83 - 106 |
| | Report by Interim Regional Park Manager. | |
| 6 | Clyde Muirshiel Regional Park Draft Risk Register Management Plan and Risk Register | 107 - 124 |
| | Report by Interim Regional Park Manager. | |
| 7 | Quarterly Absence Statistics | 125 - 128 |
| | Report by Interim Regional Park Manager. | |
| 8 | Quarterly Health and Safety Report | 129 - 136 |
| | Report by Interim Regional Park Manager. | |
| 9 | Presentation - Tag 'n' Track | |
| 10 | Date of Next Meeting | |
| | Note that the next meeting of the Joint Committee will be held at 11.30 am on 1 December 2017 in Renfrewshire House, Cotton Street, Paisley. | |



Minute of Meeting Clyde Muirshiel Park Authority Joint Committee

Date	Time	Venue
Friday, 23 June 2017	11:30	Castle Semple Visitor Centre, Lochlip Road, Lochwinnoch PA12 4EA,

PRESENT

Councillors Tom Begg, Bill Binks, Andy Doig and Andy Steel (Renfrewshire Council); Innes Nelson (Inverclyde Council); and Donald L Reid and Todd Ferguson (North Ayrshire Council).

CHAIR

Councillor Andy Steel, Chair, presided.

IN ATTENDANCE

D Gatherer, Interim Regional Park Manager (Clyde Muirshiel Regional Park); D Hall (Inverclyde Council); and F Carlin, Head of Planning & Housing Services, K Campbell, Assistant Chief Auditor, V Howie, Finance & Resource Manager, D Low, Senior Committee Services Officer and K Brown, Committee Services Officer (all Renfrewshire Council).

APOLOGY

Councillor David Wilson (Inverclyde Council).

DECLARATIONS OF INTEREST

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

1 APPOINTMENT OF CHAIRPERSON AND VICE-CHAIRPERSONS OF THE JOINT COMMITTEE

There was submitted a report by the Clerk relative to the appointment of the Chair and the Vice-chairs of the Joint Committee.

The report intimated that in line with the Minute of Agreement and the Procedural Standing Orders, Renfrewshire Council at its statutory meeting held on 18 May 2017 nominated Councillor Andy Steel as Chair of the Joint Committee. Inverclyde and North Ayrshire Councils at their respective statutory meetings had not as yet nominated elected members as Vice-chairs of the Joint Committee and this would be considered at their next Council meetings scheduled for 29 June 2017 and 28 June 2017 respectively.

The report highlighted that the Minute of Agreement also stated that the Chair and Vice-chairs of the Joint Committee should be members of the Clyde Muirshiel Park Authority Consultative Forum.

DECIDED:

(a) That it be noted that Renfrewshire Council had nominated Councillor Andy Steel as Chair of the Joint Committee and that Inverclyde and North Ayrshire Council would consider nominations for Vice-chairs at their meetings to be held in June 2017; and

(b) That it be noted that the Chair and Vice-chairs of the Joint Committee would be members of the Consultative Forum.

2 MEMBERSHIP OF CLYDE MUIRSHIEL PARK AUTHORITY JOINT COMMITTEE

There was submitted a report by the Clerk to the Joint Committee detailing the appointment of members to the Joint Committee by the constituent member councils.

DECIDED: That the appointments be noted.

3 MINUTE OF JOINT COMMITTEE

There was submitted the Minute of the meeting of the Joint Committee held on 17 February 2017.

DECIDED: That the Minute be approved.

4 MINUTE OF CONSULTATIVE FORUM

There was submitted the Minute of the meeting of the Consultative Forum held on 17 February 2017. It was noted that at the Consultative Forum meeting it was agreed to amend item 7 of the minute to reflect that it was agreed that details would be passed to the planning authority regarding this matter and the correspondence would be copied to Councillor Gilmour.

DECIDED: That the Minute, as amended, be noted.

5 UNAUDITED ANNUAL ACCOUNTS 2016/17

There was submitted a report by the Treasurer relative to the Annual Accounts for 2016/17 which were attached to the report.

The report intimated that the accounts for the year ended 31 March 2017 had been completed and forwarded to Audit Scotland for audit. The accounts showed a surplus for the year of £16,035 against a budgeted breakeven position.

In accordance with the Local Authority Accounts (Scotland) Regulations 2014, the unaudited accounts had only been signed by the Treasurer as proper officer. In accordance with the guidelines, the Audited Accounts would be signed by the Convener, the Interim Regional Park Manager and the Treasurer.

DECIDED: That the unaudited accounts for the year ended 31 March 2017 be noted and that the accounts be further presented to the Joint Committee on completion of the audit.

6 INTERNAL AUDIT ANNUAL REPORT 2016/17

There was submitted a report by the Chief Auditor, Renfrewshire Council, relative to the Internal Audit annual report 2016/17 for the Joint Committee.

The report intimated that the public sector internal audit standards required that the Chief Auditor prepare an annual report on the activities of internal audit to demonstrate performance. The report must also provide an audit opinion on the overall adequacy and effectiveness of the internal control system of the audited body.

The annual report for the Joint Committee was attached as an appendix to the report and outlined the role of internal audit, the performance of the internal audit team and the main findings from the internal audit work undertaken in 2016/17 and contained an audit assurance statement.

DECIDED: That the Internal Audit annual report for 2016/17 be noted.

7 AUDIT SCOTLAND ANNUAL AUDIT PLAN 2016/17

There was submitted a report by the Treasure relative to the annual audit plan 2016/17 for the Joint Committee which outlined Audit Scotland's planned activities in their audit for the 2016/17 financial year.

The annual audit plan 2016/17 included a section on audit issues and risks and within this section Audit Scotland had identified risks both in relation to the annual audit and wider risks generally to the financial position of the Joint Committee.

DECIDED: That Audit Scotland's annual audit plan 2015/16 be noted.

8 QUARTERLY ABSENCE STATISTICS

There was submitted a report by the Interim Regional Park Manager relative to the quarterly absence statistics for the Regional Park Authority for the period 1 January to 19 March 2017. The report provided information relating to the absence statistics and reasons for absence.

DECIDED:

(a) That the quarterly absence statistics for the period 1 January to 19 March 2017 be noted; and

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

9 **QUARTERLY HEALTH AND SAFETY REPORT**

There was submitted a report by the Interim Regional Park Manager providing information on the quarterly health and safety monitoring for the period January to March 2017.

The report intimated that there had been no RIDDOR reportable accidents and no occupational diseases. There were 5 accidents/incidents, one of which involved staff and four which involved visitors. There had been two health and safety related courses held during the period which three members of staff attended and one health and safety related Toolbox Talk delivered. Nine members of staff also received Audio and HAVS tests.

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

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

DECIDED:

(a) That it be noted that there had been no RIDDOR reportable accidents, no occupational diseases and five accidents/incidents during the period, one of which involved staff and four which involved visitors; and

(b) That it be noted that the problem of water ingress at Muirshiel Visitor Centre continued and that further investigation was required to fully rectify the problem.

10 **TIMETABLE OF MEETINGS 2018 TO 2022**

There was submitted a report by the Clerk relative to the setting of dates for meetings of the Joint Committee for 2018 to 2022, details of which were included within sections 1.4 and 1.5 of the report.

DECIDED:

(a) That the dates for meetings during the remainder of the five year term to 2022 as detailed in sections 1.4 and 1.5 of the report be approved; and

(b) That authority be granted to the Clerk, in consultation with the Chair, to arrange a meeting or meetings of the Joint Committee in Renfrewshire, Inverclyde and North Ayrshire Council offices, following discussion with those Councils.

11 **PRESENTATION: LEISURE ACTIVITY AND HEALTH**

D Hill, Senior Instructor gave a presentation on the leisure and health activities within the Park. Copies of the Mountain Bike Feasibility Study and Strategic Development Plan and the Semple Sports Access Partnership were distributed to members.

DECIDED: That the presentation be noted.

SEDERUNT

Councillor Andy Doig left the meeting during consideration of the following item of business.

12 PRESENTATION: ENVIRONMENTAL MANAGEMENT

A Brown, Countryside Officer gave a presentation on Environmental Management.

DECIDED: That the presentation be noted.

13 PRESENTATION: EDUCATION AND OUTDOOR LEARNING

The Chair proposed that this presentation be continued to the next meeting of the Joint Committee to be held on 1 September 2017. This was agreed.

DECIDED: That this presentation be continued to the next meeting of the Joint Committee to be held on 1 September 2017.

14 DATE OF NEXT MEETING

DECIDED: That it be noted that the next meeting of the Joint Committee would be held at 11.30 am on Friday 1 September 2017 in Cunninghame House, Irvine.



Minute of Meeting Clyde Muirshiel Park Authority Consultative Forum

Date	Time	Venue
Friday, 23 June 2017	10:00	Castle Semple Visitor Centre, Lochlip Road, Lochwinnoch PA12 4EA,

PRESENT

Councillors A Steel (Renfrewshire Council) and I Nelson (Inverclyde Council); R Anderson (Scottish Rural Property & Business Association); D Cochrane (Scottish National Farmers Union); K MacKendrick (Lochwinnoch Community Council); A MacLeman (Gryffe Valley Rotary Club); S Simpson (Save Your Regional Park); and R Hissett (Scottish Wildlife Trust – Ayrshire Branch).

IN ATTENDANCE

D Gatherer, Interim Regional Park Manager; and D Low, Senior Committee Services Officer and K Brown, Committee Services Officer (both Renfrewshire Council).

APOLOGIES

Councillor D Wilson (Inverclyde Council); F Carlin, Head of Planning & Housing (Renfrewshire Council); S Banks (Angling Interests); J Kent (Sport Scotland); P Perman (Largs Community Council); and N Willis (Save Your Regional Park).

DECLARATIONS OF INTEREST

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

OPENING REMARKS

D Low, Senior Committee Services Officer, Renfrewshire Council, representing the Clerk, welcomed those present to the meeting and indicated that he would preside prior to the election of the Convener.

1 APPOINTMENT OF CHAIR

The Clerk asked for nominations for the post of Chair of the Consultative Forum.

Councillor Steel, seconded by S Simpson, moved that Councillor Nelson be appointed as Chair of the Consultative Forum.

There being no further nominations it was agreed that Councillor Nelson be appointed as Chair of the Consultative Forum.

DECIDED: That Councillor Nelson be appointed as Chair of the Consultative Forum.

Councillor Nelson thereafter took the chair.

2 APPOINTMENT OF VICE-CHAIR

The Convener invited nominations for the post of Vice-chair of the Consultative Forum.

Councillor Nelson, seconded by S Simpson, moved that Councillor Steel be appointed by Vice-chair of the Consultative Forum.

There being no further nominations, it was agreed that Councillor Steel be appointed as Vice-chair of the Consultative Forum.

DECIDED: That Councillor Steel be appointed as Vice-chair of the Consultative Forum.

3 MINUTE

There was submitted the Minute of the meeting of the Consultative Forum held on 17 February 2017.

It was agreed to amend paragraph 3 of item 7 of the Minute to reflect that it was agreed that details would be passed to the planning authority regarding this matter and the correspondence would be copied to Councillor Gilmour.

DECIDED: That the Minute, as amended, be approved.

4 MATTERS ARISING

There were no matters arising.

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

5 SHIELHILL GLEN

Under reference to item 3 of the Minute of the meeting of this Consultative Forum held on 17 February 2017 the Interim Regional Park Manager provided a verbal update on the issue of disposal of refuse at Shielhill Glen. He advised that Scottish Natural Heritage had agreed to the removal of rubbish and that this would be looked at in the

autumn.

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

6 LOCHWINNOCH ACTIVE TRAVEL HUB

The Interim Regional Park Manager advised that there was no update in relation to this matter.

DECIDED: That the position be noted.

SEDERUNT

K MacKendrick (Lochwinnoch Community Council) entered the meeting during consideration of the following item.

7 HOUSING DEVELOPMENT AT BEECHBURN, JOHNSHILL, LOCHWINNOCH

Under reference to item 8 of the Minute of the meeting of this Consultative Forum held on 17 February 2017 it was advised that this planning application was now moving forward to a public inquiry, the date of which was still to be confirmed.

The issue was raised as to why the Chair of the Park Authority and the Interim Regional Park Manager were unable to appear at a public inquiry. It was agreed that clarification would be sought from the Heads of Corporate Governance and Planning & Housing, Renfrewshire Council as to whether the Chair of the Park Authority Joint Committee and the Interim Regional Park Manager could represent the Park at a public inquiry and if not the reasons why not.

Concern was expressed that there was no reference in the Planning Officers report in relation to an objection by Clyde Muirshiel Park. The Interim Regional Park Manager advised that comments had been submitted and it was agreed that the comments from the Park Manager would be circulated to all members of the Consultative Forum.

DECIDED:

(a) That clarification would be sought from the Heads of Corporate Governance and Planning & Housing, Renfrewshire Council as to whether the Chair of the Park Authority Joint Committee and the Interim Regional Park Manager could represent the Park at an inquiry and if not the reasons why not; and

(b) That the comments submitted to the Planning Officer by the Interim Regional Park Manager be circulated to the members of the Consultative Forum.

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

Under reference to item 4 of the Minute of the meeting of this Consultative Forum held on 17 February 2017, the Interim Regional Park Manager advised that he would object on behalf of the Park and express the areas of concern.

K MacKendrick advised that a new group had been established to co-ordinate what is happening across authorities and that Tilhill had called a meeting to discuss the revised plans.

DECIDED: That the update be noted.

9 FORESTRY PROPOSAL IN CLYDE MUIRSHIEL REGIONAL PARK NORTH OF CORSEFORD ROAD (CORE PATH)

Under reference to item 5 of the Minute of the meeting of this Consultative Forum held on 17 February 2017, there continued to be concerns in relation to the impact on the private water supply. Otherwise there were no objections to this proposal.

DECIDED: That the update be noted.

10 INTRODUCTION OF CROSS COUNTRY SKIING AT CASTLE SEMPLE

Under reference to item 6 of the Minute of the meeting of this Consultative Forum held on 17 February 2017, the Interim Regional Park Manager advised that there would be further discussions on this project and that a report would be submitted to a future meeting of the Consultative Forum.

DECIDED:

(a) That the update be noted; and

(b) That a report be submitted to be a future meeting of the Consultative Forum in relation to this matter.

11 DATES OF MEETINGS 2018 TO 2022

The Clerk advised the meetings dates from 2018 to 2022 were being submitted to the Joint Committee meeting and following their approval the meeting dates for the Consultative Forum would be advised.

DECIDED: That the meeting dates for the Consultative Forum would be advised following the approval of the Joint Committee meeting dates.

12 ANY OTHER COMPETENT BUSINESS

The Interim Regional Park Manager advised that in relation to the potential development of a new clubhouse for the rowing club, plan had been drawn up and work was currently underway to look at potential funding streams.

DECIDED: That the position be noted.

13 DATE OF NEXT MEETING

DECIDED: That it be noted that the next meeting of the Consultative Forum would be held at 10.00 am on Friday 1 September 2017 in Cunninghame House, Irvine.

CLYDE MUIRSHIEL PARK AUTHORITY

To: Joint Committee

On: 1 September 2017

Report by: The Treasurer

Heading: Audited Annual Accounts 2016-17

1. Summary

- 1.1 At the meeting of the Joint Committee on 23 June 2017 a report on the unaudited accounts for the year ended 31 March was noted.
- 1.2 The audit certificate issued by Audit Scotland provides an unqualified opinion that the annual accounts presents a true and fair view of the financial position of the Joint Committee as at 31 March 2017, in accordance with the accounting policies detailed in the accounts.
- 1.3 A report on the 2016-17 audit by Audit Scotland is also submitted for members information.
- 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 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 2016/17



CONTENTS

Management Commentary	3
Statement of Responsibilities for the Annual Accounts	7
Governance Statement	8
Remuneration Report	11
Independent Auditor's Report	13
Movement in Reserves Statement for the year ended 31 March 2017	16
Comprehensive Income and Expenditure Statement for the year ended 31 March 2017	17
Expenditure Funding Analysis for the year ended 31 March 2017	18
Balance Sheet as at 31 March 2017	19
Cash flow Statement for the year ended 31 March 2017	20
Note 1 Summary of Significant Accounting Policies	21
Note 2 Accounting Standards Issued not Adopted	25
Note 3 Critical Judgements in Applying Accounting Policies	25
Note 4 Assumptions made about the future	25
Note 5 Events after the balance sheet date	25
Note 6 Details of Movement in Reserves	26
Note 7 Reconciliation of the Balance on the Comprehensive Income & Expenditure Statement to the Movement in Reserves Statement	27
Note 8 Financing & Investment Income	27
Note 9 Operating Leases	27
Note 10 Debtors	27
Note 11 Creditors	28
Note 12 Transfer to Creditors	28
Note 13 Related Parties	28
Note 14 External Audit Costs	29
Note 15 Retirement Benefits	29
Note 16 Contingent Liabilities and Assets	33

Management Commentary

Introduction

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

Park Strategy and Action Plan 2016-2021

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

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

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

The associated Action Plan sets out the objectives for each priority and a series of realistic actions to be delivered over life of the strategy. The actions are grouped into short, medium and long term and inform the Park's annual workplan. Since the adoption of the Park Strategy and Action Plan in September 2016, good progress has been made on delivering short term actions, with 12 out of 13 on target.

Vision and Aims

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

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

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

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

The Park Strategy and Workplan

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

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

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

Alternative funding streams have again contributed to the development of the park. The Semple Trail Heritage project managed by Renfrewshire Council provided improved pathways, interpretation and conservation in and around Castle Semple Country Park securing £860,000 of Grant funding .This

**Clyde Muirshiel Park Authority Joint Committee
Annual Accounts 2016-17**

year also saw the launch of the Tag n Track project which aims to raise conservation awareness of the life of two bird species. This project secured £106,087 of external funding.

Looking ahead to 2017-18 the Park hopes to continue to build on the suite of projects and events currently being delivered to raise the Park profile. The Park will also look to secure further funding to deliver projects to meet the strategic aims of the Park.

Financial Performance

Revenue

The Comprehensive Income and Expenditure Account on page 17 summarises the total costs of providing services and the income available to fund those services.

Excluding accounting adjustments relating to pensions and short term accumulating absences, the Joint Committee has returned a surplus of £13,714 for the financial year 2016/17, compared to a budgeted breakeven position. The difference between the employee costs figure below and the figure reported in the Comprehensive Income and Expenditure report is due to accounting adjustments for pension costs £49,000 and accrued employee benefits (£3,394).

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

	Budget £	Actual £	Variance £
Employee Costs	729,500	726,242	3,258
Property Costs	50,200	42,533	7,667
Supplies and Services	143,200	168,205	(25,005)
Contractors & Others	14,800	19,720	(4,920)
Transport Costs	49,200	40,092	9,108
Administrative Costs	84,400	71,855	12,545
Payments to Other Bodies	1,600	1,820	(220)
Total Expenditure	1,072,900	1,070,467	2,433
Requisition Income	(692,800)	(692,800)	-
Sales, Fees and Charges	(357,100)	(333,105)	(23,995)
Other Income	(23,000)	(58,276)	35,276
Total Income	(1,072,900)	(1,084,181)	11,281
(Surplus)/Deficit for Year	-	(13,714)	13,714

The underspend within Employee Costs is due to a minimal overspend for salary costs offset by an underspend within the Training and Travel budget.

The underspend in Property Costs is mainly a result of lower than anticipated spending on property insurance and other property 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.

Contractors and Others is overspent due to the Park contributing to the funding of the Tag-n-Track Project.

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

The underspend in Administration Costs is mainly due to lower than expected insurance premiums for the year.

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

Capital and Reserves

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

Provisions, Contingencies and Write-offs

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

There were no debt write-offs during the year.

Net Pension Position

The disclosure requirements for pension benefits under IAS19 are detailed at Note 15. The appointed actuaries have confirmed a net deficit position of £1.092 million, a deterioration of £0.477 million in their assessment of the position of the pension fund. This movement is mainly as a result of increased liabilities linked to a decrease in the real discount rate. 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 adopted Park Strategy and Action Plan seeks to build upon the strengths of the Park and make full use of its assets. It is important the Park remains receptive to change and embraces opportunities for improved ways of working.

The short, medium and long term activities prescribed by the Action Plan will help simplify work streams, maximise end user benefit and capitalise on income generating opportunities for sustainable financial stability.

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 a 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 Park Strategy was completed and presented to the Joint Committee in September 2016.

Events after the Balance Sheet Date

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

Impact of Economic Climate

The Joint Committee recognises the difficult financial climate facing local authorities and has continued to seek efficiencies wherever possible. The requisition funding in 16/17 was reduced by 14.3% due to the Park management making significant progress in delivering savings over the last few years to assist in meeting the efficiency targets required in the current financial climate. It has been agreed that the indicative levels of requisition in 2017/18 remain at 2016/17 levels.

**Clyde Muirshiel Park Authority Joint Committee
Annual Accounts 2016-17**

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.

Councillor Andy Steel
Chairman

David Gatherer
Park Manager

Alan Russell CPFA
Treasurer

Statement of Responsibilities for the Annual Accounts

The Joint Committee's Responsibilities

The Joint Committee is required:

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

I confirm that these Annual Accounts were approved for signature by the Joint Committee at its meeting on the 1 September 2017.

Signed on behalf of Clyde Muirshiel Park Authority:

Councillor Andy Steel

Chairman

1 September 2017

The Treasurer's Responsibilities

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

In preparing this statement of accounts, the Treasurer has:

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

I certify that the financial statements give a true and fair view of the financial position of the Joint Committee at the reporting date and the transactions of the Joint Committee for the year ended 31 March 2017.

Alan Russell CPFA

Treasurer

1 September 2017

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. The Park Strategy 2016 – 2021, sets out the organisational objectives and the actions required to implement those objectives.
- Regular communication and engagement with stakeholders through the Consultative Forum and other local community groups,
- Regular review of performance and public performance reporting through the Annual Report,
- Comprehensive arrangements for monitoring health and safety,
- Policies to regulate employee related matters, including the employee code of conduct and disciplinary procedures,
- Arrangements to manage risk are included in the Park Authority Annual Work Plan,
- Clear customer complaints procedures,
- Comprehensive policies and procedures for data protection and information security.
- An anti-fraud and corruption strategy and arrangements supported by a range of policies and guidelines.

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

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

- The preparation of regular financial reports that indicate actual expenditure against the forecasts.

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

Review of Effectiveness

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

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

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

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

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

The Chief Auditor provides an annual report to the Joint Committee and an independent opinion on the adequacy and effectiveness of the system of internal control. The Chief Auditor's annual assurance statement concluded that a reasonable level of assurance can be placed upon the adequacy and effectiveness of the Joint Committee's governance framework, risk management and internal control. Risk management arrangements were reviewed during 2016/17 to develop a risk management framework and risk register, these arrangements will be formally implemented during 2017/18.

Statement on the Role of Chief Financial Officer

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

The Chief Financial Officer in a public service organisation:

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

To deliver these responsibilities the Chief Financial Officer:

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

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

Assurance

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

Councillor Andy Steel
Chairman

David Gatherer
Park Manager

Remuneration report

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

1. Remuneration policy for elected members

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

2. Remuneration policy for senior employees

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

2015/16	Senior Employees			2016/17		
Total	Name	Post Held	Salary, fees and allowances	Expenses allowance chargeable to UK income tax	Other (i)	Total
£			£	£	£	£
25,665	David Gatherer *	Park Manager	29,094	-	-	29,094
25,665	Total		29,094	-	-	29,094

*The average weekly hours of the Park Manager equate to 0.5 fte from 1 April 2015 to 1 November 2015 and 0.6fte from 2 November 2015 to 31 March 2017.

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 2017, whether or not those amounts were actually paid to, or received by, those persons within that period.

3. Pension rights

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

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

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

2015/16	Member contribution rates on earnings in the bands below	2016/17
Up to £20,500	5.5%	Up to £20,500
£20,501 to £25,000	7.25%	£20,501 to £25,000
£25,001 to £34,400	8.5%	£25,001 to £34,400
£34,401 to £45,800	9.5%	£34,401 to £45,800
Over £45,801	12%	Over £45,801

**Clyde Muirshiel Park Authority Joint Committee
Annual Accounts 2016-17**

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

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

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

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

Senior Employees		Accrued Pension benefits as at 31 March 2017		Change in accrued pension benefits since 31 March 2016		Pension contributions made by Joint Committee during 2016-2017 (ii)
Name	Post Held	Pension £m	Lump Sum £m	Pension £m	Lump Sum £m	£
David Gatherer(i)	Park Manager	0.014	0.034	-0.004	-0.006	5,615
Total		0.014	0.034	-0.004	-0.006	5,615

(i) accrued pension benefits in 2015/16 were over stated and based on a 1.2 FTE

(ii) 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 2016/17, in bands of £5,000.

There were no employees whose salary exceeded £50,000 during 2016/17.

5. Exit Packages

Clyde Muirshiel Park Authority had no exit packages in 2016-17.

Councillor Andy Steel
Chairman

David Gatherer
Park Manager

Independent Auditor's Report

Annual Accounts 2016-17

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

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice approved by the Accounts Commission, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Clyde Muirshiel Park Authority Joint Committee for the year ended 31 March 2017 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Expenditure Funding Analysis, Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 (the 2016/17 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2016/17 Code of the state of affairs of the body as at 31 March 2017 and of its deficit on the provision of services 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 2016/17 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standards for Auditors, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Treasurer for the financial statements

As explained more fully in the Statement of Responsibilities, the Treasurer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Treasurer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Accounts Commission. Those standards require me to comply with the Financial Reporting Council's Ethical Standards for Auditors. 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 circumstances of the body 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.

My objectives are to achieve reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK&I) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Other information in the annual accounts

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

In connection with my audit of the financial statements in accordance with ISAs (UK&I), my responsibility is to 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.

Report on other requirements

Opinions on other prescribed matters

I am required by the Accounts Commission to express an opinion on the following matters.

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

In my opinion, based on the work undertaken in the course of the audit

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the auditable part of the Remuneration Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

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

September 2017

Movement in Reserves Statement for the year ended 31 March 2017

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

	Note	Usable reserves		Unusable reserves	
		Revenue Reserve	Pension Reserve	Employee Statutory Adjustment Account	Total Reserves
		£	£	£	£
Balance at 31 March 2015 carried forward		-	(1,009,000)	(19,743)	(1,028,743)
<i>Movement in reserves during 2015-16</i>					
Total comprehensive income and expenditure		(59,164)	501,000	-	441,836
Adjustments between accounting basis and funding basis under regulations	6a	106,290	(107,000)	710	-
Transfer from Creditors	6a	19,767	-	-	19,767
Net increase or (decrease) before transfers to other statutory reserves		66,893	394,000	710	461,603
Transfers to or (from) other statutory reserves		-	-	-	-
Transfer to creditors	12	(66,893)	-	-	(66,893)
Increase or (decrease) in 2015-16		-	394,000	710	394,710
Balance at 31 March 2016 carried forward		-	(615,000)	(19,033)	(634,033)
<i>Movement in reserves during 2016-17</i>					
Total comprehensive income and expenditure		(53,892)	(406,000)	-	(459,892)
Adjustments between accounting basis and funding basis under regulations	6a	67,606	(71,000)	3,394	-
Transfer from Creditors	6a	66,893	-	-	66,893
Net increase or (decrease) before transfers to other statutory reserves		80,607	(477,000)	3,394	(392,999)
Transfers to or (from) other statutory reserves		-	-	-	-
Transfer to creditors	12	(80,607)	-	-	(80,607)
Increase or (decrease) in 2016-17		-	(477,000)	3,394	(473,606)
Balance at 31 March 2017 carried forward		-	(1,092,000)	(15,639)	(1,107,639)

Comprehensive Income and Expenditure Statement for the year ended 31 March 2017

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**.

2015/16			2016/17	
£		Note	£	
882,071	Employee Costs		771,848	
45,809	Property Costs		42,533	
197,786	Supplies & Services		168,205	
17,201	Contractors		19,720	
49,567	Transport		40,092	
85,954	Administration Costs		71,855	
1,600	Payments to Other Bodies		1,820	
1,279,988	Cost of Services		1,116,073	
(15,339)	Grants From Other Organisations		(14,115)	
(199,025)	Sales, Fees & Charges		(165,741)	
(175,855)	Charges to Users		(167,364)	
(55,323)	Miscellaneous Income		(42,447)	
32,818	Financing & Investment Income and Expenditure	8	20,286	
(808,100)	Requisitions from Members Authorities	13	(692,800)	
59,164	(Surplus) or deficit on the provision of services		53,892	
(501,000)	Actuarial (Gains) or losses on pension assets and liabilities	15a	406,000	
(501,000)	Other Comprehensive Income & Expenditure		406,000	
(441,836)	Total Comprehensive Income & Expenditure		459,892	

Expenditure Funding Analysis for the year ended 31 March 2017

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

Expenditure Funding Analysis

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

2015/16	(Surplus)/Deficit for Year	Net Expenditure Chargeable to the General Fund	Adjustments between Funding and Accounting basis	Net Expenditure in the Comprehensive Income and Expenditure Statement
	£	£	£	£
Balance as at 31st March 2016	(47,126)			(47,126)
Employee Statutory Adjustment		(710)		(710)
Pension Cost			73,000	73,000
Pension Interest			34,000	34,000
(Surplus) or deficit on the provision of service				59,164

Balance Sheet as at 31 March 2017

The **balance sheet** shows the value as at 31 March 2017 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.

2015/16 £		Note	2016/17 £
<u>Current Assets</u>			
247,680	Funds held by Renfrewshire Council		376,549
20,438	Debtors and Prepayments	10	132
14,322	Inventories		8,994
1,700	Cash in Hand		1,700
<hr/> 284,140			<hr/> 387,375
<u>less Current Liabilities</u>			
(303,173)	Creditors And Accruals	11	(403,014)
<hr/> (19,033)	Net (Liabilities)/Asset Excluding Pension		<hr/> (15,639)
<u>Long Term Liabilities</u>			
(615,000)	Pension (liability)/Asset	6b	(1,092,000)
<hr/> (634,033)	Net (Liabilities)/Asset Including Pension		<hr/> (1,107,639)
<u>Represented by:</u>			
<u>Useable Reserves</u>			
66,893	Balance due to Member Authorities	6a	80,607
(66,893)	Transfer to Creditors		(80,607)
<u>Unuseable Reserves</u>			
(19,033)	Employee Statutory Adjustment Account	6c	(15,639)
(615,000)	Pension Reserve	6b	(1,092,000)
<hr/> (634,033)			<hr/> (1,107,639)

The audited accounts were authorised for issue on 1 September 2017.
Balance Sheet signed by:

Alan Russell CPFA
Treasurer
1 September 2017

Cash flow Statement for the year ended 31 March 2017

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.

2015/16 £		2016/17 £
	Operating Activities	
	Cash Inflows	
(1,191,780)	Sale of goods and rendering of services	(1,035,691)
(32,078)	Grants	(138,473)
(11,100)	Other receipts from operating activities	(10,425)
(1,182)	Interest received	(1,714)
(1,236,140)	Cash inflows generated from operating activities	(1,186,303)
	Cash Outflows	
688,058	Cash paid to and on behalf of employees	630,072
393,708	Cash paid to suppliers of goods and services	332,729
126,464	Other payments for operating activities	94,633
1,208,230	Cash outflows generated from operating activities	1,057,434
(27,910)	Net (increase)/decrease in cash and cash equivalents	(128,869)
221,470	Cash and cash equivalents at the beginning of the reporting period - short term deposits with Renfrewshire Council	249,380
249,380	Cash and cash equivalents at the end of the reporting period - short term deposits with Renfrewshire Council	378,249
(27,910)	Net (inflow)/outflow in cash and cash equivalents in year	(128,869)

Note 1 Summary of Significant Accounting Policies

The Financial Statements for the year ended 31 March 2017 have been prepared in accordance with proper accounting practice as per section 12 of the Local Government in Scotland Act 2003. Proper accounting practice comprises the Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code) and the Service Reporting Code of Practice for Local Authorities 2016/17, (SeRCOP) supported by International Financial Reporting Standards and recommendations made by the Local Authority (Scotland) Accounts Advisory Committee (LASAAC). They are designed to give a true and fair view of the financial performance and position of the Joint Committee and comparative figures for the previous financial year are provided. There are no significant departures from these recommendations.

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

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

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

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 i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates and projections of earnings for current employees. Liabilities are discounted to their value at current prices using a discount rate based on the current rate of return available on a high quality corporate bond of equivalent currency and term to the scheme liabilities.

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

Note 15 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 (e.g., there is a rent-free period at the commencement of the lease). The risks and rewards of ownership remain with the lessors along with the title of the property.

Property, Plant and Equipment

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

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 (e.g. 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 2017 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 £690,000. However, the assumptions interact in complex ways. During 2016/17, the appointed actuaries advised that the net pension liability had increased by £406,000 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 2017, 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

2015/16		2016/17
£		£
(19,767)	Balance as at 1 April	(66,893)
(107,000)	Transfer to pension reserve	(71,000)
710	Transfer to employee statutory adjustment account	3,394
59,164	(Surplus) or Deficit on provision of services (from the Comprehensive Income & Expenditure Account)	53,892
(66,893)	Balance as at 31 March	(80,607)

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

2015/16		2016/17
£		£
(1,009,000)	Balance as at 1 April	(615,000)
501,000	Actuarial Gains and (Losses) (see note 15)	(406,000)
(107,000)	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	(71,000)
(615,000)	Balance as at 31 March	(1,092,000)

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

2015/16		2016/17
£		£
(19,743)	Balance as at 1 April	(19,033)
19,743	Reversal of prior year accrual for short-term accumulating compensated absences	19,033
(19,033)	Recognition of the accrual for short-term accumulating compensating absences at 31 March	(15,639)
(19,033)	Balance as at 31 March	(15,639)

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 surplus for the year on the Revenue Reserves was £67,606 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.

2015/16 £		2016/17 £
	Amounts to be included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining Movement in Reserves Statement	
(209,000)	Net charges made for retirement benefits in accordance with IAS19	(165,000)
710	Net charges for employment short-term accumulating absences	3,394
<u>(208,290)</u>		<u>(161,606)</u>
	Amounts not included in the Comprehensive Income and Expenditure Statement but required to be included by statute when determining Movement in Reserves Statement	
102,000	Employers contributions payable to the Strathclyde Pension Fund	94,000
<u>(106,290)</u>	Net additional amount required to be debited or credited to the Revenue Reserves balance for the year	<u>(67,606)</u>

Note 8 Financing & Investment Income

2015/16 £		2016/17 £
(1,182)	Interest on Balances	(1,714)
34,000	Pension Interest Cost	22,000
<u>32,818</u>	Total Financing and Investment Income	<u>20,286</u>

Note 9 Operating Leases

There are no future minimum lease payments due under non-cancellable leases. However, the Park does have 7 vehicles on a rolling monthly contract. The expenditure charged in year to the Comprehensive Income and Expenditure Statement was £29,325 (2015-16 £34,984 – 8 vehicles).

Note 10 Debtors and Prepayments

2015/16 £		2016/17 £
20,438	Other Entities and Individuals	132
<u>20,438</u>	Total short term debtors	<u>132</u>

Note 11 Creditors

2015/16 £		2016/17 £
66,893	Other local authorities	105,807
63,575	Deferred Income	48,160
-	Tag-n-Track	33,025
-	Lunderston Play Area	5,311
6,714	SRANI Loch Footpath Project	6,714
9,327	CMP Access Project	15,741
2,011	Paths Development Officer	2,011
23,886	Branching Out Project	32,536
31,809	Race To The Games	36,699
9,332	Juniper Footpath Project	11,315
21,459	Windows on Wildlife	22,102
19,033	Short Term Accumulating Absences	15,639
39,607	Accrued Payrolls	41,144
9,527	Other entities and individuals	26,810
303,173	Total short term creditors	403,014

Note 12 Transfer to Creditors

2015/16 £		2016/17 £
66,893	Transfer to Creditors	80,607

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.

**Clyde Muirshiel Park Authority Joint Committee
Annual Accounts 2016-17**

2015/16			2016/17	
£	Council		Percentage	£
490,700	Renfrewshire		60.7%	420,700
199,500	Inverclyde		24.7%	171,000
117,900	North Ayrshire		14.6%	101,100
808,100	Total		100.0%	692,800

The Joint Committee in turn pays Renfrewshire Council for support services. The amount paid in respect of these services for the year ended 31 March 2017 was £34,600 (2015/16 £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 2016-2017 were £1,727 (£1,600 in 2015-2016). There were no fees paid to Audit Scotland in respect of any other services.

Note 15 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.

15a. 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 2016-17**

The following transactions have been made in the accounting statements in 2016/17:

2015/16 £		Note	2016/17 £
Comprehensive Income & Expenditure Statement			
	Cost of Services		
175,000	Current service cost	(i)	143,000
-	Past service cost/(gain)	(ii)	-
-	Settlements & curtailments	(iii)	-
<u>175,000</u>			<u>143,000</u>
	Financing & Investment Income & Expenditure		
34,000	Net Interest	(iv)	22,000
<u>34,000</u>			<u>22,000</u>
209,000	Total post employment benefit charged to the Surplus or Deficit on the Provision of Services		165,000
Other post employment benefit charged to the Comprehensive Income and Expenditure Statement			
25,000	Return on assets excluding amounts included in net interest		(884,000)
(526,000)	Actuarial (gains) and losses arising on changes in financial assumptions		1,290,000
<u>(501,000)</u>	Total Actuarial (gains) and losses		<u>406,000</u>
(292,000)	Total post employment benefit charged to the Comprehensive Income and Expenditure Statement		571,000
	Movement in Reserves Statement	(v)	
(394,000)	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
<u>102,000</u>	Employers Contributions paid to Strathclyde Pension Fund		<u>94,000</u>

Notes

- i. Current service cost is the cost of future entitlements to pension payments to current employees
- ii. Past service cost is the cost of discretionary pension benefits to former employees who retired on the grounds of efficiency etc or savings made for commuting part of the pension for additional cash.
- iii. Curtailments are the pension costs to employees retired under redundancy terms.
- iv. The net Interest Cost is an actuarial adjustment to the inflation element in the cost of funding current and future pension obligations. This is the expected increase during the year in the present value of the Joint Committee's share of Strathclyde Pension Fund's liabilities because they are one year closer to settlement.
- v. The Movement on Pension Reserve represents the net change in the pension liability recognised in the Movement in Reserves Statement for pension payments made by the Joint Committee to the Strathclyde Pension Fund during the year (£71,000).

The Joint Committee is also responsible for all pension payments relating to added years benefits it has awarded, together with related increases. In 2016/17 these amounted to £9,382 (2015/16 £8,139).

In addition to the recognised gains and losses included in the Comprehensive Income and Expenditure Statement, actuarial losses of £0.406 million are included in the Movement in Reserves Statement (2015/16 £0.501 million gain). The cumulative amount of actuarial losses is £0.914 million (2015/16 £0.508 million).

15b. 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:

2015/16		2016/17
£000		£000
5,266	Opening present value	5,064
175	Current service cost	143
171	Interest Cost	179
30	Employee Contributions	28
-	Remeasurement (gains)/losses:	-
(526)	Actuarial losses/(gains) arising from changes in financial assumptions	1,290
(52)	Benefits Paid	(54)
5,064	Balance as at 31 March	6,650

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

2015/16		2016/17
£000		£000
4,257	Opening Fair Value	4,449
137	Interest Income	157
-	Remeasurement gain/(loss):	-
(25)	Return on assets excluding amounts included in net interest	884
102	Contributions from employer	94
30	Contributions from employees	28
(52)	Benefits Paid	(54)
4,449	Closing fair value of scheme assets	5,558

15c. Fund history

	2012/13	2013/14	2014/15	2015/16	2016/17
	£000	£000	£000	£000	£000
Present Value of Liabilities	(3,781)	(4,312)	(5,266)	(5,064)	(6,650)
Fair value of assets	3,410	3,780	4,257	4,449	5,558
Surplus/(deficit) in the scheme	(371)	(532)	(1,009)	(615)	(1,092)

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

The net liability position of £1,092,000 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.

15d. 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 2014.

The principal assumptions used by the actuary have been:

2015/16	Financial Year:	2016/17
Mortality assumptions		
	Longevity at 65 for current pensioners	
22.1 years	• Men	22.1 years
23.6 years	• Women	23.6 years
	Longevity at 65 for Future pensioners	
24.8 years	• Men	24.8 years
26.2 years	• Women	26.2 years
4.2%	Rate of increase in salaries	4.4%
2.2%	Rate of increase in pensions	2.4%
3.5%	Rate for discounting scheme liabilities	2.6%
	Take-up of option to convert annual pension into retirement lump sum:	
50.0%	Pre April 2009 service	50.0%
75.0%	Post April 2009 service	75.0%

**Clyde Muirshiel Park Authority Joint Committee
Annual Accounts 2016-17**

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

2015/16			2016/17
£000		Percentage	£000
	Equity Securities		
417	Consumer	9.5%	526
333	Manufacturing	7.5%	417
131	Energy and Utilities	3.0%	165
307	Financial Institutions	7.0%	387
179	Health and Care	4.1%	226
254	Information Technology	5.8%	320
1,621	Total Equity	36.7%	2,041
	Private Equity		
433	All	8.2%	458
433	Total Private Equity	8.2%	458
	Real Estate		
478	UK Property	12.1%	670
-	Overseas Property	0.0%	-
478	Total Real Estate	12.1%	670
	Investment Funds & Unit Trusts		
1,156	Equities	32.2%	1,787
543	Bonds	5.6%	312
2	Commodities	0.1%	4
0	Infrastructure	0.0%	0
62	Other	1.3%	75
1,763	Total Investment Funds & Unit Trusts	39.2%	2,178
	Derivatives		
-	Inflation	0.0%	-
-	Interest Rate	0.0%	-
-	Foreign Exchange	0.0%	1
1	Other	0.0%	-
1	Total Derivatives	0.0%	1
	Cash & Cash Equivalents		
153	All	3.8%	209
153	Total Cash & Cash Equivalents	3.8%	209
4,449	Total	100%	5,558

15e. 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 2016-17 and 2017-18.

The total contributions expected to be made by the Joint Committee to Strathclyde Pension Fund in the year to 31 March 2017 is £0.094 million.

Note 16 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

2016/17 Annual Audit Report



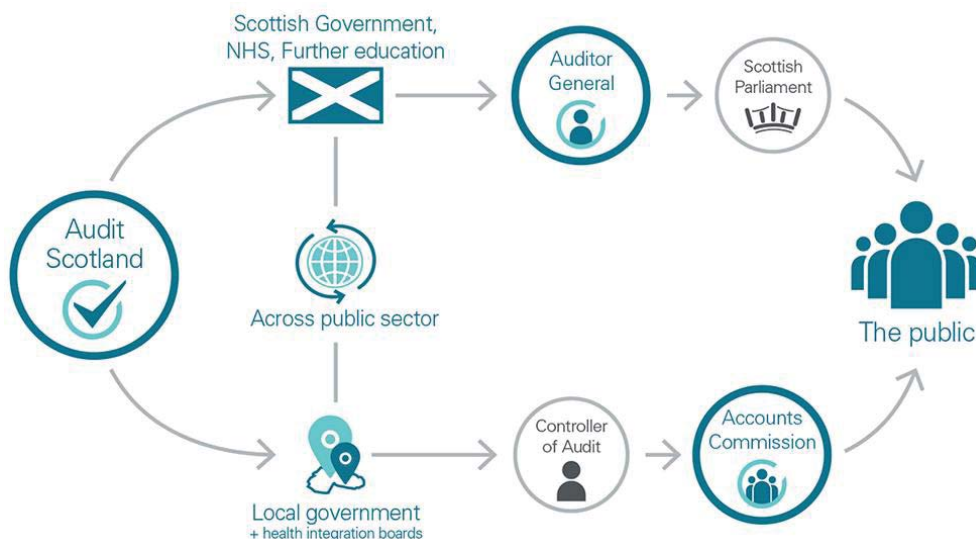
To Members of the Clyde Muirshiel Park Authority Joint Committee and the Controller of Audit

4 September 2017

Who we are

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

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



About us

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

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

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

Contents

Key messages	4
Introduction	5
Part 1	7
Audit of 2016/17 annual report and accounts	
Part 2	10
Financial management	
Part 3	13
Financial sustainability	
Part 4	16
Governance and transparency	
Part 5	19
Value for money	
Appendix 1	21
Action plan 2016/17	
Appendix 2	23
Significant audit risks identified during planning	
Appendix 3	25
Summary of national performance reports 2016/17	

Key messages

Audit of the 2016/17 annual accounts

- 1 Our audit opinions were all unqualified. These covered the financial statements, management commentary, remuneration report and the annual governance statement.
- 2 One minor misstatement was identified and this was adjusted by management.

Financial management

- 3 Outturn during the year was positive compared to budget and a surplus of £0.014 million was generated.
- 4 The Joint Committee has delivered services within budget in recent years which has resulted in an increase in reserves.
- 5 Voluntary exits and redundancies were planned to manage the reduction in requisition income in 2016/17.

Financial sustainability

- 6 The Joint Committee's financial position has been managed by generating savings through administration and overhead cost reductions and the use of voluntary exits and redundancies.
- 7 The level of useable reserves has increased since 2014/15 to £0.081 million as at 31 March 2017.

Governance and transparency

- 8 The Joint Committee has appropriate governance arrangements in place to support the scrutiny of decision making. However, a number of policies and procedures require to be reviewed and updated.
- 9 Internal audit reports are only reviewed by management and are not shared with members of the Joint Committee.
- 10 There is currently no risk register or formal risk management plan in place.

Value for money

- 11 Performance information is reported at each Joint Committee meeting and an Annual Report is produced each year.

Introduction

1. This report is a summary of the findings arising from the 2016/17 audit of Clyde Muirshiel Park Authority Joint Committee (CMPAJC).
2. The scope of the audit was set out in our Annual Audit Plan presented to the February 2017 meeting of the Joint Committee. This report comprises:
 - an audit of the annual report and accounts
 - consideration of the four dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 1 \(page 5\)](#).

Exhibit 1 Audit dimensions



Source: Code of Audit Practice 2016

3. The main elements of our audit work in 2016/17 have been:
 - an interim audit of Renfrewshire Council's main financial systems and governance arrangements which are used by CMPAJC
 - an audit of CMPAJC's 2016/17 annual report and accounts including the issue of an independent auditor's report setting out our opinions.
4. CMPAJC is responsible for preparing the annual report and accounts that show a true and fair view in accordance with the Local Authority Accounts (Scotland) Regulations 2014. It is also responsible for establishing effective governance arrangements and ensuring financial management is effective.

5. Our responsibilities as independent auditor are established by the Local Government in Scotland Act 1973 and the [Code of Audit Practice 2016](#) guided by the auditing profession's ethical guidance.
6. As public sector auditors we provide an independent auditor's report on the annual report and accounts. We also review and report on the arrangements within CMPAJC to manage its performance and use of resources such as money, staff and assets. Additionally, we consider CMPAJC's best value arrangements. In doing this, we aim to support improvement and accountability.
7. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#).
8. This report raises matters from the audit of the annual report and accounts, risks or control weaknesses. Communicating these does not absolve management from its responsibility to address the issues we raise, and to maintain adequate systems of control.
9. Our Annual Audit Report contains an action plan at [Appendix 1 \(page 21\)](#). It sets out specific recommendations, responsible officers and dates for implementation.
10. As part of the requirement to provide fair and full disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2016/17 audit fee for the audit was set out in our Annual Audit Plan and as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.
11. This report is addressed to both the Joint Committee and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk.
12. We would like to thank all management and staff who have been involved in our work for their co-operational and assistance during the audit.

Part 1

Audit of 2016/17 annual report and accounts



Main judgements

Unqualified audit opinions on CMPAJC's annual report and accounts.

One minor misstatement was identified and this was adjusted by management.

Unqualified audit opinions

- 13.** The annual report and accounts for the year ended 31 March 2017 were approved by the Joint Committee on 1 September 2017. We reported, within our independent auditor's report:
- an unqualified opinion on the financial statements
 - unqualified opinions on the management commentary, remuneration report and annual governance statement.
- 14.** Additionally, we have nothing to report in respect of those matters which we are required by the Accounts Commission to report by exception.

The Joint Committee's annual report and accounts are the principal means of accounting for the stewardship of its resources and its performance in the use of its resources.

Submission of CMPAJC's annual report and accounts for audit

- 15.** We received the unaudited annual report and accounts on 8 June, in line with the audit timetable set out in our 2016/17 Annual Audit Plan.
- 16.** The working papers provided with the unaudited report and accounts were of a good standard and finance staff provided good support to the audit team during the audit. This helped ensure that the final accounts process ran smoothly.

Risk of material misstatement

- 17.** [Appendix 2 \(page 23\)](#) provides a description of those assessed risks of material misstatement that were identified during the planning process which had the greatest effect on the overall audit strategy, the allocation of resources to the audit and directing the efforts of the audit team. Also, included within the appendix are wider audit dimension risks, how we addressed these and our conclusions.

Materiality

- 18.** Materiality defines the maximum error that we are prepared to accept and still conclude that our audit objective has been achieved (i.e. true and fair view). The assessment of what is material is a matter of professional judgement. It involves considering both the amount and nature of the misstatement.
- 19.** Our initial assessment of materiality for the annual report and accounts was undertaken during the planning phase of the audit and is summarised in [Exhibit](#)

[2 \(page 8\)](#). Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

20. On receipt of the annual report and accounts and following completion of audit testing we reviewed our original materiality calculations and concluded that they remained appropriate.

Exhibit 2

Materiality values

Materiality level	Amount
Overall materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It was set at 1 per cent of gross expenditure for the year ended 31 March 2017.	£11,300
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated performance materiality at 75 per cent of overall materiality.	£5,600
Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount.	£1,000

Source: Audit Scotland

How we evaluate misstatements

21. There were no material adjustments to the unaudited financial statements arising from our audit. There was one error of £2,321 identified which was above the reporting threshold and was adjusted in the audited annual report and accounts. The impact of this adjustment was to increase expenditure and accruals by this amount.
22. It is our responsibility to request that all errors are corrected although the final decision on this lies with those charged with governance taking into account advice from senior officers and materiality. All errors identified were adjusted by management.

Significant findings

23. International Standard on Auditing 260 (UK & Ireland) requires us to communicate to you significant findings from the audit. These are summarised in [Exhibit 3 \(page 9\)](#).

Exhibit 3

Significant findings from the audit of CMPAJC

Issue	Resolution
1. Accruals As part of audit work an expenditure transaction relating to 2016/17 was identified which had not been accrued in the annual report and accounts. As a result, expenditure and accruals were understated by £2,321.	Management agreed to adjust for this error and expenditure and accruals both increased by £2,321.

Going concern

- 24.** The financial statements of CMPAJC have been prepared on the going concern basis. No issues were identified with the assessment on going concern.

Other findings

- 25.** Our audit identified a number of presentational and disclosure issues which were discussed with management. These were adjusted and reflected in the audited annual report and accounts.

Objections

- 26.** The Local Authority Accounts (Scotland) Regulations 2014 require a local government bodies to publish a public notice on its website that includes details of the period for inspecting and objecting to the accounts. This must remain on the website throughout the inspection period. CMPAJC complied with the regulations.

Part 2

Financial management



Main judgements

Outturn during the year was positive compared to budget and a surplus of £0.014 million was generated.

CMPAJC has delivered services within budget in recent years which has resulted in an increase in reserves.

Voluntary exits and redundancies were planned to manage the reduction in requisition income in 2016/17.

Financial performance in 2016/17

27. In February 2016 CMPAJC approved its budget for 2016/17. Total budget expenditure and total budget income was £1.060 million resulting in a breakeven budgeted position.
28. Actual outturn for the year was total expenditure of £1.070 million and total income of £1.084 million. This resulted in a surplus of £0.014 million for the year compared to a budgeted breakeven position.
29. The largest source of income was requisitions from members of the Joint Committees. This was £0.693 million in 2016/17, a reduction of £0.115 million from 2015/16 (£0.808 million), adding to the pressures on resources. Despite the budget pressures, the budget was aligned to CMPAJC's statutory objectives to ensure services were delivered.
30. Details of significant variances are summarised in [Exhibit 4 \(page 11\)](#). In recent years CMPAJC has delivered services within budget and outturn has been positive compared to budget forecasts which has resulted in an increase in reserves.
31. The surplus of £0.014 million reported in the Management Commentary is different to the deficit of £0.054 million reported in the Comprehensive Income and Expenditure Statement (CIES). This is due to accounting adjustments required for pension costs and the employee leave accrual. As the budget is prepared and monitored in this way, it is appropriate for it to be detailed in the Management Commentary in this way.

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.

Exhibit 4

Summary of significant over and under spends/recovery against budget

Area	Under/over spend/recovery (£)	Reason(s) for variance
Underspends/over recovery		
Administration Costs	£12,545	Due to lower than expected insurance premiums.
Other Income	£35,276	Due to additional grants and funding for project income.
Overspends/under recovery		
Supplies and Services	£25,005	Due to increased expenditure on various projects which is in line with an increase in other income.
Sales, Fees and Charges	£23,995	Due to decreased levels of income generated from activities delivered by CMPAJC.
Source: CMPAJC annual report and accounts 2016/17		

Efficiency savings

32. With reduced requisition funding from the members of the Joint Committee and continued pressures to deliver services, efficiency savings are an important means of bridging the gap between funding received and spending commitments.
33. Savings have been achieved in past years through reductions in administration and overhead costs and through the use of voluntary exits and redundancies. The majority of savings required to manage the reduction in 2016/17 requisition income were achieved through 4 members of staff accepting voluntary exits or redundancies.
34. Discussions with management identified staff numbers were reaching minimal levels. Therefore, under the current service structure savings through voluntary exits or redundancies may not be possible in future years without adversely impacting on service delivery. CMPAJC has made use of volunteers to assist in service delivery and this can help reduce the impact of staff reductions. However, the use of volunteers is not a sustainable approach to manage staffing issues and in future savings may need to be achieved from other sources.

Budgetary monitoring and control

35. The [*Local Government in Scotland: Financial overview 2015/16*](#) (November 2016) highlighted that the need for budgets and forecasts to reflect actual spending becomes increasingly important for local government bodies with decreasing (or low levels) of usable reserves to rely on. An analysis of reserves can be seen in Part 3 of the report.
36. We noted that CMPAJC's budget is aligned to its statutory objectives. Budgets are approved by the Joint Committee and budget monitoring updates are

provided at each meeting of the Joint Committee. The budget monitoring updates provide details on variances against the budget and forecast year-end positions. This allows members and officers to take actions to address variances and address forecast over and under spends.

Internal controls

37. As part of our audit we identify and inspect the key internal controls in those accounting systems which we regard as significant for the production of the financial statements. Our objective is to gain assurance that CMPAJC has systems of recording and processing transactions which provide a sound basis for the preparation of the financial statements.
38. The systems in place at CMPAJC are hosted by Renfrewshire Council and were assessed as part of the Renfrewshire Council audit. As part of the Renfrewshire Council audit we concluded that the key controls were operating effectively, although there were areas where improvements could be made. Overall, no significant control weaknesses were identified which could affect the Council's, and by extension CMPAJC's, ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.

Prevention and detection of fraud

39. We have responsibility for reviewing the arrangements put in place by management for the prevention and detection of fraud. We reviewed CMPAJC's arrangements including policies and codes of conduct for staff and elected members, whistleblowing, and fraud prevention.
40. Based on the evidence reviewed by us, we concluded that the CMPAJC has adequate arrangements in place for the prevention and detection of fraud.

National Fraud Initiative

41. The National Fraud Initiative (NFI) in Scotland is a counter-fraud exercise co-ordinated by Audit Scotland. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems, to identify 'matches' that might suggest the existence of fraud or error.
42. CMPAJC does not participate in the NFI exercise. This was reported within the Action Plan in the 2015/16 Annual Audit Report. Due to the nature of operations the majority of expenditure incurred relates to staff costs and the majority of income received is from requisitions. These are low risk areas as requisition income is agreed by the members of the Joint Committee and the payroll system is hosted and operated by Renfrewshire Council. This separates and minimises control and opportunities for fraud.
43. Renfrewshire Council participates in the NFI exercise and if any frauds are identified the improvements to systems would also impact on CMPAJC due to the use of Renfrewshire Council's financial systems.
44. While we recognise the reasons why CMPAJC does not currently participate in the NFI exercise, we would recommend CMPAJC and Renfrewshire Council discuss the possibility to participate in the NFI exercise in future.

Part 3

Financial sustainability



Main judgements

The Joint Committee's financial position has been managed by generating savings through administration and overhead cost reductions and the use of voluntary exits and redundancies.

The level of useable reserves has increased since 2014/15 to £0.081 million as at 31 March 2017.

Financial planning

45. It is important that long-term financial strategies (typically covering five to ten years) are in place which link spending to CMPAJC's strategies. Although members only approve the budget for a single year, this should be supported by indicative future spending plans (covering three years at least) that forecast the impact of relevant pressures on CMPAJC.
46. CMPAJC's budgets are prepared on an annual basis and do not include longer term strategies. The Accounts Commission recommended that when future Scottish Government funding is not known, bodies should plan for a range of scenarios so they are prepared for different levels of funding and income.
47. This was recommended in the 2015/16 Annual Audit Report. A review of committee minutes identified that medium term financial planning or scenario planning is not carried out. There is a risk members do not have sufficient information to inform decision making.

Appendix 1, Action Plan, point 1

Funding position

48. The Joint Committee approved its 2017/18 budget in February 2017 with proposed total expenditure of £1.079 million and total income of £1.079 million which results in a breakeven position. Requisition income has remained the same as 2015/16 at £0.693 million.
49. Due to uncertainties in local government funding in coming years there is a possibility that requisition income may reduce leading to budget pressures and CMPAJC may need to become more reliant on other sources of income.

Savings plans

50. A review of CMPAJC's budget information and revenue estimates for 2017/18 highlight that the funding settlement for 2018/19 and beyond is uncertain. It is recognised that over the medium term the funding position of local government across Scotland is likely to involve a further period of contraction. The Joint

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

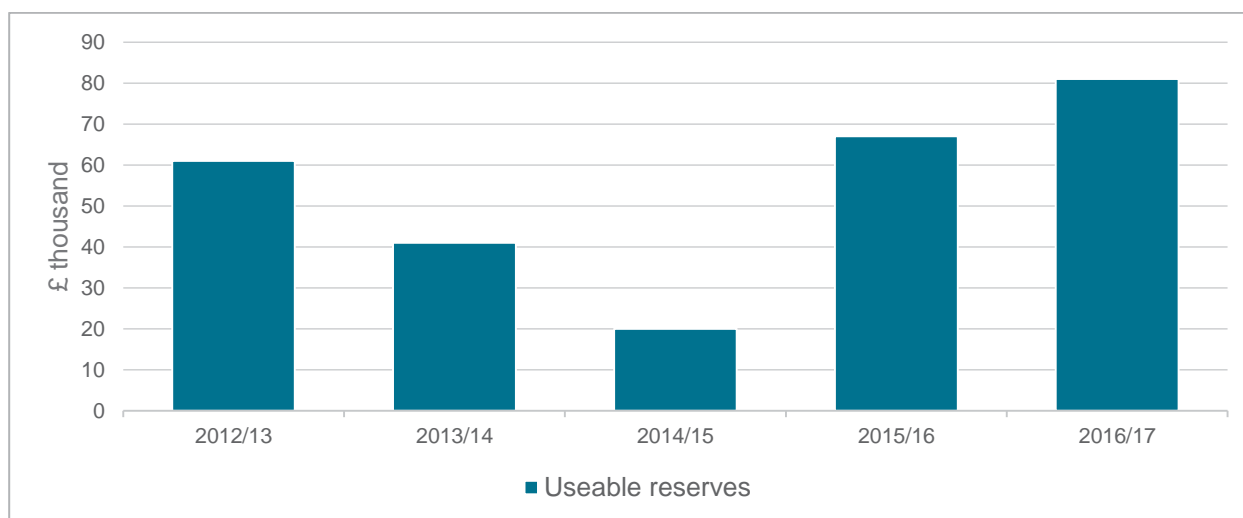
Committee and management recognise the need to seek further efficiencies and will also look to develop opportunities to increase generated income in future years.

Reserves

51. Like all Joint Committees, CMPAJC has no specific powers to retain reserves to meet future requirements and technically the amounts held are due to local authorities. These balances are used to support medium-term financial planning and address any unforeseen costs.
52. In 2016/17 the overall level of useable reserves held by CMPAJC increased by £0.014 million (21 per cent). The closing balance of £0.081 million is 8 per cent of 2016/17 budgeted expenditure. Officers have assessed this as being a prudent level to protect against unforeseen costs.
53. [Exhibit 5 \(page 14\)](#) provides an analysis of useable reserves over the last five years. The usable reserves / balances due to member authorities' have increased since 2014/15. The level of reserves is reviewed as part of the budget monitoring report which is reported at every committee meeting. It is recommended that the balance held in reserves continues to be reviewed to ensure there are sufficient funds to address ongoing demand on services.

Exhibit 5

Analysis of useable reserves over last five years



Source: CMPAJC annual accounts and report 2012/13 – 2016/17

Workforce planning

54. Audit Scotland's [Local government in Scotland – performance and challenges 2017](#) report highlighted the need to plan and manage reductions to workforces. Failing to do this can affect the skills mix and ability of the organisation to deliver, manage and scrutinise services effectively.
55. The report advises local government bodies to have effective systems in place for managing their workforce and monitoring staffing levels, and that information should be aligned to other long-term plans such as financial plans.
56. As noted at paragraph 34 above, staff numbers are reaching minimal levels and there is a risk that further staff reductions to achieve savings could impact

on service delivery. Volunteers are used to help deliver services but long term reliance on volunteers is not sustainable.

Part 4

Governance and transparency



Main Judgements

The Joint Committee has appropriate governance arrangements in place to support the scrutiny of decision making. However, a number of policies and procedures require to be reviewed and updated.

Internal audit reports are only reviewed by management and are not shared with members of the Joint Committee. There is a risk that members are not fully aware of weaknesses identified in systems and processes.

There is currently no risk register or formal risk management plan in place. This increases the possibility that risks are not appropriately identified and managed.

Governance arrangements

57. Members and management of CMPAJC 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. We concluded that CMPAJC has effective governance arrangements which provide an appropriate framework for organisational decision-making.
58. Citizens should be able to hold CMPAJC 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. Overall we concluded that CMPAJC is open and transparent although there are some areas where practices could be improved.
59. As part of audit work we reviewed various governance policies and procedures (e.g. scheme of delegation, contract standing orders, etc.) and found a number of these had not been updated for a number of years. There is a risk that policies and procedures are not adequate to ensure effective governance of CMPAJC's functions. In addition, there is a possibility that members of the Joint Committee and CMPAJC staff are not aware of the processes and procedures in place which could increase the risk of governance failures (e.g. fraud).

Appendix 1, Action Plan, point 2

Management commentary, annual governance statement and remuneration report

60. The Code of Practice on Local Authority Accounting in the United Kingdom 2016/17 requires Joint Committees to prepare and publish, along with their

Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making and transparent reporting of financial and performance information.

financial statements, a management commentary, an annual governance statement and a remuneration report that are consistent with the disclosures made in the financial statements. The management commentary should be fair, balanced and understandable and also clearly address the longer-term financial sustainability of the body.

61. Based on our knowledge and work performed, we concluded that the management commentary, annual governance statement and remuneration report are consistent with the financial statements.

Internal audit

62. Internal audit provides senior management and elected members with independent assurance on CMPAJC's overall risk management, internal control and corporate governance processes.
63. The internal audit function is carried out by Renfrewshire Council's internal audit team. We carried out a review of the adequacy of Renfrewshire Council's internal audit function and concluded that it operates in accordance with the Public Sector Internal Audit Standards (PSIAS). However, there were areas where we identified recommendations for improvement.
64. To avoid duplication, we place reliance on the work of internal audit wherever possible. In 2016/17 we did not place any formal reliance on internal audit reviews for the purpose of obtaining direct assurance for our financial statements work. However, we did review audit reports that were relevant to our work to help with our understanding of the systems and processes in place, but these will not be used to support our opinion on the annual report and accounts.
65. During the year internal audit carried out a review of governance arrangements. Discussions with internal audit identified the work done has yet to be finalised due to outstanding management responses. The Internal Audit Annual Report presented to the Joint Committee in June 2017 did not clearly highlight this and members of the Joint Committee may be unaware that management responses remain outstanding.
66. From a review of committee minutes and discussions with internal audit it was identified that internal audit reports are not provided to members of the Joint Committee. The only information members receive on the work of internal audit is in the Internal Audit Annual Report. As a result members are considering the opinions given in the Internal Audit Annual Report without being given the opportunity to consider the reports used to form the conclusions.

Appendix 1, Action Plan, point 3

Risk management

67. The 2015/16 Annual Audit Report Action Plan made a recommendation that CMPAJC review its risk management arrangements and implement a risk register. As part of audit work we identified that a review of risk management arrangements had not yet taken place and there is no risk register or formal risk management plan in place. This increases the possibility that members of the Joint Committee and management are not aware of all the risks affecting CMPAJC and these risks are not appropriately identified and managed.

Appendix 1, Action Plan, point 4

Transparency

68. Transparency means that the public, in particular local residents have access to understandable, relevant and timely information about how CMPAJC is

taking decisions and how it is using resources such as money, people and assets.

- 69.** There is evidence from a number of sources which demonstrate CMPAJC's commitment to transparency. Members of the public can attend Joint Committee meetings and minutes of the meetings and supporting papers are readily available through CMPAJC's website.
- 70.** The Joint Committee's website allows the public to access a wide range of information on corporate policies, targets and performance.
- 71.** The Joint Committee makes its annual accounts available on its website. These include a management commentary which provides details of performance against budget, information on the use of reserves and risks and uncertainties facing the Joint Committee.
- 72.** Overall, we concluded that the Joint Committee conducts its business in an open and transparent manner.

Equalities

- 73.** The Equality Act 2010 introduced a public sector general duty that encourages public bodies to mainstream equality, that is, ensure it is part of their core work. The Act requires that by no later than 30 April 2015 and every two years thereafter, public bodies must publish a report on the progress made to achieve the quality of outcomes it has set.
- 74.** Under the terms of the Act and supporting legislation, CMPAJC does not have a requirement to fulfil this duty. However, Renfrewshire Council, as lead authority for CMPAJC, is required to fulfil this duty. Therefore, the work done and reports published by Renfrewshire Council will include CMPAJC as CMPAJC is covered by Renfrewshire Council's policies.

Part 5

Value for money



Main judgements

Performance information is reported at each Joint Committee meeting and an Annual Report is produced each year.

Best Value

- 75. Best value is a key factor to consider when planning policies, programmes and projects and when taking any spending decisions. CMPAJC 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.
- 76. The Park Strategy 2016–2021 was approved by the Joint Committee in September 2016. The strategy sets out the priorities and objectives of CMPAJC over the 5 year period and includes an action plan on actions to be delivered and timescales for delivery.
- 77. However, there are no targets or milestones incorporated in the strategy or action plan and as a result performance cannot be measured. The 2015/16 Annual Audit Report Action Plan recommended targets be put in place with a target date of December 2016. From a review of committee minutes and discussions with officers this has still not occurred.

Appendix 1, Action Plan, point 5

Following the public pound

- 78. Local government bodies have a statutory responsibility to comply with the Accounts Commission / COSLA Code of Guidance on funding external bodies and following the public pound.
- 79. The Joint Committee's financial regulations state that it will continuously strive to secure best value for money and economy, efficiency and effectiveness in their use of resources.

Value for money is concerned with using resources effectively and continually improving services.

Performance management

- 80. Information on health and safety statistics and employee absence is reported at every committee meeting. An Annual Report is also reported to the committee each year detailing the performance of CMPAJC. The report outlines information on visitor numbers, events run during the year, campsite bookings, and number of education visits. The 2016/17 Annual Report is due to be reported at the September 2017 committee meeting.




National performance audit reports




- 81.** Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2016/17, a number of reports were issued which are of direct interest to the Joint Committee. These are outlined in [Appendix 3 \(page 25\)](#).
- 82.** The Head of Planning and Housing Services at Renfrewshire Council and the Treasurer disseminate any Audit Scotland national reports relevant to CMPAJC to the Park Manager. Any risks or issues identified are then shared with the Joint Committee by the Park Manager.

Appendix 1

Action plan 2016/17

2016/17 recommendations for improvement

			
Page no.	Issue/risk	Recommendation	Agreed management action/responsible officer/timing
13 para 47	<p>1. Medium term financial planning</p> <p>A review of committee papers and minutes identified no medium or longer term financial planning is carried out and no scenario planning on savings is carried out either. As a result there is a risk members have insufficient information to make informed decisions.</p>	It is recommended scenario planning is carried out to highlight the impact of possible developments to members.	<p>Scenario planning will be built into the estimates process.</p> <p>Head of Finance</p> <p>31 March 2018</p>
16 para 59	<p>2. Governance policies and procedures</p> <p>A review of governance policies and procedures was carried out and a number of policies require to be updated. These include the:</p> <ul style="list-style-type: none"> • scheme of delegation • contract standing orders • financial regulations and financial codes • minute of agreement <p>Without up to date policies and procedures there is a risk that functions are not delivered effectively and failures in governance could occur.</p>	It is recommended that these policies and procedures are reviewed and updated to reflect the current situation of CMPAJC.	<p>The following will be reviewed and updated as appropriate:</p> <ul style="list-style-type: none"> • scheme of delegation • contract standing orders • financial regulations and financial codes • minute of agreement <p>Regional Park Manager</p> <p>31 March 2018</p>
17 para 66	<p>3. Internal Audit reporting</p> <p>A review of minutes and discussions with internal audit identified that internal audit reports are not provided to members of the</p>	It is recommended that management take internal audit reports to meeting of the Joint Committee meetings to allow members to understand the findings of	<p>Internal audit reports will now be taken to meetings of the Joint Committee.</p> <p>Regional Park Manager</p> <p>31 March 2018</p>

			
Page no.	Issue/risk	Recommendation	Agreed management action/responsible officer/timing
	Joint Committee. As a result there is a risk that members are not aware of any weaknesses that have been identified and may not be able to make informed decisions. Furthermore, the 2016/17 Internal Audit Annual Report did not clearly explain management responses were outstanding for the work performed by internal audit.	the work carried out.	
17 para 67	4. Risk management A review of committee minutes and discussions with officers identified there is no risk register or formal risk management plan in place. This raises the possibility that risk are not identified and managed effectively.	It is recommended that risk management arrangements are reviewed and a risk register and formal risk management plan is implemented.	The Risk Management Plan will be presented at the next Joint Committee meeting. Regional Park Manager 1 September 2017
19 para 77	5. Park Strategy The Park Strategy does not include any targets or milestones. This raises the risk that performance cannot be effectively measured and successful delivery of the strategy cannot be determined.	It is recommended that targets or milestones be created for the Park Strategy objectives.	An update on the Park Strategy will be given at the next Joint Committee meeting. Regional Park Manager 1 September 2017

Appendix 2

Significant audit risks identified during planning

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





















Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
1 Management override of controls ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes the risk of management override of controls in order to change the position disclosed in the financial statements.	Detailed testing of journal entries. Review of accounting estimates. Focused testing of accruals and prepayments. Evaluation of significant transactions that are outside the normal course of business.	Our audit procedures did not uncover evidence of management override of controls. An error was identified as part of cut-off testing which has been amended in the financial statements.
2 Risk of fraud over income and expenditure CMPA has a number of funding sources which includes income generation. The extent of income means that, in accordance with ISA 240, there is an inherent risk of fraud that requires an audit response. Income generation also results in cash which presents an increased risk of fraud. The Code of Audit Practice expands the ISA assumption on fraud over income to aspects of expenditure.	Analytical procedures on income streams and expenditure. Detailed testing of revenue and expenditure transactions focusing on the areas of greatest risk.	Our audit procedures did not uncover any evidence of fraud over income or expenditure.
3 Revised format of financial statements The 2016/17 Code of Practice on Local Authority Accounting (the Code) makes changes to the structure of the Comprehensive Income and Expenditure Statement (CIES) and the Movement in Reserves Statement (MIRS). This will require the restatement of prior year comparatives and presents a risk of misstatement	Review of structure of CIES and MIRS. Detailed analysis of account code mapping for CIES. Review of prior year comparatives and restatements.	Our audit procedures did not identify any errors in the structure of the CIES or MIRS and all account codes had been mapped across correctly.

Audit risk	Assurance procedure	Results and conclusions
in the financial statements.		
<p>4 New expenditure and funding analysis</p> <p>The Code sets out a new requirement for an expenditure and funding analysis. This will provide a reconciliation of the statutory adjustments between CMPAJC's financial performance on a funding basis and the surplus or deficit on the provision of services in the CIES. This presents an increased risk of misstatement as the analysis may not be in line with the requirements of the Code. There is also an increased risk of inconsistencies between the analysis and the financial statements.</p>	<p>Detailed testing of expenditure and funding analysis.</p> <p>Review of prior year comparatives and restatements.</p> <p>Review of consistency between expenditure and funding analysis and information contained elsewhere within the annual accounts.</p>	<p>Our audit procedures did not identify any errors within the Expenditure Funding Analysis statement and all information was consistent with information contained elsewhere within the annual accounts.</p>
<p>5 Changes to governance disclosures</p> <p>The Code makes changes to the requirements of the governance statement. This will require additional information to be disclosed to ensure all requirements of the Code are met. This presents a risk that the governance disclosures may not be complete.</p>	<p>Review of governance statement content.</p> <p>Testing of governance disclosures.</p>	<p>Our audit procedures did not identify any errors with the governance statement and all disclosures required had been included.</p>
Risks identified from the auditor's wider responsibility under the Code of Audit Practice		
<p>6 Financial sustainability</p> <p>Financial reports to members highlight uncertainties around future funding and increased pressure on available resources. It is likely future savings will need to be made to achieve a breakeven position and maintain reserves at an appropriate level.</p>	<p>Review of budget monitoring reports during the year and comment on the financial position within the Annual Audit Report.</p>	<p>A review of budget monitoring reports and the financial statements highlight that a surplus was generated in 2016/17 which increased usable reserves. The 2017/18 budget forecasts a breakeven position with no planned use of reserves. However, due to likely contractions in medium term local government CMPAJC may need to identify further efficiency savings and develop opportunities for generated income in future.</p>

Appendix 3

Summary of national performance reports 2016/17



Apr			
May		Common Agricultural Policy Futures programme: an update	
Jun		South Ayrshire Council: Best Value audit report	 The National Fraud Initiative in Scotland
Jul		Audit of higher education in Scottish universities	 Supporting Scotland's economic growth
Aug		Maintaining Scotland's roads: a follow-up report	 Superfast broadband for Scotland: a progress update
			 Scotland's colleges 2016
Sept		Social work in Scotland	 Scotland's new financial powers
Oct		Angus Council: Best Value audit report	 NHS in Scotland 2016
Nov		How councils work – Roles and working relationships in councils	 Local government in Scotland: Financial overview 2015/16
Dec		Falkirk Council: Best Value audit report	 East Dunbartonshire Council: Best Value audit report
Jan			
Feb		Scotland's NHS workforce	
Mar		Local government in Scotland: Performance and challenges 2017	 i6: a review
			 Managing new financial powers: an update

Local government relevant reports

[*The National Fraud Initiative in Scotland - June 2016*](#)

[*How councils work - Roles and working relationships in councils - November 2016*](#)

[*Local government in Scotland: Financial overview 2015/16 - November 2017*](#)

[*Local government in Scotland: Performance and challenges 2017 - March 2017*](#)

Clyde Muirshiel Park Authority Joint Committee

2016/17 Annual Audit Report

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CLYDE MUIRSHIEL PARK AUTHORITY

To: Joint Committee

On: 1 September 2017

Report by: The Treasurer

Heading: Revenue Budget Monitoring Report to 21 July 2017

1. Summary

- 1.1 Gross Expenditure is currently £11,000 overspent and income is £21,000 over recovered resulting in a net underspend of £10,000. 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 £10,000
	<i>Previously Reported</i>	<i>N/A</i>

The variance is due to an underspend in Property Costs, Transport Costs and Administrative Costs and an overspend in Employee Costs and Supplies and Services, which has been offset by an over recovery in Other Income.

The overspend in Employee Costs and Supplies and Services relates to expenditure associated with the Tag and Track and Lunderston Play Area projects, which has been offset by the over recovery of income within the Other Income budget.

The underspend in Property Costs, Transport and Plant Costs and Administration Costs relates to the decrease in insurance costs following the renewals process that was undertaken. The Park is now covered within the Renfrewshire Council insurance policy and recharged a proportion of the relevant policies.

The over recovery within Other Income relates to the project income for Tag and Track and Lunderston Play Area.

4.2 Projected Year End Position

At this stage in the financial year, the projected year end position is an estimated underspend of £25,000.

RENFREWSHIRE COUNCIL
REVENUE BUDGET MONITORING STATEMENT 2017/18
1st April 2017 to 21st July 2017

JOINT COMMITTEE : CLYDE MUIRSHIEL PARK AUTHORITY

Description (1)	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	737	191	194	0	194	(3)	-1.3%	overspend
Property Costs	50	10	5	0	5	5	48.4%	underspend
Supplies & Services	143	43	62	0	62	(19)	-43.0%	overspend
Contractors and Others	15	2	2	0	2	0	2.4%	underspend
Transport & Plant Costs	49	15	7	6	13	2	11.8%	underspend
Administration Costs	84	14	8	2	10	4	29.6%	underspend
Payments to Other Bodies	1	0	(1)	1	0	0	0.0%	breakeven
GROSS EXPENDITURE	1,079	275	277	9	286	(11)	-3.8%	overspend
Contributions from Local Authorities	(693)	(346)	(173)	(173)	(346)	0	0.0%	breakeven
Other Income	(386)	(114)	(234)	99	(135)	21	18.4%	over-recovery
INCOME	(1,079)	(460)	(407)	(74)	(481)	21	4.6%	over-recovery
TRANSFER (TO)/FROM RESERVES	0	(185)	(130)	(65)	(195)	10	5.7%	over-recovery

£000's

Bottom Line Position to 21st July 2017 is an underspend of

Anticipated Year End Budget Position is an underspend of

Opening Reserves

Projected Increase in Reserves

Projected Closing Reserves

(81)
(25)
(106)

CLYDE MUIRSHIEL PARK AUTHORITY



Report to: Joint Committee
On: 1 September 2017

Report
By
Regional Park Manager

SUBJECT: Clyde Muirshiel Regional Park Draft annual report 2016 to 2017

1.0 Purpose of Report:

- 1.1 To advise members of the Joint Committee of the goals reached by the Park and its staff during 2016 to 2017

2.0 Recommendation:

- 2.1 That the Park Authority notes the contents of this report and continues to support the Park in its development.
- 2.2 That the Park Authority recognises the Park's continued efforts to provide services effectively.

Members wishing further information regarding this report should contact Mr David Gatherer, Regional Park Manager, Clyde Muirshiel Park Authority, 01505 842882.

3.0 Background:

The Park continues to report on an annual basis its outputs for the year. This allows the Park Authority to comment on what has been achieved and also discuss pertinent items about the future development of the Park.

The report includes annual outcomes for finance, visitors, events held etc please see appendix 1 for full report.

4.0 Conclusion:

- 4.1 The Park continues to report its outcomes for each financial year which allows stakeholders to see what the Park has achieved and thus guide future development.

Annual Report 2016/17

Clyde Muirshiel Regional Park



Presented to the Park Authority Joint Committee
September 2017

Contents

- 1.0 Introduction
- 2.0 Executive Summary
- 3.0 Proud Moments
- 4.0 Leisure Activity and Health
- 5.0 Education and Outdoor Learning
- 6.0 Environmental Management
- 7.0 Management

1.0 Introduction

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

The priorities of Clyde Muirshiel Park Authority are: -

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

The benefits delivered 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 2016 to March 2017.

2.0 Executive Summary

2016/17 saw an increase in visitors to the Park of 44,464 to reach a total of 694,129. This increase is especially significant when considered within the context of further reductions in resources available to the Park Authority and its staff. The cost per visitor to the unitary authorities is now under £1.

2.1 Leisure Activity and Health

Outdoor activities continue to be a priority for the park in terms of income generation, visitor generation and income. In this context, additional funding was accessed during 2016/17 to provide further improvements for activity clients in the form of accessible equipment, a new sailing boat for disabled clients, 2 bell boats and extra adaptive bikes.

Ride 63 Cycle Club continues to grow in numbers and activities; the club now has nearly 100 members and has a programme of regular rides which is proving popular.

Specialist activity days including Spinal Injuries Scotland's activity showcase day (sponsored by Digby Brown) attract new clients to the Park.

Numbers attending specialist events including Pedal the Park, the multiclass regatta increase with 300 taking part in Pedal the Park. This year also saw our inaugural charity run, "Bog Stomp" take place at the Greenock Cut Centre. 56 paying "bog stompers" signed up to participate. Our first Para sport Festival in partnership with Scottish Disability Sport attracted 65 disabled people from all over Scotland who took part in full day of sport.

The numbers of participants taking part in Duke of Edinburgh activities within the Park this year reaches 2121 with 355, trained, supervised and assessed by Park staff.

The number of participants taking part in the Park's Branching out programme has now risen to 585. These courses for local people with mental health problems continue to show demonstrable improvements for the clients.

Income for Activities was £165,741 a fall of £32,180 and for the Retail and Catering was £167,364 a fall of £8,491 however with a reduction in costs this is the best performance of the retail and catering section to date. Opportunities to increase the income from activities and catering will continue to be pursued.

2.2 Education and Outdoor Learning

Due to the importance that the Curriculum for Excellence has on outdoor learning, the Park continues to be an important facility and is in regular use all year round by local schools and groups. Environmental education sessions were delivered to 5507 people this year from pre-nursery up to secondary and tertiary education.

Just fewer than 9,000 people attended 102 informative Ranger led events. We have worked alongside a number of schools to aid in the schools bids to gain their Eco-Schools awards.

Overall funding for Tag-n-Track of £126,081 was approved through the support of funding from Heritage Lottery Fund and the Greater Renfrewshire and Inverclyde LEADER. The full time Project Officer commenced in January 2017 and a three day a week Assistant was employed in March.

The project is concerned with our environment and encouraging understanding about wildlife and habitats. It is planned to work with the University of the West of Scotland Paisley, SRUC Auchincruive and Glasgow University to enable student projects using GIS data and to publish scientific research. Tag-n-Track team will develop and promote activities for schools, volunteers and events as well as creating online communication and interpretation resources. The project will demonstrate the importance of wildlife on our doorstep and the wider countryside.

2.3 Environmental Management

In total 42 habitat surveys and monitoring took place, data from which was fed into appropriate national survey databanks including Butterfly, bumblebee and wetland birds.

The conservation volunteers provided 4696 hours (2.9Fte) of valuable work, activities included; creating more wood spirits to add to the growing collection on the Shielhill Glen Nature Trail, drystone dyking, repairing paths and fences, planting wildflowers and trees and general tree maintenance at Muirshiel.

The Castle Semple volunteers were also successful in gaining £10,000 from the Tesco's Bags of Help/Groundwork UK Grants Initiative to create a wildlife pond and access path at Muirshiel Country Park.

Water Quality testing at Castle Semple Loch continued and chlorophyll-a levels at the STW (sewage treatment works) site and at the middle site have had a general trend of lowering since 1998. Although chlorophyll-a levels were low during the summer of 2016 there was an exceptionally high summer maximum level of $59\mu\text{g l}^{-1}$ while the STW site maximum was $28\mu\text{g l}^{-1}$. Taking the middle site as representative of conditions in Castle Semple Loch the result suggests that the loch is within the eutrophic range.

2.4 Management

The Park delivered a saving of £13,714 on its budget. This taking the Park reserves to £80,607.

Expenditure

	2015-16	2016-17
Employee Costs	809,781	726,242
Property Costs	45,809	42,533
Supplies and Services	197,786	168,205
Contractors	17,201	19,720
Transport and Plant	49,567	40,092
Admin Costs	85,954	71,855
Payments to other Bodies	1,600	1,820
Total	1,207,698	1,070,467

Income

	2015-16	2016-17
Grants	15,339	(14,115)
Sales Fees & Charges	(199,025)	(165,741)
Retail & Catering	(175,855)	(167,364)
Miscellaneous	(56,505)	44,161
Requisition from member authorities	(808,100)	(692,800)
Total	1,254,824	1,084,181
(Surplus)/ Deficit	(47,126)	13,714

These figures show a reduction in cost per visitor from £1.60 in 2014/2015 to £1.24 in 2015/2016 to £0.99 in 2016/17.

Marketing activities took place throughout the year and the Park website is now mobile enabled, with activities and events bookable online. New equipment and events have provided additional media coverage and new audience awareness for the Regional Park.

Health and Safety

There was one RIDDOR reportable incident during this year. 24 members of staff attended 7 Health and Safety training courses.

3.0 Proud Moments

Proud Moments of 2016

Visitor Figures
Increase by 44 464
to **694 129**

Rangers Delivered
5507
environmental
education sessions

Outdoor Activities
6398 places =
£165k income

Funding success
bringing in
£136k
to the Regional Park

Cost - less
than £1
per visitor

Conservation
Volunteers did
4696
hours of work

Expeditions for
2121 kids on
Duke of Edinburgh
Award

Health Walk
initiatives delivered to
1524
participants

51 do inaugural
10km Trail Challenge
the **Bog Stomp** at
Greenock Cut Visitor Centre

42 habitat
surveys &
monitoring
activities done

Numbers Double
to 300 cyclists doing
Pedal the Park
100k Sportive

585 participant days
in the **Branching Out**
Mental Health
Recovery
Programme

94 Ranger
Events to
8798 users

Corporate
engagement days
with: **Diageo,**
Cal Mac, M&S,
Insight Vacations

Hosted our first
Parasport
Festival
at Castle Semple
Visitor Centre

4.0 Leisure Activity and Health

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

4.1.1 *Maintain standards for related governing body accreditation.*

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

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

Duke of Edinburgh activities continue to increase in the Park with experiences for 2121 participants, of these Park staff directly provided training, supervision and assessment for 355 clients. Various expeditions took place including mountain biking and sailing expeditions. We also under the banner of our RYA accessibility centre status organised and ran a sailing expedition for clients with additional support needs.

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

2016/17 saw another increase in clients with disabilities. New routes for the hand cycles and trikes were introduced to get riders who are getting fitter access to longer routes. New off-road cycle routes are being assessed in particular around Greenock Cut & Muirshiel mine track. Improvements to sailing and paddle sports are also being progressed to ensure we continue to be at the forefront of accessible sport in this area.

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

Cycling development within the Park took on many forms this year. The Big Bike Revival days in partnership with Cycling Scotland generated new members for Ride 63 and helped people from the local to get involved in both leisure and commuting activity.

4.1.5 *Provide certified activity courses for the public.*

A variety of certified coaching courses ran in sailing, powerboat and paddle sports for 344 participants.

4.1.6 *Provide bespoke courses for client organisations*

We provided 5699 spaces for clients from groups who have asked for tailor made programmes this includes mainstream schools, ASN schools and various adult and junior care and support services.

4.1.7 *Develop/ provide specialist activity days.*

This year was the second year that we have provided mass participation events for both Scottish Disability Sport and Spinal Injuries Scotland. Both days were hugely successful with people coming from all over Scotland to take part in accessible sport, have discussions with support services and find out from sport governing bodies how to take part in their local area. Scottish Disability Sport had a video of the day made which can be seen at <https://www.youtube.com/watch?v=g7mZ9jhXK6Y>

4.1.8 *Develop/ provide specialist events.*

Our specialist events included Pedal the Park Sportive which is growing year on year; a 10km Inverclyde run called the 'Bog Stomp' was a first in 2016.

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

4.2.1 *Facilitate volunteering opportunities with community care groups.*

Park staff worked with Community Networks Adult Assisted Needs Group who volunteered 17 times at Muirshiel Country Park providing 347hrs of volunteering and contributing to over a dozen projects.

4.2.2 *Facilitate Health walk programmes.*

The health walk programmes provided 58 walks with a total of just under 1000 participants. These include the Inverclyde Health walking group made up of retired Inverclyde residents who undertake a Ranger led walk once a month within the Park for up to three hours.

The health walk programmes provided walks for a total of 1524 participants.

4.2.3 *Develop and deliver ecotherapy programmes.*

The number participating in our Branching Out mental health recovery programme has now risen to 585. We ran 2 programmes this year at the Greenock Cut Visitor Centre, one in the autumn of 2016 the other in the spring of 2017 and a further two autumn programmes at Muirshiel Country Park. The Park Ranger's success with Branching Out led to them being invited to the National Trusts Culzean Castle to introduce the staff there to the Branching Out programme.

4.3 **Maximise income generation via commercial activity.**

4.3.1 Overall numbers participating in activities were slightly down however there were rises in some areas. See fig below

	2014/15	2015/16	2016/17
Mainstream Taster/multi activity course places	1948	1120	1135
Additional Support Needs (ASN) Junior taster/multi activity places	2085	2545	2099
ASN Adult taster/multi activity places	274	956	1174
Mainstream school multi activity places	829	1238	860
Places on the accessible powerboat	201	470	431
Duke of Edinburgh provision	0	377	355
Coaching course places across all disciplines	571	295	344
Total places provided	5908	7001	6398

4.3.2 *Retail/Catering*

Income to retail and catering fell this year from £175,855 to £167,364 a fall of £8,471. However in real terms the Retail/Catering has had its best year to

date. By reducing costs and increasing margins the profit from this year is £15,708. This is the gross profit net of staff costs, all purchases and equipment leases. See fig below.

Income Year	Salaries	Spend	Income	Deficit (+)/ Surplus (-)
2012/13	103498	82499	173871	12076
2013/14	101448	80763	170287	11924
2014/15	97553	91297	171916	16934
2015/16	93615	78967	175855	-3273
2016/17	86,165	62199	167364	-15,708

5.0 Education and Outdoor Learning

5.1 Promote the Park as a platform for outdoor learning

5.1.1 *Facilitate school, college and university visits*

Park staff provided 123 educational sessions over 81 days at the Greenock Cut Visitor Centre and Lunderston Bay which were delivered to 2086 students and staff predominantly from Inverclyde; however there were also visits from schools within Renfrewshire, Argyll and Bute and Glasgow. At Castle Semple and Muirshiel centres Ranger staff led 102 school visits, delivered to 3129 pupils and 14 college/university groups with 106 participants.

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

One of the Parks Senior Rangers has been elected to sit on the Scottish Countryside Ranger Association Council which is working on promoting increasing levels of partnership between the South West Scotland Regional Ranger Services. The Park played host to the Loch Lomond Ranger team, who were given a guided tour and workshops, in return our staff visited Loch Lomond and Trossachs National Park benefiting from both networking opportunities.

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

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

Park staff delivered environmental education sessions to 5507 clients. These sessions ranged from basic pond dipping and rock pooling sessions with nursery pupils, introduction to food chains and mini-beast surveys with primary schools to bush craft skill and potamology (river studies) with secondary school pupils. A breakdown can be seen in the table below.

Type of group	Numbers undertaking learning activities at GCVC& LB	Numbers undertaking learning activities at MCP & CSCP
School - Nursery	319	193
School - Primary	2288	1526
School - Secondary	471	217
School - College	0	100
Adult Group	43	131
Youth Group	46	48
Total	3167	2215

Sessions for the most part are delivered within the Park, but outreach work is undertaken and some sessions are delivered within the community or within schools.

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

Working alongside teachers, staff have developed the educational visits in such a way that they cover numerous sections within the CfE. While it might be obvious that a visit would entail links to the sciences they also connect to a variety of CfE outcomes from across the curriculum. See appendix 1

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

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

Two high school sessions making use of the extensive digital image archives were delivered. The first was for art and design students who had a project to create Park themed tourism posters, staff delivered a talk about the kinds of activities visitors engage in when visiting the Park as well as highlighting the flora and fauna found within CMRP.

The second visit again made use of the digital images to promote the Park to a Renfrewshire High School as part of a teachers "in service" day. The visit for the in service day resulted in the High School sending 2 coaches of pupils to the Park and an art exhibition displaying the tourism posters at the Greenock Cut Visitor Centre.

The "easy" to use digital cameras provide an ideal learning opportunity for all ages to learn how to compose good images whether it was natural history, landscape or portrait based to the recording of projects on the ground used as evidence when applying for John Muir Award certification.

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

A mobile enabled website was developed during the year, in 2017 courses and events will be booked online on the first time. Social media activities on Facebook and Twitter continue and have expanded to Instagram to increase reach.

The mobile enabled website allows more information to be easily viewable, as new resources are developed; content is being made available online examples of this include the Conservation Volunteer Programme, Complaints Policy and What's on Guides.

6.0 Environmental Management

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

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

Weekly, monthly and quarterly inspections continue to take place at all the of the visitor centres within the Park to make sure that we are complying with H&S legislation.

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

6.1.2 *Manage conservation volunteering activity.*

The Greenock Cut Visitor Centre volunteers have formed their own constituted group. "The Greenock Cut Conservation Volunteers" which has opened up the potential to apply for funding. The groups work plan is still designed and overseen by the ranger service.

The Greenock Group was nominated for Volunteer Team of the year 2016 in the recent Inverclyde Volunteer Awards and was successful in winning. The group voted to spend prize money on buying power tools to complement the existing tools at the Greenock Cut Visitor Centre.

The Castle Semple Conservation volunteer group has been constituted for several years now and has successfully applied for several grants enabling work to be carried out which would probably not have taken place due to lack of funds.

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

Rangers and volunteers continue to provide data to the Marine Conservation Society for the EUs "Marine Strategy Framework Directive". The MSFD Requires that Member States take measures to achieve or maintain Good Marine Environmental Status, as part of the monitoring sea debris is recorded at regular intervals at Lunderston Bay and reported to the Marine Conservation Society who then in turn present the data in a report which is submitted to the UK government and EU.

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

Staff are encouraged to look for and apply for training they deem appropriate to the tasks they undertake as part of their job role. Training included updates in First Aid and use of chainsaws

6.1.5 *Seek funding for environmental management projects.*

Funding of £39,987 was secured from LEADER Greater Renfrewshire and Inverclyde towards the previously granted funding from Heritage Lottery Fund (£66,100) for the Tag-n-Track Project.

6.1.6 *Water Quality*

The 5 year running mean for total phosphate (TP) at the STW site (1998-2016) has indicated an increase in amounts by 43% since 2012. Although, it may be expected that there would be an associated increase in chlorophyll-a there has been a reduction in most years for this parameter at the STW site since 1998.

There have been increasing levels phosphate at the STW site along with higher levels of nitrate and ammonia. Although, nitrates at the STW site have increased a small amount recently the overall trend has revealed a lowering of levels at both sites. However, ammonia levels at the STW site are, on occasion, potentially anoxic to fish ($>0.07\text{mg l}^{-1}$) particularly those with a high oxygen demand such as pike.

Suspended solids at the STW site have been elevated since 2012, while for both sites levels of silicate, B.O.D, pH, alkalinity and conductivity have remained steady. Values for chloride have been variable but have remained similar at each. Increasing amounts of the above parameters are likely to be associated with poorer water quality.

Previous reductions in phosphates and nitrates may have been related to improved processing at the sewage treatment works. However, the lowering of TP levels at the STW site may have been due to macrophyte growth stabilising sediments, assisting the reduction of algal levels through competition for nutrients and plant cover providing a refuge for algae consuming zooplankton.

Water chemistry levels at the middle site have not varied significantly since the inception of monitoring.

Recent work by SNH has indicated that due to the high percentage of the invasive species *Elodea nutalli* Castle Semple Loch is categorised as being in an unfavourable condition.

It has been demonstrated that a general macrophyte concentration in a loch of 15-20 percent is associated with lower phytoplankton levels. Ideally, Castle Semple Loch requires a more diverse macrophyte population and for this to be more broadly distributed.

Monitoring of the water quality is required to assist the safe operation of water based activities and is also an important determinant of biodiversity. The continued collaboration with University of the West of Scotland and monitoring the site is necessary to determine any actions that may be required to improve water quality and biodiversity.

7.0 Park Management

7.1 Financial Performance Summary

The Park budgets achieved a £16,035 surplus for this financial year. This was in the main due to a £13k reduction in insurance and vehicle costs.

7.2 Park Visitor Figures

Since 2012 visitor figures have been reported as the number of visitors per site, as outlined below, this is based on car counter data and observational records. Visitor numbers across the Regional Park have increased, to nearly seven hundred thousand visitors a year.

	2015/16	2016/17	% change
Greenock Cut	77437	80759	+4.3%
Lunderston Bay	215425	217068	+0.8%
Castle Semple	320184	359295	+12.2%
Muirshiel	36419	37007	+1.6%
TOTAL	649 465	694 129	

Social media website marketing

Social Media

Social media channels: Facebook, Twitter and You Tube continue and are used to communicate with Park users and promote Park activities. By March 2017 there were 2200 'likes' on Facebook and 1600 'followers' on Twitter. The videos on You Tube have been viewed over 42,000 times. The Instagram account is a year old and has 400 followers.

Website

The mobile enabled website (www.clydemuirshiel.co.uk) went live in November 2016. In 2016 the website had 4.9 million hits, 87,615 visits by 87,615 unique visitors; this is compared to 158,929 visits by 82,000 visitors respectively in 2015. Trends in visits increase with the seasons, culminating in 15,976 visits in July 2016. The three most viewed pages are: 'Castle Semple', 'Park sites' and 'Things to do'. The 3 most downloaded files are 'Semple Trail Map, the History of Castle Semple Estate and the What's On Winter 2016.

Marketing Activities

Most visits were generated by Google searches and traffic was driven to the site by Facebook predominantly, with Visit Scotland and British Cycling following closely.

Marketing activities took place throughout the year utilising local press, websites, posters, leaflets and social media channels.

New events – such as Pedal the Park and the Bog Stomp had their own marketing plans and created partnership working opportunities, media coverage and new audience awareness for the Regional Park.

New equipment such as the trikes and bellboats created media coverage as the boats were named by Additional Needs Support Schools. Site leaflets have been updated and made available online as well.

The legacy of Race2theGames 2014 continued in 2016 with the creation of the South West Scotland Sailing Team for the Special Olympics being held in Sheffield in August 2017. The team are training at Castle Semple providing various promotional opportunities. Regional Park boats (and staff!) took part in Scotland's Boat Show and the RYA Sailing in the City 2 day event – both generated media coverage and new audience awareness.

The Windows on Wildlife Project Officer Hayley Douglas continued as the 'Wildlife Expert' on STV Glasgow's primetime evening programme 'Live at Five' going out to all of central Scotland. 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 locations in Central Scotland.

7.3 *Health and Safety*

The Park management continues to work to align Health and Safety policy and practices more closely with those of Renfrewshire Council, the servicing authority. Seven Health and Safety training courses were attended by 24 members of staff.

There was one RIDDOR reportable accident to a member of staff when he fell and injured his back resulting in him being off work for 10 days.

Otherwise accident rates in the Park remain low with only minor injuries.

Eighteen injuries to visitors were recorded and these were mainly from falls when cycling in the Park. One injury to a member of the public's finger was due to a dog bite while trying to separate two dogs that were fighting. These figures are very low given the 694,129 visits annually to the Park and the range of activities taking place.

7.4 *Staffing*

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

Team	2013	2014	2015	2016
Management	3.1	1.8	1.43	1.2
Administration	6.5*	6.5*	*5.29	*4.8
Ranger	10.5	7.26	7.02	7.0
Activities	5.1	6.3	5.81	6.5
Visitor Services	7.2	6.55	5.75	5.75
Estates	3	2.65	2.18	2
Cleaning	3.18	3.57	3.07	2.95
Total	38.38	34.63	30.55	30.20

*Includes the countryside officer and technical assistant.

We also have 0.25 FTE Project Officer on the tag and track project.

7.5 *Feedback and complaints*

Feedback is received in many forms including social media channels, forms and thank you letters. Public profiles on Trip Advisor (TA) for each Park site and the Regional Park gives feedback as well.

Written complaints for the period are:

<i>Castle Semple</i>	
Japanese Knotweed	2
Potholes	1
Dogs in Café	1
Café coffee price	1 (TA)
<i>Muirshiel</i>	
Responsible Access Issue – re Wild Camping	1
Quality of Coffee	1 (TA)
Potholes & poor trails	1 (TA)
<i>Greenock Cut</i>	
Maintenance Issue – Lack of Lighting	1
Responsible Access – Trail Bikes	1
Customer Service Issue	1 (TA)
<i>Lunderston Bay</i>	
Speed of some cyclists on cycle track	2
Car Park Yellow Hatching Issue	1
Responsible Dog Walker Issue	1 (TA)
<i>Barnbrock</i>	
Campsite cleanliness	1
<i>North Ayrshire</i>	
Responsible Access – Lambing	1

Clyde Muirshiel Regional Park Ranger Service Environmental Education Pack



Year Group : Second Level

Curriculum for Excellence: Numeracy and Mathematics/Shape, Position and Movement

Lesson Theme: Mapping Skills

Time:

Main Curriculum Experiences and Outcomes:

- Through practical activities which include the use of technology, I have developed my understanding of the link between compass points and angles and can describe, follow and record direction, routes and journeys using appropriate vocabulary. MTH 2-17c
- Having investigated where, why and how scale is used and expressed, I can apply my understanding to interpret simple models, maps and plans. MTH 2-17d
- ☐ I can use my knowledge of the coordinate system to plot and describe the location of a point on a grid. MTH 2-18a
- ☐ I have carried out investigations and surveys, devising and using a variety of methods to gather information and have worked with others to collate, organise and communicate the results in an appropriate way MNU 2-20b

Lesson Overview:

Through a Ranger led walk learners will have the opportunity to learn various aspects of mapping.

Learners will understand how something very big can be meaningfully represented by something very small i.e. a globe, or map. They will understand that more information is available as scale increases and that basic grid references can help identify a location.

Learners will find out that pictures can be used to express ideas and convey information. The compass directions will be looked at and learners will find out how these directions are fixed and when represented on a map can be used to aid direction and alignment. Fun games and activities will help reinforce learning.

Suggested Learning Activities:

A combination of the following

Ranger led guided walk:

Exploring various focal points of the park which can be found on the map.

Treasure Hunt:


Basic introduction to map reading with a fun treasure hunt.

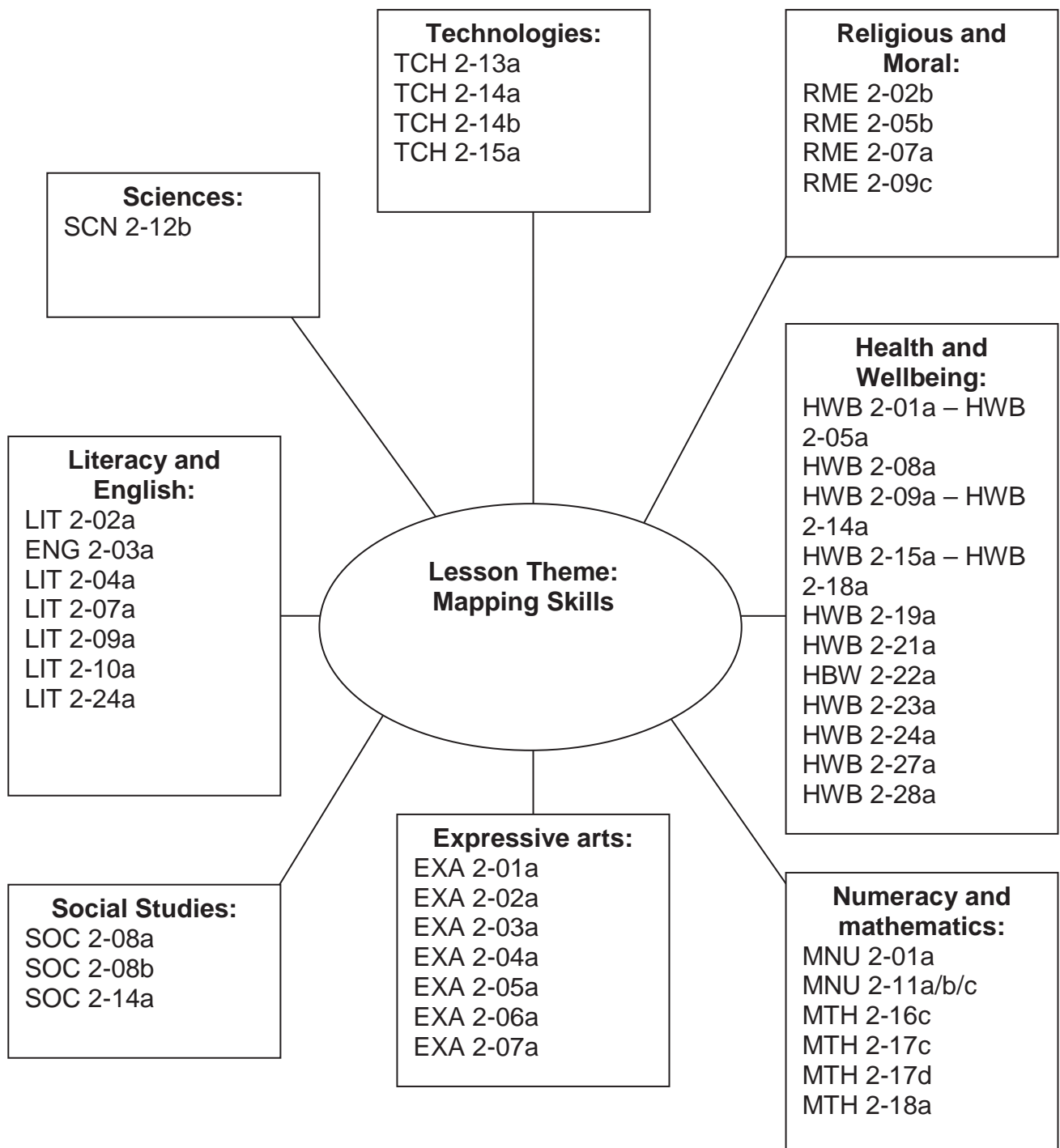
North, South East and West:

A fun energetic run around game which aids in reinforcing the four main compass directions.

Build a Map:

Introduction to basic map building through expressive art and use of natural materials.

Achieving the Four Capacities	
Successful Learners	Confident Individuals
<p>Think creatively and independently.</p> <p>Learn independently and as part of a group.</p> <p>Make reasoned evaluations.</p> <p>Link and apply different kinds of learning in new situations.</p>	<p>Relate to others and manage themselves.</p> <p>Pursue a healthy and active lifestyle.</p> <p>Be self-aware.</p> <p>Develop and communicate their own beliefs and view of the world.</p> <p>Assess risk and make informed decisions.</p> <p>Achieve success in different areas of activity.</p>
Responsible Citizens	Effective Contributors
<p>Develop knowledge and understanding of the world and Scotland's Place in it.</p> <p>Make informed choices and decisions</p> <p>Develop informed, ethical views of complex issues.</p>	<p>Communicate in different ways and in different settings.</p> <p>Work in partnerships and in teams.</p> <p>Take the initiative and lead.</p> <p>Solve problems</p>
Clyde Muirshiel Regional Park Ranger Service Environmental Education Pack	
	
Cross-Curriculum Links - Second level. Lesson Theme - Mapping Skills	



CLYDE MUIRSHIEL PARK AUTHORITY



Report to: Joint Committee
On: 1 September 2017

Report
By
Regional Park Manager

SUBJECT: Clyde Muirshiel Regional Park Draft Risk Management Plan and Risk Register

1.0 Purpose of Report:

- 1.1 To advise members of the Joint Committee of the development of the risk management plan and risk register for the Park.

2.0 Recommendation:

- 2.1 That the Park Authority notes the contents of the plan and register and support the Regional Park in reducing potential risks.
- 2.2 That the Park Authority recognises the Park's efforts to reduce risk to the Park and its services.

Members wishing further information regarding this report should contact Mr David Gatherer, Regional Park Manager, Clyde Muirshiel Park Authority, 01505 842882.

3.0 Background:

Following recommendations from the Auditors the Park has with the assistance of Renfrewshire Councils Risk Manager developed a risk management plan which identifies and quantifies the risks to the Park going forward and also a risk register which puts forward recommendations to reduce/ control the risks and also is a useful tool to monitor progress.

For Risk Management Plan see appendix 1

For Risk Register see attached appendix

4.0 Conclusion:

- 4.1 The Park continues to look at risks to the Park and to try and eliminate/ control these risks so quality services continue to be provided for visitors.



Risk Management Plan

April 2017

CONTENT

1. Risk management arrangements within Clyde Muirshiel Park Authority 5

2. Report on risk management objectives 5

3. Summary report on previous year’s Risk Management Plan 5

4. Current internal and external business context the Park Authority..... 5

5. The risk register going forward from 01/04/2017..... 6

Appendix 1: 8

1. Risk management arrangements within Clyde Muirshiel Park Authority

- 1.1 During 2016-17 the Park Authority has been reviewing its risk management arrangements and has been considering a number of recommendations in this regard made by both internal and external auditors. As a result a new risk management policy and strategy has been developed and this will be submitted to the Park Authority for approval at its planned meeting, on 1 September 2017.
- 1.2 If the new risk policy and strategy is approved in September then a Strategic Risk Register will be approved by the Park Authority on an annual basis with an annual update report also submitted, and the risk register will be reviewed by the Park Manager and his management team on a Quarterly basis.
- 1.3 Individual risk owners will review the risks that they are responsible for on an ongoing basis.

2. Report on risk management objectives

- 2.1. CMPA's risk management objectives are shown below with an update on activity that we have undertaken or are undertaking in this regard:
 - (1) To ensure our risk management policy and strategy is fit for purpose
We have developed a new risk management policy and strategy for the Park Authority with guidance and support provided by Renfrewshire Council's Risk Manager.
 - (2) To ensure our risk management processes support the Park Authority's business objectives
We have adopted a standardised risk management process that can be readily applied to all areas of the Park Authority's strategy.
 - (3) To ensure that our people are supported to report and manage risk
We have risk management as a standing item on team meetings to ensure our people are supported to talk about risk.
We have ongoing support from Renfrewshire Council's Health and Safety Team and access to relevant training.
We have engaged with Renfrewshire Council's Risk Manager and have access to their risk management training and development opportunities.
 - (4) To ensure that our risks are handled well and good outcomes are achieved
We will monitor employee accidents/ incidents for ratio of staff who have not incurred a work-related injury to Full Time Equivalent.

3. Summary report on previous year's Risk Management Plan

- 3.1. This section has been inserted for use in future years; it is not possible for 2017/18 since this is a new document.

4. Current internal and external business context the Park Authority

- 4.1. Information in this section has been developed with support from Renfrewshire Council's Risk Manager, with an analysis of the Park Authority's current external and internal business environment.
- 4.2. In terms of the external business environment, we have considered a number of factors in line with the PESTLE¹ tool. In the main, the aspect that has greatest influence for the Park Authority currently is the economic environment. There are a number of different funding streams that the Park Authority has successfully accessed in the past, (for example Sportscotland's funding of clients who use the services, LEADER, and Heritage Lottery Fund). There is ongoing uncertainty around how these funding streams will continue in the current economic climate and this may impact not only on current levels of service but the future aspirations of the Park Authority.
- 4.3. In terms of the internal business environment we have reviewed a number of data sources to consider any emerging risk. In the main:
- the health and safety performance is good.
 - staff attendance levels have generally been good.
 - in terms of claims there have been no significant claims raised against the Park Authority for a considerable time.
 - in terms of complaints, there have been 17 and in the main, these have related to the standard of facilities and infrastructure such as paths and boardwalks; and toilets.
 - the availability of a skilled workforce is good; nevertheless increased demand has shown a shortage of staff with required skills/ qualifications.
- 4.4. In addition to the above, the main challenge in terms of achieving the business priorities lies around the present condition and maintenance requirements of the current infrastructure and the need for further infrastructure to accommodate increased demand.
- 4.5. On the basis of the above business context, the Park Authority has identified the key risks to be recorded within the risk register going forward from 01/04/2017.

5. The risk register going forward from 01/04/2017

- 5.1. The risk register is provided in Appendix 1. The risks are categorised under the headings noted below, reflecting the Park Authority's business objectives:
- Leisure Activity and Health
 - Education and Outdoor Learning
 - Environmental Management
- 5.2. In addition to the above there is a section within the risk register for any significant risks that are inherent to the type of activities and services offered by the Park Authority.
- 5.3. In summary, the evaluation the Park Authority's risks shows the risk profile at 01/04/2017 as:

Evaluation:	Low	Moderate	High	Very High	Total
No. of Risks:	0	3	5	0	8

- 5.4. The top five risks (in terms of potential significance) are:

¹ (Political, Economical, Social, Technological, Legislative and Environmental Risk)

- (1) Lack of facilities may result in inability to develop/ deliver activities. Lack of changing facilities at peak times will prevent the park from taking on all client requests.
- (2) Key options for the future provision of the commercial product (retail section), need to be pursued otherwise there is an ongoing risk that the product will not meet expectations and maximise profit. Infrastructure, maintenance work and capital expenditure are required for development of retail section if it is to reach its full potential.
- (3) Lack of staff may result in inability to develop activities. Recruiting and retaining appropriately qualified staff to meet demand is proving difficult. Partly due to difficulties retaining staff and partly due to lack of available qualified staff.
- (4) If key decisions are not made timeously in relation to properties there is a risk that opportunities to invest with partners in new assets will be missed. The lack of appropriate facilities at required sites is proving to limit service. Underutilised buildings require disposal and overutilised buildings require upgrading.
- (5) Lack of staff/ resources may limit the amount of surveys/ projects that can be undertaken. The resource available for surveys is reducing due to other work pressures.

5.5. The planned risk treatment activity, which is required to further control or reduce the risks, is included within the register in Appendix 1.

5.6. Information relating to the risks evaluated as being 'significant', i.e. 'high' and 'very high' risks (or equivalent) will be reported to the Park Authority on an annual basis.

Appendix 1:

Risk Register going forward from 01/04/2017

Ref	Risk Statement	Responsible Officer	Existing Control Measures	Net Eval't'n	Planned action	By Whom	By When
	[Cause] may lead to/ may result in [effect].	[Title]	<ul style="list-style-type: none"> [Measures already in place to prevent/ reduce likelihood of occurrence] [Measures already in place to mitigate effects in the event of occurrence] 	Text (#)	<ul style="list-style-type: none"> [e.g. New preventative or mitigating measures to be introduced/ developed] [e.g. New ongoing monitoring measures to be introduced or a bespoke audit to be undertaken to check controls' effectiveness] 	[Title]	[00/00/0000]
Leisure Activity and Health							
Outdoor leisure activities will be resourced and developed in line with market demand.	Lack of staff may result in inability to develop activities. Lack of facilities may result in inability to run additional courses.	Park Manager/ Senior Activity Instructors	<ul style="list-style-type: none"> Ongoing discussion/ collaboration with Colleges to ensure trained personnel available for employment. Recruitment Drive to attract more instructors. Ongoing discussion with Unitary Authorities to maintain funding. Continued involvement with Local sports clubs group (SSAP) to provide additional changing facilities. 		<ul style="list-style-type: none"> Continue to work with colleges to provide students with qualifications that allow them to provide services in the Park. Continue to look for alternative funding streams. Continue to support SSAP to provide changing facilities. 	Senior Instructors	
Work in partnership with health services to facilitate health improvement activities.	Lack of Qualified/ trained staff may result in inability to run these health programmes.	Park Manager/ Senior Rangers	<ul style="list-style-type: none"> Ongoing training of staff to enable provision of programmes. Ongoing discussion with unitary authorities to maintain funding. 		<ul style="list-style-type: none"> Continue to look for alternative funding streams. 		
Capitalise on opportunities to improve the Park's assets and infrastructure.	If key decisions are not made timeously in relation to properties there is a risk that opportunities to invest with partners in new assets will be missed.	Renfrewshire Council	<ul style="list-style-type: none"> Review of assets ongoing. 				
Maximise income generation via commercial	Key options for the future provision of the commercial product (retail section), need to be pursued	Park Manager/ Marketing Officer	<ul style="list-style-type: none"> Commercial activity monitored and improvements implemented within organisational constraints. 		<ul style="list-style-type: none"> Continue to look at ways to maximise profit. 	Park Manager / Marketing Officer	

Ref	Risk Statement	Responsible Officer	Existing <u>Control Measures</u>	Net Eval't'n	Planned action	By Whom	By When
	activity.						
	otherwise there is an ongoing risk that the product will not meet expectations and maximise profit.						
	(Context) Lack of Capital expenditure on infrastructure may prevent this.	Renfrewshire Council					
	Current Resource burden may make commercial activities unattractive.	Renfrewshire Council/ Park Authority					
Education and Outdoor learning							
	Promote the Park as a platform for outdoor learning.						
	Lack of staff/ resources will limit the ability to promote the Park/ educational/ conservation services.	Marketing Officer/ Senior Rangers/ Countryside Officer	<ul style="list-style-type: none"> Senior Rangers continually improving product to meet customer needs (colleges and university visits). Provide information on events via various mediums including Website, "What's on Leaflet", Facebook, twitter, Notice boards etc. 		Continue to look at new ways to promote the Park's activities/ services.	Marketing Officer/ Senior Rangers/ Countryside Officer	
	Deliver, monitor and review a programme of informative events for visitors of all ages, linking into curriculum outcomes where appropriate.	Countryside Officer/ Senior Rangers	<ul style="list-style-type: none"> Staffs liaise with teachers, lecturers to ensure service meets their needs. Rangers work in partnership with teachers on specified projects including Eco schools. Countryside officer and Senior Rangers access funding to help provide services and improve infrastructure. 		Continue to access alternative funding for Service delivery and improved infrastructure.		

		Smarter					
Use the Park's digital resources to maximise the scope for learning.							
Environmental Management							
Enhance the Park's natural heritage whilst safeguarding key species, habitats and landscape character.		Lack of staff/ resources may limit the amount of surveys/ projects that can be undertaken.	Park Manager/ Countryside Officer/ Senior Rangers	<ul style="list-style-type: none"> Limiting the amount of projects undertaken in line with resources available. Access alternative funding to deliver projects/ conservation improvements. Enable conservation volunteers to be self guided and access funding for projects. 	<ul style="list-style-type: none"> Continue to access funding for project delivery/ conservation improvements either individually or in partnership with others. 	Senior Rangers/ Countryside Officer	
Work collaboratively with other stakeholders involved in the provision of outdoor management.			Renfrewshire Council				

Risk Register

Report Type: Risks Report
Report Author: Karen Locke
Generated on: 31 March 2017



Priority 1: Leisure Activity and Health Objective 01 Outdoor leisure activities to be resourced and developed in line with market demand									
Context	Risk Statement		Owned by	Current Risk Control Measures		Likelihood	Impact	Evaluation	
CMPA.RR17.01.01 Staffing levels	Lack of staff may result in inability to develop activities.		Clyde Muirshiel Park Manager	*Ongoing discussion/ collaboration with colleges to ensure trained personnel available for employment. *Recruitment Drive to attract more instructors.		3	4	12	
Action Codes	Linked Actions		Latest Note		Assigned To		Due Date	Status	
CMPA.RR17.01.01a	Work with colleges to provide students with qualifications that allow them to provide services in the Park.				Clyde Muirshiel Park Manager		31-Mar-2018		
CMPA.RR17.01.01b	Look for alternative funding streams.				Clyde Muirshiel Park Manager		31-Mar-2018		
Context	Risk Statement		Owned by	Current Risk Control Measures		Likelihood	Impact	Evaluation	
CMPA.RR17.01.02 Availability of facilities	Lack of facilities may result in inability to develop/ deliver activities.		Clyde Muirshiel Park Manager	*Ongoing discussion with Unitary Authorities to maintain funding. Continued involvement with Local sports clubs group (SSAP) to provide additional changing facilities.		4	4	16	
Action Codes	Linked Actions		Latest Note		Assigned To		Due Date	Status	
CMPA.RR17.01.02a	Support SSAP to provide changing facilities.				Clyde Muirshiel Park Manager		31-Mar-2018		

Priority 1: Leisure Activity and Health						
Objective 02 Work in partnership with health services to facilitate health improvement activities						
Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
CMPA.RR17.02.03 Staffing for health programmes	Lack of Qualified/ trained staff for health programmes may result in inability to run these programmes.	Clyde Muirshiel Park Manager	*Ongoing training of staff to enable provision of programmes. *Ongoing discussion with unitary authorities to maintain funding.	2	4	8
Action Codes	Linked Actions	Latest Note		Assigned To	Due Date	Status
CMPA.RR17.01.01b	Look for alternative funding streams.			Clyde Muirshiel Park Manager	31-Mar-2018	
Priority 1: Leisure Activity and Health						
Objective 03 Capitalise on opportunities to improve the Park's assets and infrastructure						
Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
CMPA.RR17.03.04 Park assets and infrastructure	If key decisions are not made timeously in relation to properties there is a risk that opportunities to invest with partners in new assets will be missed.	Fraser Carlin	*Review of assets ongoing.	3	4	12
Action Codes	Linked Actions	Latest Note		Assigned To	Due Date	Status
Priority 1: Leisure Activity and Health						
Objective 04 Maximise income generation via commercial activity						
Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
CMPA.RR17.04.05 Commercial Product Context: *Lack of Capital expenditure on infrastructure. *Current Resource burden may make commercial activities unattractive.	Key options for the future provision of the commercial product (retail section), need to be pursued otherwise there is an ongoing risk that the product will not meet expectations and maximise profit.	Clyde Muirshiel Park Manager; Fraser Carlin	*Commercial activity monitored and improvements implemented within organisational constraints.	4	4	16
Action Codes	Linked Actions	Latest Note		Assigned To	Due Date	Status
CMPA.RR17.04.05a	Look at ways to maximise profit of commercial product.			Clyde Muirshiel Park Manager	31-Mar-2018	

Priority 2: Education and Outdoor Learning						
Objective 05 Promote the Park as a platform for outdoor learning						
Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
CMPA.RR17.05.06 Staffing and Resources	Lack of staff/ resources will limit the ability to promote the Park/ educational/ conservation services.	Clyde Muirshiel Park Manager	*Senior Rangers continually improving product to meet customer needs (colleges and university visits). *Provide information on events via various mediums including Website, "What's on Leaflet", Facebook, twitter, Notice boards etc.	3	3	9
Action Codes	Linked Actions	Latest Note		Assigned To	Due Date	Status
CMPA.RR17.05.06a	Look at new ways to promote that Park's activities and services.			Clyde Muirshiel Park Manager	31-Mar-2018	
Priority 2: Education and Outdoor Learning						
Objective 06 Deliver, monitor and review a programme of informative events for visitors of all ages, linking into curriculum outcomes where appropriate						
Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
CMPA.RR17.06.07 Staffing and Resources	Lack of staff/ resources will limit the ability to provide educational / conservation services.	Clyde Muirshiel Park Manager	*Staff liaise with teachers, lecturers to ensure service meets their needs. *Rangers work in partnership with teachers on specified projects including Eco schools. *Countryside Officer and Senior Rangers access funding to help provide services and improve infrastructure.	3	3	9
Action Codes	Linked Actions	Latest Note		Assigned To	Due Date	Status
CMPA.RR17.06.07a	Access alternative funding for Service delivery and improved infrastructure.			Clyde Muirshiel Park Manager	31-Mar-2018	
Priority 3: Environmental Management						
Objective 08 Enhance the Park's natural heritage whilst safeguarding key species, habitats and landscape character						
Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
CMPA.RR17.08.08 Staffing and Resources	Lack of staff/ resources may limit the amount of surveys/ projects that can be undertaken.	Clyde Muirshiel Park Manager	*Limiting the amount of projects undertaken in line with resources available. *Access alternative funding to deliver projects/ conservation improvements. *Enable conservation volunteers to be self guided and access funding for projects.	4	3	12
Action Codes	Linked Actions	Latest Note		Assigned To	Due Date	Status
CMPA.RR17.08.08a	Access funding for project delivery/ conservation improvements either individually or in partnership with others.			Clyde Muirshiel Park Manager	31-Mar-2018	

CLYDE MUIRSHIEL PARK AUTHORITY



Report to: Joint Committee
On: 1 September 2017

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 20 March to 18 June 2017.

2.0 Recommendation:

That members of the Joint Committee:-

- 2.1 Consider the quarterly absence statistics for 20 March to 18 June 2017.
- 2.2 Should receive further regular reports on the Park's absence statistics.

3.0 Background:

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

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

4.0 Quarterly Absence Statistics and context:

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

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

- 4.2 The quarterly absence statistics for the Park Authority 20 March to 18 June 2017, 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	4 (7)	0.79 (1.67)	3 (4)	0.40 (0.92)	0 (0)	0 (0)	7 (11)	0.47 (1.02)
Medically certificated	12 (6)	2.38 (1.43)	78 (33)	10.43 (7.56)	10 (0)	4.31 (0)	100 (39)	6.74 (3.60)
Industrial injury	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)	0 (0)
Total	16 (13)	3.18 (3.10)	81 (37)	10.83 (8.48)	10.0 (0)	4.31 (0)	107 (50)	7.21 (4.62)
Work days available	503.5 (419)		748 (436.5)		232 (227.5)		1483.5 (1083)	
No. of employees	12 (12)		15 (12)		6 (5)		33 (29)	
Absence rate (days per employee per quarter)	1.33 (1.08)		5.4 (3.08)		1.67 (0.0)		3.24 (1.70)	

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

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

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

Quarter ending	September 2015	December 2015	March 2016	June 2016
Days lost per employee	0.5	3.0	3.52	2.97
Absence rate %	1.2	6.0	7.5	5.8

The absence rate for this current quarter is significantly higher than the previous quarter, and higher than the same period last year. This figure is disappointing but is principally due to two members of staff being on long term sickness.

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

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

It is no longer possible to provide comparison information from Audit Scotland for the 3 constituent Local Authorities. Since 2014 comparative performance information for Local Government has been reported through the Improvement Service's Local Government Benchmarking Framework. However this report only gives a flat rate average of 10 days per employee per year across all Scottish Local Government Sectors and does not detail absence rates for individual local authorities. The figure for 2015/16 is not available and has therefore not been included in the comparison table above.

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

4.6 It should also be noted that efficiencies resulting in a reduction in staffing numbers may also have an impact on absence rates and that absence of staff (when staff numbers are reduced) can have a significant effect on the workload of the remaining staff.

5.0 Conclusion:

5.1 The absence rate for this current quarter is high for the Park. All absences are managed under the provisions of Renfrewshire Council's Supporting Attendance Guidelines.

CLYDE MUIRSHIEL PARK AUTHORITY



Report to: Joint Committee
On: 1 September 2017

Report
By
Regional Park Manager

SUBJECT: QUARTERLY HEALTH AND SAFETY REPORT

1.0 Purpose of Report:

- 1.1 To inform members of the Joint Committee of the Park Authority's Quarterly Health and Safety monitoring report for April to June 2017.

2.0 Recommendation:

That members of the Joint Committee:-

- 2.1 Note that there was no RIDDOR reportable accident in the Park during this period and no occupational diseases. There were eleven accidents/ incidents; none involving staff and eleven involving visitors.
- 2.2 Note that the problem of water ingress at Muirshiel Visitor Centre continues to be under investigation.

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

3.0 Background:

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

4.0 Quarterly Health and Safety Monitoring Report:

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

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

- 4.2 The summary monitoring report to Renfrewshire Corporate H&S Committee is presented as Appendix 1 for the consideration of the Joint Committee. The report details accident statistics, management action and training.
- 4.3 During the period of April to June 2017 there were no RIDDOR reportable accidents but eleven incidents involving members of the public.
- The majority of the incidents involved people falling off bicycles (6), 2 involving minor cuts and scrapes, a strained knee and a knock from a sail. One incident involved a pothole. This has been reported to Renfrewshire Council via the CAMIS system.
- 4.4 Water ingress at the roof of Muirshiel Visitor Centre is still occurring. Further investigations are required to fully rectify the problem.
- 4.5 During the period April to June no health and safety courses were attended.
- 4.6 Clyde Muirshiel Regional Park continues to work with Renfrewshire Council Health & Safety Officers to align its Health & Safety policies, plans and accident prevention programs with those currently in use within Renfrewshire Council. The Park produces a Health and Safety Plan annually to provide focus and direction for continuous improvement.

5.0 Conclusion:

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

To: RENFREWSHIRE CORPORATE HEALTH AND SAFETY COMMITTEE
On:

CLYDE MUIRSHIEL REGIONAL PARK HEALTH & SAFETY REPORT
April – June 2017

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

1. Accident Statistical Information including violence and aggression reports

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

As can be seen in the table below, during the period of April to June 2017 there were no RIDDOR reportable incidents. There were eleven other incidents involving visitors. Six were falls from cycles, two minor scrapes, a slightly strained knee, a knock from a sail and one incident involving a pot hole in the car park. This has been reported to Renfrewshire council.

Type of Accident	Number of Accidents (Staff)	Number of Accidents (Visitors/Volunteers)	% of Total Accidents
Cuts/ Abrasions		2	18
Physical injury		9	82
TOTALS		11	100%

2. Accident Prevention Programs

Clyde Muirshiel Regional Park continues to work with Renfrewshire Council Health & Safety Officers to align its Health & Safety policies, plans and accident prevention programs with those currently in use within Renfrewshire Council.

3. Training

During the period April to June no health and safety related courses took place.

Occupational Health

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

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

5. Update on CMRP Health & Safety Management

During periods of heavy rainfall, water has continued to penetrate the roof at Muirshiel Visitor Centre. The water ingress would however appear to have lessened after some repairs.

Appendix A: Provision of Training – April - June 2017

<u>Section 1</u> Health and safety training courses (training planner)	3rd ¼ Oct- Dec	4 th ¼ Jan – Mar	1 st ¼ Apr – June	2 nd ¼ July – Sept
Accident investigation				
Display screen equipment assessment				
Fire risk assessment				
Fire wardens training				
Risk assessment				
Manual handling - (objects) risk assessment				
Violence and aggression				
Working safely accredited by IOSH				
Supervising safely accredited by IOSH				
<u>Section 2</u> Health and safety training courses available on request				
Managing safely accredited by IOSH				
Construction safety awareness				
Manual handling risk assessment (people)				
COSHH awareness				
Quality of working life (stress) risk assessment				
Corporate policy on alcohol and substance misuse				
Manual handling (objects) practical training				
Risk Management				
<u>Section 3</u> Any other appropriate health and safety training courses, or bespoke courses				
Risk Assessment (refresher on new format)				
Hedge cutter training		5		
Strimmer training		5		
British Canoe Union Orientation				
Chainsaw - Felling Medium Size Trees				
Ladder Awareness				
PA1 and PA6 / Stem injection and ecoplugs pesticide use				
Elementary Food Hygiene (outdoor)				
Food Hygiene Certificate				
First Aid at Work – 2 Day Refresher	9			
First Aid at Work – 3 Day				
Foundation Training and safety				1
Induction (inc Health & Safety)				
Kayak/Canoe 4 star instructor training				
RYA Senior Instructor Training				
Tree climbing/felling/safety				
White Water Safety & Rescue Training				
Walk Leader Training				
Managing Grievance and Discipline				

