

AGENDA

Mugdock Park Joint Management Committee

Tuesday, 12 March 2024 at 10.00 am

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Item	Page No's	
1a	Sederunt and Apologies	
1b	Declarations of Interest Members are requested to intimate any declarations of interest in respect of any business to be considered.	
1c	Determination of Exempt Business Members are requested to determine that the exempt business be considered with the press and public excluded.	
1d	Convener's Remarks	
1e	Any other business which the Convener decides is urgent	
MINUTES FOR APPROVAL		
2	Minute of meeting of the Mugdock Park Joint Management Committee of the 20th December 2023	3 - 6
REPORTS		
3	Mugdock General Progress Report March 2024	7 - 34
4	General Fund Revenue Monitoring as at Period 8 of the 2023/24 Financial Year	35 - 40
5	Response to Mazars Questionnaire Supporting Audit of Financial Statements	41 - 54

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Agenda Item 2

Note of meeting of the Mugdock Park Joint Management Committee held via MS Teams on **Tuesday, 12 December 2023**

Representing
East Dunbartonshire
Council:

Councillors **GIBBONS, McDIARMID and A POLSON**

Representing
Stirling Council:

Councillors **HENKE and McGARVEY**

In Attendance:

L. Cameron	Accountant
M. Coulshed	Team Leader Mugdock Country Park
P. Doherty	Civil Contingencies Officer
P. Grieve	Development Officer Mugdock
T. McMenamin	Executive Officer – Roads & Environment
G. Morrison	Principal Accountant
J. Robertson	Chief Finance Officer
G. Telfer	Greenspace & Streetscene Officer
R. Young	Accounting Technician

Also in
Attendance:

T. Reid	Mazars, External Audit
J. Hutchinson	Strathblane Community Council
I. McAllister	Milngavie Community Council
W. Blakely	Mugdock Trust

Councillor Gibbons (Chair) presiding

1. **APOLOGIES FOR ABSENCE**

Apologies for absence were intimated on behalf of Councillors Gallagher & Moody, East Dunbartonshire Council, Ann Davie, Depute Chief Executive, EDC, D. Mills, Stirling Council.

1a **DECLARATIONS OF INTEREST**

No declarations of interest were intimated.

1b **DETERMINATION OF EXEMPT BUSINESS**

The Convener advised that there were no items of exempt business

4. **NOTE OF MEETING OF MUGDOCK PARK JOINT MANAGEMENT COMMITTEE OF 20 JUNE 2023**

There was submitted and approved Note of Meeting of the Mugdock Park Joint Management Committee of 20 June 2023, copies of which had previously been circulated.

**MUGDOCK PARK JOINT MANAGEMENT COMMITTEE,
12 DECEMBER 2023**

5. MATTERS ARISING

With regard Item 7 – Response to Mazars Questionnaire – Supporting Audit of Financial Statements, the Executive Officer – Roads and Environment advised that this Report would be considered at the March 2024 meeting.

He acknowledged that T Reid, Mazars, External Audit was in attendance and this meeting and apologised for the delay in submitting the finalised Report to the meeting.

6. MUGDOCK GENERAL UPDATE REPORT – SEPTEMBER - NOVEMBER 2023

There was submitted Report MPMC/004/23/MC by the Depute Chief Executive, copies of which had previously been circulated, providing the Joint Management Committee (JMC) with an update for the three month period covering September 2023 to November 2023 in relation to the operational matters, events, income generation and projects.

The Report also provided an overview of the three months of events, education programme, community engagement and land management tasks. An update on Capital Projects for 2023/24 and work with Partner Organisations including design work to the Mugdock Castle Maze Project in consultation with Mugdock Trust. Full details were contained within the Report.

The Team Leader Mugdock Country Park was heard in further explanation of the Report and in particular highlighted Visitor Statistics; Events, including Halloween at Mugdock and Christmas at Mugdock; Marketing; Education/Community Groups; Mugdock Strategy 2022-2027;; Projects in 2023-24; Land Management; Partner Organisations:- Astronomical Society of Glasgow (ASG); Mugdock Trust; and, Scottish Water, Operation Matters – Risk Register and Burncrooks Pipeline .

With regard to the Mugdock Trust, W Blakely was heard in further explanation of the Trust activities within the Park, in particular he referred to the stonework maintenance at the Castle and confirmed that the Trust has contributed 50% of this cost to the Park. He referred to Appendix 1 of the Report and the design Plans for the maze/labyrinth on the Castle terraces

In view of this, the Team Leader Mugdock requested that the Management Committee consider a contribution of 50% towards the design costs.

Councillor McGarvey stated that the new proposed layout would attract greater footfall to the Castle and would be a beneficial additional to the Park. He advised that he would support the request from the Team Leader - Mugdock

Following further consideration, the Joint Committee agreed as follows:-

- a) to note the contents of the Report;
- b) to note the progress made in delivering events, education and land management tasks and work with Partner Organisations, in particular the design for Mugdock Castle Maze,
- c) to approve the annual Risk Register; and

**MUGDOCK PARK JOINT MANAGEMENT COMMITTEE,
12 DECEMBER 2023**

- d) to approve the 50% contribution to Mugdock Trust towards the design for Mugdock Castle Maze.

7. MUGDOCK REVENUE MONITORING AS AT PERIOD 6 OF THE 2023/23 FINANCIAL YEAR

There was submitted Report MCMP-051-23-GM by the Chief Finance Officer, copies of which had previously been circulated, providing the Joint Committee with the consolidated revenue monitoring position as at the end of accounting Period 3. This represented expenditure from 1 April 2022 to 1 October 2023. Full details were contained within the Report and Appendix 1.

Following consideration, during which the Principal Accountant having introduced R. Young, Accounting Technician and L Cameron, Accountant advising that they had responsibility for the General Fund Revenue Account for the Park was heard in further explanation of the Report, the Joint Committee agreed:-

- a) to note the current position; and
b) to receive future monitoring Reports as the year progresses.

8. AOCB

Nothing was raised under AOCB.

9. DATE OF NEXT MEETING

The Committee noted the following future dates:

- Tuesday 12 March 2024 at 10am via MS Teams

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**MUGDOCK PARK JOINT
MANAGEMENT COMMITTEE**

TUESDAY, 12 MARCH 2024

REFERENCE:

MPMC/002/24/MC

LEAD OFFICER:

**EXECUTIVE OFFICER - ROADS &
NEIGHBOURHOOD SERVICES**

CONTACT OFFICER:

**MARY COULSHED, TEAM LEADER -
MUGDOCK PARK,**

SUBJECT TITLE:

**MUGDOCK GENERAL PROGRESS REPORT
MARCH 2024**

1.0 PURPOSE

- 1.1** The purpose of this Report is to provide the Mugdock Joint Management Committee (JMC) with an update for the period covering November 2023 to February 2024.
- 1.2** The Report gives an overview of the events, education programmes, community engagement and land management tasks carried out over the 3 month period as well as a summary of the Park's annual activity and income for 2023-24.
- 1.3** The Report provides feedback on a recent Visit Scotland Quality Assurance Report which was carried out in January 2024. This report advises that the Park has retained its status as a 4 star visitor attraction and provides information on areas which scored highly as well as suggestions for improvement.

2.0 RECOMMENDATIONS

It is recommended that the Joint Management Committee:

- 2.1** Notes the contents of the Report;
- 2.2** Notes progress made in delivering events, education, filming, land management tasks, capital projects and work with partner organisations in particular the progress of work on Mugdock Castle Maze; and
- 2.3** Notes the Visit Scotland Report and agrees to improvements being made to the Courtyard toilet facilities; and
- 2.4** Agrees that Park staff continue to work in partnership with Scottish Water to deliver land management and maintenance services at Milngavie Reservoirs.

**THOMAS MCMENAMIN
EXECUTIVE OFFICER ROADS & NEIGHBOURHOOD**

3.0 **BACKGROUND/MAIN ISSUES**

3.1 **Visitor Statistics** – Visitor footfall forms one of the key indicators for Mugdock Country Park and is monitored on a monthly basis.

3.2 Table 1 details the footfall since Jan 2018. The counters stopped working during lockdown and this accounts for missing information in 2020 and 2021. The Park was busier than ever during the covid pandemic and this has continued to be the case from 2022. The total visitors for 2023 is **833,784** which shows over 5,000 increase. December's figures are lower than last year as there was no Light Show organised by an external company. January's figures are the highest so far recorded.

Month	2018	2019	2020	2021	2022	2023	2024
January	41,446	42,143	42,510		60,783	66,621	72,395
February	46,568	47,123	46,993		54,013	63,168	
March	44,369	46,346			79,272	66,879	
April	63,529	64,639			74,791	76,325	
May	65,040	63,032			72,803	75,750	
June	64,138	65,603			74,130	71,036	
July	63,104	63,647			75,567	74,167	
August	62,384	62,002			73,545	76,291	
September	59,244	58,284		67,162	63,035	68,921	
October	48,802	48,232		68,539	61,375	70,100	
November	41,714	42,877		65,532	58,899	62,456	
December	36,405	35,694		69,268	80,388	62,070	
Total	638,761	641,641	-	-	828,601	833,784	

Table 1

3.3 **Events** – The Park's events programme from November 2023 to Jan 2024 is detailed in table 2. There were **359** tickets sold with a total income of **£1,934**. Ranger events are seasonal at this time of year with stargazing being very popular and the Reindeer Run attracting a lot of participants.

Events: November 2023 to January 2024			
Event Name	Event Date	Quantity	Net Sales
Lennoxtown Sensational Safari – Fossil Frolics	04/11/23	6	£72
Forest School – Trail by Fire	05/11/23	7	£56
Forest School – Trail by Fire	19/11/23	8	£64
Stargazing at Mugdock, Moon Evening	24/11/23	20	£140
Sensory Sunday – Forest School for Wee Folk	10/12/23	12	£60
Reindeer Run	10/12/23	132	£660
Mrs Claus Storytelling	10/12/23	30	£150
Drop in Craft Session	10/12/23	30	£60
Snowball Stall	10/12/23	25	£50
Stargazing at Mugdock, Marvellous Meteors	13/12/23	25	£200
Wildlife Weans – Fabulous Bird Feeders (1-5yrs)	29/12/23	10	£50
Wildlife Weans – Fabulous Bird Feeders (6-7yrs)	29/12/23	10	£50
Stargazing at Mugdock	12/01/24	30	£210
Forest School, Mugdock – Woodcraft Wander	14/01/24	8	£64
Forest School, Mugdock – Winter Orienteering	21/01/24	6	£48
Total		359	£1934.00

Table 2

- 3.4** Pantomime: Fizzgig Theatre Company performed its annual Pantomime, Jack and the Beanstalk, at Mugdock Theatre from Friday 2nd December to 30th December 2023 with 47 shows over 25 days. Over 2,300 Tickets were sold and feedback from visitors was excellent.
- 3.5** Christmas at Mugdock: the Mugdock Festive Fun Day took place on Sunday 10th December with a family friendly 'Mugdock Reindeer Fun Run' which had 132 entrants. There was story telling from Mrs Claus which sold out. RSPB and Mugdock Trust took a stall outdoors and craft sessions in the Campsie room were supported by the Scottish Water Rangers and Mugdock Makkers. The Stables Tearoom and Spider Monkey Coffee reported good sales for the day.
- 3.6** Events and Marketing: Events are now being advertised for March/April, focusing on the Easter weekend and school holidays, in the local Community Advertiser and Park Life publications. Regular posts on social media successfully promote events with tickets sales increasing after posts have gone live. Eventbrite is used for ticket sales and it also acts as a marketing resource having nearly 200 active subscribers who receive automatic notifications of forthcoming events. Email campaigns are sent to subscribers to highlight specific events. The current What's On leaflet runs from January to June 2024 and is also available on the Park's website, What's On Stirling, EDC social media and periodically sent to schools for their parent group call.
- 3.7** **Education/Community Groups** – Sessions with school and community groups are detailed below. The total revenue generated from community and educational activities was **£1,992** with **334** session places taken up between November 2023 and January 2024.

Community and Education groups November - January

Name of Community Group	Participants	Total Charge
Milngavie Cubs	12	£60
Name of School	Participants	Total Charge
November 2023		
Holy Trinity Primary School – Whittling knives, ground art, storytelling	P5-7: 15 pupils x 2 sessions	£90
Lennoxton Primary – Mini raft making, tree I,D,	P7: 13 pupils x 4 sessions	£312
Mosshead Primary School – Minibeast hunting, mini shelters	P2: 12 pupils x 3 sessions	£216
Westerton Primary School – Whittling mushrooms, nature trail	P7: 8 pupils x 4 sessions	£192
Balfron High School -Fire lighting, Animal I.D	S2: 4 pupils x 2 sessions	£48
December 2023		
Lennoxton Primary – Kazoo making, environmental games	P7: 13 pupils x 1 session	£78
Westerton primary School – Whittling duck callers, story making	P7: 8 pupils x 2 sessions	£96
January 2024		
No schools		
Nursery Practitioner Training sessions	45 x 3 sessions	£900
Total	334	£1,992

Table 3

- 3.8 Land management** – work is carried out by Countryside Rangers, Wardens and Volunteer groups to improve the land management within the Park. Some specific tasks are carried out following discussions with NatureScot and relate to the quality of the SSSI areas (Site of Special Scientific Interest).
- 3.9** The Park works with NatureScot in relation to the areas within the Sites of Special Scientific Interest (SSSI) which include deer management and bracken control. The deer management is currently underway and will assist the health of Mugdock Wood. Bracken control is also in place to support biodiversity at Drumclog Moor. This takes place in July over a 5 year period starting in 2022.
- 3.10** For other tasks around the Park volunteer groups meet on a Saturday, Tuesday and Thursday with Wednesday often used for corporate groups. These tasks, listed below, took place over **20** days accumulating **141** volunteer days.

DATE	LOCATION	TASK
10/11/2023	WHW	Cleared, widened and deepened open ditches crossing and running down the sides of WHW track. Created one new open cross ditch to catch water running down track. Ditches cleared from Drumclog/Mugdock Wood boundary to halfway along towards Craigallian gate.
11/11/2023	Drumclog Moor	Cut to the ground and herbicide invasive birch, gorse and willow too large to pull out. To keep area open to benefit small pearl bordered fritillary butterflies. Gather arisings and use to slow down the flow of the drainage ditch at one side of the wetland area
14/11/2023	Mugdock Wood	Excavate fallen stones from alongside both side of the top wall of Mugdock Wood. Gather stones into piles close to gaps in the wall ready for dyke builders to rebuild low sections of wall.
	WHW	Clear and deepen drainage ditches on WHW near to Craigallian gate. Clear ditches and cut back along length of path leading down through Mugdock Wood
21/11/2023	Weather Station area	Met Office requested the felling of surrounding trees to make weather station improvements. Volunteers removed felled trees to make habitat piles near playground area, used material to improve dead hedges around Craigend Pond
	Pheasants Wood	Repairs made to the dry stane dyking and desire lines blocked through Pheasants Wood using materials from weather station
25/11/2023	Drumclog Moor	Cut to the ground and herbicide invasive birch, gorse and willow too large to pull out. Gather arisings and use to slow down the flow of the drainage ditch at one side of the wetland area
28/11/2023	Craigend Pond	Weaving willow fence
	West Park	Yellow rattle sowing in grassland
	Craigend Avenue	Install 6m x 300 twin wall solid culvert pipe to reduce flooding across path. Lay higher than the other culvert to minimise changes to water levels. Lay Type 1 material to raise track height back to original level.
		Cut rhododendron regrowth down to height suitable for herbicide spraying
05/12/2023	Craigend Ave	Transport Type 1 from East car park to Craigend avenue to build up path over new culvert to reduce path flooding
	Craigend Quarry	Plant jaggy native hedge alongside Craigend Quarry fence to create wildlife hedge, soften the look of the fence and reduce access to the fence
09/12/2023	Craigend Quarry	Continue planting hawthorn/blackthorn hedge along outside of quarry fence, between fence and road.

12/12/2023		Continue planting alongside quarry fence, put spiral guards and canes on each whip to protect them from grazing herbivores and help keep the trees upright until they are established.
13/12/2023	Walled Garden	Dig in large number of whips in walled garden and guard from rabbits
	Craigend Quarry at perimeter road	Spray herbicide rhododendron regrowth
	Pheasants Wood whole area	Spray herbicide rhododendron regrowth
14/12/2023	Craigend Quarry at perimeter road	Put spiral guards and canes on whips to keep whips upright and protect from herbivores until established
18/12/2023	Walled Garden	Dig newly delivered whips into walled garden and protect from grazing rabbits
19/12/2023	Weather Station area	Move remaining branches from felled trees, to open up area near weather station, removed from area and habitat piled and dead hedges boosted up.
	Pheasants Wood/ Peitches Moor drystone dyke	Gather stones for wall building and continue repair of dyke
23/12/2023	Craigend Quarry fenceline	Continue hedge planting and guarding
26/12/2023	Pond BBQ site	Yew hedge planting
06/01/2024	Pond BBQ site	Yew hedge planting
09/01/2024	Craigend Avenue	transport Type 1 from East car park to Craigend avenue to build up further path after heavy rains.
	Moot Hill	Cleared main drainage ditch at Moot Hill to reduce chance of further flooding of path and boardwalk boards lifting
	Craigend Ave	Transport sections of tree trunk from weather station area to Craigend Avenue and create habitat piles in woodland to boost dead wood habitat.
	Craigend Ave & Pond, Gallowhill	Cleared drainage ditches and culverts
16/01/2024	Gallowhill	Planted 11 Scots Pine standards
20/01/2024	Pond BBQ site	Continuing yew hedge planting
	Gallowhill	Planted 9 Scots Pine standards, back filled 2 holes where bedrock too near the surface
23/01/2024	Gallowhill	5 holes dug and 2 Scots Pine standards planted
	Craigend Pond, Craigend Castle	Drainage clearance

Table 4

- 3.11** Warden tasks in winter include ploughing and gritting the paths and car parks. Other tasks are ongoing and include tree work, cutting back hedges and overhanging branches, brushing paths, checking and maintaining car parks and play parks, installing Park furniture and signage, carrying out general maintenance tasks, setting up rooms for hire, preparing bbq sites, cleaning and litter picking.
- 3.12 Annual Summary 2023-24** – this is contained at Appendix 1. It provides an overview of the year's events, activities and land management work. It gives a summary of income and participants over the year.
- 3.13** Other areas of income will be monitored and reported over the coming year. Room and land hire has picked up after falling away during 2020-2022. The theatre is being used for cinema parties and as a training suite. Filming productions provide a regular income stream with the Park being used for a range of media requirements. Most enquiries lead to confirmed bookings.

3.14 Mugdock Strategy 2022-2027 – Mugdock Strategy 2022-2027 (PNCA/110/22/MC) was approved in December 2022. The aim of the Strategy is to:

- Recognise and celebrate the heritage of Mugdock;
- Protect its natural environment;
- Build capacity to best utilise our outstanding natural assets;
- Improve access and facilities for all;
- Create new opportunities for our local community and visitors to enjoy and connect with Mugdock Country Park;
- Create a sustainable and welcoming place for all.

3.15 Projects update for 2023-24; 2024-25:

Projects within the Strategy for 2023-2024 are detailed below with updates and estimated costs. Many projects will continue into 2024-2025. The Park’s capital budget will be used for delivering the projects as well as external funding.

Capital Projects 2023-24	Cost Estimate	Update	Capital Projects 2024-25
Signage: Entrance, road and directional signage	30k	Following audits on existing signage a brief is being prepared for missing signage or signs which could be improved. Will continue in 2024-25	Entrance signage and directional signage will be prioritised
Zoo related sculptures and surfacing inlays - Craigend Castle	20k	External funding to be accessed for sculpture/stone inlays at Craigend Castle Zoo. Brief is underway. Will continue to 2024-25	Brief to be completed and external funding will be sought
Mugdock Castle;		Stonework repairs have been completed on SW tower and North tower. Continue work with Mugdock Trust to develop a Castle maze. Landscape architect is leading archaeological report, scheduled monument consent and planning permission. Will continue to 2024.	Further development of Mugdock Castle terraces with maze project underway. Permissions to be sought and funding to be secured. Applications were made to both EDC and Stirling UKSP fund.
WWII Gunsites	20k	Plans will be developed for WWII Gunsites. Will continue in 2024-25	Plans for Gunsites to be designed.
Establish Path/Boardwalk Hierarchy	20k	An audit of boardwalks and paths has been carried out and prioritised. Peitches Moor boardwalk requires to be replaced and work is underway in relation to this. Will continue in 2024-25	Costs for Peitches Moor boardwalk are being finalised and work on improvements will be carried out.
Woodland Management Plan	10k	A Plan to positively manage the woodland within Mugdock Country Park will be progressed. Will continue in 2024-25	Brief for plan will be drawn up and the work tendered.
Wildflower Meadow creation - Craigend Castle	2k	This will tie in with the Living Wall at Craigend Castle - external funding. Will continue in 2024-25	Ongoing planting will take place at Craigend over 2024-25 in particular at the fence
Improve connections from Milngavie	3k	Work with tourism officer at EDC will assist improved signage to the Park from Milngavie. Will continue in 2024-25	Continue with signage to the Park, including from Milngavie and A81.

Additional BBQ site and Picnic Shelter	15k	Following improvements to the existing BBQ areas a Picnic Shelter and additional BBQ site will be developed to design stage. Will continue in 2024-25	Work on BBQ shelters was delayed but now back on track. New picnic shelter /BBQ will be progressed.
Craigend Quarry survey and Options Plan	10k	A Plan with options for Craigend Quarry will be progressed. Will continue in 2024	Brief is in development and look at the options for the site
Waste Water Treatment Tank	150k	Project management through EDC Assets Management team. Project is currently sitting with legal, EDC. Will continue in 2024-25	Implementation of project will take place in 2024.
Walled Garden Planting plan and implementation	150k	Design plan has been completed. Some funding has been secured for implementation with most yet to be secured. Yew hedge has been planted. Will continue in 2024-25	A phased approach is being taken with the Walled Garden
Car parks upgrade	60k	Car park design plan required for East car park and Khyber car park. Scottish Water has resurfaced Drumclog car park. Will continue in 2024-25	Delay in design plans for Khyber and East car parks but these will be progressed
Yard Improvements	3k	Work continuing in the maintenance yard. Bays are being created for storage.	Yard work almost completed with bays and shelving in place
ICT Improvements	2k	Fibre optic upgrade to broadband is being rolled out with Traders now connected and office/visitor centre on the new system. Will continue in 2024	Wireless Access Points to be installed which will improve connectivity.
Interpretation improvements – site wide	15k	New phase to be carried out in 2024-25	Improvements to interpretation at Mugdock Castle and other areas of the Park
Courtyard Improvements	20k	Ongoing work to Courtyard	Following Visit Scotland report upgrade to be carried out to toilets. Roof to be repaired.
Connectivity between Stables Courtyard and Walled Garden and creation of Plaza	30k	Improvements to paths and seating between Courtyard and Walled Garden	Open up views to Pond, additional seating and picnic tables at front of Courtyard, planting and improved paths
SSSI Gateway signage	10k	Clear markers to show paths network routes	Signage and information to be implemented in 2024
Review and extend Play area - Plans	10k	Start process of reviewing play park and natural play area	Brief to be drawn up for tender or competition
Children's Trail	10k	Trail in Park for children to follow	Plan and implement new trail for children
Total	590k		

Table 5

3.16 Capital spend: the capital budget and spend/commitment for 2023-24 and 2024-25 is detailed below. The spend to date relates to park equipment, BBQ shelters, car park, Courtyard improvements and work to Mugdock Castle. The item which will take up the remainder of the capital budget is likely to be the replacement Waste Water Treatment Works/Septic Tank. The budget for 2024-25 will be £150k, subject to Committee approval by EDC and Stirling Council.

Capital Budget 2023-24	EDC Contribution	Stirling Contribution	Spent/committed to Date	EDC - 50%	Stirling - 50%	Budget remaining
2023-24: £150,000	75,000	75,000	34,562	17,281	17,281	115,438
2024-25: £15,000	75,000 (tbc)	75,000 (tbc)	£150,000 (estimated)*	75,000	75,000	115,438

Table 5

*The cost of the Waste Water Treatment plant is estimated to be £150,000. The amount will be confirmed when it has completed its procurement journey.

3.17 Minute of Agreement: discussions have taken place between East Dunbartonshire and Stirling council under the current Minute of Agreement, 2019-2024, capital contributions of £75k per year come from both East Dunbartonshire and Stirling Councils. For revenue costs Stirling contributes £50,000 and EDC the remaining amount. This agreement from 2019-2024 requires to be renewed by 31 March 2024 and is subject to approval from EDC and Stirling Council budgets. To deliver the projects above external funding will also require to be sourced.

3.18 The Mugdock Tree Planting project is now complete with over 5,000 trees, hedges and shrubs planted across the Park. The grant was worth £24,010 from Greenspace Scotland and included:

- Scottish Heritage fruit trees in the Orchard – 8 heritage orchard packs and cider orchard packs;
- Hedge planting around Visitor Centre car park and Walled Garden – 1,736 non-thorny native hedge and evergreen shrubs;
- Hedging around perimeter of Craighend Quarry fence – 3,720 thorny hedges, hawthorn and blackthorn;
- 24 Scots Pine planted at Gallowhill to help support the red squirrel population

3.19 Partner Organisations:

3.20 Astronomical Society of Glasgow (ASG) – The ASG has met many times over the winter with fortnightly members meetings and regular public events. Members of the ASG often support the Park Rangers with stargazing by bringing additional telescopes to the events.

3.21 Mugdock Trust – Mugdock Trust is working with Park staff to develop a maze in the terrace levels at Mugdock Castle. The landscape architect is liaising with Historic Environment Scotland and Stirling Council planners to ensure all necessary permissions are in place. Funding applications are being submitted to relevant funders with a phased approach being considered.

3.22 Scottish Water – Discussions are taking place with Scottish Water over the continuation of the Ranger project which was piloted in 2023-24. The Rangers are employed by EDC and patrol at Mugdock Reservoirs engaging with visitors on the site. Discussions are also taking place regarding a similar arrangement for maintenance of the Milngavie site by Wardens employed by the Park to carry out duties at the Reservoirs. Again, the Park would receive a management fee for this work which contributes towards income. The Joint Management Committee is requested to agree to the further developments of this partnership project.

3.23 Operational Matters:

3.24 **Visit Scotland Quality Business Advice Report** – Mugdock Country Park received an unannounced visit from a Visit Scotland assessor who advised that the Park should retain its 4-star status. The report is contained in Appendix 2.

3.25 Grading visits are carried out every 2 years and are scored on a set range of experiences with advice on how to improve scorings provided within the report. Mugdock received 81% with a 4 star grading sitting between 78%-84%. The main areas for improvement are toilets and catering. These will be addressed with a toilet upgrade plan and working with the Traders to pick up on the suggestions raised regarding catering.

3.26 To address other areas highlighted in the report developments will continue in updating the Park's website, general information provision, directional advice and signage. One priority area to be reviewed is access and inclusivity which is now higher up Visit Scotland's agenda and an important part of the visitor experience at Mugdock.

3.27 The Joint Management Committee is requested to note the report and to agree to improvements within the Park's toilets and other ongoing developments.

4.0 IMPLICATIONS

The implications for the Council are as undernoted.

4.1 Frontline Service to Customers – no immediate implications

4.2 Workforce (including any significant resource implications) – no immediate implications

4.3 Legal Implications – no immediate implications

4.4 Financial Implications – no immediate implications, but approach to project programming and budget setting should be noted.

4.5 Procurement – work with procurement as necessary for projects to progress.

4.6 ICT – continued support required to address connectivity issues at the Park.

4.7 Corporate Assets – **no immediate implications.** The programming of projects and possible future applications to the capital programme are reviewed on an ongoing basis as part of the delivery of the Park Business Plan and asset management.

4.8 Equalities Implications – no immediate equalities implications.

4.9 Sustainability – focus on financial sustainability through increasing income generation. Measures also in place to recycle materials and reuse where possible.

4.10 Other – n/a

5.0 MANAGEMENT OF RISK

The risks and control measures relating to this Report are as follows:-

5.1 The risks and control measures for the Park are detailed in the Mugdock Risk Register, which is reviewed and reported to the Joint Management Committee.

6.0 **IMPACT**

6.1 **ECONOMIC GROWTH & RECOVERY** - Tourism is a focus in the Local Outcome Improvement Plan for East Dunbartonshire. The work outlined in this report relates to activity and investment in the Park which will support the draw of visitors from outwith and within the local area to the Park, as well as East Dunbartonshire's overall visitor offer.

6.2 **EMPLOYMENT & SKILLS** - The on-going programme and investment already made and planned aims to enable a sustained and vibrant Park with a range of businesses and employment opportunities.

6.3 **CHILDREN & YOUNG PEOPLE** - The Park offers a range of formal education opportunities for different age groups, with a focus on many initiatives and activities for children and young people. Promotion of place heritage through the use or presentation of older buildings and assets, and promotion of the Park's many natural assets - all create opportunities for young people and visitors to learn more and connect with the outdoors and the area.

6.4 **SAFER & STRONGER COMMUNITIES** - Enhancements to the physical environment in the Park creates a more pleasant environment for users at different times of the day.

6.5 **ADULT HEALTH & WELLBEING** - The range of outdoor activities such as play, education, active recreation, volunteering and events on offer within the Park support physical and mental health and wellbeing.

6.6 **OLDER ADULTS, VULNERABLE PEOPLE & CARERS** - Opportunities exist within the Park for supported volunteering. Access to mobility equipment, such as scooters and wheelchairs, is available. Resources are provided to encourage self-led activities for carers and groups working with vulnerable individuals.

6.7 **CLIMATE CHANGE** – Mugdock contributes to climate change targets through tree planting programmes and biodiversity projects.

6.8 **CORPORATE PARENTING** – No immediate implications.

6.9 **STATUTORY DUTY** - Not a statutory duty.

7.0 **POLICY CHECKLIST**

7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 **APPENDICES**

8.1 Appendix 1: Annual Summary Activity Report 2023-24

8.2 Appendix 2: Visit Scotland Quality Assurance Report 2024.

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Summary Report – Activity at Mugdock Country Park 2023-2024

Over the course of the year events, education programmes, filming and land management tasks are undertaken at Mugdock Country Park and reported to the Joint Management Committee quarterly.

A summary of the annual activities is compiled below with a focus on the number of participants and the amount of income brought into the Park.

Education/Community 2023-24

Community groups such as Cubs, Brownies etc use the services of the Park Rangers to help with badge work or to oversee activities outdoors. Within the education sector both primary and secondary schools as well as schools for pupils with additional support needs use the Ranger service for Forest Schools and other types of outdoor learning. In 2023-24 this service reached **1,735** individuals and brought the Park an income of **£8,281**. A new direction this year has been training for nursery practitioners. This involves 3 sessions for 45 practitioners at each session. Further options will be rolled out over the next year.

	No of Community/ Education Sessions	No of Participants	Income
Qu 1 (March-May 23)	45	820	£2,994
Qu 2 (June-Aug 23)	16	263	£1,637
Qu 3 (Sept-Nov 23)	28	318	£1,658
Qu 4 (Nov 23-Feb 24)	22	334	£1,992
Total	111	1735	£8,281

table 1

Events 2023-24

A wide range of events take place at Mugdock and in addition to conservation, biodiversity and history there are family cinema events and seasonal offerings such as Easter, Halloween and Christmas events. Over the course of the year there were **92** events with **1,171** participants bringing in an income of **£6,660**.

	No of Events	No of Participants	Income
Qu 1 (March-May 23)	32	305	£1,810
Qu 2 (June-Aug 23)	26	214	£1,190
Qu 3 (Sept-Nov 23)	19	293	£1,726
Qu 4 (Nov 23-Feb 24)	15	359	£1,934
Total	92	1171	£6,660

table 2

Filming 2023-2024

Filming this year has been quieter than usual with **5** films bringing in **£1,200**. The average income from filming over the past 4 years has been £5,000 pa. However there are a couple of bigger productions in the pipeline which should take place in March/April 2024.

Date	Income	Description	Status
17 th April	£100	2-4 hr, very small shoot around the Park	COMPLETED
11 th May	£150	Small shoot at East Car Park with Campervan	COMPLETED
17 July	£0	One day shoot on pitches Moor with drone	ENQUIRY
2 August	£550	Filming from 8am till 7pm in Pheasant's Wood and lower Car Park	COMPLETED
19 Sept	£300	Filming from 9am till 4pm in various sites around the Park	COMPLETED
30 Oct	£100	Hire of overflow for crew filming in Craigallian	COMPLETED
March 24	TBC	Hire of various sites around the Park and car parks for 4 days set up/take down and 2 days filming	IN PROGRESS
March 24	TBC	Filming for day and a night shoot for children's programme	IN PROGRESS
Total	£1,200		

table 3

Land Management 2023-24

Land management tasks are carried out by Wardens, Rangers and Volunteers. These tasks include removing invasive non-native species, drainage and pond work, planting trees, creating habitat piles, repairing paths and boardwalk and ensuring a welcoming environment for visitors to the Park. Volunteers play an important role in assisting with tasks which saves the Park from bringing in contractors. Over the course of the year there were **83** volunteer sessions adding up to **630** volunteer days, saving the Park **£25,200**.

	No of Days	No of Volunteer Days	Value based on £10/hr
Qu 1 (March-May 23)	24	198	£7,920
Qu 2 (June-Aug 23)	21	149	£5,960
Qu 3 (Sept-Nov 23)	18	142	£5,680
Qu 4 (Nov 23-Feb 24)	20	141	£5,640
Total	83	630	£25,200

table 4

Future Developments

As the rooms within the Courtyard complex have been refurbished recently and bbq sites are currently undergoing an upgrade there will be a bigger focus on marketing rooms and land for hire in 2024-25 and this will be reported to the JMC.

The capital programme will focus on areas for future event hire such as Craighend Walled Garden and the Picnic Shelter and additional bbq site.

Photos of activity and events at Mugdock Country Park 2023-2024

This is Halloween – October 2023



Christmas Family Fun Day – December 2023



Ranger Forest School Events



Stargazing at Mugdock



Activities



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QUALITY BUSINESS ADVICE REPORT

**Mugdock Country Park
4 Star Visitor Attraction**

Visited on **09/01/2024** by **Pauline Sinclair**

Customer Reference Number: **46520**

This Quality Assurance report is a useful business tool.

It provides bespoke advice on how you can develop your business and meet changing customer expectations.

Your Quality Assurance award is a valuable marketing tool.

It complements online reviews with an objective assessment of your business and can be used on all your social media and marketing channels.

Displaying your award demonstrates your commitment to quality.

It offers further reassurance that you provide a quality visitor experience.

Feedback and Advice

Please use this grading report in conjunction with the [Guidance Notes for Visitor Attractions](#), and if you require any further information please do not hesitate to get in touch.

Summary & Overview

It was good to speak to you, Pam, and to discuss the recent visit to Mugdock Country Park. I appreciated you giving me so much of your time to update me on changes and future plans.

A 4 Star Visitor Attraction award has been achieved on this grading visit, scoring 81% overall. This is an excellent standard and the whole team are to be commended for delivering consistent results on grading visits.

For reference, an overall percentage of between 78-84% is required for a 4 Star grade. Feedback and advice are noted within this report under relevant sections which will help you to strengthen and improve scores in future.

It was interesting to hear about the development plans for the park. As discussed, once plans are more firmly in place, it could be an appropriate time to consider a higher award, should a 5 Star grade be your aim. For reference, for a 5 Star award, a minimum overall percentage of 85% must be achieved and maintained at all grading visits.

VisitScotland offers an Advisory service which is best included at your planning stage rather than waiting until works are complete, when it can be more costly to make necessary changes. This is separate to your Quality Assurance grading visit. One of our Quality and Tourism Advisors can provide more detailed and bespoke advice covering all aspects of your attraction, to help you achieve this top grade. Full details of this service and associated fees can be found [here](#)

When considering aiming for a 5 Star award, the key areas to look at where quality could be added in future are:

- Continual development of the website to ensure it is fully up to date and reflects the high standards of a 5 Star Visitor Attraction.
- Staff: Hospitality & Friendliness, and Service & Efficiency – continue to develop all members of the team in all departments to deliver a consistent, high quality visitor experience. The team were excellent on this visit, and this is very much the standard expected at a top grade. Teams in other businesses within the park should be encouraged to deliver the same high standard as visitors will perceive all businesses being part of the same visitor experience.
- Core Experience: Inclusivity.
- Core Experience: Interpretation – develop information and consider use of different media as well as offering experiences to suit a range of visitors and interests.
- Toilets: upgrade all facilities.

As well as investment to achieve a 5 Star award, funding must also be available to maintain the outstanding standard required in all aspects in the long term. However, it is worth reminding that the existing 4 Star award is an **excellent** standard and is something the whole team should be rightly proud of.

Please contact me if you have any questions or if I can be of further assistance:

pauline.sinclair@visitscotland.com / 07825 863164

Grading visits to Visitor Attractions are carried out every 2 years. The grading year now runs from April to end of March each year and your next grading visit will be during the 25/26 schedule.

Grading Advice

Pre Arrival

The dedicated website <https://www.mugdock-country-park.org.uk/><https://obanchocolate.co.uk/> was consulted prior to this grading visit.

Website – Ease of Use

- Accessibility of *the website* should be reviewed, and an accessibility link added (this is usually found at the bottom of the home page). This can detail compatibility with screen readers, subtitles on videos, spoken audio, etc. [Website Accessibility Checker](#) can help you assess your own website and look at ways to improve it.
- Good to see your links to your social media channels featured. These could also be displayed at the top of the home page as well as at the bottom.
- Many businesses are now catering for foreign languages by embedding a link to Google translate rather than a full translation. Given the high number of overseas visitors walking the nearby West Highland Way route, it could help you reach a wider audience in future.

Digital/Print – Information Provision

- Best practice is to display a full Accessibility Guide, covering all areas and facilities. Current information is very good and provides a summary of the site and facilities. However, more detailed information for specific areas is welcomed. I noticed that there is a link to your Access Guide on your listing on VisitScotland.com but it is not on your website – recommend this is added to the website and is easy to find.
Up to date details on Accessible and Inclusive Tourism can be found [here](#) I have attached this [excellent example](#) so that you can see how to maximise your information on your VisitScotland.com listing
- Café operators could be encouraged to add menus to the website or on their own website and social media (Caulders do have an excellent menu on their website).
- The images for Spider Monkey Coffee Co should be updated. The current images on the website still feature the Charlie's Coffee Bar brand and signs in the photos refer to lockdown. As well as being out of date, the images regarding Covid convey a negative message as, thankfully, we are now able to move forward from this period.
- Your listings on VisitScotland.com should be reviewed and updated regularly to show the different parts of your business throughout the year. You can have up to 40 images featured and recommend these are kept up to date and are high quality. Suggest images of the visitor centre, shops, cafés, theatre and meeting rooms, plus plenty of images showing the extensive park grounds, walking routes, castle, play areas, BBQ sites and events are all added to show the range of your business. Suggest the detail is reviewed to better reflect the range of activities and things to see and do at Mugdock.
Please contact colleagues in the Customer Services team if you need any help with this or need a reminder of your login details: customer.services@visitscotland.com
- If not already done so, strongly advise that you claim your Google Business Chart. Visitors use this as an 'at a glance' guide and it is a powerful tool. Claiming your listing will allow *you* to control the information featured here rather than for it to be automatically pulled through Google, including website link, opening hours, admission cost, and allow you to select featured pictures, events listings and ensure accuracy of maps.
It is free to claim your Google Business Chart and it is advisable to take advantage of this powerful and free promotional tool. This can be done via <https://www.google.com/business/>

Directional Advice

Very good directions including information on parking, walking and cycling routes to the park. Brown signs are very helpful to guide visitors to the main car park.

- Driving directions to the main car park should be stated as well as directing visitors to the map link. For example, directions via the A81 from Milngavie.
- Information on accessible parking could be provided under the general parking information as well as within Accessible detail. Information on any cycle parking should also be provided. Recommend that there is a clear statement that the main car park is gated and locked at 6:30pm.
- Links could be added for public transport providers (bus and train) as well as contact numbers. A link to Sustrans could also be added for cycle routes.
- Suggest an estimate of distance and time to walk from Milngavie is stated. Images would be useful here to show the key signs and direction points along the route as well as the terrain.

Booking Procedure

This visit did not involve any element that required to be booked in advance and has not been assessed on this visit. This aspect will be included wherever it is relevant to the grading visit.

It was good to hear that you are now using Eventbrite for your events, and it is working well. In addition to the actual booking process, pre-arrival information once a booking has been made should be comprehensive and advise visitors what to expect and what they need to do prior to attending an event. For example, it may state that visitors should arrive 15 minutes before the start time, advise of the meeting point, suggest appropriate clothing/footwear and condition of terrain and paths used during an event.

Staff - Hospitality & Friendliness

- Arrival – Lorna immediately greeted me when I entered the visitor centre and engaged me in conversation, showing a genuine interest. This is excellent and very much the standard expected at a 4 and 5 Star grade.
- Core Experience – excellent that uniformed staff encountered during my walk around the park acknowledged me and greeted me with a cheerful hello and smile. There were a number of volunteers working on paths. Remind volunteers to remain aware of visitors while working and that they will need to break off their activity, giving visitors priority to pass. It can be easy to become engrossed in what they are doing but should always be aware of their surroundings and other visitors within it.
- Catering – Emma in Spider Monkey Coffee Co was excellent. She was the sole member of staff on duty when I visited, and she remained friendly and efficient despite being under obvious pressure with a steady stream of visitors. The team in the Stables Tearoom were friendly and greeted all visitors with a smile and hello.
- Retailing – Lorna again was excellent, greeting me when I returned to the shop and asked me how I was enjoying my visit.

Staff - Service & Efficiency

- Arrival – in addition to answering specific visitor questions recommend that staff ask visitors if they are familiar with the park and can then tailor advice to suit individuals. A copy of the main paths leaflet could be offered and/or visitors directed to download a copy.
- Catering – Emma in Spider Monkey Co was very efficient, dealing with all orders on her own. Although there was a short wait, this was due to Emma being the only member of staff and she worked hard to complete orders as quickly as possible. The team in the Stable Tearoom were very efficient, delivering orders quickly and clearing tables both inside and outside.

- Retailing – Lorna dealt with my purchase in a professional manner, accurately processing payment, placing my item in a bag to protect it and provided me with a receipt.

Cleanliness

Levels for cleanliness have always been important, but now more than ever is a time where a business cannot afford to have an off day and attention to detail in all areas is paramount. It is important to note that under revised criteria, **any area scoring less than 7/10 will result in no award confirmed.**

Excellent standards of Cleanliness were seen around the park. As mentioned, it was good to see members of the team in different areas who were able to react to any issues and remove items of litter.

Toilets – regular deep cleaning of the toilets is recommended. The day-to-day standard is very good, given how heavily used they are and the outdoor nature of the facilities. However, deep cleaning will ensure fans are kept free from dust and fixtures and fittings are given a thorough clean. Some dust build-up on vents and hinges within cubicles in the lady's facility (see pics).



Arrival

Signing - excellent to see new signage in place at the main car park, leading to the courtyard. These are excellent quality and clearly show visitors what they can expect to see and do during a visit. The What's On information is prominent here. When information has been removed from the frames it is worth adding a generic notice rather than leaving it blank. For example, it could simply display the Mugdock logo. Suggest that a review is carried out on all arrival signs, from the entrance of the car park to those inside the grounds, ensuring all are of the same high standard.

I was not aware of the Observatory until our discussion. Signage could be improved here and ensure it is featured on any maps of the park.

Appearance of Staff – some new uniform items since the last visit. Lorna in the visitor centre was appropriately attired in branded clothing suitable for the area of work and for the time of year. Excellent to see that there are different items for each area of work – the blue jacket worn by Lorna differentiates her from the outdoor team who wore black branded clothing and jackets. I have increased the score here to reflect this change with name badges worn by all team members.

Core Experience

Orientation

The new layout map on arrival is excellent, providing visitors with an overview of the park and activities. This along with the main paths leaflet and staff in the visitor centre ensure this aspect is being dealt with to an excellent standard.

Too boost this score further, the trails could be graded, accessibility noted and the different activities for each trail detailed.

Inclusivity

This score has been reviewed recently to bring it more up to date and make it more relevant to what is now being seen as best business practice. The score awarded reflects the provisions you have in place pre-arrival and during the visitor experience to ensure that the attraction caters to all visitor types. It is evident that efforts are made to create experiences that are accessible to as wide a range of visitors as possible. Excellent that you have mobility aids available for hire and have variety of events that will appeal to many different age groups and interests.

- As already mentioned, your Accessibility Guide should be added to your website.
- When developing your website in future, accessibility of the website should be reviewed, and foreign language provision considered. Foreign language provision can also be considered for key Interpretation as required.
- There is lots of information on our trade website visitscotland.org regarding Accessible and Inclusive Tourism [Accessible & Inclusive Tourism](#) You will also find some online training tools here which could be useful for the team.
- As discussed, you may find some of the online training resources useful to support and develop the team.
 - If not already done, recommend that all staff undertake disability awareness training. Please refer to the [Accessible & Inclusive Tourism - Marketing Toolkit](#) and [Purple Tuesday](#) for training resources, some of which are free.
 Other training resources available are:
 - [Disability Customer Service E-tutorial - YouTube](#)
 - [Sunflower - For businesses \(hiddendisabilitiesstore.com\)](#)
 - [List a Venue - Euan's Guide - Disabled Access Reviews \(euansguide.com\)](#)
- I mentioned Euan's Guide which provides disabled access reviews and are posted by disabled visitors for all types of businesses. You may find useful information and ways of promoting Mugdock as an accessible Visitor Attraction <https://www.euansguide.com/>

Interpretation – Quality & Presentation

There are some excellent Interpretation panels around the park. More could be considered as part of the development plans at key areas such as the walled garden and pond. The range of events is excellent and very good to hear about new Stargazing events plus more ranger led activities throughout the year.

- Interpretation panels at the castle are quite weathered now and would benefit from updating and replacement. The panel by Craigend Castle are in better condition.



- Plans are being looked at to reopen the castle which will be welcomed.
- Trails could be more clearly way-marked and linked to a map (West Highland Way markers are an excellent example of a long-distance route which is clearly marked while remaining sensitive to surroundings). Ideally routes would be graded in terms of difficulty and accessibility.
- A self-guided route could be considered. This could be nature led or history themed and follow different paths.

- It was interesting to hear about the long-term plans for Mugdock with the walled garden coming back under your management and some new additions under consideration. The walled garden will provide a formal area which will complement the natural areas. As well as looking at planting the wall itself is in need of attention and repainting. The idea of creating a maze is very interesting and adds another element to a visit.



Signing

Overall signs are very good with a comprehensive system of finger posts.

- The post at the Khyber car park is very faded now and the letters need repainted (pic on the left).



- Distances and/or timings for routes could be added to signs and route maps.
- There are a number of home-made signs around the park. Longer term, avoid these wherever possible and use signage which is suitable for an outdoor setting. Frames can be used which are suitable for the environment. The notice board at the walled garden is an example and is not the best impression.

Décor/Maintenance

This is an ongoing process at Mugdock, and it was good to see work being carried out along paths. BBQ sites are currently undergoing maintenance. Items such as the notice board in the above pic could be refurbished or replaced and old signage removed or revamped.



Catering

The three catering outlets offer a very good variety of items, suitable for different ages, appetites and budgets as well as catering for dietary requirements. Excellent coffee in Spider Monkey Coffee Co and the roll in the Stables Tearoom was freshly prepared and well cooked. I did not visit the restaurant in Caulders on this visit and it is very good that there is an option on site for more substantial 'sit down' meals in addition to the other food outlets.

Appearance of staff – as suggested previously, items featuring branding for each business could be considered in future. No uniform in Spider Monkey Coffee Co and branded aprons could be worn in the Stables Tearoom.

Retailing

The Mugdock gift shop within the visitor centre stocks a range of affordable products, suitable for different age groups and budgets. Mugdock Makers offers arts and crafts from local producers. Caulders Garden Centre on site offers a wide range of plants and gardening equipment.

- There is scope to develop the range of 'nature' products in the gift shop, relevant to exploring the park, adapting to changing seasons and connecting items to the park.

Toilets

The main lady's facility was out of order when I arrived at around 11am with only one disabled/baby change facility available. This was a temporary measure and they had reopened when I returned a couple of hours later.

As discussed, if considering aiming for a 5 Star grade in future, all toilet facilities would need full refurbishment and ideally increased provision. Separate disabled and baby changing facilities are advised and if feasible, a Changing Places facility created.

- Fixtures and Fittings – facilities are heavily used and hard-wearing, top-quality fittings are needed here. Cubicles are in very good order; vanity areas and sinks would benefit from renewal. At a top-grade, high-quality items would be anticipated as standard as well as the design which must be appropriate for the environment as well as the level of use. As well as sanitary ware, smaller fixtures and fittings (e.g. hand dryers, paper towel and soap dispensers, toilet roll holders), lighting and heating units are included under this score.
- Décor/Maintenance – the disabled facility under the bridge is showing signs of wear and would benefit from maintenance and renewal. The paper towel dispenser here was empty. If no longer using paper towels, dispensers should be removed. Water pooling on the floor in the lady's main facility is an ongoing issue given the outdoor nature of the facilities. While this issue has improved over the years it still needs constant attention throughout the day. Non-slip vinyl is effective here and should be kept in excellent condition. One cubicle was out of order in the ladies and ideally all will be in full working order.
- Adequacy of Provision – this score has been reviewed and the score of 7 more accurately reflects the level of facilities available for visitors. Queues are in evidence at peak times. As already mentioned, if possible, increasing provision in future is recommended.

Responsible Tourism

Information on Responsible Tourism can be found by clicking on this link [Responsible Tourism - Industry Details & Guidance | VisitScotland.org](#)

Your promotion of Scottish crafts and producers through the Mugdock Makers shop and supporting Scottish businesses are excellent examples of Responsible Tourism.

Additional Information & Advice

VISITSCOTLAND.COM Your **FREE** web listing

Maximise your free listing with quality up-to-date images and informative text via your Extranet.

If you don't already have a free listing, complete the relevant [online form](#).

If you require assistance please contact: customer.services@visitscotland.com



VISITSCOTLAND.ORG

A one stop shop for all businesses to access VisitScotland's marketing products, advice and support. Our industry site is the number one source for industry-leading advice and information that will help you achieve within Scottish tourism – there's no jargon, just simple, useful support, tailored for you.



Go to visitscotland.org to find out more.



Local Tourism Industry Barometer

Access the latest results and contribute your thoughts on tourism performance nationally and in your area via this quarterly business survey.



For **Digital Skills** resources and advice on improving your online performance



Find information on the latest **webinars, events and training**

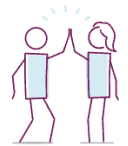
Marketing Toolkits

Should you wish to highlight your business as being suited to a specific visitor group, we have a variety of industry toolkits for certain visitor groups on our website VisitScotland.org – such as ancestral tourism and Gaelic. Most recently we've added a comprehensive guide on the value of cycling tourism and opportunities for tourism businesses.



Inclusive Tourism

Inclusive Tourism is the term used to describe tourism that serves the needs of a full range of visitors, including people with disabilities and families with young children and senior travellers. Find out more about online customer service training and our free Accessibility Guide tool.



Responsible Tourism

For information on how being more sustainable can provide a significant benefit to your business, in the form of cost savings, increased profits, legal compliance, enhanced customer experience and overall business reputation, please see our Better Business guides and factsheets.



Scottish Gaelic Toolkit

To help you to harness this increasing global interest in our national language, we have coordinated a directory of Gaelic resources in partnership with our colleagues at Bòrd na Gàidhlig.

Mugdock Country Park

Attraction: Mugdock Country Park
Discussed with: Pamela Grieve

Grading: **4 Star**
Designator: **Visitor Attraction**
Overall Score: **341 / 420 81%**
Taste Our Best: **No award**

Pre-Arrival		Available	Actual	
1	Website - Ease of Use	10	8	
2	Digital/Print - Information Provision	10	8	
3	Directional Advice	10	8	
4	Booking Procedure	N/a		
Pre-arrival section is scoring: 4 Star		30	24	80%

Staff - Hospitality and Friendliness

5	Arrival	10	9	
6	Core Experience	10	8	
7	Tour Guide / Performer	N/a		
8	Catering	10	8	
9	Retailing	10	9	
Hospitality & Friendliness section is scoring: 5 Star		40	34	85%

Staff - Service and Efficiency

10	Arrival	10	9	
11	Core Experience	N/a		
12	Tour Guide / Performer	N/a		
13	Catering	10	8	
14	Retailing	10	9	
Service & Efficiency section is scoring: 5 Star		30	26	86%

Cleanliness

15	Arrival	10	9	
16	Core Experience	10	8	
17	Catering	10	8	
18	Retailing	10	9	
19	Toilets	10	7	
Cleanliness section is scoring: 4 Star		50	41	82%

Arrival

20	Appearance of External Grounds and Car Park	10	8	
21	Appearance of Buildings	10	8	
22	Signing	10	8	
23	Price Display	10	9	
24	Visitor Flow Management	10	8	
25	Appearance of Staff	10	9	
26	Décor/Maintenance	10	9	
Arrival section is scoring: 4 Star		70	59	84%

Mugdock Country Park

Core Experience		Available	Actual	
27	Orientation	10	9	
28	Visitor Flow Management	10	9	
29	Inclusivity	10	7	
30	Interpretation - Quality & Presentation	10	8	
31	Appearance of Staff	10	8	
32	Signing	10	8	
33	Décor/Maintenance	10	8	
Attraction section is scoring: 4 Star		70	57	81%

Catering				
34	Visitor Flow Management	10	8	
35	Menu Presentation	10	8	
36	Food & Beverage Quality, Range and Presentation	10	8	
37	Appearance of Staff	10	6	
38	Décor/Maintenance	10	8	
Catering section is scoring: 3 Star		50	38	76%

Retailing				
39	Visitor Flow Management	10	8	
40	Merchandise - Quality & Range	10	8	
41	Presentation	10	8	
42	Appearance of Staff	N/a		
43	Décor/Maintenance	10	9	
Retailing section is scoring: 4 Star		40	33	82%

Toilets				
44	Visitor Flow Management	10	8	
45	Fixtures and Fittings	10	7	
46	Décor	10	7	
47	Adequacy of Provision	10	7	
Toilets section is scoring: 3 Star		40	29	72%

No Grade Awarded	Unacceptable	1% - 54%
1 Star	Acceptable	55% - 63%
2 Star	Good	64% - 70%
3 Star	Very Good	71% - 77%
4 Star	Excellent	78% - 84%
5 Star	Exceptional	85% - 100%

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MUGDOCK
COUNTRY PARK

AGENDA ITEM NO

EAST DUNBARTONSHIRE COUNCIL: 12 MARCH 2024

REPORT REFERENCE: MCMP-001-24-JR

CONTACT OFFICER: JAMIE ROBERTSON, CHIEF FINANCE OFFICER

SUBJECT TITLE: GENERAL FUND REVENUE MONITORING AS AT PERIOD 8 OF THE 2023/24 FINANCIAL YEAR

1.0 PURPOSE

1.1 The purpose of this Report is to provide Mugdock Management Committee with the consolidated revenue monitoring position as at the end of accounting Period 8. This represents expenditure from the 1 April 2023 to the 26 November 2023.

2.0 RECOMMENDATIONS

It is recommended that Mugdock Management Committee;

2.1 notes the current position;

2.2 agrees to receive future monitoring Reports as the year progresses.

JAMIE ROBERTSON
CHIEF FINANCE OFFICER

3.0 BACKGROUND/MAIN ISSUES

- 3.1** Mugdock Country Park has a Revenue Budget for 2022/23 of £0.373m, of which Stirling Council funds £0.050m with the remaining £0.323m being funded by East Dunbartonshire Council. There has been additional budget received in year to offset pay increases.
- 3.2** At Period 8 outturns have been reviewed for known impacts on financials. An overspend of £0.016m has been projected and these variances can be seen in Appendix 1.

4.0 IMPLICATIONS

The implications for the Council are as undernoted.

- 4.1** Frontline Service to Customers – Improved service delivery through continued effective scrutiny and management of financial performance.
- 4.2** Workforce (including any significant resource implications) – This Report may support future Business Improvement Planning and Organisational Transformation in areas where budgets are not being contained within existing or future planned budgets.
- 4.3** Legal Implications – None
- 4.4** Financial Implications – This Report discharges the requirement within the Council's Financial Regulations.
- 4.5** Procurement – None
- 4.6** ICT – None
- 4.7** Corporate Assets – None
- 4.8** Equalities Implications – None
- 4.9** Sustainability - None
- 4.10** Other - None

5.0 MANAGEMENT OF RISK

The risks and control measures relating to this Report are as follows:-

- 5.1** Ensuring effective scrutiny of service financial performance and driving improvement in service delivery, which in turn ensures early identification and management of financial risks.
- 5.2** Ensuring Council is continuing to meet its statutory obligations in regards to financial performance reporting and Best Value.

6.0 IMPACT

- 6.1 ECONOMIC GROWTH & RECOVERY** – As above
- 6.2 EMPLOYMENT & SKILLS** – As above
- 6.3 CHILDREN & YOUNG PEOPLE** – As above
- 6.4 SAFER & STRONGER COMMUNITIES** – As above
- 6.5 ADULT HEALTH & WELLBEING** – As above
- 6.6 OLDER ADULTS, VULNERABLE PEOPLE & CARERS** – As above
- 6.7 CLIMATE CHANGE** – As above
- 6.8 CORPORATE PARENTING** – None Noted
- 6.9 STATUTORY DUTY** – As above
- 7.0 POLICY CHECKLIST**
- 7.1** This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.
- 8.0 APPENDICES**
- 8.1** Appendix: Summary Financial Position

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**MUGDOCK COUNTRY PARK
REVENUE MONITORING 2023/24**

SUMMARY FINANCIAL POSITION as at Period 8: 26 November 2023		2022/23 Actuals	2023/24 Budget	Budget Period 8	Actual Period 8	Projected Annual Expenditure	Variation Period 8	Projected Annual Variation
		£	£	£	£	£	£	£
EXPENDITURE								
1	Employees It is unlikely that staff turnover savings will be achieved in 2023/24. In addition the park has entered into a partnership agreement with Scottish Water to fund an additional 2 Temporary Rangers this is offset by the additional funding below, this agreement, has now been extended to March '24.	489,136	417,300	260,492	312,714	506,607	52,222	89,307
2	Property Costs Electricity costs are projected to be overspent, this is being offset by projected underspends on Repairs & Maintenance and Payments to Contractors.	40,866	101,248	56,662	63,444	95,160	6,782	(6,088)
3	Supplies and Services There are various variations within supplies & services at period 8. Seeds & Plants is showing a variation which is covered by Grant Funding. Stock Purchases is also showing a slight variation which is being covered by income generated from shop sales.	60,194	42,900	25,772	33,511	59,814	7,739	16,914
4	Admin and Other Costs Advertising costs are showing an underspend.	13,635	16,957	8,678	7,144	15,037	(1,534)	(1,920)
Total Expenditure		603,831	578,405	351,604	416,813	676,619	65,209	98,214
INCOME								
1	Rent and Recharges Rental income will be reduced in year as one trader relocated in 2022/23 and the space has now been converted.	(65,868)	(69,000)	(53,500)	(52,362)	(63,619)	1,138	5,381
2	Trading and Events The Visitor Shop/ Gift Centre has had increased sales since moving into the Courtyard in 2022/23 and this is hoped to continue into 2023/24.	(98,783)	(59,305)	(34,856)	(48,898)	(70,441)	(14,042)	(11,136)
3	Work for Other Departments No Variation is expected on work for other departments. Income is expected to meet budget	(23,920)	(21,054)	0	(10,511)	(21,463)	(10,511)	(409)
4	Grants & donations Better places grant awarded for seasonal rangers/ Partnership with SW for temporary rangers - offsets the additional staffing costs plus the Seeds and Plants above.	(42,485)		0	(12,820)	(76,455)	(12,820)	(76,455)
Total Income		(231,056)	(149,359)	(88,356)	(124,591)	(231,977)	(36,235)	(82,618)
Net Expenditure to be met from Constituent Authorities		372,775	429,046	263,248	292,222	444,641	28,974	15,595
Stirling Council Share - Budgeted at £50,000		50,000	50,000	50,000	50,000	50,000	0	0
East Dunbartonshire Council Share		322,775	379,046	213,248	242,222	394,641	28,974	15,595

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**MUGDOCK PARK JOINT
MANAGEMENT COMMITTEE**

TUESDAY, 12 MARCH 2024

REFERENCE:

MPMC/003/24/GMCM

LEAD OFFICER:

**EXECUTIVE OFFICER - ROADS &
NEIGHBOURHOOD SERVICES**

CONTACT OFFICER:

**GILLIAN MCCONNACHIE, AUDIT & RISK
MANAGER,**

SUBJECT TITLE:

**RESPONSE TO MAZARS QUESTIONNAIRE
SUPPORTING AUDIT OF FINANCIAL
STATEMENTS**

1.0 PURPOSE

- 1.1** The purpose of this report is to seek committee approval on the proposed response to the letter attached at Appendix 1, on behalf of the Mugdock Park Joint Management Committee, to Mazars' request for information to support the discharge of their responsibilities under International Standards for Auditing.

2.0 RECOMMENDATIONS

It is recommended that the Mugdock Park Joint Management Committee:

- 2.1** Approve the response to Mazars questionnaire, attached as Appendix 2, to support and further the discharge of their responsibilities under International Standards for Auditing (ISA) relating to fraud, laws and regulations, litigation and claims and going concern.

**ANN DAVIE
DEPUTE CHIEF EXECUTIVE**

3.0 BACKGROUND/MAIN ISSUES

- 3.1 Auditing standards require the external auditors, Mazars, to obtain an understanding of how the Joint Management Committee exercises oversight over Mugdock Park's management processes and arrangements. This requires to be updated annually and requires a response to a series of questions focussed on preventing fraud in the annual accounts, compliance with law and regulations, litigation and claims and issues related to Mugdock Park as a going concern.
- 3.2 In order to properly discharge the External Auditor's responsibilities under International Standards for Auditing, evidence is required of how management and 'those charged with governance' are discharging their responsibilities in these specific areas.
- 3.3 The draft responses to the questions posed by Mazars are set out in **Appendix 2** for committee members' consideration ahead of a final submission.

4.0 IMPLICATIONS

The implications for the Council are as undernoted.

- 4.1 Frontline Service to Customers – None
- 4.2 Workforce (including any significant resource implications) – None
- 4.3 Legal Implications – None
- 4.4 Financial Implications – None
- 4.5 Procurement – None
- 4.6 ICT – None
- 4.7 Corporate Assets – None
- 4.8 Equalities Implications – None
- 4.9 Corporate Parenting – None
- 4.10 Other – None

5.0 MANAGEMENT OF RISK

The risks and control measures relating to this Report are as follows:-

- 5.1 The questionnaire response at **Appendix 2** includes consideration of the response to the risk of misstatement in the financial statements and to the risk of fraud. This includes detail of the control measures in place.

6.0 IMPACT

- 6.1 **ECONOMIC GROWTH & RECOVERY** – No impact.

6.2 EMPLOYMENT & SKILLS - No impact.

6.3 CHILDREN & YOUNG PEOPLE - No impact.

6.4 SAFER & STRONGER COMMUNITIES - No impact.

6.5 ADULT HEALTH & WELLBEING - No impact.

6.6 OLDER ADULTS, VULNERABLE PEOPLE & CARERS - No impact.

6.7 CLIMATE CHANGE - No impact.

6.8 STATUTORY DUTY - No impact.

7.0 POLICY CHECKLIST

7.1 This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.

8.0 APPENDICES

8.1 Appendix 1 – Letter from Mazars to the Joint Management Committee Members

8.2 Appendix 2 – Response to External Auditors, Mazars, questionnaire regarding International Auditing Standards.

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Mugdock Country Park Joint Management Committee
12 Strathkelvin Place
Kirkintilloch
G66 1TJ

Date: 18 May 2023

Direct line: 07816 354 994

Email: tom.reid@mazars.co.uk

Dear Joint Management Committee Members,

Mugdock Country Park Joint Management Committee (the Park) – 2022/23: Joint Management Committee briefing note – ISA 240 (Fraud), ISA 250 (laws and regulations), ISA 501 (litigation and claims) & ISA 570 (going concern)

Introduction

This letter aims to summarise for the Joint Management Committee (the Committee) the requirements under International Auditing Standards, in respect of preventing fraud in the annual accounts, compliance with laws and regulations, litigation and claims, and going concern. This letter requests an update from the Committee in order to inform our continuous audit planning as we move into the final stage of our audit of the Park's 2022/23 accounts.

International Standard for Auditing 240 - The auditor's responsibility to consider fraud in an audit of financial statements

Background

Under the ISA, the primary responsibility for preventing and detecting fraud rests with both management and 'those charged with governance', which for the Park is the Joint Management Committee.

This includes fraud that could impact on the accuracy of the annual accounts.

The ISA requires us, as external auditors, to obtain an understanding of how the Committee exercises oversight of management's processes for identifying and responding to the risks of fraud and the internal controls established to mitigate them.

What is 'fraud' in the context of the ISA?

The ISA views fraud as either:

- the intentional misappropriation of the Park's assets (cash, property, etc); or
- the intentional manipulation or misstatement of the financial statements.

What are auditors required to do?

We have to obtain evidence of how management and those charged with governance are discharging their responsibilities, if we are to properly discharge our responsibilities under ISA 240. We are therefore making requests from the Committee and management on the following, or similar, issues:

1) How does the Committee, in its role as those charged with governance, exercise oversight of management's processes in relation to:

- undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud or error (including the nature, extent and frequency of these assessments);
- identifying and responding to risks of fraud in the organisation, including any specific risks of fraud which management have identified or that have been brought to its attention, or classes of transactions, account balances, or disclosure for which a risk of fraud is likely to exist;
- communicating to employees of views on business practice and ethical behaviour (for example by updating, communicating and monitoring against the organisation's code of conduct); and
- communicating to those charged with governance the processes for identifying and responding to fraud or error?

2) How does the Committee oversee management processes to identify and respond to the risk of fraud and possible breaches of internal control? Is the Committee aware of any breaches of internal control during 2022/23? Please provide details.

3) Has the Committee knowledge of any actual, suspected or alleged fraud during the period 1 April 2022 – 31 March 2023? Where appropriate please provide details.

4) Has the Committee any suspicion that fraud may be occurring within the organisation? Please provide details.

- Has the Committee identified any specific fraud risks within the organisation? Please provide details.
- Does the Committee have any concerns that there are areas within the organisation that are at risk of fraud? Please provide details.
- Are there particular locations within the organisation where fraud is more likely to occur? Please provide details.

5) Is the Committee satisfied that internal controls, including segregation of duties, exist and work effectively? Please provide details.

- If not, where are the risk areas?
- What other controls are in place to help prevent, deter or detect fraud?

6) Is the Committee satisfied that staff are encouraged to report their concerns about fraud, and the types of concerns they are expected to report? Please provide details.

7) From a fraud and corruption perspective, what are considered by the Committee to be high risk posts within the organisation? Please provide details.

- How are the risks relating to these posts identified, assessed and managed?

8) Is the Committee aware of any related party relationships or transactions that could give rise to instances of fraud? Please provide details.

- How are the risks associated with fraud related to such relationships and transactions mitigated?

9) Is the Committee aware of any entries made in the accounting records of the organisation that it believes or suspects are false or intentionally misleading? Please provide details.

- Are there particular balances where fraud is more likely to occur? Please provide details.
- Is the Committee aware of any assets, liabilities or transactions that it believes were improperly included or omitted from the accounts of the organisation? Please provide details.
- Could a false accounting entry escape detection? If so, how?
- Are there any external fraud risk factors which are high risk of fraud? Please provide details.

10) Is the Committee aware of any organisational, or management pressure to meet financial or operating targets? Please provide details.

- Is the Committee aware of any inappropriate organisational or management pressure being applied, or incentives offered, to you or colleagues to meet financial or operating targets? Please provide details.

International Standard for Auditing 250 – Consideration of laws and regulations in an audit of financial statements

Background

Under the ISA, in the UK and Ireland, the primary responsibility for ensuring that the entity's operations are conducted in accordance with laws and regulations and the responsibility for the prevention and detection of non-compliance rests with management and 'those charged with governance', which for the Park is the Joint Management Committee. The ISA requires us, as external auditors, to obtain an understanding of how the Park gains assurance that all relevant laws and regulations have been complied with.

What are auditors required to do?

We have to obtain evidence of how management and those charged with governance are discharging their responsibilities, if we are to properly discharge our responsibilities under ISA 250. We are therefore making requests from the Committee, and will be making similar enquiries of management:

11) How does the Committee gain assurance that all relevant laws and regulations have been complied with. For example:

- Is the Committee aware of the process management has in place for identifying and responding to changes in laws and regulations? Please provide details.
- What arrangements are in place for the Committee to oversee this process?
- Is the Committee aware of the arrangements management have in place, for communicating with employees, non-executive directors, partners and stakeholders regarding the relevant laws and regulations that need to be followed? Please provide details.
- Does the Committee have knowledge of actual or suspected instances where appropriate laws and regulations have not been complied with, and if so is it aware of what actions management is taking to address it? Please provide details.

International Standard for Auditing 501 – Specific consideration of the potential for, and actual, litigation and claims affecting the financial statements

Background

This ISA deals with specific considerations by the auditor in obtaining sufficient appropriate audit evidence, in this instance with respect to the completeness of litigation and claims involving the entity. The ISA requires us, as external auditors, to design and perform audit procedures in order to identify litigation and claims involving the entity which may give rise to a risk of material misstatement.

What are auditors required to do?

We have to obtain evidence of how management and those charged with governance are discharging their responsibilities, if we are to properly discharge our responsibilities under ISA 501. We are therefore making requests from the Committee, and will be making similar enquiries of management:

12) Is the Committee aware of any actual or potential litigation or claims that would affect the financial statements? Please provide details.

International Standard for Auditing 570 – Consideration of the going concern assumption in an audit of financial statements

Background

Financial statements are generally prepared on the basis of the going concern assumption. Under the going concern assumption, an audited body is ordinarily viewed as continuing in operation for the foreseeable future. Accordingly, assets and liabilities are recorded in financial

statements on the basis that the audited body will be able to realise its assets and discharge its liabilities in the normal course of its operations.

What are auditors required to do?

If used, we are required to consider the appropriateness of management's use of the going concern assumption in the preparation of the financial statements if we are to properly discharge our responsibilities under ISA 570. We are therefore making the following request from the Committee:

13) How has the Committee assessed and satisfied itself that it is appropriate to adopt the going concern basis in preparing the financial statements?

14) Has the Committee identified any events or conditions since the assessment was undertaken which may cast significant doubt on the organisation's ability to continue as a going concern? Please provide details.

The way forward

The information you provide will help inform our understanding of the Park and its business processes, prior to the start of the final stage of the audit of the 2022/23 financial statements.

I would be grateful for your responses, which should be formally considered and communicated to us on the Committee's behalf to cover the year to 31 March 2023, by 31 July 2023. In the meantime, if you have any queries, please do not hesitate to contact me.

Yours sincerely,



Tom Reid
Audit Director
Mazars LLP

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Appendix 2

Response to External Auditors, Mazars, questionnaire under International Auditing Standards.

Questions	Joint Management Committee Response
<p>1) How does the Committee, in its role as those charged with governance, exercise oversight of management's processes in relation to:</p> <ul style="list-style-type: none"> • undertaking an assessment of the risk that the financial statements may be materially misstated due to fraud or error (including the nature, extent and frequency of these assessments); • identifying and responding to risks of fraud in the organisation, including any specific risks of fraud which management have identified or that have been brought to its attention, or classes of transactions, account balances, or disclosure for which a risk of fraud is likely to exist; • communicating to employees views on business practice and ethical behaviour (for example by updating, communicating and monitoring against the organisation's code of conduct); and • communicating to those charged with governance the processes for identifying and responding to fraud or error? <p>2) How does the Committee oversee management processes to identify and respond to the risk of fraud and possible breaches of internal control? Is the Committee aware of any breaches of internal control during 2022/23? Please provide details.</p>	<p>Management considers the risk of fraud when designing new process, with the Council's Internal Audit providing advice on an ad hoc basis as required. Key parts of the systems of internal control are provided by and supported by East Dunbartonshire Council, including Finance, IT and Payroll functions. Control processes are put in place when preparing the financial statements such as reconciliations, segregation of duties and review of the figures compared to previous years for reasonableness. These processes provide assurance that the accounts are not materially misstated. Conversations with external auditors on emerging risks provides additional challenge and assurance.</p> <p>The Joint Management Committee (the Committee) relies on the work of management and assurances provided by them, and by the work of the external auditors on the financial statements and their integrity. The work of internal auditors and other scrutiny bodies provides further assurances insofar as this work relates to the risk of fraud in the financial statements.</p> <p>Controls are put in place for areas of high risk with advice sought from Internal Audit as appropriate. If control failings were identified, action plans are put in place to address the issue identified.</p> <p>The Council is the employer of the Park staff and has a range of policies and procedures to support ethical behaviour. These are available to all employees on the Hub (intranet). All employees are required to read the policy and to complete an anti-bribery form on joining the Council.</p> <p>If any material instances of fraud were identified these would be notified to Mugdock Country Park's (the Park) Committee.</p>
<p>3) Has the Committee knowledge of any actual, suspected or alleged fraud during the period 1 April 2022 to 31 March 2023? Where appropriate please provide details.</p>	<p>The Committee is aware of the risk of fraud relies on a large degree relies on the systems and controls implemented by the Council such as for payroll, with segregation of duties and oversight. This is supplemented by oversight over the finances of the Park including its accounts and the external audit process. The Committee would be made aware of any fraud identified by management or auditors. The Committee is not aware of any breaches of internal control in 2022/23.</p> <p>No</p>

Questions	Joint Management Committee Response
<p>4) Has the Committee any suspicion that fraud may be occurring within the organisation? Please provide details.</p> <ul style="list-style-type: none"> • Has the Committee identified any specific fraud risks within the organisation? Please provide details. • Does the Committee have any concerns that there are areas within the organisation that are at risk of fraud? Please provide details. • Are there particular locations within the organisation where fraud is more likely to occur? Please provide details. 	<p>No</p> <p>There are additional risks associated with the handling of cash and so additional controls are in place for these transactions.</p> <p>As above</p> <p>Anywhere that cash is held is more likely to be subject to fraud and so the Visitors centre and donations boxes would be at higher risk.</p> <p>Yes.</p>
<p>5) Is the Committee satisfied that internal controls, including segregation of duties, exist and work effectively? Please provide details.</p> <ul style="list-style-type: none"> • If not, where are the risk areas? • What other controls are in place to help prevent, deter or detect fraud? 	<p>Not applicable.</p> <p>Reconciliations, Committee reporting of financial results, controls embedded in systems (e.g. iProc procurement system), Corporate Procurement team, Internal Audit activity, work of the Corporate fraud team, fraud and whistleblowing email addresses and online reporting facilities including the facility to report allegations anomalously.</p>
<p>6) Is the Committee satisfied that staff are encouraged to report their concerns about fraud, and the types of concerns they are expected to report? Please provide details.</p>	<p>Yes, the Committee is aware of the reporting routes via East Dunbartonshire Council as follows: https://www.eastdunbarton.gov.uk/fraud Report You can report fraud by filling in the Report Fraud form or by Emailing fraud@eastdunbarton.gov.uk (link sends e-mail) Calling customer services on 0300 123 4510 Writing to the Corporate Fraud Team, 2-4 West High Street, Kirkintilloch, G66 1AD</p>
<p>7) From a fraud and corruption perspective, what are considered by the Committee to be high risk posts within the organisation? Please provide details.</p> <ul style="list-style-type: none"> • How are the risks relating to these posts identified, assessed and managed? 	<p>Segregation, oversight and controls mitigate this risk as far as possible. Nonetheless the Team Leader, the Executive Officer - Roads and Environment other Officers involved in procurement would be considered to be higher risk positions due to the level of oversight and approval.</p> <p>Due to segregation of duties within the payments process fraud would be difficult to perpetrate and Internal Audit reviewed controls following a high profile fraud at Dundee City Council a number of years ago. Residual risks remain relating to the risk of collusion with a supplier is addressed via the Anti Bribery Policy https://www.eastdunbarton.gov.uk/fraud</p>
<p>8) Is the Committee aware of any related party relationships or transactions that could give rise to instances of fraud? Please provide details.</p> <ul style="list-style-type: none"> • How are the risks associated with fraud related to such relationships and transactions mitigated? 	<p>No. Conflict of interest forms are held by the Council's Chief Solicitor & Monitoring Officer.</p> <p>Residual risks addressed via the Council's Anti Bribery Policy https://www.eastdunbarton.gov.uk/fraud</p>

Questions	Joint Management Committee Response
<p>9) Is the Committee aware of any entries made in the accounting records of the organisation that it believes or suspects are false or intentionally misleading? Please provide details.</p> <ul style="list-style-type: none"> • Are there particular balances where fraud is more likely to occur? Please provide details. • Is the Committee aware of any assets, liabilities or transactions that it believes were improperly included or omitted from the accounts of the organisation? Please provide details. • Could a false accounting entry escape detection? If so, how? • Are there any external fraud risk factors which are high risk of fraud? Please provide details. 	<p>No. Segregation of duties would help to identify such transactions and no such transactions have been identified.</p> <p>Cash is higher risk and so additional controls are in place.</p> <p>No. Systems are in place to ensure the completeness and accuracy of the financial records.</p> <p>Controls are in place to minimise the risk, such as secondary review of journals, preparation and review of reconciliations, review against budgets and analytical review of actual expenditure.</p> <p>Higher risks would relate to large procurement items.</p>
<p>10) Is the Committee aware of any organisational, or management pressure to meet financial or operating targets? Please provide details.</p> <ul style="list-style-type: none"> • Is the Committee aware of any inappropriate organisational or management pressure being applied, or incentives offered, to you or colleagues to meet financial or operating targets? Please provide details. 	<p>No incentives are offered for meeting financial or operating targets.</p>
<p>11) How does the Committee gain assurance that all relevant laws and regulations have been complied with. For example:</p> <ul style="list-style-type: none"> • Is the Committee aware of the process in place for identifying and responding to changes in laws and regulations? Please provide details. • What arrangements are in place for the Committee to oversee this process? • Is the Committee aware of the arrangements in place for communicating with employees, non-executive directors, partners and stakeholders regarding the relevant laws and regulations that need to be followed? Please provide details. • Do the Committee have knowledge of actual or suspected instances where appropriate laws and regulations have not been complied with, and if so what actions management is taking to address it? Please provide details. 	<p>See below</p> <p>Changes in laws and regulations are identified by various officers, throughout the organisation. If significant these will be discussed at the Committee.</p> <p>Any material changes to laws and regulations affecting the Park would be highlighted by management to the Committee.</p> <p>The park has a website where relevant documents are published.</p> <p>None</p>
<p>12) Is the Committee aware of any actual or potential litigation or claims that would affect the financial statements? Please provide details.</p>	<p>No</p>
<p>13) How has the Committee assessed and satisfied itself that it is appropriate to adopt the going concern basis in preparing the financial statements?</p>	<p>The Park has the support of the constituent authorities. The Park is demonstrating a strong post pandemic recovery in income and in 2022/23 the amounts of support required was around £10k lower than the prior year. The Park has a new strategy to support its going concern status.</p>
<p>14) Has the Committee identified any events or conditions since the assessment was undertaken which may cast significant doubt on the organisation's ability to continue as a going concern? Please provide details.</p>	<p>No such events or conditions have been identified.</p>

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