

For meeting on:

10 SEPTEMBER 2019

Agenda **2019**

MUGDOCK PARK JOINT MANAGEMENT COMMITTEE



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AGENDA

Mugdock Park Joint Management Committee

Tuesday 10 September 2019 at 10am

Osprey Room, Mugdock

	Item	Page No's
1.	Welcome and apologies	
2.	Minute of meeting of Mugdock Park Joint Management Committee of 18 June 2019 (<i>Copy herewith</i>)	1 - 4
3.	Matters arising	
4.	<u>Finance</u> : Audit Scotland's Annual Audit Report 2018/19 - Mugdock Country Park – Report CFO/028/19/GM (<i>Copy herewith</i>)	5 - 24
5.	<u>Finance</u> : 2018/19 Annual Accounts Mugdock Country Park Joint Management Committee – Report CFO/029/19/GM (<i>Copy herewith</i>)	25 - 52
6.	<u>Finance</u> : 2019/20 Period 03 Revenue Monitoring Report - CFO/030/19/GM (<i>Copy herewith</i>)	53 - 58
7.	Mugdock General Progress Report (Period June 2019 to August 2019) - PNCA/085/19/MC (<i>Report herewith / Appendix to follow</i>)	59 - 73
8.	AOCB	
9.	Dates of next meetings: - <ul style="list-style-type: none"> • Tuesday 10 December 2019 at 10am at Mugdock • Tuesday 17 March 2020 at 10am at Mugdock • Tuesday 9 June 2020 at 10am at Mugdock 	

Minute of meeting of the Mugdock Park Joint Management Committee held within the Osprey Room, Mugdock Country Park, Mugdock on **Tuesday, 18 June 2019.**

Representing
East Dunbartonshire
Council:

Councillors **VAUGHAN MOODY, ROSIE O'NEIL**

Representing
Stirling Council:

Councillor **GRAHAM LAMBIE**

In Attendance: **Evonne Bauer**
Debbie Bryan
Mary Coulshed
Colin MacKay
Gail Morrison

Executive Officer – Place & Community Planning
Committee Services Officer
Team Leader Mugdock Park
Land Services, Stirling Council
Principal Accountant

Also in

Attendance:

W. Blakey
J. Hutchison
I. McAllister
K. McFall

Mugdock Trust
Strathblane Community Council
Milngavie Community Council
Audit Scotland

Councillor Lambie (Chair) presiding

1. APOLOGIES FOR ABSENCE

Apologies for absence were intimated on behalf of Councillors Gibbons and Thornton and David Gear, Thomas Glen and Pamela Grieve of East Dunbartonshire Council, and David Crichton of Stirling Council. Members noted Councillor Lambie would be chairing today's meeting due to Councillor Gibbons submitting his apologies.

2. MINUTE OF MEETING OF MUGDOCK PARK JOINT MANAGEMENT COMMITTEE OF 19 MARCH 2019

There was submitted and approved, following the undernoted amendments, Minute of meeting of the Mugdock Park Joint Management Committee of 19 March 2019, copies of which had previously been circulated.

Page 5, Item 8, Paragraph 4 'Balmain' to read 'Balmaha'.

3. MATTERS ARISING

With regard to Page 2, Item 5 'Mugdock Annual Audit Plan 2018/19', K. McFall, Audit Scotland, stated that his checks confirmed that should any money be lost to fraud, this could be claimed back.

With regard to Page 3, Paragraph 4, "excavation equipment", Councillor Lambie advised the Committee that the equipment for clearing roads after heavy snowfall could now be accessed the next day, where previously you had to give 10 days notice.

**MUGDOCK PARK JOINT MANAGEMENT COMMITTEE,
18 JUNE 2019**

In response to a question from Councillor Lambie in relation to Page 4, Item 7 ‘Mugdock Barns Project’ and a spreadsheet of costs being available, the Executive Officer – Place & Community Planning advised the Committee that this information would be forthcoming through the Place & Business Development Manager as the Mugdock Barns Project develops.

In response to a request from Councillor Lambie in relation to the last Paragraph on Page 3, “Craigend Castle”, M.Coulshed provided the Committee with an update. She stated they were working with Stirling Council on improving the security fencing surrounding the castle and that the next stage would be some minor landscaping and the erection of information boards.

4. 2018/19 UNAUDITED ACCOUNTS MUGDOCK COUNTRY PARK JOINT MANAGEMENT COMMITTEE

There was submitted Report CFO/026/19/GM by the Chief Finance Officer, copies of which had previously been circulated, presenting the Committee with the unaudited Annual Accounts for 2018/19. Full details were contained within the Report and attached Appendix.

Members noted that a copy of the unaudited Annual Accounts would be sent to Audit Scotland following today’s Committee meeting and the audited Annual Accounts 2018/19 would be available by 30 September 2019.

In response to a question from Councillor Lambie in relation to P20 ‘Purpose, Outcomes & Vision’, the Principal Accountant and Executive Officer – Place & Community Planning undertook to ensure Stirling Council be added to the wording.

In response to a question from Councillor Lambie in relation to P28 ‘c) Long Term Assets’ and the £2.18M stated, the Principal Accountant undertook to find out if this figure included land value.

The Principal Accountant was then heard in response to questions from members of the Committee.

Following consideration, the Committee agreed to note the unaudited accounts 2018/19 which would be submitted to Audit Scotland.

5. MUGDOCK GENERAL PROGRESS REPORT (Period March to May 2019)

There was submitted Report PNCA/041/19/MC by the Depute Chief Executive - Place Neighbourhood & Corporate Assets, copies of which had previously been circulated, providing the Committee with an update for the three month period covering March to May 2019 in relation to a range of operational matters, marketing and events, income generation, and project development. The Report also provided on-going updates on the Mugdock Strategy 2015-2020 through reviews of the Land Management Plan, Assets Review, Business Plan, Capital Projects Plan and Marketing Strategy. Full details were contained with the Report.

The Team Leader Mugdock Park was heard in further explanation of the Report covering the following areas: Visitor Statistics; Education and Community Groups; Ranger led Events; Mugdock Castle open day; Gaelic Celebration Day; Donation signs, Makers Sessions; School

MUGDOCK PARK JOINT MANAGEMENT COMMITTEE,

18 JUNE 2019

Holiday Programme; Mugdock Cinema Club; What's On 2019 brochure; Land Management; Assets Review; Business Plan; Capital Projects; Marketing Strategy / Use of Social Media; Minute of Agreement; Park Management Rules; Burncrook Pipeline Project; Park Security; Eric Tomney Memorial Observatory; Mugdock Trust; Friends of Mugdock Programme; Car Parking Charges; and Mugdock Volunteers.

The Executive Officer – Place & Community Planning informed the Committee that the Gaelic Celebration day that took place within the Park was well received by those who attended, considering the weather. She stated that funding had been received from the Gaelic Language Act Implementation Fund (GLAIF), which made the day possible.

The Team Leader Mugdock Park stated that if anyone had any thoughts on how the Park could improve its programme of events, she would be happy to discuss.

Following discussion in relation to the Scottish Water road closures, the Team Leader Mugdock Park informed the Committee that Scottish Water would be repairing the roads and carparks affected by the works. Councillor Lambie stated that in his recent experience it may be an idea to check the quality of repair works undertaken due to some companies using contractors, and as such, the quality of repairs has been poor.

In response to a question from Councillor Lambie in relation to Craighend Castle, the Team Leader Mugdock Park talked about the living wall project, costs associated with demolition and restoration, re-advertising the property for sale, current fencing, ranger work in relation to the history and biodiversity of the castle. Councillor Lambie thanked the Team Leader – Mugdock for the update and stated that he was open to ideas in relation to the future of the castle.

Following further consideration, the Committee agreed to note the contents of the Report.

6. CLAN GRAHAM VISIT TO MUGDOCK

The Team Leader Mugdock Park provided Members of the Committee with an update in relation to Clan Graham visits to Scotland. She reminded the Committee that they tend to visit every five years, which incorporates their AGM. She stated they try and visit all Graham sites around the country and traditionally there has been both a daytime and an evening event held at Mugdock Country Park to mark the occasion. She also stated that when they visit they make a donation of £5,000 to the Mugdock Trust which they request is spent on improving the castle. Members noted the next visit was scheduled for 2020 with a date of the 31 July being given.

The Team Leader Mugdock Park advised Members of the Committee that she would pull together a draft programme for the Committee's consideration at a future meeting of the Mugdock Park Joint Management Committee.

Councillor Lambie informed the Committee that Clan Graham again wished to engage both Local Authority Provosts, which was great to see.

Following further consideration, the Committee noted the update provided by the Team Leader Mugdock Park.

7. A.O.C.B

**MUGDOCK PARK JOINT MANAGEMENT COMMITTEE,
18 JUNE 2019**

Councillor Lambie informed the Committee that major road works were still ongoing within Stirling Council, however, the roads network was slowly improving. He also informed the Committee that planning applications had been submitted for a car park in Finnich Glen and a hospital in Kilearn. Councillor Lambie stated that he would keep Members of the Committee up to date on any progress made in relation to the above applications.

8. PROPOSED DATES OF NEXT MEETINGS

The Committee noted M. Coulshed would circulate dates as soon as possible.



MUGDOCK COUNTRY PARK

**MUGDOCK PARK JOINT
MANAGEMENT
COMMITTEE**

10 SEPTEMBER 2019

CFO/028/19/GM

CHIEF FINANCE OFFICER

CONTACT OFFICER:

**KENNETH MCFALL, EXTERNAL AUDITOR, AUDIT
SCOTLAND**

SUBJECT TITLE:

**AUDIT SCOTLAND'S ANNUAL AUDIT REPORT
2018/19 - MUGDOCK COUNTRY PARK**

1.0 PURPOSE

- 1.1.** This purpose of this report is to present to the Joint Management Audit Scotland's Annual Audit Report for 2018/19.

2.0	<u>RECOMMENDATIONS</u>
2.1	It is recommended that Committee: <ul style="list-style-type: none"> a) Considers and approves the 2018/19 Annual Audit Report for Mugdock Country Park Joint Management Committee.

**JAMIE ROBERTSON
CHIEF FINANCE OFFICER
FINANCE, AUDIT & PERFORMANCE**

3.0 BACKGROUND / MAIN ISSUES

- 3.1. Audit Scotland's report is a summary of the findings arising from the 2018/19 audit of Mugdock Country Park Joint Management Committee.
- 3.2. The scope of the audit was set out in our Annual Audit Plan, issued 7 March 2019. The report sets out the finding from Audit Scotland's
- audit of the 2018/19 accounts; and
 - consideration of the wider scope of public sector audit.
- 3.3. The annual accounts for the year ended 31 March 2019 will be approved by the Joint Management on 10 September 2019. Our independent auditors report includes:
- an unqualified opinion on the financial statements
 - unqualified opinions on the management commentary and the annual governance statement.
- 3.4. This report includes our significant findings from the audit in exhibit 2. Appendix 2 summarises how the risks we identified during planning were addressed and our conclusions on these risks.

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 performance
- 4.2 Workforce (including any significant resource implications)- Impact on future Business Improvement Planning
- 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 Other

5.0 MANAGEMENT OF RISK

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

- 5.1. Ensuring effective Scrutiny of service performance and driving improvement in service delivery.
- 5.2. Ensuring we are continuing to meet our statutory obligations in regards to performance reporting and Best Value.

6.0 IMPACT

6.1 ECONOMIC GROWTH & RECOVERY – The scrutiny of service performance should drive improvements, helping to achieve LOIP outcomes.

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 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 1: Unaudited Annual Accounts 2018/19.

Mugdock Country Park Joint Management Committee

2018/19 Proposed Annual Audit Report



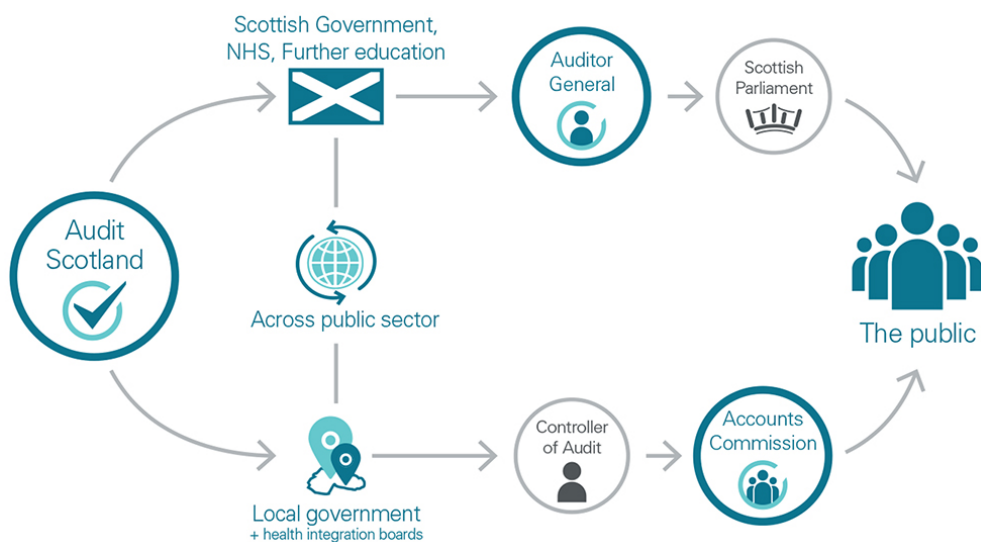
Prepared for Members of Mugdock Country Park Joint Management Committee and the Controller of Audit

10 September 2019

Who we are

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

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



About us

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

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

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

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Key messages

2018/19 annual accounts

- 1** Mugdock Country Park Joint Management Committee's financial statements give a true and fair view and were properly prepared.
- 2** The management commentary and the annual governance statement were consistent with the financial statements and properly prepared in accordance with the applicable requirements.

Financial sustainability and annual governance statement

- 3** The renewed Minute of Agreement secures the current levels of funding from the constituent councils for the Park for the period 2019-2024.
- 4** We concluded that the information in the annual governance statement complies with guidance.

Introduction

1. This report summarises the findings from our 2018/19 audit of Mugdock Country Park Joint Management Committee (“the Park”).

Scope of our audit

2. The scope of our audit was set out in our Annual Audit Plan presented to the 19 March 2019 meeting of the Joint Committee. This report comprises the findings from:

- an audit of the Park’s annual accounts
- our consideration of the financial sustainability of the Park and appropriateness of the annual governance statement

Adding value through the audit

3. We add value to the Park through the audit by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations for improvements
- reporting our findings and conclusions in public
- sharing intelligence and good practice through our national reports ([Appendix 2](#)) and good practice guides
- providing clear conclusions on the appropriateness, effectiveness and impact of corporate governance and financial sustainability

4. In so doing, we aim to help the Park promote improved standards of governance, better management and decision making and more effective use of resources.

Responsibilities and reporting

5. The Park has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices.

6. The Park is also responsible for compliance with legislation putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

7. Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the [Code of Audit Practice \(2016\)](#) and supplementary guidance and International Standards on Auditing in the UK.

8. As public-sector auditors we give independent opinions on the annual accounts and conclude on securing financial sustainability and appropriateness of the governance statement disclosures. In doing this, we aim to support improvement and accountability.

9. The [Code of Audit Practice 2016](#) (the Code) includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the body and its services. As highlighted in our 2018/19 Annual Audit Plan, due to the volume and lack of complexity of the financial transactions, we applied the small body provisions of the Code to the 2018/19 audit.

10. The weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

11. We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services and therefore the 2018/19 audit fee of £2,980 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

12. This report is addressed to both the Joint Management Committee and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk

Acknowledgement

13. We would like to thank the management and staff for their cooperation and assistance during the audit.

Part 1

Audit of 2018/19 annual accounts



Main judgements

The Park's financial statements give a true and fair view and were properly prepared.

The management commentary and the annual governance statement were consistent with the financial statements and properly prepared in accordance with the applicable requirements.

The annual accounts are the principal means of accounting for the stewardship of its resources and its performance in the use of those resources.

Audit opinions on the annual accounts

14. The annual accounts for the year ended 31 March 2019 were approved by the Joint Committee on 18 June 2019. We reported, within the independent auditor's report that:

- the financial statements give a true and fair view and were properly prepared
- the management commentary and the annual governance statement were consistent with the financial statements and properly prepared in accordance with the applicable requirements
- we have nothing to report in respect of misstatements in information other than the financial statements, the adequacy of accounting records and the information and explanations we received.

Submission of annual accounts for audit

15. We received the unaudited annual accounts on 7 May 2019 in line with our agreed audit timetable.

16. The unaudited annual accounts provided for audit were complete and of a good standard and finance staff provided good support to the audit team which helped ensure the final accounts audit process ran smoothly.

Risks of material misstatement

17. [Appendix 1](#) provides a description of those assessed risks of material misstatement in the annual accounts and any wider audit dimension risks that were identified during the audit planning process. It also summarises the work we have done to gain assurance over the outcome of these risks.

18. We have no issues to report from our work on the risks of material misstatement highlighted in our 2018/19 Annual Audit Plan.

Materiality

19. Misstatements are material if they could reasonably be expected to influence the economic decisions of users taken based on the financial statements. When deciding on what is material, we consider both the amount and nature of the misstatement.

20. Our initial assessment of materiality for the annual accounts was carried out during the planning phase of the audit. With regards to the annual accounts, we assess the materiality of uncorrected misstatements both individually and collectively.

21. On receipt of the unaudited annual accounts we reviewed our materiality calculations and revised the levels to reflect the gross expenditure of the Park for the year ended 31 March 2019. These are summarised in [Exhibit 1](#).

Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£4,400
Performance materiality	£2,600
Reporting threshold	£130

Source: Audit Scotland

Significant findings from the audit (ISA 260)

22. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices covering accounting policies, accounting estimates and financial statements disclosures.

23. The significant findings are summarised in [Exhibit 2](#). Where a finding has resulted in a recommendation to management, a cross reference to the Action Plan in [Appendix 1](#) has been included.

Exhibit 2 Significant findings from the audit of the financial statements

Finding	Resolution
<p>1. Cut-Off Testing</p> <p>As part of our year end cut-off testing, we identified two expenditure transactions totalling £4,343 which had been incorrectly posted to the wrong financial year (i.e. 2019/20).</p>	<p>Officers corrected the errors identified from our testing. This adjustment increased net revenue expenditure reported in the comprehensive income and expenditure statement (CIES) by £4,343. It also increased payables reported in the balance sheet by £4,343.</p> <p>Officers should review year end procedures to ensure transactions are posted to the correct financial year.</p>

Finding	Resolution
<p>2. STACA Accrual</p> <p>A late adjustment to the short term accumulating compensated absences (STACA) accrual meant that employee costs in the CIES were understated by £4,313.</p>	<p>Officers corrected the error resulting in a £4,313 increase in net revenue expenditure.</p>
<p>Source: Audit Scotland</p>	

How we evaluate misstatements

24. There were no material adjustments to the unaudited accounts arising from our audit. Two misstatements (outlined in [exhibit 2](#)) were above our reporting threshold of £130. It is our responsibility to request that all misstatements above the reporting threshold are corrected and management has amended these in the audited accounts.

Part 2

Financial sustainability and governance statement



Main judgements

The renewed Minute of Agreement secures the current levels of funding from the constituent councils for the Park for the period 2019-2024

We concluded that the information in the governance statement is consistent with the financial statements and complies with the guidance issues by Scottish Ministers.

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

Financial performance in 2018/19

25. The Park is funded jointly by East Dunbartonshire and Stirling Councils. Capital expenditure is split equally between both councils, and Stirling Council pays a fixed revenue contribution of £50,000 per annum. East Dunbartonshire Council is responsible for overseeing the Park's running costs within the available budget.

26. The comprehensive income and expenditure statement (CIES) for the year ended 31 March 2019 reports expenditure for the year of £601,229. This is £111,474 higher than 2017/18 and £49,000 more than budgeted, however, the Park was able to utilise a £47,000 carry forward from the prior year. The increase in expenditure during 2018/19 is mainly due to higher employee costs and increased spend on materials, supplies & services.

27. The income for the year reported in the CIES is £187,046, comprising £87,136 from Rents & Recharges and a further £99,909 from Trading & Events. Income received was £54,000 more than budgeted.

28. The net outturn position against budget for the year was an underspend of £5,000.

Future Funding

29. The Minute of Agreement between East Dunbartonshire Council and Stirling Council, which sets out the administrative and funding arrangements for the Park, ended in March 2019. A new Minute of Agreement, effective for the period 2019-2024, has been prepared and retains the principals of the old agreement. This includes the levels of funding provided by each council.

30. The renewed Minute of Agreement confirms the continued support of the constituent councils for the next five years and this is key to the financial sustainability of the Park.

Capital Projects Plan

31. The Park has an ambitious Capital Projects Plan which includes the Mugdock Barns project. This aims to provide new facilities for education, events and

business at an expected cost of around £450,000. A feasibility study is underway to determine the scope and approach to the project.

32. Due to the levels of capital funding available to the park, external funding is likely to be necessary to deliver the project. This has yet to be secured and sources of funding are being investigated.

33. The Place & Business Development Manager will provide an update to the Committee in September 2019.

Governance Statement

34. We concluded that the information in the annual governance statement is consistent with the financial statements and had been prepared in accordance with the CIPFA/SOLACE guidance: ***Delivering good Governance in Local Government: Framework (2016)***.

Internal Controls

35. East Dunbartonshire Council, as the host authority, provides support in some key areas of business, particularly in finance, legal and information technology.

36. As part of our audit, we reviewed the high-level controls in a number of the systems used by East Dunbartonshire Council for the processing and recording of transactions and the preparation of the financial statements of the Park.

37. Our overall conclusion was that the key controls within the council's main financial systems were operating satisfactorily, and no significant risks to the Park were identified.

Appendix 1

Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual accounts and those relating our wider responsibility under the [Code of Audit Practice 2016](#).

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
<p>1 Risk of management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls in order to change the position disclosed in the financial statements.</p>	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business. 	<p>Our audit procedures did not identify any evidence of management override of controls.</p>
<p>2 Risk of fraud over income</p> <p>The majority of the Park's income is received through revenue contributions made by East Dunbartonshire Council and Stirling Council as the constituent authorities. However, some income is also received from other sources, including rents and shop sales.</p> <p>The extent and complexity of income means there is an inherent risk of fraud in accordance with ISA 240.</p>	<ul style="list-style-type: none"> • Analytical procedures on income streams. • Detailed testing of revenue transactions focusing on the areas of greatest risk. 	<p>Our audit procedures did not identify any evidence of fraud over income.</p>
<p>3 Risk of fraud over expenditure</p> <p>The Code of Audit Practice expands the ISA assumption on fraud over income to aspects of expenditure. The Park incurs expenditure in areas such as staff costs, trading & events and maintenance.</p>	<ul style="list-style-type: none"> • Established budget setting process including, monitoring controls and variance analysis • Involvement in National Fraud Initiative. • Compliance with procurement regulations and best practice transactions. 	<p>Our audit procedures did not identify any evidence of fraud over expenditure.</p>

Audit risk	Assurance procedure	Results and conclusions
Risks identified from the auditor's wider responsibility under the Code of Audit Practice		
<p>4 Financial sustainability</p> <p>The majority of the Park's income is received from the constituent authorities in the form of grant funding. There is a risk that the current level of funding provided by constituent authorities is not sustainable given the ongoing budget constraints within local authorities.</p>	<ul style="list-style-type: none"> • Monitor developments through review of committee papers and minutes. • Assess budget performance through audit of financial statements. 	<p>We confirmed that a renewed Minute of Agreement has been prepared on the same terms as the old agreement which continues the current levels of funding provided by each council.</p>

Appendix 2

Summary of national performance reports 2018/19

		 2018/19 Reports	
Local government in Scotland: Challenges and performance 2018		Apr	
Councils' use of arm's-length organisations		May	 Scottish Fire and Rescue Service: an update
Scotland's colleges 2018		Jun	
		Jul	 The National Fraud Initiative in Scotland 2016/17
Forth Replacement Crossing		Aug	 Major project and procurement lessons
Children and young people's mental health		Sept	 Superfast broadband for Scotland: further progress update
NHS in Scotland 2018		Oct	
Health and social care integration: update on progress		Nov	 Local government in Scotland: Financial overview 2017/18
		Dec	
		Jan	
		Feb	
		Mar	 Local government in Scotland: Challenges and performance 2019

Mugdock Country Park Joint Management Committee

2018/19 Proposed Annual Audit Report

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MUGDOCK COUNTRY PARK

**MUGDOCK PARK JOINT
MANAGEMENT
COMMITTEE**

10 SEPTEMBER 2019

CFO/029/19/GM

CHIEF FINANCE OFFICER

CONTACT OFFICER:

**GAIL MORRISON, PRINCIPAL ACCOUNTANT - 0141
574 5511.**

SUBJECT TITLE:

**2018/19 ANNUAL ACCOUNTS MUGDOCK COUNTRY
PARK JOINT MANAGEMENT COMMITTEE**

1.0 PURPOSE

- 1.1.** This purpose of this report is to present to the Joint Management Committee the Audited Annual Accounts for 2018/19.

2.0	<u>RECOMMENDATIONS</u>
2.1	It is recommended that Committee: a) Consider and approve the audited annual accounts 2018.19 for Mugdock Country Park Joint Management Committee.

**JAMIE ROBERTSON
CHIEF FINANCE OFFICER
FINANCE, AUDIT & PERFORMANCE**

3.0 BACKGROUND / MAIN ISSUES

- 3.1. The unaudited Annual Accounts were authorised for issue on the 18th June 2019, following consideration at this Joint Management Committee the same day. The accounts were thereafter issued to Audit Scotland for audit.
- 3.2. The audit is now complete with Audit Scotland providing an unqualified audit opinion on the 2018/19 accounts.
- 3.3. A separate report to this meeting from Audit Scotland is the full Annual Audit Report on the 2018/19 audit, and this incorporates their conclusions and recommendations following this work on the Annual Accounts.
- 3.4. A full set of Audited Annual Accounts for the park has been available for consideration and approval and are appended to this report. The Audited Annual Accounts 2018/19 will be formally authorised on 10 September 2019, which is within the statutory deadline of 30 September 2019.

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 performance
- 4.2. Workforce (including any significant resource implications)- Impact on future Business Improvement Planning
- 4.3. Legal Implications – None
- 4.4. Financial Implications – To achieve a balanced budget.
- 4.5. Procurement - None
- 4.6. ICT - None
- 4.7. Corporate Assets- None
- 4.8. Equalities Implications – None
- 4.9. Other

5.0 MANAGEMENT OF RISK

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

- 5.1. Ensuring effective Scrutiny of service performance and driving improvement in service delivery.
- 5.2. Ensuring we are continuing to meet our statutory obligations in regards to performance reporting and Best Value.

6.0 IMPACT

- 6.1. **ECONOMIC GROWTH & RECOVERY** – The scrutiny of service performance should drive improvements, helping to achieve LOIP outcomes.

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 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 1: Audited Annual Accounts 2018/19.



Mugdock Country Park

Joint Management
Committee
Annual Accounts
2018-19



MUGDOCK
COUNTRY PARK

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Management Commentary

A Strategy & Objectives

Mugdock Country Park (the Park) is one of Scotland's leading Tourist Attractions, a Country Park maintaining Scotland's Natural Heritage. The Park provides a Countryside Ranger Service and leads on outdoor learning & environmental activities throughout East Dunbartonshire & South-West Stirling. The Park is working to develop a sustainable operating model to reflect the current financial pressures facing the two funding authorities, East Dunbartonshire and Stirling Councils. The Park works to maximise its income and consequently deliver its aspirations as a leading Tourist Attraction. The Park staff are in contact with a wide range of groups including schools, community groups and those with additional support needs. Regular volunteers at the Park include those with Autism Spectrum Disorders and mental health issues. A full events programme takes place over the course of the year for all ages.

The Park is working on several outcomes to achieve their objectives, which include:

- Implementation of Mugdock Strategy** 
- Development of the park as a film location** 
- Development of Forest Schools Programme** 
- Assets Improvement** 
- Development of Land Management Plan** 

B Fair Review of Business

The Annual Accounts present the financial position of Mugdock Country Park as at 31 March 2019. The principal financial statements comprise Movement in Reserves Statement, Comprehensive Income & Expenditure Statement, Balance Sheet and Cash Flow Statement. Explanatory notes are also provided.

Mugdock Country Park Joint Management Committee

a) Management Committee

Mugdock Country Park Joint Management Committee



Chair
Councillor Gibbons

**East Dunbartonshire
Council**



Vice Chair
Councillor Lambie

**Stirling
Council**

Elected Members



Councillor
Ferretti

**East Dunbartonshire
Council**



Councillor
Thornton

**East Dunbartonshire
Council**



Councillor
O'Neil

**East Dunbartonshire
Council**



Councillor
Moody

**East Dunbartonshire
Council**



Councillor
Fisher

**East Dunbartonshire
Council**



Councillor
Berrill

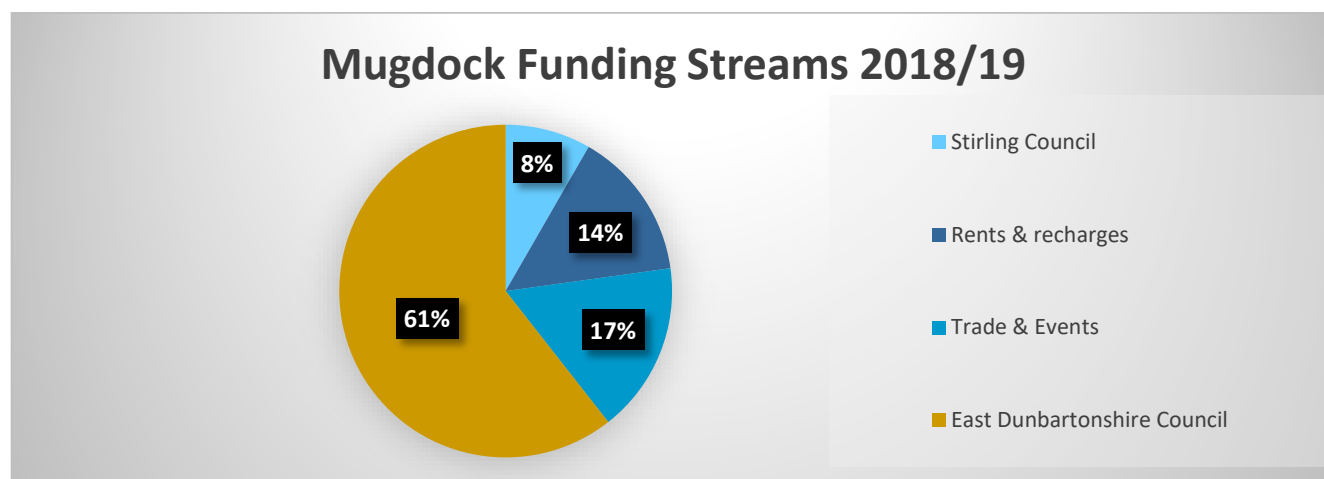
**Stirling
Council**

Telephone: 0300 123 4510

b) Administrative and Funding Arrangements

Administrative and Funding Arrangements for the Park are conducted in accordance with the Minute of Agreement between East Dunbartonshire Council and Stirling Council. A new Minute of Agreement between the authorities is effective for the period 2019-2024 this will be taken to committee for approval in 2019. Capital expenditure is split 50/50 between the respective authorities with Stirling Council paying a fixed revenue contribution of £50,000 per annum.

The Park is funded and managed jointly by East Dunbartonshire and Stirling Councils through the Mugdock Joint Management Committee. In addition, there is support and funding from Mugdock Trust and the Clan Graham Society of North America. There are many volunteers at Mugdock including Conservation volunteers, Castle volunteers, Garden volunteers and Cinema volunteers.



East Dunbartonshire Council is responsible for overseeing the administrative arrangements of Mugdock Country Park Joint Management Committee, for all financial arrangements for the Park and, as permanent employer of the staff at the Park, is liable for any IAS19 (*International Accounting Standard 19: Employee Benefits*) commitments arising.

c) Financial Summary

The Comprehensive Income & Expenditure Statement on [page 13](#) shows that net revenue expenditure to be met by constituent authorities in 2018/19 was £414,253, £103,487 more than in the previous year.

Spend on employee costs were higher in 2018/19 due to the pay increase received by employees. Overall, the net cost of service for 2018/19 was lower than budget by £4,106 mainly because of additional income received through ticket sales and sales in shop sales. Although spend looks to be higher than previous there was a carry forward of £47k from 2017/18 from additional income which was used for Park Improvements. The contribution from Stirling Council was budgeted at £50,000 to reflect their share of costs, in line with the Minute of Agreement.

Mugdock Country Park Joint Management Committee

	2018/19 Budget £'000	2018/19 Actual £'000	2018/19 Variation £'000
Expenditure	552	601	-49
Income	-133	-187	54
Net	<u>419</u>	<u>414</u>	<u>5</u>
2018/19 Stirling Contribution		<u>-50</u>	

The Balance Sheet Statement on [page 14](#) shows that, as at the financial year-end, there is a temporary advance to East Dunbartonshire Council of £62,474. This reflects the net position of current assets and liabilities at the year-end and represents a net cash inflow position as at 31 March 2019.

The Cash Flow statement on [page 14](#) summarises the external transactions associated with the Park on a cash basis.

d) Performance Information

Over 2018-19 Mugdock Country Park attracted visitor numbers of 639,972 (prior year 631,798). A wide-ranging events programme is organised over the course of the year and includes theatre events, countryside events, festivals and workshops. There is a strong education programme using the knowledge and expertise of the Countryside Rangers. This has included development of a Forest Schools programme and expansion of outdoor events. The Middle of Scotland Science Festival is a regular feature and attracts many children and parents interested in finding out about science. 'MugStock Music Festival', a registered charity, took place in July 2018 and was unfortunately affected by adverse weather with fewer attendees than expected.



Mugdock Visitor Centre is the hub for visitor information and booking events. Visitors can enquire on-line and call or come in to make bookings for room and land hire, BBQs and event tickets as well as general enquiries. The Visitor Centre houses the Park's gift shop, which has been increasing sales with new stock and contains information about the history and ecology of the Park. There is a display of information about the Clan Graham and many Grahams from overseas visit Mugdock to find out about their ancestral heritage.

Work to improve the overflow field was carried out and this will improve the parking situation for visitors. A new BBQ hut has been installed and will provide an all year option for social events. A Toadstool Trail was also unveiled and has been a popular addition to Pheasant's Wood. A surplus from the previous year was carried forward and used to complete a number of projects including new benches and signage, white line markings in the carpark, additional security measures, marquee for events and upgraded audio visual equipment.

C FUTURE DEVELOPMENTS

Mugdock Strategy 2015-2020 was updated including the Park's Assets Register, Land Management Plan, Capital Projects Plan, Business Plan and the Marketing Strategy. This informs the strategic direction of the Park and ensures development ties into strategic objectives. Capital from East Dunbartonshire and Stirling Councils has been approved for the Mugdock Barns project which will provide new facilities for education, events and business development. The Astronomical Society of Glasgow continues to work with the Park in relation to the Observatory to be sited to the north of the Park. Filming enquiries continue with many leading to filming and land hire income to the Park. The Park is a member of the Scottish Locations Network, which is chaired by Creative Scotland.

D PRINCIPAL RISKS & UNCERTAINTIES

Risks to the Park are identified through the on-going risk management assessment processes. The principal risks continue to be income realisation and on-going financial pressures. The lease between East Dunbartonshire Council and Stirling Council extends from 1999 to 2049 and the Minute of Agreement details the operational and financial arrangements between the two Councils. The booking system provides more accurate financial information, and will support the efforts to increase income by enabling more robust business planning in the future. On-line payments are under development in order to be more customer focused. Future developments, which are currently being progressed aim to maximise income, whenever possible, to improve the long-term financial viability of the Park.

Other risks, included within the Park register, include Failure to upkeep car parks sufficiently. And ICT connectivity risk with possible impact on income. These risks are mitigated through phased resurfacing of car parks and additional ICT budget to upgrade ICT capacity in 2019/20.

Councillor Jim Gibbons

Chairperson, Mugdock Country Park Joint Management Committee

Date

Thomas Glen

Depute Chief Executive, Place, Neighbourhood & Corporate Assets – Mugdock Country Park Joint Management Committee

Date

Jamie Robertson

Treasurer, Mugdock Country Park Joint Management Committee

Date

Annual Governance Statement 2018-19

What we are Responsible For:

The Mugdock Team, governed by the Mugdock Joint Management Committee, is responsible for ensuring that the business of Mugdock Country Park is conducted in accordance with legislation and appropriate standards, that public money is safeguarded, properly accounted for and used in an economic, efficient and effective way. The council has a statutory duty and policy commitment to have arrangements in place to secure best value under the Local Government in Scotland Act 2003.

To meet its responsibilities, the Park Joint Management Committee has put in place proper arrangements for overseeing the Park's operation. These arrangements form the basis of its governance framework, which is intended to make sure that it does the right things, in the right way, for the right people, in good time, and in a fair, open, honest and accountable way.

East Dunbartonshire Council (the Council) has a Code of Corporate Governance, which it continues to apply, and this is applicable to the governance arrangements for the Park. The Code is prepared in accordance with the CIPFA/SOLACE (Chartered Institute of Public Finance & Accountancy/Society of Local Authority Chief Executives) publication "Delivering Good Governance in Local Government" and is aligned to its six constituent core principles of good governance. This statement explains how East Dunbartonshire Council reviews the effectiveness of these arrangements and delivers good governance.

The Aim of the Governance Framework:

The Council's governance framework comprises the systems, processes, cultures and values through which Mugdock Country Park is directed and controlled. It describes the way the Park engages and plans with, accounts to and provides leadership within the community. The framework allows us to monitor how we are achieving our long-term aims, and ensure we deliver appropriate services that are value for money.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to meet the targets in our policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise those risks that may affect the ability of Mugdock Country Park to deliver its aims and objectives. In doing so, it evaluates the likelihood and impact of those risks and seeks to manage them efficiently, effectively and economically.

Governance arrangements have been in place throughout the year and up to the date of approval of the statement of accounts.

Mugdock Country Park Joint Management Committee

The Governance Framework:

Some of the key features of the governance framework are set out in the following paragraphs.

Purpose, Outcomes & Vision

Mugdock Country Park's purpose and outcomes form a consistent thread cascading from the vision of 'working together to achieve the best with the people of East Dunbartonshire & Stirling' through the Local Outcome Improvement Plan to its strategic and local outcomes and priorities. Within the Place and Community Planning Strategic Accountability area, the performance at Mugdock is monitored and developed to meet agreed targets.

Common Purpose, Clear Functions & Roles

Mugdock provides a clear statement of roles and responsibilities through the Minute of Agreement with Stirling Council, which governs the period 1999 to 2004, and subsequent Variation to the Minute 2004-2014, 2014-2019 & 2019-2024.

Promoting Values

Mugdock promotes positive values and demonstrates good governance through upholding standards of conduct and behaviour. This is achieved using East Dunbartonshire Council's established code of conduct for both its employees and Elected Members, which is a written Statement of good practice and convention. The Statement aims to clarify roles and responsibilities and to establish accepted behaviour and practices. It also aims to enhance and maintain the integrity of local government elected members and officers and demands high standards of personal conduct.

Informed & Transparent Decision Making

Mugdock sets out its processes and controls to be vigorous and transparent about how decisions are taken and listening and acting on the outcome of constructive scrutiny. This includes having good quality information, advice and support to ensure that services are delivered effectively and are what the community wants. Mugdock has developed a risk register, which is updated on an on-going basis and is monitored by the Mugdock Joint Management Committee.

Developing Capability & Capacity

Mugdock seeks to ensure that members and officers have the skills, knowledge, experience and resources they need to perform well in their roles. This includes developing the capability of people with governance responsibilities and evaluating their performance as individuals and as a group. Mugdock looks to encourage new talent for membership of the Joint Management Committee so that best use can be made of individuals' skills and resources in the balancing of continuity of service alongside the need for service redesign.

Engaging with Local People & Stakeholders

Mugdock seeks to engage with stakeholders through developing effective partnerships and ensuring positive relationships are in place. Mugdock management actively facilitates feedback from visitors and provides sufficient opportunities to allow constructive input to the park.

Review of Effectiveness:

Mugdock has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the Place and Community Planning Executive Officer within the Council who has responsibility for the development and maintenance of the governance environment, the Council Audit & Risk Manager's Annual Report, and by comments made by the external auditors and other review agencies and inspectorates. These recommendations are general to the whole of East Dunbartonshire Council, and no specific work on Mugdock Country Park was undertaken.

During the year, East Dunbartonshire Council continued to put in place appropriate management and reporting arrangements to enable it to be satisfied that its approach to corporate governance is both appropriate and effective in practice within Mugdock Country Park. Specifically, the Council's governance arrangements have been reviewed against the requirements of the CIPFA/SOLACE Framework. Whilst this process of review is coordinated corporately and approved by the Corporate Management Team, the Executive Officer - Place and Community Planning has a responsibility to ensure that their own governance arrangements are adequate and operating effectively.

In line with the CIPFA/SOLACE Framework, the Depute Chief Executive and Executive Officer are required to make an annual statement confirming that this is the case. For 2018/19, these Executive Officer disclosures confirm the adequacy and effective operation of corporate governance arrangements and financial controls. These assurances extend to include the establishment of mitigating actions in response to HSE Health and Safety recommendations and to Internal Audit recommendations regarding procurement practices, key anti-fraud controls and the governance around decision-making. Mitigating actions completed or in progress to address these risks have included establishing robust management systems for addressing specific HSE concerns, achieving ongoing reductions in non-contracted spend, the establishment of improved system audit trails and improved governance regarding committee reporting.

Based on Internal Audit work completed in 2018/19, Mugdock Country Park's internal control procedures were generally found to operate as intended with reasonable assurance being provided on the integrity of Council controls. Where recommendations to improve controls have been made, subsequent action plans have been developed, with management actions initiated, to address the risks identified. Internal audit conducted a review

in the year of cash income controls at Mugdock Country Park. As a result, management have implemented improved controls to safeguard income.

The level of assurance provided by the Audit & Risk Team can never be absolute. This reflects the sample nature of the work carried out, the relative scope and objectives of audit assignments and those explanations offered, and evidence provided, by officers. In addition, factors external to the audit process including human error, collusion or management overriding controls highlight the potential for systems historically highlighted as being satisfactory to become exposed to risk or loss.

The reports issued by the Council's external auditors, Audit Scotland, have also been considered as part of our overall review of effectiveness. A number of national and local reports have been issued during the financial year and these have been evaluated as part of the internal audit opinion above. Specific consideration has been given to the local audit team's cycle of reports that include the 'Management Report', and the 'Annual Audit Report'. These reports continue to highlight risks faced by the Council and where appropriate action plans have been developed to mitigate these.

Progress against the Business Improvement Plan (BIP) relevant to Mugdock and the Key Performance Indicator of Visitor Numbers to Mugdock are reported through quarterly 'How Good Is Our Service' (HGIOS) reports. These indicators are reported throughout the year, forming a consistent thread from BIP to HGIOS with subsequent scrutiny delivered by the PNCA committee.

Significant Governance Issues

The system of governance (including the system of internal control) provides reasonable assurance that assets are safeguarded; that transactions are authorised and properly recorded; that material errors or irregularities either are prevented or would be detected within a timely period; and that significant risks impacting on the achievement of our strategic priorities and outcomes have been mitigated.

Conclusion

We consider the governance and internal control environment operating in 2018/19 for the Council to provide reasonable and objective assurance that significant risks affecting the achievement of our principal strategic priorities and outcomes will be identified and actions taken to avoid or mitigate their impact. A number of improvements have been identified that will further strengthen our governance arrangements and these are set out above. Systems are in place for regular review and improvement of the governance and internal control environment. The Council will continue to review its Corporate Governance arrangements and take any additional steps, as required, to further enhance these arrangements.

Mugdock Country Park Joint Management Committee

We are satisfied that these steps will address the need for improvements and will monitor their implementation and operation as part of our next annual review.

I confirm that the Council's financial management arrangements conform to the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2016).

Councillor Jim Gibbons

Chairperson, Mugdock Country Park Joint Management Committee

Date

Thomas Glen

Depute Chief Executive, Place, Neighbourhood & Corporate Assets – Mugdock Country Park Joint Management Committee

Date

Mugdock Country Park Joint Management Committee

Statement of Responsibilities for the Accounts

The Joint Management Committee is responsible for:

- Arranging for the proper administration of its financial affairs and to ensure that an appropriate Officer has the responsibility for the administration of those affairs. The Joint Management Committee has appointed the Treasurer to that role.
- Managing its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

Councillor Jim Gibbons

Chairperson, Mugdock Country Park Joint Management Committee

Date

The Treasurer is Responsible for:

- the preparation of the Joint Management Committee's Annual Accounts which, in terms of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom, is required to present fairly the financial position of the Joint Management Committee at the accounting date and its income and expenditure for the year ended 31 March 2019;
- selecting suitable accounting policies and applying them consistently;
- making judgements and estimates that were reasonable and prudent;
- complying with the Code of Practice;
- keeping proper accounting records which are up to date; and
- taking reasonable steps for the prevention and detection of fraud and other irregularities.

Jamie Robertson

Treasurer, Mugdock Country Park Joint Management Committee

Date

Mugdock Country Park Joint Management Committee

Principal Financial Statements

Movement in Reserves Statement

31 March 2018 £	31 March 2019 £
0 Balance at the 1st April	0
0 Surplus / (Deficit) for the Financial Year	0
0 Balance at the 31st March	0

Comprehensive Income and Expenditure Statement

2017/18 £	2018/19 £
Expenditure	
359,403 Employees	382,942
21,333 Maintenance	22,656
23,863 Utilities	47,788
57,426 Trading & Events	60,214
19,448 Operating	81,690
5,463 Publicity	3,029
2,890 External Audit Fees	2,980
489,825 Operating Costs	601,299
Income	
88,264 Rents & Recharges	87,136
90,794 Trading & Events	99,909
179,058	187,046
310,767 Net Revenue Expenditure	414,253
Amount to be met from constituent authorities	
260,767 East Dunbartonshire Council	364,253
50,000 Stirling Council	50,000
310,767	414,253
0 Net Surplus / (Deficit) for the year	0

Mugdock Country Park Joint Management Committee

Cash Flow Statement

2017/18 £		2018/19 £
Cash Outflows		
356,816	Employee Costs	372,554
120,434	Other Operating Costs	192,405
477,250		564,959
Cash Inflows		
-308,767	Requisitions from Constituent Authorities	-416,254
-90,795	Received for Goods and Services	-99,909
-85,726	Other Operating Receipts	-86,650
-485,288		-602,813
-8,038	Net Cashflow from Revenue Activities	-37,854

Balance Sheet

2017/18 £		2018/19 £
Current Assets		
4,929	Receivables	3,415
9,606	Inventory	10,128
24,620	Temporary Advance to East Dunbartonshire Council	62,474
39,154		76,017
Current Liabilities		
39,154	Payables	76,017
39,154		76,017
0	Total Assets less Current Liabilities	0

The audited accounts were issued on

I certify that this presents fairly the financial position of Mugdock Country Park Joint Management Committee at 31 March 2019 and its income and expenditure for the year ended 31 March 2019.

Jamie Robertson

Treasurer, Mugdock Country Park Joint Management Committee

Date:

Notes to Principal Financial Statements

1. Accounting Policies

a) General Principles

The Annual Accounts summarise Mugdock Country Park Joint Management Committee's transactions for the 2018/19 financial year, and its position at the year-end of 31 March 2019. The *Local Authority Accounts (Scotland) Regulations 2014* requires Annual Accounts to be prepared, and section 12 of the *Local Government in Scotland Act 2003* requires these to be prepared in accordance with proper accounting practices. These practices primarily comprise the *Code of Practice on Local Authority Accounting in the United Kingdom 2018/19* (the Code), supported by *International Financial Reporting Standards* (IFRS). In cases where accounting practices and legislative requirements conflict, the latter will apply. This is in agreement with the accounting concept of 'primacy of legislative requirements'.

The accounts are designed to give a 'true and fair view' of the financial performance and position of Mugdock Country Park Joint Management Committee for 2018/19. Comparative figures for 2017/18 are provided. The accounting convention adopted in the Annual Accounts is principally historical cost.

The accounting concepts of 'materiality', 'accruals' and 'going concern' have been considered in the application of accounting policies. The materiality concept means that information is shown where it is of such significance as to justify its inclusion. The accruals concept means that financial activities are accounted for on an accruals basis in the year that they take place, not simply when cash payments are made or received. The going concern concept is based on the assumption that the functions of the Park will continue in operational existence for the foreseeable future.

b) Employee Benefits

Post-Employment Benefits: Employees of the Park are members of The Local Government Pension Scheme (LGPS), which is a defined benefit statutory scheme, operated by Strathclyde Pension Fund, and administered by Glasgow City Council in accordance with the *Local Government Pension Scheme (Scotland) Regulations 1998*. LGPS is accounted for as a defined benefits scheme.

Under the terms of the Minute of Agreement between East Dunbartonshire Council and Stirling Council, East Dunbartonshire Council is the permanent employer of the staff of the Park and deals with all payments related to the Local Government Superannuation Scheme and STACA (Short Term Accumulating Compensated Absences). For that reason, revenue commitments and balance sheet disclosures for the purposes of IAS19 & STACA are identified within the accounts for East Dunbartonshire Council rather than those for the Park.

Mugdock Country Park Joint Management Committee

c) Long Term Assets

Title to the community assets of the Park rests with Stirling Council. However, under the revised management agreement signed by the constituent authorities, East Dunbartonshire Council has beneficial use of the fixed assets of Mugdock Country Park. In addition, East Dunbartonshire Council entered into a lease arrangement commencing 1 April 1999 to operate the designated assets as a Country Park as defined in the Countryside (Scotland) Act 1967. This lease arrangement is for a peppercorn rent of £1 per annum, and will continue until 31 March 2049.

Accordingly, it has been considered appropriate that the Park's fixed assets are consolidated into the accounts of the Council. At 31 March 2019, the total net book value of the Park's buildings & equipment was £683,248 and of community assets was £2,180,000.

Overall, the net cost of capital for 2018/19 was lower than budget by £3,735 due to projects being re-phased into 2019/20.

	2018/19 Budget	2018/19 Actual	2018/19 Variation
	£'000	£'000	£'000
Expenditure	184	131	53
Income	-149	-99	-50
Net Cost of Capital	<u>35</u>	<u>32</u>	<u>3</u>

d) Inventories

Inventories are included in the Balance Sheet at the lower of cost and net realisable value. The cost of inventories is assigned using the weighted average costing formula.

2. Accounting Standards Issued, Not Adopted

IAS8 Accounting Policies, Changes in Accounting Estimates and Errors requires disclosure of information on the expected impact of new accounting standards that have been issued but are not yet effective. These have been reviewed and are not deemed significant for the financial statements.

3. Pensions Commitment

The Council is the permanent employer of the staff of the Park, and deals with all payments related to the Local Government Pension Scheme. Accordingly, revenue commitments and balance sheet disclosures for the purposes of IAS19 are identified within the accounts for the Council rather than those for the Park.

Mugdock Country Park pensions contribution payments for 2018/19 were £56,101 (2017/18 £50,396).

Mugdock Country Park Joint Management Committee

4. Exit Packages

During 2018/19 there were no exit packages by way of voluntary redundancy (2017/18 £Nil).

5. Shop Trading Account

The Joint Management Committee operates a shop within the Visitors Centre at Mugdock Country Park, selling souvenirs and other sundry items. Sales income in 2018/19 is higher than the previous year within shop sales.

The gross profit for the year to 31 March 2019 is as follows;

2017/18 £	2017/18 £		2018/19 £	2018/19 £
	15,997	Sales		24,208
6,056		Inventory at the start of the year	9,606	
14,141		Purchases	20,802	
-9,606		Less: Inventory at the end of the year	-10,128	
	10,591	Cost of Goods Sold		20,280
	5,406	Gross Profit / (loss)		3,928

6. Net Cash Flow from Revenue Activities

2017/18 £	2017/18 £		2018/19 £	2018/19 £
6,056		Change in inventory - opening balance	9,606	
9,606	3,550	Change in inventory - closing balance	10,129	523
391		Change in receivables - opening balance	4,929	
4,929	4,538	Change in receivables - closing balance	3,415	-1,514
23,029		Change in payables - opening balance	39,154	
-39,154	-16,125	Change in payables - closing balance	-76,017	-36,863
	-8,037			-37,854

7. Temporary Advance (to)/from East Dunbartonshire Council

2017/18 £	2018/19 £	Movement £
-24,620	-62,474	37,854

Independent auditor's report to the members of Mugdock Country Park Joint Management Committee and the Accounts Commission

Report on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Mugdock Country Park Joint Management Committee for the year ended 31 March 2019 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet, Cash-Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 (the 2018/19 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2018/19 Code of the state of affairs of the body as at 31 March 2019 and of its surplus on the provision of services for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10 April 2017. The period of total uninterrupted appointment is three years. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Treasurer has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Risks of material misstatement

I have reported in a separate Annual Audit Report, which is available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my conclusions thereon.

Responsibilities of the Treasurer and Joint Management Committee for the financial statements

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

In preparing the financial statements, the Treasurer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Joint Management Committee is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. I therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other information in the annual accounts

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

In connection with my audit of the financial statements, my responsibility is to read all the other information in the annual accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Report on other requirements

Opinions on matters prescribed by the Accounts Commission

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

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

Matters on which I am required to report by exception

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

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

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

10 September 2019



**MUGDOCK PARK JOINT
MANAGEMENT
COMMITTEE**

10 SEPTEMBER 2019

CFO/030/19/GM

**DEPUTE CHIEF EXECUTIVE; EDUCATION, PEOPLE
& BUSINESS**

CONTACT OFFICER:

**GAIL MORRISON, PRINCIPAL ACCOUNTANT - 0141
574 5511.**

SUBJECT TITLE:

**2019/20- PERIOD 03 REVENUE MONITORING
REPORT**

1.0 PURPOSE

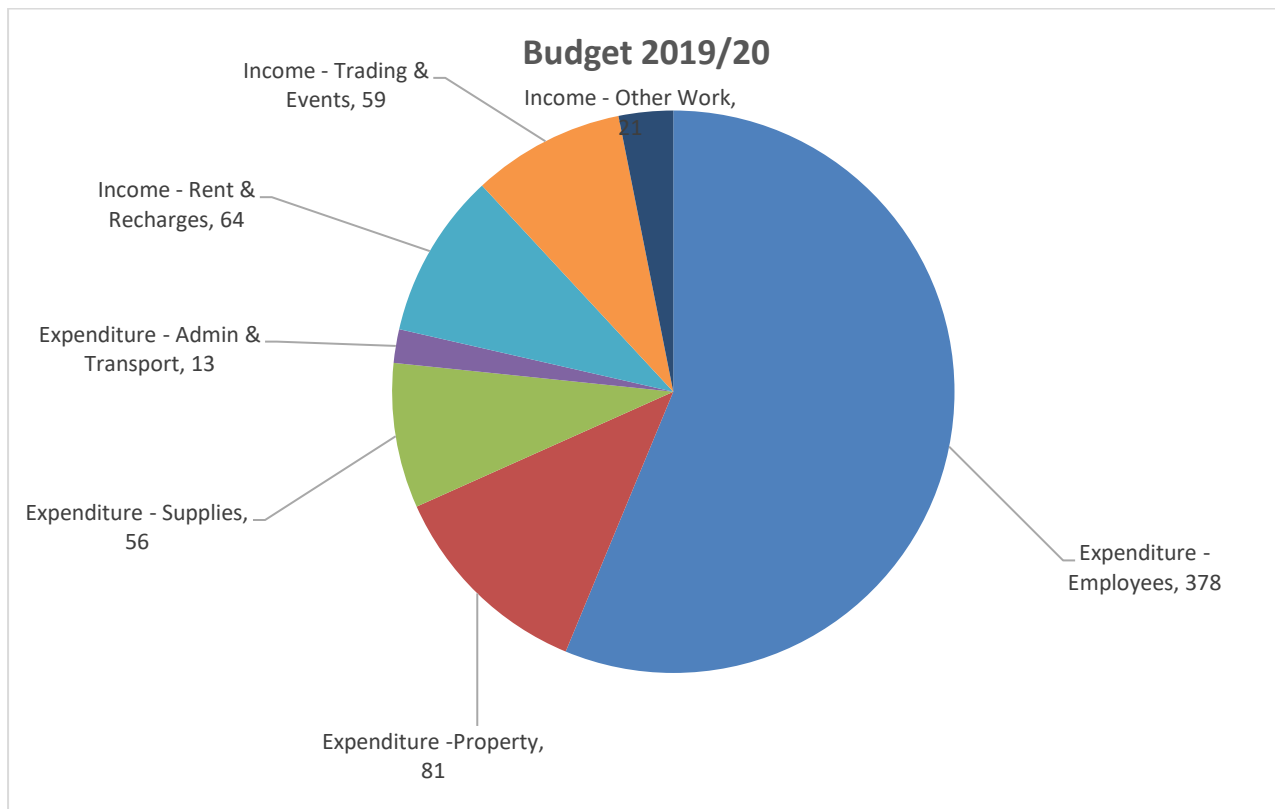
- 1.1.** This purpose of this report is to inform the Mugdock Management Committee (the Committee) of the revenue budget performance for the financial year 2018/19 Period 3 (30 June 2019).

2.0	<u>RECOMMENDATIONS</u>
2.1.	<p>It is recommended that the Committee:</p> <ul style="list-style-type: none"> a) Note the current position for 2019/20; and b) Note additional budget from approved carry forward of £0.019m.

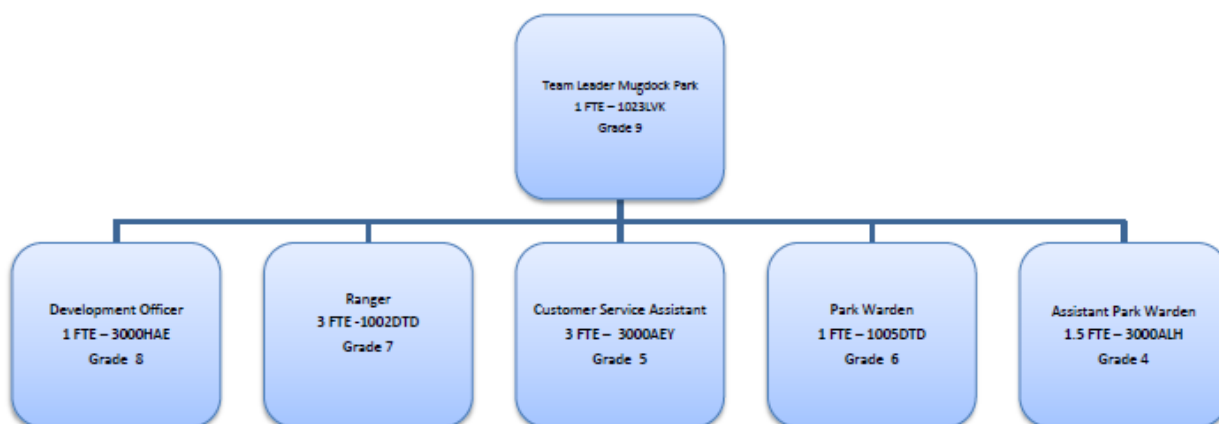
**JAMIE ROBERTSON
CHIEF FINANCE OFFICER
FINANCE, AUDIT & PERFORMANCE**

3.0 BACKGROUND/MAIN ISSUES

3.1. Mugdock Country Park has a Revenue Budget for 2019/20 of £0.384m, of which Stirling Council funds £0.050m with the remaining £0.334m being funded by East Dunbartonshire Council. This budget includes a carry forward of £0.019m from 2018/19 so the “in year actual” budget is £0.315m.



3.2. At Period 3 it is too early to really review outturns unless specifics are known. However as per previous trends additional spend on artists recovered through additional income is expected. It can be seen from the chart above that the majority of the costs for Mugdock Country Park are on the employee side and this will be reviewed throughout the year alongside the other areas. The employees are based on the structure below.



- 3.3. Officers continue to be aware of their requirement to deliver a balanced budget and have followed established procedures to achieve this position and ensure that Park activities are within set budgets.

Variances Arising this Cycle

- 3.4. The variances are based on service budget monitoring statements showing actual spend against budget as at period 3 (30 June 2019). The full year position is shown in *Appendix 1*.
- 3.5. Variances arising during the current period are summarised in *Appendix 1*.

4.0 IMPLICATIONS

- 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 – to work with managers to achieve balanced budget.
- 4.5. Procurement – none
- 4.6. ICT – none
- 4.7. Corporate Assets – none
- 4.8. Equality Implications- none
- 4.9. Other - Place, Neighbourhood & Corporate Assets Implications – continue to review areas to ensure future years budgeted financial position is achieved.

5.0 MANAGEMENT OF RISK

- 5.1. The risks and control measures relating to this report are as follows:-
- Lack of control of budget
 - Timely charging
 - Overspends on budget
- 5.2. These risks will all be mitigated through the review of management statements between Finance and Mugdock management.

6.0 IMPACT

- 6.1. **ECONOMIC GROWTH & RECOVERY** – Mugdock Country Park ensures that this is met by supporting local businesses, which operate from the Park, providing employment opportunities.
- 6.2. **EMPLOYMENT & SKILLS** – Managing a balanced budget helps towards the stability of the Workforce.
- 6.3. **CHILDREN & YOUNG PEOPLE** – not applicable

- 6.4. SAFER & STRONGER COMMUNITIES** – not applicable
- 6.5. ADULT HEALTH & WELLBEING** – not applicable
- 6.6. OLDER ADULTS, VULNERABLE PEOPLE & CARERS** - not applicable
- 6.7. STATUTORY DUTY** – not applicable
- 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** – Summary Financial Position

**MUGDOCK COUNTRY PARK
REVENUE MONITORING 2019/20**

SUMMARY FINANCIAL POSITION as at Period 3: 30 June 2019		Annual Budget	Budget Period 3	Expenditure Period 3	Projected Annual Expenditure	Variation Period 3	Projected Annual Variation
		£	£	£	£	£	£
EXPENDITURE							
1 Employees	Due to a full staff compliment staff turnover savings within Mugdock Country Park are not expected to be achieved.	377,923	78,734	82,097	393,892	3,363	15,969
2 Property Costs	Property costs are currently lower than budget however these will be closely monitored as electricity costs have risen. This budget also includes an approved carry forward of £0.019m.	80,746	34,489	15,498	80,746	(18,991)	0
3 Supplies and Services	There is an overspend in Payments to Artists this will be recovered through additional income below within Shop Sales and tickets. This is expected to continue for the year.	56,000	17,633	21,684	68,000	4,051	12,000
4 Transport and Plant	Transport charges are likely to come in on budget for 2019/20.	1,700	0	0	1,700	0	0
5 Admin and Other Costs	This area is expected to come in on budget for 2019/20 at this time there is no information otherwise.	11,361	3,716	1,898	11,361	(1,818)	0
Total Expenditure		527,730	134,572	121,177	555,699	(13,395)	27,969
INCOME							
1 Rent and Recharges	Rents & recharges are expected to come in on line for 2018/19.	(64,250)	0	0	(64,250)	0	0
2 Trading and Events	Income is higher than budgeted through gift shop sales and room & land hire and other performances. This additional income offsets additional spend above.	(59,305)	(11,860)	(21,266)	(87,274)	(9,406)	(27,969)
3 Work for Other Departments	The income for the ranger service is expected to be on target for 2019/20.	(20,555)	(5,138)	(4,979)	(20,555)	159	0
Total Income		(144,110)	(16,998)	(26,245)	(172,079)	(9,247)	(27,969)
Net Expenditure to be met from Constituent Authorities		383,620	117,574	94,932	383,620	(22,642)	0
Stirling Council Share - Budgeted at £50,000		50,000	0	0	50,000	0	0
East Dunbartonshire Council Share		333,620	117,574	94,932	333,620	(22,642)	0



**MUGDOCK PARK JOINT
MANAGEMENT
COMMITTEE**

10 SEPTEMBER 2019

PNCA/085/19/MC

**DEPUTE CHIEF EXECUTIVE – PLACE,
NEIGHBOURHOOD & CORPORATE ASSETS**

CONTACT OFFICER:

**MARY COULSHED, TEAM LEADER – MUGDOCK
PARK, (TEL: 0141 956 6100)**

SUBJECT TITLE:

**MUGDOCK GENERAL PROGRESS REPORT
(Period June 2019 to August 2019)**

1.0 PURPOSE

1.1 The purpose of this report is to provide the Mugdock Joint Management Committee with an update for the 3 month period covering June 2019 to August 2019 in relation to operational matters, marketing and events, income generation, and project development. The report provides on-going updates on the Mugdock Strategy 2015-2020 through reviews of the Land Management Plan, Assets Review, Business Plan, Capital Projects Plan and Marketing Strategy.

2.0	<u>RECOMMENDATIONS</u>
2.1	<p>It is recommended that the Committee:-</p> <ul style="list-style-type: none"> a) Notes the content of the report; b) Notes the update given on the Barns Project; c) Agrees the Barns Project Initiation Document and approves officers to incorporate the septic tank upgrade as part of the project should condition surveys conclude a major upgrade or replacement is deemed necessary; and d) Agrees Officers will procure the required specialist services and prepare a refreshed strategy over 2020, which will continue to encourage business development, income generation and asset improvement at Mugdock Park.

THOMAS GLEN

DEPUTE CHIEF EXECUTIVE - PLACE NEIGHBOURHOOD & CORPORATE ASSETS

3.0 **BACKGROUND**

Mugdock Visitor Statistics (to May 2019)

3.1 Visitor numbers are monitored on a monthly basis and form one of the key indicators for Mugdock Country Park. Table 1 details the footfall since Jan 2016. The months from June 2019 to August 2019 are in line with previous years. Footfall in August is lower than the same period last year due to higher rainfall.

Month	2016	2017	2018	2019	2020
January	42,525	44,147	41,446	42,143	
February	46,993	45,470	46,568	47,123	
March	46,637	45,558	44,369	46,346	
April	62,887	62,363	63,529	64,639	
May	63,893	64,577	65,040	63,032	
June	61,651	63,197	64,138	65,603	
July	62,499	61,619	63,104	63,647	
August	63,421	61,968	62,384	62,002	
September	58,387	57,672	59,244		
October	49,326	50,584	48,802		
November	41,531	42,686	41,714		
December	35,770	34,749	36,405		
Total	635,520	634,590	638,761	456,554	

Table 1

Education and Community Groups

3.2 The following tables detail formal education and community groups, which participated in Ranger led activities over the report period within Mugdock Country Park. Forest School provision with schools continues to be in demand, in particular for blocks of activities over several weeks. A number of bookings are now arranged for the period after the Summer holidays.

Community Groups

Name of Community Group	Topic	Participants	Level
2 nd Bearsden Brownies	Forest School activities – Spinning top making	20	8-12

Table 2

Forest Schools Groups at Mugdock

Name of Event	Topic	Participants	Level
Balfron High x3 occasions	Forest School activities – Whittling, orienteering, fire making	12x 3 occasions Total number 36	S3-S5
Sensory Sunday x3 occasions	Soft toys, colours, feel and touch	Total number 29	0-5

Table 3

Education Groups

Name of Event	Topic	Participants	Level
Jordanhill Primary x5	Minibeasts	20 on each occasion.	P3
Rhu Primary	Trees	25	P4
Aitkenbar Primary	Pond studies	25	P4

Table 4

Events

- 3.3 The events programme at Mugdock is contained within the What's On Guide which covers a 6 month period. Copies are distributed at public buildings and promoted through the Park's website, facebook and social media. The range of events can be seen in table 5 below.

SUMMER EVENTS		
Ranger led Events		
EVENT	ATTENDEES	AGE GROUP
Wonderful Wild Flowers of Lenzie	2	Families
Minibeast (Lenzie Moss and Kilmardinny, 2 sessions)	32	Families
Wildlife Weans on Wednesday (10 sessions, over 5 Wednesdays)	84	5 years and under (adult supervision)
Sensational Safari (Lennoxton & Mugdock, 3 sessions)	27	8-12 year olds
Ranger Led walk – Barhill, Croy Hill and the Canal	5	Adults

Sensory Sunday	18	5 years and under (adult supervision)
Fabulous Tattie Race		Families
Mugdock Superdog	14	Families plus dog!
Bumblebee Safaris x2 – With Volunteer Shona Menzies – Looking for Bumblebees	20	Families
Ranger led for Strathclyde Uni Centre for Life Long Learning		
Mugdock Experience	16	Adults
Beginners Guide to Summer Tree Identification	19	Adults
Geology for Beginners	9	Adults
Children’s Friday Cinema Club		
Wreck it Ralf	25	Families
Mary Poppins Returns	15	
Paddington 2	6	
Willy Wonka	16	
Despicable Me	6	
Regular Events (External providers)		
Mugdock Cinema Club fortnightly screenings and Anrol Dance weekly classes still continue to be popular though didn’t run over the summer school holidays.	N/A	N/A
Future Events		
The current events programme runs from September 2019 to February 2020 and below are some of the events taking place in the next 3 months: Castle Doors Open Day, Forest School sessions, Adult Forest School session, Sensational Safaris, Stargazing, MoSSFest free family Science Festival, Fungus Amungus led walks, Halloween Fun and Mugdock Christmas event	N/A	N/A

Table 5

Mugdock Strategy

- 3.4 Mugdock Strategy 2015-2020 was reviewed in 2018. Detailed below is information about the on-going monitoring of the Strategy with updates on the Land Management Plan, the Assets Review, the Business Plan, the Marketing Plan and the Capital Projects Plan. The Strategy document requires to be refreshed in 2020 to a further 5 year period. The interim review in

2018 showed the main objectives of the strategy to still be appropriate with a continued need and focus on business development, income generation and asset improvement. It is recommended that specialist consultants be procured if required to refresh the strategy document. This work would take place in the first half of 2020, using the current themes and key objectives as the scope for the new strategy.

Land Management

3.5 Land management activities at Mugdock Country Park are carried out in each of these key areas and are updated on an on-going basis. The main land management tasks carried out over the period of this report are provided in the following paragraphs.

- **Encourage community involvement in the Park and its management. Involve conservation volunteers, local people, community groups and schools in management tasks.** The involvement of these groups is a valuable way of increasing public appreciation and understanding of the woodlands, heath and other habitats and their need for management. A total of 353 volunteer days were completed by the following groups - Monday, Saturday and midweek Mugdock Conservation Volunteers, 2 groups from JP Morgan, Cardross Primary School P4's, 1 group from Ofgem, 3 groups from Morgan Stanley, local scouts and Renfrewshire Community Networks Conservation Group.
- **To maintain and enhance the semi-natural woodlands.** *Rhododendron ponticum* along Craigend Avenue continues to be felled and burned. The removal of rhododendron has opened up the area considerably and for health and safety reasons and to protect livestock it has been necessary to construct a temporary fence above and along the length of Khyber field ha-ha. Chainsawing, drilling and herbiciding cut rhododendron stumps and rhododendron re-growth is on-going throughout the park.
- **To maintain and enhance Mugdock Wood.** The ongoing project to encourage natural regeneration of native woodland within a one hectare bracken area in the centre of Mugdock Wood is showing good results. After 3 years of pulling and whacking the bracken over the whole area the bracken is much reduced in height and density and the number of tree seedlings becoming established has increased dramatically. They continue to be grazed by herbivores however and over this period another 40+ wire mesh guards were erected. As well as birch and oak, many of which are established and have had their guards removed, bird cherry, alder, rowan and hawthorn are now self-seeding.
- **To maintain and enhance the remaining semi-natural heath.** Invasive birch was cleared from the open heath areas on Drumclog Moor. Seedlings and smaller saplings were hand pulled and arisings used to block damaging desire lines crossing the heath. Herbicide use was kept to a minimum and volunteers whacked and pulled bracken encroaching into the heathland. As part of the Burncrooks pipeline works heavy horses crushed the bracken around the edges of the heath to weaken its growth.
- **Review and upgrade existing path network, with priority to those areas where erosion problems are apparent.** Volunteers built up and resurfaced the badly puddled main path to the east of Mugdock Castle and reduced the width of the desire line path heading down from the top entrance of Mugdock Wood and blocked off braided sections to allow vegetation to regrow. Eight sleepers on Mugdock Wood boardwalk were replaced. The full length along both edges of Moot Hill to Mugdock Castle boardwalk were wired and stapled to ensure boards do not lift up. Volunteers continue to clean drains and culverts, cut back encroaching vegetation and clear fallen trees throughout the park.

- **Monitor key flora and fauna populations.** Bat surveys are carried out as part of the National Bat Monitoring Programme and ED biodiversity Strategy. Two bat roost counts at 2 locations within the visitor centre buildings and 2 field counts within the country Park were completed. The annual small pearl bordered fritillary butterfly count on Drumclog Moor was undertaken.

Assets - Review

- 3.6** The Mugdock Country Park Assets Register lists over 30 assets within the Park. Improving the assets is an on-going process and over the report period has included installing new parking signage in the car parks, repairs to the interior of Mugdock Castle, and work to prevent water ingress to Charlie's coffee shop.

Business Plan

- 3.7** The Mugdock Business Plan 2017-2020 supports the delivery of the Park Strategy and looks at the financial sustainability of the Park. Income to Mugdock comes through a number of sources and has been developed as follows:

Income stream	Description	Actions	Progress
Rents	Current rents are subject to review. New developments will attract opportunities for additional rents	Asset survey/review will identify areas for development including the current office configuration, the yard, the area adjacent to the overflow field and the Visitor Centre	Mugdock Barns design is being progressed and will achieve rental and hire income. Along with this the use of other space within the Courtyard is being considered as part of a wider review.
Trading	Development of shop products in particular consumables, books and tourist gifts	Focus on seasonal displays and outdoor items including hats/gloves, suncream and midgie spray. Other main areas to develop include gifts, cards, children's toys, books, dog treats etc	Sales continue to grow and more frequent stock monitoring is being rolled out to control stock levels. There is a demand for clan Graham related items although these are expensive to source.
Events	The events programme is wide and varied. Increased marketing and proactive targeting will continue	Monitor uptake of events and ensure adequate advertising is carried out through printed and social media.	Programme of Park events over the summer was well subscribed in particular events for children. Some external events took place and brought an income to the Park through room and land hire including Trailfest. MugStock did not take place this year.

Room/land hire	Room and land hire, including filming, continue to be the main source of income for the Park. This will be developed further through capital investment projects.	Development of facilities will increase options for income generation. Promotion of the Park as a filming location continues with most enquiries leading to land hires.	Development officer attends the Film Network group hosted by Creative Scotland and keeps the Park's profile updated. In August both a commercial and a documentary were filmed in the Park.
Donations	Opportunities for donating to the Park through gifting, sponsorship and loyalty schemes.	Improved signage on donation posts, greater prominence on website and Facebook.	Increase in donation boxes, in particular the honesty box in the courtyard which previously had no signage in place. Friends of Mugdock scheme to be reviewed and refreshed

Table 7

Capital Projects

3.8 The projects detailed in the Mugdock Capital Project Plan are split into 2 areas – development projects and asset management projects. Current projects are progressing as follows:

2018-19			
Project	Update	Cost	Timescale
<i>Development Project</i> BBQ Hut	Responding to demand for BBQ space and requirement for all year facility. A fence, gate and table/benches have been installed and BBQ coals are available from the Visitor Centre.	£7,817	Completed The Hut is open and feedback from bookings has been very positive. More directional signage is required for some visitors.
<i>Development Project</i> Mugdock 'Barns' Project	Update on the Barns project is provided in this report.	tbc	On-going Detailed report will be presented to the Dec Joint Management Committee.
<i>Development Project</i> Mugdock Living Wall	This project will provide more secure fencing at Craigend Castle with interpretation and planting part of the project.	tbc	On-going The brief for the project is being prepared currently and external funders have been approached
<i>Asset Management Project</i> Overflow Field Stabilisation	Providing all weather surfacing for events, corporate lets and occasional car park	£87,691	Completed The field has been used during busy days and has helped with parking congestion.

Asset Management Project Fleet	Reviewing and procuring vehicles required for carrying out maintenance tasks at Mugdock	£15,374	Completed Vehicle has been procured and is used as gritter, path clearer, snow plough and roller to maintain and improve the Park environment
Asset Management ICT Improvements	Temporary Virgin Media 4G – interim solution until Super Fast Broadband is confirmed.	£5,159	Completed. ICT is liaising with BT in relation to a long term superfast broadband.
Asset Management Septic Tank Options Study	Study looking at options for an additional/replacement septic tank	tbc	Ongoing This is proposed to be included as part of the Barns project which requires to look into increased capacity.

Table 8

2019-2020			
Project	Update	Cost	Timescale
Development Projects Mugdock Barns	Further development work is being carried out to design up option 1, this site is between the overflow field and the play area. Details of cost breakdowns and professional services required for the site are being worked up.	tbc	Outline design and cost plan completion by Dec 2019 Project completion by March 2021.
Asset Management Mugdock Castle	Review required to improve facilities at Mugdock Castle Some repair work to the wooden floor requires to be carried out and quotes are being sought.	£10k-£15k	Complete by March 2020
Asset Management Mugdock Castle	Maintenance and improved interpretation working with Mugdock Trust. New Clan Centre in partnership with Clan Graham and Mugdock Trust	Tbc following feasibility study by Mugdock Trust/Park	July 2020
Asset Management WW2 Gunsite	Ground maintenance and new interpretation	£10k	Complete by July 2020
Asset Management	Due to the age and capacity of the septic tank it is likely	£100k-150k	Condition survey will be carried out and options put

Septic Tank	that an alternative with greater capacity is required	(estimated)	forward for improvement/ replacement of tank.
<i>Asset Management</i> Path Network	Improvements required to sections of paths around the Park.	£10k	Specifications being drawn up for a section of path at the start of the Avenue
<i>Asset Management</i> Car Parks	Continued work on improvements to car parks and signage	East car park £70k Khyber car park £60k	South Lodge upgrade was completed, Feb 2019. Drumclog car park will be resurfaced as part of the Scottish Water Burncrook Pipeline project. Completion of other car park upgrades are subject to available funding.

Table 9

Mugdock Barns Project

- 3.9** The Joint Management Committee in March 2019 agreed to progress a feasibility option to the next stage of costing and design. It also approved officers to continue to investigate funding streams, including presenting applications to respective Council capital programmes. The options detailed in the feasibility report included a mixture of spaces to accommodate a range of lets and small business units.
- 3.10** The feasibility process provided a high level elemental cost of £442,000 based on the outline architectural specification. This figure is being used as an overall budget cost for the project to work within as risks are further explored and outline designs are developed.
- 3.11** The option which is currently being developed includes potential for small business units, as well as heated indoor space for up to circa 100 people and is achieved under this option for multi use (events and range of lets). Storage and WC facilities are provided to support the indoor space created.
- 3.12** Further dialogue with relevant parties in relation to inclusion of outdoor nursery provision has concluded this would not be a specific requirement of the building, however the hall space can be utilised as a standard let.
- 3.13** Given the age of the Park's septic tank, Officers have engaged specialist consultants to investigate its capacity and condition, from which options will be provided. Given the need for any new Barns facility to utilise this infrastructure and the potential for large scale upgrade works to the tank, it is recommended that should there be a requirement to significantly upgrade or replace the tank, this form part of the Barns project in order to utilise design and principle contractor services.
- 3.14** The Project Initiation Document for the project is included as an appendix with this report which sets out the scope, expected timescale and budget for the project, and key risks. The first phase feasibility study highlighted a number of risks, which informs the basis for further investigations. As part of this update, the following key risks are identified as:

- Statutory Approvals – HWS project team are in dialogue with relevant statutory services in relation to the development of the design.
- Utilities – A risk currently exists in relation to service connections, in particular for water. This is being investigated by the HWS project team, and an update will be provided as part of the HWS Stage 1 report.
- Budget – the design development process will take cognisance of the range of specifications informed by the function of such a building, statutory processes and any related site issues. These can impact the overall project budget. A costed risk register is being developed by HWS and a total project cost will be provided which considers risks and the outline design.
- Contractor procurement – in a buoyant construction market a risk will exist in relation to being able to obtain a suitable contractor. An options appraisal to determine the most suitable route to move the project forward from detailed design and contractor procurement is being undertaken by Officers. The outcome of which will be presented along with the outcome of the HWS Stage 1 Report at future Joint Management Committee.

- 3.15** It is expected HWS will provide it's Stage 1 report over the next two months, which will include a range of information relating to an outline design and cost. This stage report encapsulates a number of industry RIBA stages of work, and is the level of design before planning permission and other statutory consents.
- 3.16** In relation to the business model for any new facility, work is ongoing to further test expected running costs and likely levels of return against the emerging design. Updates on this will be included along with the conclusions from the HWS Stage 1 report to a future Joint Management Committee.
- 3.17** The project programme at this juncture has identified the key project milestones, and these are outlined in **Appendix 1** – Project Initiation Document.
- 3.18** It is expected funding for the project can be provided via existing commitments in respective capital programmes, unless costs rise from the initial feasibility budget at the conclusion of the HWS Stage 1 process. As part of the Stage 1 report to the Joint Management Committee a recommendation will be made in relation to outline design project cost and funding.

Marketing Strategy

- 3.19** The Mugdock Marketing Strategy aims to drive more business to Mugdock Country Park in order to raise awareness of the opportunities for leisure, recreation, education, retail and events. This is achieved through paper and social media, website development and targeted advertising. EDC and Stirling Councils are sent event details to share on their platforms as well. A selection of marketing activities and promotions carried out at the Park during the report period is shown in *table 10* below.

PUBLICATIONS

What's On Guide: The current guide is relevant until the end of February 2020 and printed copies are circulated to public buildings, council offices and are available in the Park's Visitor Centre. Schools are given regular electronic updates of what's on at the Park

thematically to be included in group calls to parents and guardians including September Weekend, October Week, Halloween and Christmas events in the Park.

External Publications: The Park's Summer Activity Programme was promoted in the Parklife and Bearsden and Milngavie's Community Magazine. There are future adverts scheduled for Parklife and Living Magazine to advertise the October school holiday and Halloween events.

WEBSITE

A brief has been developed for a new website and companies have now been invited to tender. Free consultancy to help with the brief was accessed through Business Gateway. The new website will incorporate the online booking facility and allow users to experience a more streamlined service.

SOCIAL MEDIA

In order to continue to receive high levels of customer satisfaction on social media, comments are responded to immediately on facebook, google and trip adviser. Facebook continues to be an extremely successful platform for communication to customers and the promotion of Park events. A selection of recent comments are detailed below:

"Great country walks and lovely tea room"

"Brilliant place, have been going for 50 odd years (before it was a country park)"

"Lots to do for the children, amazing scenery with lots of good spots for dog walking. The food is amazing in the cafe and always very welcoming staff."

"Get away from it all with a walk round the park /plenty of paths to follow/end it all with a coffee in the garden centre or in one of the other coffee shops."

Table 10

Operational Matters

- 3.20 Minute of Agreement:** Financial arrangements proposed for the next five years will be at a 50% split on capital contributions from each Council, and the continued £50,000 annual revenue contribution (with inflationary increases) from Stirling Council for the period 1 April 2019 until 31 March 2024.
- 3.21** The report to the Council's Place Neighbourhood & Corporate Assets Committee in June (Report ref: **PNCA/056/19/DG**) instructed Officers to conclude the contractual Minute of Agreement documentation necessary to formalise continued arrangements between the two respective local authorities.
- 3.22 Park Management Rules:** Discussions have been held with East Dunbartonshire Council Legal Services to review Park Management Rules. This will inform a refreshed set of rules which will be developed over the coming months and presented to a future meeting of the Joint Management Committee for approval.
- 3.23 Burncrook Pipeline Project:** The project has now commenced. Dates for the closure of Mugdock Road have been notified: from 17.06.19 to 08.09 19. Drumclog car park will be

closed to the public during this time. Following the works Scottish Water will resurface the car park before handing it back to the Park. The Park has been notified that Mugdock Road will be closed for a further month and re-open in October 2019.

- 3.24 Mugdock Traders:** Quarterly meetings are held with Mugdock Traders. On the agenda for the next meeting will be the Christmas Light Switch-on which is intended to increase footfall to the Park, and customers to the businesses within the Park.
- 3.25 Clan Graham Society of North America:** The Clan Graham Society of North America will visit Scotland in July 2020. They have indicated their intention to visit Mugdock on Friday 31 July 2020 and stay for lunch and have access to Mugdock Castle. The evening event will be held in Stirling Highland Hotel, where the Clan Graham is staying.
- 3.26 Security:** Security remains high priority and improved systems are in place to deal with intruders in line with the Police Scotland security review which was carried out. The areas still requiring attention are lighting and cctv, and lone working and shift patterns considerations.
- 3.27 Visit Scotland Report:** An unannounced visit from the Quality Assurance officer from Visit Scotland took place on 13/11/2018. The Park was subsequently advised that the 4 star Visitor Attraction Award status was retained with an increase in score from 80% to 81%. An overall percentage of between 78%-84% is required for 4 star grading. Grading advice was provided along with recommendations on how to maintain and strengthen the 4 star award. Actions which are being undertaken are detailed below:
- 3.28** During the visit the assessor spoke with the member of staff in the Visitor Centre and sent a report detailing the scoring attained within the guidelines of the scheme. Advice was provided by the assessor under the following headings: Pre-Arrival, Staff – Hospitality and Service, Cleanliness, Arrival, Core Experience, Catering, Retailing and Toilets.
- 3.29** Some of the positive points contained within the report were:
- Very good directional information on the website and brown signs at the A81
 - In the Visitor Centre it was excellent to be greeted with a smile and cheerful hello. It was good to see time taken to chat to visitors, creating a positive first impression
 - Several positive comments online regarding the team in the Visitor Centre – great to see that efforts are appreciated by a range of visitors
 - Very good standards of cleanliness were seen around the Park
 - Orientation is handled well with the excellent map at the Visitor Centre, Easy Map leaflet and verbal information from the team
 - Signage has been renewed since the last visit with some new finger posts around the park. New signs are very good and are effective
 - Good to see menus displayed externally as well as inside each business
 - The Makers Gallery and Shop sells varied and unique, original arts and crafts. Interesting to see that it is staffed by the makers themselves. The lady in the shop was very pleasant and offered assistance.
 - Toilets have been refurbished since the last visit.

3.30 Some of the areas suggested for improvement are:

- Have a downloadable copy of the Easy map on the website as many visitors will use their phone now and it may help to reduce the amount of leaflets that need to be printed
- Staff are appropriately attired in branded clothing. All visitor facing staff to wear name badges and moved onto outer clothing as necessary
- Recommend any older signs are cleaned, notice boards upgraded for a smarter presentation and the exterior wall for the walled garden repainted
- Suggest both food outlets have branded staff uniforms specific to their business
- Design of sinks in toilets causes water to splash everywhere making the floor wet and a slip hazard. Change these if possible.

3.31 These suggestions are currently being reviewed and progress made in relation to the above points will be monitored. It is expected that the majority of areas highlighted for improvement can be addressed in advance of the next Visit Scotland visit, which is expected to be late 2020.

3.32 The final section of the Visit Scotland report relates to Sustainability. In 2018 organisations were required to undertake 12 sustainability actions out of 36 and in 2019 they were required to undertake 15. Currently Mugdock Country Park is undertaking 23 sustainability actions. This is based on the information the Quality & Tourism Advisor could ascertain on the visit but may not be a full reflection of all activities undertaken.

Partner Organisations &Volunteers

3.33 Eric Tomney Memorial Observatory (ETMO): Discussions with the Astronomical Society of Glasgow continue with final agreement on the lease and service level agreement currently being finalised.

3.34 Mugdock Trust: Mugdock Trust has been engaging with a local college to develop new audio visual for the Graham Room in Mugdock Castle. This is intended to be in place in advance of the Clan Graham visit in June 2020 and will use the donations by the Clan Graham. Mugdock Trust is also developing a project to provide a Clan Centre at Mugdock Castle although this is a longer term aspiration.

3.35 Volunteers: Conservation volunteers meet on Mondays and Saturdays to carry out tasks at various sites around the Park. There is also a smaller number of volunteers meeting mid week to carry out other conservation and land management tasks around the Park. Garden volunteers meet from Spring to Autumn and help with the Bumble Bee garden and other projects around the Park. They have agreed to be involved in the Craigend Castle Living Wall project. Castle Stewards volunteer from May to September and allow the Park to open Mugdock Castle at weekends. Cinema Club volunteers allow the theatre to be used as a Cinema for 20 showings per year. The Park relies on the hard work of volunteers to provide services to Park visitors.

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:** Preparation and conclusion the contractual Minute of Agreement documentation necessary to formalise continued arrangements between the two respective local authorities
- 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 **Other:** n/a

5.0 **MANAGEMENT OF RISK**

- 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 new emerging 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 -

6.7 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 Mugdock Barns Project PID

MUGDOCK PARK JOINT MANAGEMENT COMMITTEE

AGENDA & ALL PAPERS

COUNCILLOR GIBBONS (CHAIR)	1	
COUNCILLOR FERRETTI	1	
COUNCILLOR THORNTON	1	
COUNCILLOR O'NEIL	1	
COUNCILLOR MOODY	1	
COUNCILLOR FISCHER	1	
		6

STIRLING COUNCIL

COUNCILLOR LAMBIE (<i>Stirling Council, Members' Services, Old Viewforth, Stirling, FK8 2ET</i>)	1	
COUNCILLOR BERRILL(<i>Stirling Council, Members' Services, Old Viewforth, Stirling, FK8 2ET</i>)	1	
COLIN MACKAY (<i>Stirling Council, Land Services, Endrick House, Kerse Rd, Stirling, FK7 7SG</i>)	1	
DAVID CRIGHTON (<i>Stirling Council, Land Services, Endrick House, Kerse Rd, Stirling, FK7 7SG</i>)	1	
		4

EAST DUNBARTONSHIRE COUNCIL OFFICIALS

T. Glen, Depute Chief Executive - Place, Neighbourhood & Corporate Assets	1	
E. Bauer, Executive Officer – Place & Community Planning, Marina HQ	1	
D. Gear, Place and Business Development Manager, Southbank House	1	
M. Coulshed, Team Leader, Mugdock Country Park	1	
P. Grieve, Development Officer, Mugdock Country Park	1	
G. Morrison, Principal Accountant - Broomhill Depot	1	
Committee Services Officer	1	
		7

J. Robertson, Chief Finance Officer, Marina HQ	E	
G. McConnachie, Audit & Risk Manager, Broomhill Depot	E	
P. Lindsay, External Audit, Broomhill Depot	E	
K. McFall, External Audit, Broomhill Depot	E	

J. Hutchison, Strathblanefield Community Council	E	
I. McAllister, Milngavie Community Council	E	
I.R. Boardley/W. Blakey, Mugdock Trust	E	

AGENDA & NON PRIVATE PAPERS

Milngavie & Bearsden Herald	E	
Newsdesk at The Herald, Glasgow	E	
Stirling Observer	E	
Scotsman	E	

Total	=	<u>17</u>
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