

For meeting on:

**19 OCTOBER 2021**

# Agenda **2021**

## ***MUGDOCK PARK JOINT MANAGEMENT COMMITTEE***



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**East Dunbartonshire Council**

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## AGENDA

### Mugdock Park Joint Management Committee

Tuesday 19 October 2021 at 10am

### Cisco Webex Meeting

	Item	Page No's
1.	Welcome and apologies	
2.	Appointment of Vice-chair.	
3.	Minute of meeting of Mugdock Park Joint Management Committee of 17 November 2020. (Copy herewith).	<b>1 - 2</b>
4.	Matters Arising.	
5.	Finance: 2020/21 – Audited Accounts Mugdock Country Park Joint Management Committee – Report by Chief Finance Officer. (Copy herewith).	<b>3 - 58</b>
6.	General Progress Report July – September 2021 – Report by Depute Chief Executive. (Copy herewith).	<b>59 – 64</b>
7.	<u>AOCB</u>	
8.	Dates of next meetings – <ul style="list-style-type: none"> <li>• Tuesday, 22 February 2022 at 10am</li> <li>• Tuesday, 14 June 2022 at 10am</li> </ul>	

Minute of meeting of the Mugdock Park Joint Management Committee held via Cisco Webex on **Tuesday, 24 November 2020.**

Representing  
East Dunbartonshire  
Council: Councillors **FERRETTI, GIBBONS, MOODY, O'NEIL and THORNTON**

Representing  
Stirling Council: Councillor **LAMBIE**

In Attendance:	<b>D. Bryan</b>	Committee Services Officer
	<b>M. Coulshed</b>	Team Leader Mugdock Country Park
	<b>T. Glen</b>	Depute Chief Executive – Place, Neighbourhood & Corporate Assets
	<b>P. Grieve</b>	Development Officer – Mugdock Country Park
	<b>F. Lambert</b>	Committee Services Officer
	<b>G. Morrison</b>	Principal Accountant
	<b>G. Telfer</b>	Team Leader – Neighbourhood Services
Strategy	<b>J. Robertson</b>	Chief Finance Officer

Also in Attendance:	<b>I. Boardley</b>	Mugdock Trust
	<b>A. Faulds</b>	Audit Scotland
	<b>C. MacKay</b>	Stirling Council
	<b>K. McFall</b>	Audit Scotland

Councillor Gibbons (Chair) presiding

## **1. APOLOGIES FOR ABSENCE**

Apologies for absence were intimated on behalf of Councillor Fischer, Thomas McMenamin, Executive Officer – Roads & Environment, East Dunbartonshire Council and Julia Hutchison and Iain McAllister.

## **2. AUDIT SCOTLAND'S ANNUAL AUDIT REPORT 2019-20 - MUGDOCK COUNTRY PARK**

There was submitted Report CFO/025/20/GM by the Chief Finance Officer, copies of which had previously been circulated, presenting the Committee with Audit Scotland's Annual Audit Report for 2019-20. Full details were contained within the Report and attached as an Appendix was a copy of the Unaudited Annual Accounts 2019-20.

Members noted that Audit Scotland's report was a summary of the findings arising from the 2019-20 audit of Mugdock Country Park. The scope of the audit was set out in the Annual Audit Plan, issued on 17 March 2020. The report set out the findings from Audit Scotland's audit of the 2019-20 accounts. The report included an action plan of recommendations arising from the audit and a summary of how risks identified during planning, were addressed.

**MUGDOCK PARK JOINT MANAGEMENT COMMITTEE,  
24 NOVEMBER 2020**

There followed discussion relating to future risks, budget for 2021, supporting the leisure trust through Covid-19, financial obligations, ongoing sustainability and financial stability.

Following further consideration, the Committee approved the 2019-20 Annual Audit Report for Mugdock Country Park Joint Management Committee.

**3. 2019-20 AUDITED ACCOUNTS MUGDOCK COUNTRY PARK JOINT MANAGEMENT COMMITTEE**

There was submitted Report CFO/026/20/GM by the Chief Finance Officer, copies of which had previously been circulated, presenting to the Committee the Audited Annual Accounts for 2019-20. Full details were contained with the Report and attached as an Appendix was a copy of the Audited Annual Accounts 2019-20.

Members noted that the unaudited Annual Accounts were authorised for issue on 30<sup>th</sup> June 2020 via technical note. The accounts were thereafter issued to Audit Scotland for audit. The audit was now complete and Audit Scotland have provided an unqualified audit opinion on the 2019-20 accounts. A full set of the Audited Annual Accounts for the park were available for consideration and approval and were appended to the report.

There followed discussion in relation to the budgeted position, income from events, annual statements, presentation of accounts, Mugdock website upgrade, Mugdock Facebook page, possible online sales for the Mugdock giftshop and Clan Graham, access to Mugdock quarry, bike shop moved to Killearn and options for toilet facilities.

T.Glen, on behalf of the Committee, wished to thank Mary and the team for all their hard work and for keeping the park open during this difficult time. He also wished to thank Jamie and the team and Audit Scotland for their continued support.

Following further consideration, the Committee approved the Audited Annual Accounts 2019-20 for Mugdock Country Park Joint Management Committee.



# MUGDOCK COUNTRY PARK

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**MUGDOCK MANAGEMENT  
COMMITTEE**

**19 OCTOBER 2021**

**CFO/024/21/GM**

**CHIEF FINANCE OFFICER**

**CONTACT OFFICER:**

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

**SUBJECT TITLE:**

**2020/21- AUDITED ACCOUNTS MUGDOCK  
COUNTRY PARK JOINT MANAGEMENT COMMITTEE**

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## **1.0 PURPOSE**

- 1.1.** This purpose of this Report is to present Members with Mugdock Country Park's Audited Annual Accounts for 2020/21, Audit Scotland's proposed Annual Audit Report and the required disclosures under International Standards on Auditing (ISA) 580.

## **2.0 RECOMMENDATIONS**

It is recommended that the Members of Mugdock Management Committee:

- 2.1.** Note the required disclosures under ISA 580 with Appendix B to this disclosure reflecting the letter issued to Audit Scotland on the committee date.
- 2.2.** Agree the proposed Annual Audit Report from Audit Scotland including the Action Plan at Appendix 1 and associated management actions therein.
- 2.3.** Note that following agreement of the proposed Annual Audit Report it be finalised for issue.
- 2.4.** Approve the 2020/21 Audited Annual Accounts for Mugdock Country Park.
- 2.5.** Expresses thanks to Audit Scotland for their completion of this work.

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

### **3.0 BACKGROUND / MAIN ISSUES**

- 3.1. The unaudited Annual Accounts were authorised for issue by technical note on the 24 June 2021 and made available on the Council's website<sup>1</sup> on that date. The draft accounts were thereafter issued to Audit Scotland to initiate the audit process.
- 3.2. The audit of the Accounts is now complete with Audit Scotland providing an unqualified audit opinion on the 2020/21 Accounts. These, and other required disclosures are included in **Appendix 1** to this Report which are consistent with the requirements of the International Standards on Auditing (ISA) number 580 being the auditors letter of representation on the audit
- 3.3. The proposed letter of representation includes a copy of the letter which will be issued to Auditors on the date of the Committee. This is included at **Appendix 1 (B)**.
- 3.4. **Appendix 2** to this Report is Audit Scotland's Annual Audit Report on the 2020/21 Audit. This incorporates their conclusions and recommendation following their work on the audit of the Accounts. A single recommendation is made with respect to the need to formally approve the revised minute of agreement which will be progressed during the course of the year with an indicative completion date of January 2022.
- 3.5. **Appendix 3** provides the Final Audited Accounts. These will be signed electronically following the completion of the meeting.

### **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 – This Report discharges the requirement within the Council's Financial Regulations.
- 4.5. Procurement - None
- 4.6. ICT - None
- 4.7. Corporate Assets- None
- 4.8. Equalities Implications – None
- 4.9. Other – None noted

### **5.0 MANAGEMENT OF RISK**

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

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<sup>1</sup> <https://www.eastdunbarton.gov.uk/technical-notes-2021-issue-69-202021-unaudited-accounts-mugdock-country-park-joint-management>

- 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**

The scrutiny of service performance should drive improvements, helping to achieve LOIP outcomes.

- 6.1. **ECONOMIC DEVELOPMENT** – As above.
- 6.2. **EMPLOYABILITY** - As above.
- 6.3. **DELIVERING FOR CHILDREN & YOUNG PEOPLE** – As above.
- 6.4. **COMMUNITY SAFETY** - As above.
- 6.5. **HEALTH & SOCIAL CARE** - As above.

## 7.0 **POLICY CHECKLIST**

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

## 8.0 **APPENDICES**

- 8.1. **Appendix 1:** Letter on International Standards of Accounting (ISA) 580
- 8.2. **Appendix 2:** Audit Scotland's Annual Audit Report for Mugdock Country Park
- 8.3. **Appendix 3** – Mugdock Country Park Audited Annual Accounts 2020/21

## Mugdock Country Park Joint Management Committee

19 October 2021

### Audit of 2020/21 annual accounts

#### Independent auditor's report

1. Our audit work on the 2020/21 annual accounts is now substantially complete. Subject to receipt of a revised set of annual accounts for final review, we anticipate being able to issue an unqualified audit opinion in the independent auditor's report on 19 October 2021 (the proposed report is attached at [Appendix A](#)).

#### Annual audit report

2. Under International Standards on Auditing in the UK, we report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. We present for the Mugdock Country Park Joint Management Committee's consideration our draft annual report on the 2020/21 audit. The section headed "Significant findings from the audit in accordance with ISA 260" sets out the issues identified in respect of the annual accounts.
3. This report will be issued in final form after the annual accounts have been certified.

#### Unadjusted misstatements

4. We also report to those charged with governance all unadjusted misstatements which we have identified during our audit, other than those of a trivial nature and request that these misstatements be corrected.
5. We have no unadjusted misstatements to be corrected.

#### Fraud, subsequent events and compliance with laws and regulations

6. In presenting this report to the Mugdock Country Park Joint Management Committee we seek confirmation from those charged with governance of any instances of any actual, suspected or alleged fraud; any subsequent events that have occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity that should be brought to our attention.

#### Representations from Section 95 Officer

7. As part of the completion of our audit, we are seeking written representations from the Section 95 Officer on aspects of the annual accounts, including the judgements and estimates made.



8. A draft letter of representation is attached at **Appendix B**. This should be signed and returned to us by the Section 95 Officer with the signed annual accounts prior to the independent auditor's report being certified.

# APPENDIX A: Proposed Independent Auditor's Report

## 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 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Cash Flow Statement, Balance Sheet and notes to the principal 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 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of Mugdock Country Park Joint Management Committee as at 31 March 2021 and of its income and expenditure 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 2020/21 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 five years. I am independent of Mugdock Country Park Joint Management Committee 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 Mugdock Country Park Joint Management Committee. 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 concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Mugdock Country Park Joint Management Committee's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

#### Risks of material misstatement

I report in a separate Annual Audit Report, 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 Mugdock Country Park Joint Management Committee'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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how Mugdock Country Park Joint Management Committee is complying with that framework;
- identifying which laws and regulations are significant in the context of Mugdock Country Park Joint Management Committee;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Mugdock Country Park Joint Management Committee's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result 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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

## Reporting on other requirements

### Statutory other information

The Treasurer is responsible for the statutory other information in the annual accounts. The statutory other information comprises the Management Commentary, Annual Governance Statement and Statement of Responsibilities.

My responsibility is to read all the statutory other information and, in doing so, consider whether the statutory 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this statutory other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the statutory other information and I do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

### Opinions prescribed by the Accounts Commission on Management Commentary and Annual Governance Statement

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.

### 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  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

## APPENDIX B: Letter of Representation (ISA 580)

Peter Lindsay, Senior Audit Manager  
Audit Scotland  
4th Floor  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

19 October 2021

Dear Peter,

### **Mugdock Country Park Joint Management Committee Annual Accounts 2020/21**

1. This representation letter is provided about your audit of the annual accounts of Mugdock Country Park Joint Management Committee for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the management commentary and annual governance statement.
2. I confirm to the best of my knowledge and belief and having made appropriate enquiries of the Senior Officers and the Joint Management Committee, the following representations given to you in connection with your audit of Mugdock Country Park Joint Management Committee's annual accounts for the year ended 31 March 2021.

### **General**

3. Mugdock Country Park Joint Management Committee and I have fulfilled our statutory responsibilities for the preparation of the 2020/21 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by Mugdock Country Park Joint Management Committee have been recorded in the accounting records and are properly reflected in the financial statements.
4. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements other than those reported by you.

### **Financial Reporting Framework**

5. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (2020/21 accounting code), and in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.
6. In accordance with the 2014 regulations, I have ensured that the financial statements give a true and fair view of the financial position of the Mugdock Country Park Joint Management Committee at 31 March 2021 and the transactions for 2020/21.

## **Accounting Policies & Estimates**

7. All significant accounting policies applied are as shown in the notes to the financial statements. The accounting policies are determined by the 2020/21 accounting code where applicable. Where the code does not specifically apply, I have used judgement in developing and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to Mugdock Country Park Joint Management Committee's circumstances and have been consistently applied.
8. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or as a result of new information or experience.

## **Going Concern Basis of Accounting**

9. I have assessed Mugdock Country Park Joint Management Committee's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on Mugdock Country Park Joint Management Committee's ability to continue as a going concern.

## **Assets**

10. There are no plans or intentions that are likely to affect the carrying value or classification of the assets recognised within the financial statements.

## **Liabilities**

11. All liabilities at 31 March 2021 of which I am aware have been recognised in the annual accounts.
12. There are no plans or intentions that are likely to affect the carrying value or classification of the liabilities recognised in the financial statements.

## **Contingent liabilities**

13. There are no significant contingent liabilities arising either under formal agreement or through formal undertakings requiring disclosure in the accounts. All known contingent liabilities have been fully and properly disclosed, including any outstanding legal claims which have not been provided under the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 and IAS 37.

## **Fraud**

14. I have provided you with all information in relation to:
  - my assessment of the risk that the financial statements may be materially misstated because of fraud
  - any allegations of fraud or suspected fraud affecting the financial statements
  - fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

## **Laws and Regulations**

15. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

## **Related Party Transactions**

16. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2020/21 accounting code. I have made available to you the identity of all the Mugdock Country Park Joint Management Committee's related parties and all the related party relationships and transactions of which I am aware.

## **Management commentary**

17. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

## **Corporate Governance**

18. I confirm that the Mugdock Country Park Joint Management Committee has undertaken a review of the system of internal control during 2020/21 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.
19. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified, since 31 March 2021, which require to be reflected.

## **Events Subsequent to the Date of the Balance Sheet**

20. All events subsequent to 31 March 2021 for which the 2020/21 accounting code requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely

Jamie Robertson  
Section 95 Officer



# Mugdock Country Park Joint Management Committee

Proposed 2020/21 Annual Audit Report



 AUDIT SCOTLAND

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

19 October 2021

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# Key messages

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## 2020/21 annual accounts

- 1 Mugdock Country Park Joint Management Committee (the Park) financial statements give a true and fair view and were properly prepared.
- 2 Despite additional pressures arising from Covid-19, the annual report and accounts were presented to audit in accordance with the agreed timeline as set out in our Annual Audit Plan.
- 3 The management commentary and annual governance statement are both consistent with the financial statements and are prepared in accordance with relevant regulations and guidance.

## Financial sustainability and annual governance statement

- 4 The renewed Minute of Agreement secures the current levels of funding from the constituent authorities for the Park for the period 2019-2024. However, this requires to be formally ratified by the Joint Management Committee.
- 5 The Covid-19 pandemic has had a significant impact on the short-term finances of the Park and the impact of this on the medium to longer term is still to be evaluated.
- 6 We concluded that the information in the Annual Governance Statement complies with guidance and is consistent with our knowledge of the Park.

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# Introduction

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1. This report summarises the findings arising from the 2020/21 audit of Mugdock Country Park Joint Management Committee (the Park).
2. The scope of the audit was set out in our 2020/21 Annual Audit Plan which was circulated to Members on the 18 March 2021 in the absence of Committee meetings due to Covid-19 restrictions. This report comprises the findings from:
  - an audit of the annual accounts
  - consideration of the financial sustainability of the Park and the appropriateness of the annual governance statement.
3. The main elements of our audit work in 2020/21 have been:
  - an audit of the Park's 2020/21 annual accounts and the issue of an independent auditor's report setting out our opinion
  - consideration of the Park's financial sustainability.
4. The global Covid-19 pandemic has had a considerable impact on the Park during 2020/21. This has had significant implications for the services it delivers and the suspension of non-essential projects and activities. Risks related to the pandemic were included in our Annual Audit Plan, and we have adapted our planned work to address any new emerging risks.

## Adding value through the audit

5. We add value to the Park through the audit by:
  - identifying and providing insight on significant risks, and making clear and relevant recommendations
  - sharing intelligence and good practice through our national reports ([Appendix 3](#)) and good practice guides
  - providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability
  - taking this together, 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

**6.** 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.

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

**8.** 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.

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

**10.** 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 2020/21 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 2020/21 audit.

**11.** This report raises matters from our audit. 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.

**12.** Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and progress against these.

## Auditor Independence

**13.** Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the 2020/21 audit fee of £3,120 as set out in our Annual Audit Plan remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

**14.** 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](http://www.audit-scotland.gov.uk) in due course. We would like to thank the management and staff who have been involved in our work for their cooperation and assistance during the audit.

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# 1. Audit of 2020/21 annual accounts

The principal means of accounting for the stewardship of resources and performance

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## Main judgements

Mugdock Country Park Joint Management Committee (the Park) financial statements give a true and fair view and were properly prepared.

Despite additional pressures arising from Covid-19, the annual report and accounts were presented to audit in accordance with the agreed timeline as set out in our Annual Audit Plan.

The management commentary and annual governance statement are both consistent with the financial statements and prepared in accordance with relevant regulations and guidance.

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## Our audit opinions on the annual accounts are unmodified

**15.** The accounts for the Park for the year ended 31 March 2021 were approved by the Joint Management Committee on 19 October 2021. As reported in the independent auditor's report:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the management commentary and the annual governance statement were consistent with the financial statements and properly prepared in accordance with the relevant regulations and guidance.

## The annual accounts were signed off in line with the timescales permitted to reflect Covid-19

**16.** As a result of the continuing impact of Covid-19 the submission deadlines for Local Government audited annual accounts and annual audit reports have been set at 30 November 2021.

**17.** The unaudited annual report and accounts were received in line with our agreed audit timetable on 2 June 2021. Although ongoing restrictions meant staff have been working reportedly, we were able to gather sufficient audit

evidence on which to draw our conclusions and sign off the annual accounts on 19 October 2021, in line with the original timetable.

## There were no objections raised to the annual accounts

**18.** The Local Authority Accounts (Scotland) Regulations 2014 require local government bodies to publish a public notice on its website that includes details of the period for inspecting and objecting to the accounts. This must remain on the website throughout the inspection period. The Park complied with these regulations. There were no objections to the 2020/21 accounts.

## Materiality

**19.** We apply the concept of materiality in both planning and performing the audit and in evaluating the effect of identified misstatement on the audit and of uncorrected misstatements, if any, on the financial statements and in forming the opinion in the auditor's report. We identify a benchmark on which to base overall materiality, such as gross expenditure, and apply what we judge to be the most appropriate percentage level for calculating materiality values.

**20.** The determination of materiality is based on professional judgement and is informed by our understanding of the entity and what users are likely to be most concerned about in the annual accounts. In assessing performance materiality, we have considered factors such as our findings from previous audits, any changes in business processes and the entity's control environment including fraud risks.

**21.** Our initial assessment of materiality for the annual accounts was carried out during the planning phase of the audit. This was reviewed on receipt of the unaudited annual accounts and is summarised in [Exhibit 1](#).

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### Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£3,638
Performance materiality	£2,183
Reporting threshold	£110

Source: Audit Scotland

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## Appendix 2 identifies the main risks of material misstatement and our audit work performed to address these

**22.** [Appendix 2](#) provides our assessment of the risks of material misstatement in the annual accounts and any wider audit dimension risks. These risks



influence our overall audit strategy, the allocation of staff resources to the audit and indicate how the efforts of the team were directed. The appendix identifies the work we undertook to address these risks and our conclusions from this work.

**23.** 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. We have no issues to report from the audit.

### **Other matters noted during our audit**

**24.** A number of errors were identified in the working papers relating to the treatment of prepayments, accruals, and VAT as well as an order being processed twice in error. These were valued at £2,476.26 and have since been rectified in the revised annual accounts. Officers should review the year-end procedures to ensure transactions are accurately processed as well as posted to the correct financial year.

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## 2. Financial sustainability and annual governance statement

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

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### Main judgements

The renewed Minute of Agreement secures the current levels of funding from the constituent authorities for the Park for the period 2019-2024. However, this requires to be formally ratified by the Joint Management Committee.

The Covid-19 pandemic has had a significant impact on the short-term finances of the Park and the impact of this on the medium to longer term is still to be evaluated.

We concluded that the information in the Annual Governance Statement complies with guidance and is consistent with our knowledge of the Park.

---

### Financial performance in 2020/21

**25.** The Park is funded jointly by East Dunbartonshire Council and Stirling Council. 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 2021 reports expenditure for the year of £486,223. This is £39,623 less than in 2019/20, and £70,214 less than budgeted. Spend in 2020/21 was lower than the previous year primarily due to a decrease in trading and events, operating, utilities and publicity costs.

**27.** The income for the year reported in the CIES is £88,958, comprising £70,610 from rents and recharges, and a further £18,348 from trading and events. This is £27,401 less than the original budget. This is due to a decrease in sales, fees and charges as well as rental income from the shops caused by the Covid-19 lockdowns.

**28.** Overall, the net cost of services was lower than budget by £42,812 due to the large decrease in expenditure as a result of the Park being closed for the majority of the year, with limited opening periods.

## Future Funding

**29.** The majority of the Park's income is received from the constituent local authorities, East Dunbartonshire Council and Stirling Council, in the form of grant funding. This is managed through a Minute of Agreement, which expired on 31 March 2019. In our Annual Audit Plan, we reported that a draft Minute of Agreement for 2019-2024 has been prepared, which confirms that funding will be provided on the same basis as the previous.

**30.** As at September 2021, the revised Minute of Agreement had not yet been ratified by the Joint Management Committee. Whilst the budget for the Park for 2021/22 has already been agreed and approved by East Dunbartonshire Council, steps should be taken to ensure the Minute of Agreement is signed by all parties as soon as reasonably possible to ensure funding is secured for the Park in the coming years.

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## Recommendation 1

The revised Minute of Agreement should be formally approved by the Joint Management Committee to ensure revenue budgets and capital project plans can be agreed and progressed based on agreed funding.

---

## 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. The initial feasibility process provided a high-level elemental cost of £442k. However, the Royal Institute of British Architects (RIBA) Stage 1 study completed in 2019 estimated a higher cost to deliver of £0.669 million, due to significant costs associated with utilities connections.

**32.** The project has now been progressed to RIBA Stage 2, with costed designs presented to the Joint Management Committee. Officers are reviewing the business case of this project as part of the new 2022-2027 Mugdock Strategy.

**33.** Due to the levels of capital funding available to the Park, external funding is likely to be required to deliver this project. This has yet to be secured and sources of funding are being investigated. An update is expected to the Joint Management Committee late 2021.

## Annual Governance Statement

**34.** We concluded that the information in the annual governance statement is consistent with the financial statements and has 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

## Action plan 2020/21

### 2020/21 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p><b>1. Minute of Agreement</b></p> <p>The Majority of the Park's income is from constituent local authorities, as managed through the Minute of Agreement. This expired on 31 March 2019, and the revised Minute of Agreement for 2019-2024 has yet to be formally approved by the Park.</p> <p>Risk: The Park does not have funding secured and approved for future years.</p>	<p>The revised Minute of Agreement should be approved by the Joint Management Committee to ensure revenue budgets and capital project plans can be agreed and progressed based on agreed funding.</p> <p><a href="#">Paragraph 30.</a></p>	<p>Shifting priorities during the Covid Emergency Period have delayed the signing of the Minute of Agreement between East Dunbartonshire and Stirling Councils. East Dunbartonshire Council have agreed with the terms of the latest draft from Stirling and it is expected that the final version of the Minute will be ready to present at a meeting shortly, after which the parties will proceed to signing. As the new Minute has the same basis as the previous Minute the risk continues to be managed.</p> <p>Executive Officer Roads and Environment</p> <p>January 2022</p>

# Appendix 2

## Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our 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
<p><b>1. Risk of material misstatement due to fraud caused by the management override of controls</b></p> <p>International Auditing Standards require that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of fraud due to the management override of controls.</p>	<p>Detailed testing of journal entries</p> <p>Review of accounting estimates</p> <p>Focused testing of accruals and prepayments</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>	<p>Our audit procedures did not identify any evidence of management override of controls.</p>
<p><b>2. Risk of material misstatement caused by fraud in revenue recognition</b></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. There is a risk that income</p>	<p>Analytical procedures on income streams</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk.</p>	<p>Our audit procedures did not identify any evidence of fraud over income.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>may be misstated resulting in a material misstatement in the financial statements.</p>		
<p><b>3. Risk of material misstatement caused by fraud in expenditure</b></p> <p>As most public-sector bodies are net expenditure bodies, the risk of fraud is more likely to occur in expenditure.</p> <p>There is a risk that expenditure may be misstated resulting in a material misstatement in the financial statements.</p>	<p>Analytical procedures on expenditure streams</p> <p>Detailed testing of expenditure transactions focusing on the areas of greatest risk.</p>	<p>Our audit procedures did not identify any evidence of fraud over expenditure.</p>

### Risks identified from the auditor's wider responsibility under the Code of Audit Practice

Audit risk	Assurance procedure	Results and conclusions
<p><b>4. Financial sustainability</b></p> <p>The majority of the Park's income is received from the constituent local authorities in the form of grant funding. However, due to the ongoing Covid-19 pandemic and budget constraints within the Park's local authority partners, there is a possibility income targets may not be realised.</p> <p>Furthermore, due to the ongoing Scottish Government restrictions, revenue from Trading and Events is also expected to decrease as a significant number of events were cancelled and non-essential shops closed. Provisions continue to be in place which could adversely impact on the Parks ability to maintain, develop and promote the park in line with</p>	<p>Monitor developments through review of East Dunbartonshire Council Committee papers and minutes.</p> <p>Assess budget performance through audit of annual accounts.</p>	<p>Our review of committee papers and elected members technical notes identified that ongoing funding from constituent local authorities is regularly monitored by members and officers to ensure budgeted expenditure is sustainable.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>the organisations service plan objectives.</p> <p>Grant funding is managed through the Minute of Agreement, which expired on 31 March 2019. A draft Minute of Agreement for the period 2019-2024 has been prepared that confirms funding will be provided on the same basis as the previous minute. However, this has yet to be approved by the Joint Management Committee.</p>		
<p><b>5. Budget setting &amp; monitoring</b></p> <p>Due to the nature of the funding arrangements of the Park there is no formal budget approval process carried out by the Joint Management Committee. The budgeted spend for the year is communicated to members through the use of budget monitoring reports which does not allow comparison with prior year spend and provides limited detail as to the reasons behind significant variances.</p> <p>Due to Covid-19, there have been no Joint Management Committee meetings held in 2020/21. Therefore, regular budgetary monitoring reports have not been presented for the Park to facilitate effective scrutiny. There is a risk that budget setting and monitoring is not transparent and may not be based on accurate financial projections for the year.</p>	<p>Review of 2021/22 budget setting process for the Park</p> <p>Ongoing review of available monitoring reports going to Council committee meetings.</p>	<p>In place of committee meetings, regular technical notes have been provided to elected members with the in-year revenue position for the Park. These updates have provided a prior year spend comparison as well as explanations on significant variances.</p> <p>However, due to the ongoing Covid-19 pandemic, it may be difficult to accurately monitor and project the 2021/22 figures. These will be reviewed throughout the year.</p>



Audit risk	Assurance procedure	Results and conclusions
<p><b>6 Governance and Transparency</b></p> <p>Joint Management Committee meetings have been suspended since the beginning of the Covid-19 pandemic in March 2020. Councillors have received regular technical bulletins as well as brief updates being included within the East Dunbartonshire Council committee papers. However, these have lacked detail, specifically in the following areas:</p> <ul style="list-style-type: none"> <li>• the Mugdock Strategy and Mugdock Business Plan for 2021-26 have not been approved</li> <li>• no updates have been made to the risk register since March 2020</li> <li>• regular revenue budgetary reports for the Park have not been presented</li> <li>• there have been no updates on the progress of the capital projects plan or the planned IT upgrade.</li> </ul>	<p>Ongoing review of reports presented to Council, for information relevant to the Park.</p>	<p>The regular technical notes to elected members have included updates as follows:</p> <ul style="list-style-type: none"> <li>• The development of a new Mugdock Strategy for the period 2021-26 has progressed with the work currently out to tender. It is intended this will be brought to Committee later in the year for approval.</li> <li>• The risk register was updated and circulated to elected members in July 2021</li> <li>• Regular budgetary reports have now been provided to elected members</li> <li>• Plans are being drawn up for replacement cabling across the Park as part of the BT superfast broadband rollout. Some progress has also been made since the easing of restrictions with the capital projects and it is intended to accelerate the remaining programme.</li> </ul>

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# Appendix 3

Summary of national performance reports 2020/21  
performance reports 2020/21

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## April

[Affordable housing](#)

## June

[Highlands and Islands Enterprise: Management of Cairngorm mountain and funicular railway](#)

[Local government in Scotland Overview 2020](#)

## July

[The National Fraud Initiative in Scotland 2018/19](#)

## January

[Digital progress in local government](#)

[Local government in Scotland: Financial overview 2019/20](#)

## February

[NHS in Scotland 2020](#)

## March

[Improving outcomes for young people through school education](#)

# Mugdock Country Park Joint Management Committee

## Proposed 2020/21 Annual Audit Report

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

[www.audit-scotland.gov.uk/accessibility](http://www.audit-scotland.gov.uk/accessibility)

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# Mugdock Country Park

Joint Management  
Committee  
Annual Accounts  
2020-21



# Mugdock Country Park Joint Management Committee

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# Mugdock Country Park Joint Management Committee

## Management Commentary

### A Strategy, Objectives & Business Model

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 and business model to reflect the current financial pressures facing the two funding authorities, East Dunbartonshire Council and Stirling Council. 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. A full events programme takes place over the course of the year for all ages, however in 2020/21 the COVID-19 pandemic meant that usual activities were unable to go ahead as Scottish Government guidance was followed and most services and facilities were closed.

During the year, The Park worked on a number of activities to achieve the following outcomes:



# Mugdock Country Park Joint Management Committee

Most of the Park's income is generated through events, land/room hire and business rentals. During 2020/21, the COVID-19 pandemic meant that most of the Park's services and facilities were closed. Income earning opportunities were therefore reduced as there was little land or room hire available and the events programme was cancelled. Filming was able to continue and a number of productions used the Park for filming purposes. The tearoom and coffee bar were able, in line with government guidelines, to sell takeaway refreshments with an appropriate queueing system in place.

Footfall is the Park's key performance indicator and monitoring this provides information about trends in usage of the Park for commercial and non-commercial purposes. During the year footfall was high as people were encouraged to exercise close to home. The Park signed up to Visit Scotland's Good to Go scheme, which was publicised by poster and on social media. Toilets were closed for part of the year and available to the public when it became safe for them to open. Some essential maintenance work was carried out to the Walled Garden, the children's Playpark and to the paths and boardwalks.

## **B Fair Review of Business**

The Annual Accounts present the financial position of Mugdock Country Park as at 31 March 2021.

The principal financial statements comprise Movement in Reserves Statement ([page 15](#)), Comprehensive Income & Expenditure Statement ([page 15](#)), Balance Sheet ([page 16](#)) and Cash Flow Statement ([page 16](#)). Explanatory notes are also provided.

# Mugdock Country Park Joint Management Committee

## a) Management Committee

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### Mugdock Country Park Joint Management Committee



Chair  
Councillor Gibbons

**East Dunbartonshire  
Council**



Vice Chair  
Councillor Lambie

**Stirling  
Council**

### Elected Members



Councillor  
Moody

**East Dunbartonshire  
Council**



Councillor  
Thornton

**East Dunbartonshire  
Council**



Councillor  
O'Neil

**East Dunbartonshire  
Council**



Councillor  
Ferretti

**East Dunbartonshire  
Council**



Councillor  
Fischer

**East Dunbartonshire  
Council**



Councillor  
Berrill

**Stirling  
Council**



Telephone: 0300 123 4510



# Mugdock Country Park Joint Management Committee

## Councillor Graham Lambie

In February 2021 Councillor Lambie sadly passed away. Graham Lambie was a committed member of the committee and ensured that the services provided by Mugdock Country Park continued to be important and relevant to local residents.

During his tenure Charlie's Coffee Bar was built, the Playpark and Adventure Trail was upgraded, the Visitor Centre was opened and the BBQ Hut was installed. Councillor Lambie was a regular visitor and said that, "It's clear that Mugdock Country Park is a well-used, popular and much-loved local asset. It's reassuring to know just how much people value this wonderful resource." His contribution, calming influence, dedication and selflessness will be sorely missed.

The position of Vice Chairman is currently vacant after the passing of the late Councillor Graham Lambie.

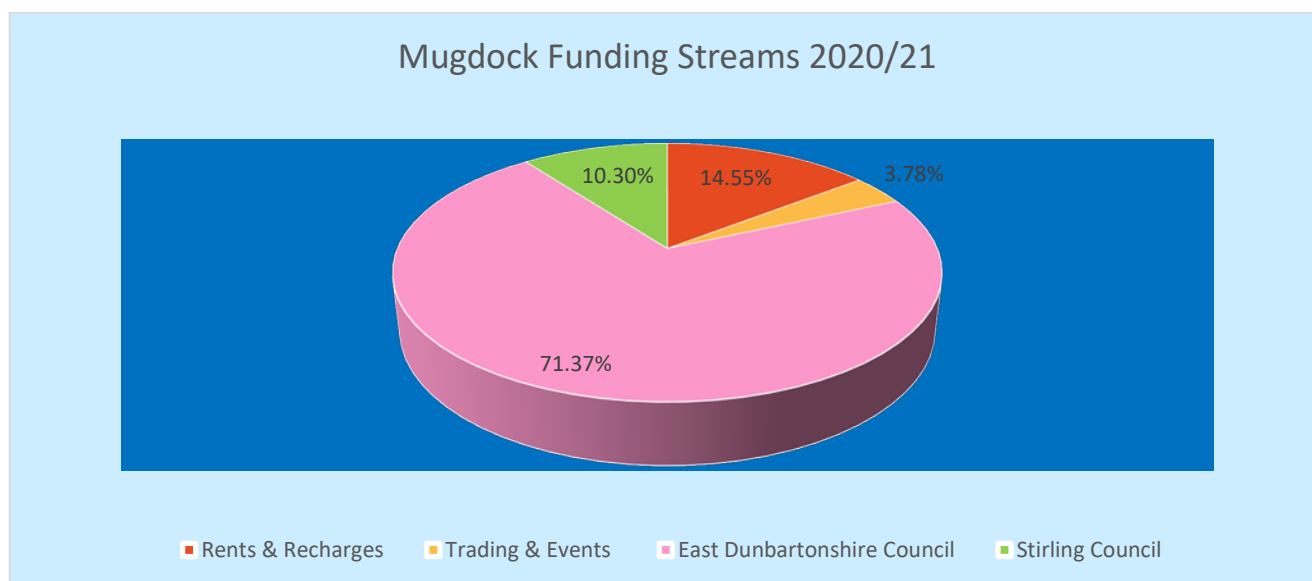
## b) Administrative and Funding Arrangements

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 and, although the signing has been delayed, it is intended that it will be concluded in 2021. 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 Council and Stirling Council through the Mugdock Joint Management Committee. In addition, there is support and funding from Mugdock Trust and the Clan Graham Society of North America ([www.clangrahamsociety.org](http://www.clangrahamsociety.org)). The Clan Graham Society's visit to Scotland has been postponed until it is safe to travel internationally. There are usually many volunteers at Mugdock, including Conservation volunteers, Castle volunteers, Garden volunteers and Cinema volunteers who all contribute their time and efforts to the Park. Unfortunately, during the pandemic there was no volunteering carried out at the Park.

Rental income comes from Caulders Garden Centre, Charlie's Coffee Bar, Stables Tearoom and Mugdock Makers Art & Crafts Gallery and Giftshop. The cycle hire moved out of the Park to larger premises at the end of October 2020 and land hire also comes from animal grazing on Khyber Field. In addition to this land and room hires contribute to the Park's income streams as well as revenue from the Gift Shop in the Visitor Centre. However, in 2020/21 the Visitor Centre remained closed for most of the year as did the gift shop and income from this reduced considerably. Businesses were offered a rent deferral during the first lockdown and this was taken up by some.

# Mugdock Country Park Joint Management Committee



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 15](#) shows that net revenue expenditure to be met by constituent authorities in 2020/21 was £397,266, £38,068 more than in the previous year.

Spend on employee costs were higher in 2020/21 due to the pay increase received by employees. Overall, the net cost of service for 2020/21 was lower than budget by £94,812 due to the current pandemic. Spend is also lower than the previous year for the same reason. The contribution from Stirling Council was budgeted at £50,000 to reflect their share of costs, in line with the Minute of Agreement.

	2020/21 Budget £'000	2020/21 Actual £'000	2020/21 Variation £'000
Expenditure	558	486	72
Income	-116	-139 *	23
<b>Net</b>	<b>442</b>	<b>347</b>	<b>95</b>

\*Includes 2020/21 Stirling Contribution

The Balance Sheet Statement on [page 16](#) shows that, as at the financial year-end, there is a temporary advance to East Dunbartonshire Council of £20,855. 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 2021.

# Mugdock Country Park Joint Management Committee

The Cash Flow statement on [page 16](#) summarises the external transactions associated with the Park on a cash basis.

## d) Performance Information

Over 2020/21, Mugdock Country Park footfall counters stopped working and visitor numbers were unable to be collected. New counters have now been installed and footfall will be collated for future management committee reports. Although the facilities at Mugdock were closed for most of the year, the Park was still well used by local visitors. A full events programme normally takes place over the course of the year however, in 2020-2021 all Mugdock events were cancelled due to the COVID-19 pandemic. As work with schools, community groups, volunteering activities, room hire and land hires were also suspended, the opportunities for generating income were reduced while the impact on Park facilities appeared to increase. As an important facility for exercise during the periods of lockdown the Park was busier than ever. With only essential maintenance being carried out and with wear and tear on the paths and car parks this will be a cost to the Park when normality resumes.

Mugdock Visitor Centre is usually 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. In 2020/21, bookings could not be made and therefore performance information was unable to be collected. There is a display of information about the Clan Graham with members coming from many countries to visit Mugdock and find out about their ancestral heritage. However, this past year there were no international visitors and the planned five yearly visit by the Clan Graham Society of North America was postponed. There is information about the history and ecology of the Park and the Visitor Centre, also houses the Park's gift shop. Although the gift shop was open briefly during the year people were reluctant to go indoors, preferring to remain outdoors. The Park's website was refreshed and new photographs taken to replace older images and a move is being made through the website to increase an on-line option for bookings and sales.

Unfortunately, due to the pandemic most of the capital projects for the Park were put on hold including further work on the Mugdock Barns project, replacement of the septic tank (waste water treatment works), path improvements and work to the East and Khyber car parks. During the year, essential repair work was carried out on the quarry fencing, the children's play park and some information panels were completed at Craigend Castle.

# Mugdock Country Park Joint Management Committee



## C Future Developments

A new strategy for Mugdock is currently being developed covering the period 2022-27. Capital from East Dunbartonshire and Stirling Council was approved for the Mugdock Barns project, which will provide new facilities for education, events and business development, and for a septic tank upgrade which will accommodate the increased footfall to the Park. The additional pressure on car parks and the path network will see these projects being prioritised with work anticipated in 2021-22. Developments are underway for an Outdoor Nursery that will be based at the Park.

A Quarry Action Plan is being developed to reduce the amount of unauthorised access to the site. New fencing and signage will be installed, and working with Police Scotland, will allow the site to be more regularly monitored. 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 which may lead 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.

## Future developments



Murdock Barns Project



Outdoor Nursery



Quarry Action Plan



Observatory



Filming Work



## D Principal Risks & Uncertainties

Risks to the Park are identified through the on-going risk management assessment processes. Risks include those in relation to income realisation and on-going financial pressures. The most recent and prevailing risk facing the Park is in relation to the ongoing COVID-19 pandemic. This has affected footfall, income and increased on-going financial pressures. In responding to this risk, and throughout March 2021, the Council's Civil Contingency Planning Group met on an ongoing basis to ensure that the park remained prepared and due consideration was given to emerging information, advice and guidance which often changed from day to day. Services and facilities at Mugdock have been closed during most of the year in line with Scottish government advice and timescales.

Other risks included within the Park register, include failure to upkeep car parks sufficiently and ICT connectivity which could impact on income and security. These risks will be mitigated through phased resurfacing of car parks in 2021/22. A community broadband scheme championed by residents in Mugdock Village and supported by the Park has been approved by BT Openreach for superfast broadband and should be in place within the year. This

## Mugdock Country Park Joint Management Committee

will assist with connectivity issues and make the Park more digitally accessible. A set of Park Management Rules is being developed with the involvement of legal services to ensure the uses permitted within the Park are clear and consistent and reduce risk from unwanted activities.

The lease for Mugdock 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. 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.

**Councillor Jim Gibbons**

Chairperson, Mugdock Country Park Joint Management Committee

Date:

**Ann Davie**

Depute Chief Executive, Education, People & Business, Mugdock Country Park Joint Management Committee

Date:

**Jamie Robertson**

Treasurer, Mugdock Country Park Joint Management Committee

Date:

# Mugdock Country Park Joint Management Committee

## Annual Governance Statement 2020/21

### What we are Responsible For

The Mugdock Joint Management Committee (the Joint Committee) comprises six East Dunbartonshire Councillors and two Stirling Councillors and is responsible for overseeing the spend and the activity of Mugdock Country Park. To meet its responsibilities, the Joint 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.

### The Aim of the Governance Framework

The Joint 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 governance arrangements in place allow 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. The system of internal control is based on an ongoing process designed to identify and prioritise those risks that may affect the ability of the Joint Committee 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. Key parts of the systems of internal control are provided by and supported by East Dunbartonshire Council, including Finance, IT and Payroll functions.

### Impact of the COVID-19 Pandemic

Governance arrangements were in place throughout the year and to the date of the approval of the statement of accounts. Necessary changes were implemented from 23 March 2020, including the suspension of the Joint Committee's usual cycle of quarterly meetings, in response to the COVID-19 pandemic and to support East Dunbartonshire Council in meeting its obligations as a Category 1 civil contingencies responder. These temporary arrangements were required given the unprecedented circumstances, and the Joint Committee met virtually in November 2020 as the only meeting in 2020/21.

The COVID-19 pandemic impacted all Mugdock Country Park services from the end of 2019/20 and throughout 2020/21, and whilst the park has now opened and some services have now resumed, it continues to impact on service priorities and how services are delivered. The temporary closure of the park had a negative impact on Mugdock's Trading & Events income generating streams in the short term. In the longer term, there remains a great degree of uncertainty regarding the virus and the resulting impacts.

### The Governance Framework

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

# Mugdock Country Park Joint Management Committee

## Purpose, Outcomes & Vision

The Joint Committee'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. The performance of the Joint Committee is monitored by East Dunbartonshire Council Officers and developed to meet agreed targets, with this oversight being provided by the Roads & Environment portfolio and the Council's Place, Neighbourhood and Corporate Assets Committee.

## Common Purpose, Clear Functions & Roles

The Minute of Agreement between Stirling Council and East Dunbartonshire Council provides a clear statement of roles and responsibilities for the management of the estate as a Country Park, with a subsequent Variation to the Minute covering the period 2019-2024.

## Promoting Values

The Joint Committee 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 its employees who work at or for Mugdock Country Park on behalf of the Joint Committee. In addition, Elected Members from both funding councils are bound by the Code of Conduct for Councillors in accordance with the Ethical Standards in Public Life etc. (Scotland) Act 2000.

## Informed & Transparent Decision Making

The Joint Committee 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. The Joint Committee 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

The Joint Committee 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. The Joint Committee looks to encourage new talent for membership of the Joint Management Committee so that best use can be made of the mix of individuals' skills and experience.

## Engaging with Local People & Stakeholders

The Joint Committee 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



# Mugdock Country Park Joint Management Committee

sufficient opportunities to allow constructive input to the park. In addition, the Joint Committee includes non-voting community representatives who are able to attend committee meetings and are encouraged to participate in discussions.

## Review of Effectiveness

The Joint Committee 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 Executive Officer - Roads & Environment within East Dunbartonshire Council who for 2020/21 had responsibility for the development and maintenance of the governance environment. The review of the effectiveness of the governance framework is also informed by the Council's Audit & Risk Manager's Annual Report as it relates to Council systems on which the Joint Committee relies, and by comments made by the external auditors and other review agencies and inspectorates. 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 as it relates to Mugdock Country Park.

The reports issued by the Council's external auditors, Audit Scotland, have also been considered as part of our overall review of effectiveness. In their 2019/20 Annual Audit Report, Audit Scotland recommended that the revised Minute of Agreement, covering the period of 2019 to 2024 is formally approved by the Joint Management Committee. The minute of agreement will be presented to a future meeting, the timing of which is uncertain due to the current COVID-19 conditions. With the new minute being on the same basis as that previously agreed, this risk remains managed.

## Conclusion

The system of governance (including the system of internal control) provides reasonable assurance that assets are safeguarded; that transactions are authorised and properly recorded; and that material errors or irregularities are either prevented or would be detected within a timely period. The governance system provides reasonable assurance that significant risks impacting on the achievement of our strategic priorities and outcomes will be mitigated. The system of internal control can only provide reasonable and not absolute assurance that assets are safeguarded, that transactions are properly recorded and that material errors or irregularities are either prevented or would be detected within a timely period. The current COVID-19 pandemic represents an unprecedented challenge, which, as referred to above, has resulted in temporary changes to governance arrangements, including fewer committee meetings than usual, which will be reinstated when circumstances allow.

We consider the governance and internal control environment operating in 2020/21 for the Mugdock Country Park Joint Management Committee 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.

# Mugdock Country Park Joint Management Committee

**Councillor Jim Gibbons**

Chairperson, Mugdock Country Park Joint Management Committee

Date:

**Ann Davie**

Depute Chief Executive, Education, People & Business – 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.
- ensure the Annual Accounts are prepared in accordance with legislation (the Local Authority Accounts (Scotland) Regulations 2014), and so far as is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003) and the Coronavirus (Scotland) Act 2020.
- approve the Annual Accounts for signature.

### **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 2021.
- 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 2020 £	31 March 2021 £
0 Balance at the 1st April	0
0 Surplus / (Deficit) for the Financial Year	0
<b>0 Balance at the 31st March</b>	<b>0</b>

### Comprehensive Income and Expenditure Statement

2019/20 £		2020/21 £
	<b>Expenditure</b>	
393,204	Employees	405,768
13,475	Maintenance	14,641
38,430	Utilities	22,779
57,809	Trading & Events	28,440
16,360	Operating	11,385
3,518	Publicity	90
3,050	External Audit Fees	3,120
<b>525,846</b>	<b>Operating Costs</b>	<b>486,223</b>
	<b>Income</b>	
76,082	Rents & Recharges	70,610
2,360	Grants & Donations	0
92,511	Trading & Events	18,348
<b>170,954</b>		<b>88,958</b>
<b>354,892</b>	<b>Net Revenue Expenditure</b>	<b>397,266</b>
	<b>Amount to be met from constituent authorities</b>	
304,892	East Dunbartonshire Council	347,266
50,000	Stirling Council	50,000
<b>354,892</b>		<b>397,266</b>
<b>0</b>	<b>Net Surplus (Deficit) for the year</b>	<b>0</b>

# Mugdock Country Park Joint Management Committee

## Cash Flow Statement

2019/20		2020/21
£		£
	<b>Cash Outflows</b>	
399,659	Employee Costs	402,968
163,235	Other Operating Costs	90,512
<b>562,894</b>		<b>493,480</b>
	<b>Cash Inflows</b>	
(354,892)	Requisitions from Constituent Authorities	(397,266)
(89,768)	Received for Goods and Services	(23,777)
(78,442)	Other Operating Receipts	(70,610)
<b>(523,102)</b>		<b>(491,653)</b>
<b>39,792</b>	<b>Net Cash Flow from Revenue Activities</b>	<b>1,827</b>

## Balance Sheet

31 March 2020		31 March 2021
£		£
	<b>Current Asset</b>	
6,159	Receivables	730
9,337	Inventory	8,025
22,682	Temporary Advance to East Dunbartonshire Council	20,855
<b>38,178</b>		<b>29,610</b>
	<b>Current Liabilities</b>	
38,178	Payables	29,610
<b>38,178</b>		<b>29,610</b>
<b>0</b>	<b>Total Assets less Total Liabilities</b>	<b>0</b>

The audited accounts were issued on 19 October 2021.

I certify that this presents fairly the financial position of Mugdock Country Park Joint Management Committee at 31 March 2021 and its income and expenditure for the year ended 31 March 2021.

Jamie Robertson

Treasurer, Mugdock Country Park Joint Management Committee

Date:

# Mugdock Country Park Joint Management Committee

## 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 2020/21 financial year, and its position at the year-end of 31 March 2021. 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 2020/21* (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 2020/21. Comparative figures for 2019/20 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.

#### 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

# Mugdock Country Park Joint Management Committee

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 2021, the total net book value of the Park's buildings & equipment was £653,562 and of community assets was £2,180,000.

Overall, the net cost of capital for 2020/21 was lower than budget by £103,000 due to projects being re-phased into 2021/22.

	<b>Budget</b>	<b>Actual</b>	<b>Variation</b>
	£'000	£'000	£'000
Expenditure	259	56	203
Income	<b>-156</b>	<b>-56</b>	-100
Net Cost of Capital	<u>103</u>	<u>0</u>	<u>103</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. This figure has been calculated as at the year end through an actual stock count. Within 2019/20 an estimated stock take based on previous years averages was used as an actual stock take was unable to be completed due to COVID-19.

## 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 2020/21 were £60,122 (2019/20 £58,321).

## 4. Exit Packages

During 2020/21 there were no exit packages by way of voluntary redundancy (2019/20 £Nil).

# Mugdock Country Park Joint Management Committee

## 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 2020/21 is lower than the previous year within shop sales.

The gross profit for the year to 31 March 2021 is as follows:

2019/20	2019/20		2020/21	2020/21
£	£		£	£
	20,949	Sales		3,588
10,128		Inventory at start of the year	9,337	
11,025		Purchases	1,395	
(9,337)		Less: Inventory at the end of the year	(8,025)	
	11,816	Cost of Goods Sold		2,707
	9,133	Gross Profit / (loss)		881

## 6. Net Cash Flow from Revenue Activities

2019/20	2019/20		2020/21	2020/21
£	£		£	£
10,128		Change in Inventory - opening balance	9,337	
9,337	(791)	Change in Inventory - closing balance	8,025	(1,312)
3,415		Change in receivables - opening balance	6,159	
6,159	2,744	Change in receivables - closing balance	730	(5,429)
76,017		Change in payables - opening balance	38,178	
(38,178)	37,839	Change in payables - closing balance	(29,610)	8,568
	39,792			1,827

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

2019/20	2020/21	Movement
£	£	
(22,682)	(20,855)	1,827



# Mugdock Country Park Joint Management Committee

## Independent Auditor's Report

### 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 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Cash Flow Statement, Balance Sheet and notes to the principal 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 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of Mugdock Country Park Joint Management Committee as at 31 March 2021 and of its income and expenditure 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 2020/21 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 five years. I am independent of Mugdock Country Park Joint Management Committee 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 Mugdock Country Park Joint Management Committee. 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 concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

# Mugdock Country Park Joint Management Committee

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Mugdock Country Park Joint Management Committee's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

## **Risks of material misstatement**

I report in a separate Annual Audit Report, 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 Mugdock Country Park Joint Management Committee'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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how Mugdock Country Park Joint Management Committee is complying with that framework;
- identifying which laws and regulations are significant in the context of Mugdock Country Park Joint Management Committee;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Mugdock Country Park Joint Management Committee's controls, and the nature, timing and extent of the audit procedures performed.

# Mugdock Country Park Joint Management Committee

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result 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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

## Reporting on other requirements

### Statutory other information

The Treasurer is responsible for the statutory other information in the annual accounts. The statutory other information comprises the Management Commentary, Annual Governance Statement and Statement of Responsibilities.

My responsibility is to read all the statutory other information and, in doing so, consider whether the statutory 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this statutory other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the statutory other information and I do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

### Opinions prescribed by the Accounts Commission on Management Commentary and Annual Governance Statement

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

## Mugdock Country Park Joint Management Committee

- 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.

### 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  
8 Nelson Mandela Place  
Glasgow  
G2 1BT



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**East Dunbartonshire Council**

www.eastdunbarton.gov.uk

**MUGDOCK PARK  
JOINT MANAGEMENT  
COMMITTEE**

**19 OCTOBER 2021**

**PNCA/086/21/MC**

**ANN DAVIE DEPUTE CHIEF EXECUTIVE**

**CONTACT OFFICER:**

**MARY COULSHED, TEAM LEADER MUGDOCK**

**SUBJECT TITLE:**

**GENERAL PROGRESS REPORT JULY-SEPTEMBER 2021**

## **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 July – September 2021 in relation to operational matters, events, income generation and projects. The report provides an overview of the development of the new Mugdock Strategy 2022-2027 and an update on the progress of this to date.
- 1.2** The Minute of Agreement, 2019-2024, has been agreed by the Legal teams within East Dunbartonshire and Stirling Council and will now progress to signing.

## **2.0 RECOMMENDATIONS**

It is recommended that the Joint Management Committee:

- 2.1** Notes the contents of the report;
- 2.2** Notes progress made in delivering events, projects and income generation against a background of covid-19 restrictions;
- 2.3** Notes developments reported in relation to the new Mugdock Strategy 2022-27; and
- 2.4** Notes the update on the Minute of Agreement 2019-2024.

**ANN DAVIE  
DEPUTE CHIEF EXECUTIVE**

### **3.0 BACKGROUND/MAIN ISSUES**

- 3.1** In the period July 2021-September 2021 restrictions relating to covid-19 have been gradually easing at Mugdock Country Park. This has meant that a range of activities have been re-started in line with government guidelines.
- 3.2** **Events** - the Park was able to carry out a summer programme of activities which took place mainly outdoors. These included nature events for children, crafts, guided walks, shelter building, map reading, wildlife recording and bat events. From a total of 553 places on 30 events 424 places were booked bringing in a total of £2,709.
- 3.3** A new What's On guide has been finalised for Oct 21 to Feb 22 and includes the Park's annual Panto in December. This was performed on-line last year but following health & safety guidance, risk assessment and covid-19 compliance will take place in the theatre from 3<sup>rd</sup> Dec – 28<sup>th</sup> Dec and this year the Panto is 'Snow White'.
- 3.4** **Education & Community Groups** - Schools have been booking Forest Schools sessions with the Countryside Ranger service. In August/September Milngavie Primary had 28 Forest Schools sessions, Lennoxton Primary had 12 sessions and Meadowburn Primary had 2 sessions. This totals 427 pupils participating with a total income of £2,135.
- 3.5** Countryside Ranger events have taken place in September for local community/uniformed groups with Strathblane Guides and Bearsden Brownies. In total 68 young people have participated bringing in income of £204.
- 3.6** **Room and Land hire** - Following a process of risk assessment and health & safety checks outdoor space was hired out over the summer months. This included the 2 bbq sites, which were only hired x1 per day rather than the usual x2 slots. The other outdoor hires were related to filming although there were a couple of trail runs and some outdoor Pilates.
- 3.7** During lockdown the filming industry was still working and Mugdock was able to accommodate a number of requests including Cbeebies programmes, Scottish Opera, Caledonia TV and IWC media. In addition a US production company hired Pheasant's Wood, Mugdock Castle and Craigend Pond for a 2 week period. The total income over the past year for filming is £10,038.
- 3.8** To date indoor space has not been hired out although this will change with the Panto. The plan is also to hire out the bbq hut as a trial and then start opening up other spaces for hire. This includes the unit in the Courtyard which is currently used as a Visitor Centre. This will be hired out following the move of the Visitor Centre into the empty unit in the Courtyard.
- 3.9** **Strategy - As** detailed in the General Progress Report of 17 March 2020 (PNCA 36/20/MC) a new Strategy for the Park is to be developed reviewing the outcomes of the Mugdock Strategy 2015-2020 and providing a direction for the Park for the next 5 years, 2022-2027.
- 3.10** Consultants Ironside Farrar have been appointed and are initially reviewing the land management plan, Park's assets, business plan, capital programme and marketing strategy before moving onto researching and consulting to determine the best strategy for the Park. Progress will be reported to the Joint Management Committee for input and approval.

**3.11 Projects** - Business development and asset improvement projects have been delayed during 2020-21 due to covid-19 restrictions. As detailed in the Technical note of 18 June 2021 the approved 5 year capital budget of £830k (report PNCA/037/20/DG, 17 March 2020) will be reviewed in light of the recommendations within the new Mugdock Strategy 2022-27. In the meantime the main areas to progress include the new septic tank, improved car parking and security fencing at Craigend Quarry. Update on projects:

PROJECT	PROGRESS	BUDGET	COMMENTS
<b>Business Development Projects</b>			
Mugdock Barns. Currently at RIBA stage 2	Review business case as part of new Mugdock Strategy Work carried out to improve indoor space for hire	£410,000	Subject to business case review
Walled Garden improvements	Pathworks and bandstand steps completed and painting of bandstand has now been carried out.  Uplighting will be installed at the bandstand and around the walls in the Garden.	£60,000	Previously considered an Asset Improvement project this is now a Business development opportunity as the Walled Garden can be opened up for events
Castle maintenance and improvements	Stonemasons contacted for maintenance work and damp specialists for costs	£10,000	To be taken forward
Signage and interpretation	Additional signs have been installed at key routes in the Park. Shared spaces signs to be installed.	£10,000	New interpretation panel completed for Craigend Courtyard
	<i>Subtotal</i>	<b>£490,000</b>	
<b>Asset Improvement Projects</b>			
Waste Water Treatment plant replacement	Major Assets team is liaising with contractors regarding septic tank	£190,000	To be taken forward asap
Craigend Castle security fencing and interpretation	Project completed with interpretation panels, new fencing and pollinator-friendly planting. Part funded by CSET	£15,000	Claim to funder to be submitted
ICT superfast broadband	BT Openreach engineers are drawing up plans to replace the Park's phonelines with ultrafast broadband. This is part of a Community Broadband scheme initiated by residents of Mugdock Village.	£35,000	Cost of internal connection to be confirmed  Timescale is end of 2021
CCTV upgrade	CCTV work carried out and will link into ultrafast broadband when this is completed	£10,000	

Path network upgrade	Plans for path improvement are being developed with a prioritised list in progress	£20,000	
Car park improvements	Designs and costs for East car park and Khyber car park are in development	£30,000	Around £107,000 additional costs for completing both car parks
Yard Improvements	Work carried out on health & safety items.	£40,000	Work to facilities at the Park's Yard now sit within the Asset Improvement category
Replacement fencing for Craigend Quarry	Quotes are being sought for security fencing		Around £115,000
	<i>Subtotal</i>	<b>£340,000</b>	<b>222,000</b>
		<b>Total £830,000</b>	<b>£222,000</b>

Table 1

- 3.12 Operational Matters** – The renewed Minute of Agreement for the period 2019-2024 for Mugdock has been drawn up and agreed by the Legal teams of East Dunbartonshire and Stirling Councils. This details the management arrangements in place for running the Park and the financial contributions from both Councils for the period of the Agreement.
- 3.13** Patrols have been carried out, funded by NatureScot, from July to September with assistance from Community Safety Wardens. They were a visible presence in the Park and spoke to visitors about the Scottish Outdoor Access Code. In particular they patrolled Craigend Quarry and dispersed groups of youths.
- 3.14** Land Management has mainly involved controlling invasive species in the SSSI within the Park. Over the summer months areas of salmonberry were surveyed and mapped out with herbicide being carried out over large areas. Extended areas of fencing were fixed and heightened by the Rangers and Wardens at the Quarry over the summer months.
- 3.15** In addition to the 400 trees from the Woodland Trust recently planted in the Park applications have been submitted for 100 mixed species trees from the Woodland Trust and 900 hedge plants including hawthorn. A local company has donated 100 hazel and holly trees, which are native species. These trees will all be planted with help from volunteers who are now able to start back at the Park working on outdoor tasks.
- 3.16** The Astronomical Society of Glasgow will start work on the new Observatory which will be positioned in the north of the Park, at the top of the overflow field, and a walkthrough with the builder is anticipated in the coming weeks.
- 3.17** Mugdock Trust has a number of areas of work concerning Mugdock Castle. This includes picking up on the project with the City of Glasgow College which was started prior to lockdown and involves a virtual reality animation of the Castle. The Trust has also applied for feasibility funding for the Castle from the Community Renewal Fund to look at developments at the Castle. The outcome of this application has still to be confirmed.



#### **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**

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

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

#### **6.0 IMPACT**

- 6.1 **ECONOMIC GROWTH & RECOVERY** - Tourism is a focus in the Local Outcome Improvement Plan for East Dunbartonshire. The work outlined in this report relates to activity and investment in the Park which will support the draw of visitors from outwith and within the local area to the Park, as well as East Dunbartonshire's overall visitor offer.
- 6.2 **EMPLOYMENT & SKILLS** - The on-going programme and investment already made and planned aims to enable a sustained and vibrant Park with a range of businesses and employment opportunities.
- 6.3 **CHILDREN & YOUNG PEOPLE** - The Park offers a range of formal education opportunities for different age groups, with a focus on many initiatives and activities for children and young people.

Promotion of place heritage through the use or presentation of older buildings and assets, and promotion of the Park's many natural assets - all create opportunities for young people and visitors to learn more and connect with the outdoors and the area.

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

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

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

**6.7 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** n/a

## MUGDOCK PARK JOINT MANAGEMENT COMMITTEE

### AGENDA & ALL PAPERS

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

### STIRLING COUNCIL

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

### EAST DUNBARTONSHIRE COUNCIL OFFICIALS

A. Davie, Depute Chief Executive	E
T. McMenemy, Executive Officer – Roads & Environment	E
G. Telfer, Team Leader Neighbourhood Services Strategy	E
M. Coulshed, Team Leader, Mugdock Country Park	E
P. Grieve, Development Officer, Mugdock Country Park	E
G. Morrison, Principal Accountant - Broomhill Depot	E
Committee Services Officer	E

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