

For meeting on:  
20 JUNE 2023

# Agenda 2023

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



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**East Dunbartonshire Council**

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## AGENDA

### Mugdock Park Joint Management Committee

Tuesday 20 June 2023 at 10am

### Cisco Webex Meeting

	Item	Page No's
1.	Welcome and Apologies	
2.	Minute of meeting of Mugdock Park Joint Management Committee of 21 March 2023. (Copy herewith).	<b>1 - 4</b>
3.	Matters Arising	
4.	Audit Strategy Memorandum – Mugdock Country Park – Year Ending 31 March 2023 – Mazars Report– Report by Chief Finance Officer. (Copy herewith).	<b>5 - 56</b>
5.	2022/23 Unaudited Annual Accounts - Mugdock Country Park 2022/23 – Report by Chief Finance Officer. (Copy herewith).	<b>57 - 86</b>
6.	General Progress Report – March 2023 – May 2023 – Report by Depute Chief Executive. (Copy herewith).	<b>87 - 120</b>
7.	<u>AOCB</u>	
8.	Date of next meeting – TBC	



Minute of meeting of the Mugdock Park Joint Management Committee held via Cisco Webex on **Tuesday, 21 March 2023**

Representing  
East Dunbartonshire  
Council: Councillors **GALLAGHER, GIBBONS and MOODY**

Representing  
Stirling Council: Councillor **HENKE**

In Attendance: **M. Coulshed** Team Leader Mugdock Country Park  
**P. Doherty** Civil Contingencies Officer  
**A. Dolan** Modern Apprentice, Business Administration  
**P. Grieve** Development Officer – Mugdock Country Park  
**T. McMenamin** Executive Officer – Roads & Environment  
**G. Morrison** Principal Accountant  
**G. Telfer** Greenspace & Streetscene Manager

Also in  
Attendance: **W. Blakey** Mugdock Trust  
**J. Hutchison** Strathblane Community Council  
**C. MacKay** Stirling Council  
**D. Mills** Stirling Council

Councillor Gibbons (Chair) presiding

## 1. **APOLOGIES FOR ABSENCE**

Apologies for absence were intimated on behalf of Councillor McDiarmid, East Dunbartonshire Council, Councillor McGarvey, Stirling Council, Ann Davie, Depute Chief Executive, EDC, Jamie Robertson, Chief Finance Officer, EDC, I. Boardley, Mugdock Trust, Iain McAllister, Milngavie Community Council (Connection issues) and Tom Reid, Mazars, External Audit.

## 2. **MINUTES OF MEETINGS OF MUGDOCK PARK JOINT MANAGEMENT COMMITTEE OF 13 DECEMBER 2022**

There was submitted and approved Minute of Meeting of the Mugdock Park Joint Management Committee of 13 December 2022, copies of which had previously been circulated.

## 3. **MATTERS ARISING**

With regards to Page 3, Item 7 – AOCB – Face to Face Meetings, the Executive Officer – Roads & Environment advised that he had sought advice on the request for a return to Face to Face meetings of the Joint Management Committee and provided the following information. Face to Face meetings were an option but meetings should remain online unless there was a specific need for a meeting to take place in person. It was deemed that online meetings were more practical. However, should the Joint Management Committee require to meet in person for a specific topic there was the option of having a hybrid meeting where members could attend in person at the Council

**MUGDOCK PARK JOINT MANAGEMENT COMMITTEE,  
21 MARCH 2023**

Headquarters in Kirkintilloch with the option for those who wished to join remotely doing so.

Councillor Moody suggested that an alternative would be to alternate meetings between virtual and in person at the Park. The Executive Officer advised that in person meetings at the Park could be accommodated if there was a specific reason for doing so.

Councillor Henke advised that his preferred option would be to meet in person as it would be more effective for progressing with Park business.

Councillor Gibbons advised that he would take it under consideration and discuss best how to accommodate any necessary Park meetings with suitable social distancing.

**4. GENERAL FUND REVENUE MONITORING AS AT PERIOD 10 OF THE 2022/23 FINANCIAL YEAR**

There was submitted Report CFO-011-23-GM by the Chief Finance Officer copies of which had previously been circulated, providing Committee with the consolidated revenue monitoring position as at the end of accounting period 10. This represented expenditure from the 1 April 2022 to 29 January 2023. Full details were contained with the Report and Appendix 1.

At the invitation of the Chair, the Principal Account was heard in further explanation of the Report, in particular she referred to a projected underspend of £11,000 which was mainly due to additional income offsetting spend.

Following which, the Committee agreed to note the current position.

**5. GENERAL PROGRESS REPORT DECEMBER 2022 to FEBRUARY 2023**

There was submitted Report PNCA/029/23/MC by the Depute Chief Executive, copies of which had previously been circulated, providing the Joint Management Committee (JMC) with an update for the 3 month period covering December 2022 to February 2023 in relation to the operational matters, events, income generation and projects.

The Report also provided an update on the newly approved Mugdock Strategy 2022-2027 (PNCA/110/22/MC) and an overview of project development, in particular BBQ sites, Walled Garden and Craigend Quarry fencing.

Furthermore, the Report reviewed the activities of the inaugural Light Show, the Beautiful Events, and the annual Pantomime, all of which ran over the month of December 2022. Full details were contained within the Report.

The Team Leader Mugdock Country Park was heard in further explanation of the Report and in particular highlighted Visitor Statistics; Ranger Events; Other Events; Beautiful Events & Productions; Education/Community Groups; Mugdock Strategy 2022-2027; Project Review 2022-23; Land Management; Astronomical Society of Glasgow (ASG); Mugdock Trust; and, Operation Matters – Scottish Water and Burncrook Pipeline.

**MUGDOCK PARK JOINT MANAGEMENT COMMITTEE,  
21 MARCH 2023**

She referred to a few outstanding issues with Scottish Water, namely, car park resurfacing not yet undertaken and surplus fencing still in situ.

In response to a question from Councillor Henke regarding the funding the Park received from both Council's, the Principal Accountant provided the relevant information.

Councillor Henke suggested that the Management Committee discuss ways of securing external funding as budget constraints within both Council may see budgets cut in future years.

The Team Leader – Mugdock Park advised that the Park continually looked at ways to attract external funding and the Business Plan sought to look at ways to charge up.

Furthermore, the Team Leader – Mugdock Park advised that she would be happy to arrange a tour of the Park for any new Member. Councillor Gibbons advised that it could be beneficial to all Members as there had been a lot of Projects undertaken and completed the past few years which even he had not seen.

Councillor Gallagher enquired if the Tour could take place to coincide with the next meeting of the Management Committee, the Team Leader – Mugdock Park undertook to discuss this with the Executive Officer – Roads & Environment.

Following further consideration, the Committee agreed as follows:-

- a) to note the contents of the Report;
- b) to note the progress made in delivering events, projects and income generation; and,
- c) that Officers would a) continue to discuss future events with Beautiful Events & Productions following a debrief relating to the Light Show Experience held in December at the Park; and, b) Liaise with the Allander Rotary regarding re-siting a wishing well within the Park.

**6. AOCB**

**Strathblane Community Council – Street Naming**

Councillor Gibbons advised that Strathblane Community Council had successfully put forward a suggestion for a street naming in a new housing development in memory of former Management Committee member Councillor Graham Lambie who passed away suddenly in February 2021.

The Street would be known as 'Graham Lambie Brae'

**7. DATE OF NEXT MEETING**

20 June, 10am







**MUGDOCK MANAGEMENT  
COMMITTEE:**

**20 JUNE 2023**

**CFO/024/23/GM**

**CHIEF FINANCE OFFICER**

**CONTACT OFFICER:**

**GAIL MORRISON, PRINCIPAL ACCOUNTANT  
0141 574 5651**

**SUBJECT TITLE:**

**AUDIT STRATEGY MEMORANDUM –  
MUGDOCK COUNTRY PARK – YEAR ENDING  
31 MARCH 2023’ – REPORT BY MAZARS**

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**1.0 PURPOSE**

- 1.1. This purpose of this report is to present to the Joint Management Committee the Audit Strategy Memorandum for Mugdock prepared by Mazars.

**2.0 RECOMMENDATIONS**

It is recommended that the Members of Mugdock Management Committee:

- 2.1 notes the content of the Mazar’s Audit Strategy Memorandum for the year ending 31 March 2023.

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

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

- 3.1.** Mazars has provided its 'Audit Strategy Memorandum' for the Park for the year ending 31 March 2023. The purpose of this document is to summarise its audit approach, highlight significant audit risks and areas of key judgements, and provide the Audit & Risk Management Committee with the details of the audit team. As it is a fundamental requirement that an auditor is, and is seen to be, independent of its clients, Section 7 of the Report also summarises Mazars considerations and conclusions on its independence as auditors.
- 3.2.** The Report has been prepared following Mazar's initial planning discussions with management and presentation to the Committee on its audit approach and role as external auditor. This Report also contains an outline (at Appendix A) of its key communications with the Committee during the course of the audit, including (at Appendix B) the implications of the introduction of the new auditing standard for identifying and assessing the risks of material misstatement: ISA (UK) 315 (Revised 2019).
- 3.3.** Mazars will audit and form an opinion on the Financial Statements for 2022/23. It is responsible for forming and expressing an independent opinion on whether the financial statements are prepared, in all material respects, in accordance with all applicable statutory requirements. The Report highlights that this work does not relieve management nor the Board, as those charged with governance, of their responsibilities.
- 3.4.** In addition, the Code of Audit Practice sets out the four areas covering the wider scope of public sector audit. Mazars is required to form a view on the adequacy of the Council's arrangements in four areas:
1. Financial management
  2. Financial sustainability
  3. Vision, leadership, and governance
  4. Use of resources to improve outcomes.
- 3.5.** Under the Code of Audit Practice, the audit of Best Value in Councils is fully integrated within the annual audit work. Best Value at the Council will be assessed over the period of the audit appointment. Mazars will also follow up previously reported Best Value findings to assess the pace and depth of improvement. This work will be integrated into its audit approach, including its work on the wider scope areas.

### **4.0 IMPLICATIONS**

The implications for the Council are as undernoted.

- 4.1. Frontline Service to Customers-** Improved service delivery through continued effective scrutiny and management of financial performance.
- 4.2. Workforce (including any significant resource implications) – None**
- 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**– None
- 4.9. **Other** – None

## 5.0 **MANAGEMENT OF RISK**

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

- 5.1. Ensuring effective Scrutiny of service financial performance and driving improvement in service delivery.
- 5.2. Ensuring Council is continuing to meet its statutory obligations in regard to financial performance reporting and Best Value.

## 6.0 **IMPACT**

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

- 6.1. **ECONOMIC GROWTH & RECOVERY** – See above
- 6.2. **EMPLOYMENT & SKILLS** – See above
- 6.3. **CHILDREN & YOUNG PEOPLE** – See above
- 6.4. **SAFER & STRONGER COMMUNITIES** – See above
- 6.5. **ADULT HEALTH & WELLBEING** – See above
- 6.6. **OLDER ADULTS, VULNERABLE PEOPLE & CARERS**– See above
- 6.7. **STATUTORY DUTY** – See above

## 7.0 **POLICY CHECKLIST**

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

## 8.0 **APPENDICES**

- 8.1. **Appendix 1: Audit Strategy Memorandum, Mugdock Country Park Joint Management Committee, Year ending 31 March 2023**



# Audit Strategy Memorandum

Mugdock Country Park Joint  
Management Committee

Year ending 31 March 2023





# Contents

- 01** Engagement and responsibilities summary
- 02** Your audit engagement team
- 03** Audit scope, approach and timeline
- 04** Significant risks and other key judgement areas
- 05** Wider scope and Best Value
- 06** Fees for audit and other services
- 07** Our commitment to independence
- 08** Materiality and misstatements
  
- A** Appendix A – Key communication points
- Appendix B – Revised auditing standard on Identifying and assessing the risks of material misstatement: ISA (UK) 315 (Revised 2019)

This document is to be regarded as confidential to Mugdock Country Park Joint Management Committee. It has been prepared for the sole use of Mugdock Country Park Joint Management Committee as those charged with governance. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.



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

25 April 2023

Dear Committee Members

### **Audit Strategy Memorandum – Year ending 31 March 2023**

We are pleased to present our Audit Strategy Memorandum for Mugdock Country Park Joint Management Committee for the year ending 31 March 2023. The purpose of this document is to summarise our audit approach, highlight significant audit risks and areas of key judgements and provide you with the details of our audit team. As it is a fundamental requirement that an auditor is, and is seen to be, independent of its clients, section 7 of this document also summarises our considerations and conclusions on our independence as auditors. We consider two-way communication with you to be key to a successful audit and important in:

- reaching a mutual understanding of the scope of the audit and the responsibilities of each of us;
- sharing information to assist each of us to fulfil our respective responsibilities;
- providing you with constructive observations arising from the audit process; and
- ensuring that we, as external auditors, gain an understanding of your attitude and views in respect of the internal and external operational, financial, compliance and other risks facing Mugdock Country Park Joint Management Committee which may affect the audit, including the likelihood of those risks materialising and how they are monitored and managed.

With that in mind, we see this document, which has been prepared following our initial planning discussions with management, as being the basis for a discussion around our audit approach, any questions, concerns or input you may have on our approach or role as auditor. This document also contains an appendix that outlines our key communications with you during the course of the audit, and explains the implications of the introduction of the new auditing standard for Identifying and assessing the risks of material misstatement: ISA (UK) 315 (Revised 2019).

Client service is extremely important to us and we strive to provide technical excellence with the highest level of service quality, together with continuous improvement to exceed your expectations so, if you have any concerns or comments about this document or audit approach, please contact me on 07816 354 994 or via [tom.reid@mazars.co.uk](mailto:tom.reid@mazars.co.uk).

Yours faithfully

Tom Reid (Audit Director)

Mazars LLP

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Tel: 0141 227 2400 – [www.mazars.co.uk](http://www.mazars.co.uk)

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# 01

Section 01:

**Engagement and  
responsibilities summary**



# 1. Engagement and responsibilities summary

## Overview of engagement

We are appointed to perform the external audit of Mugdock Country Park Joint Management Committee (the Park) for the year to 31 March 2023. The scope of our engagement is set out in the Code of Audit Practice, issued by the Auditor General and the Accounts Commission available from the Audit Scotland website: [Code of audit practice | Audit Scotland \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk). Our responsibilities are principally derived from the Local Government (Scotland) Act 1973 (the 1973 Act) and the Code of Audit Practice, as outlined below.

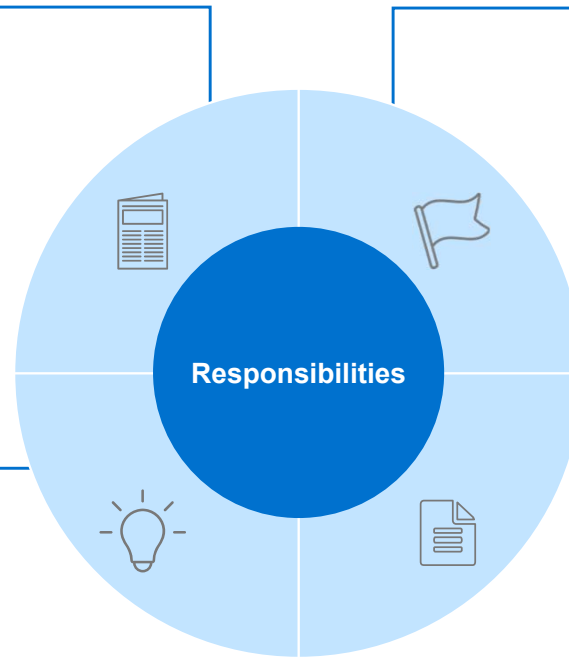
### Audit opinion

We are responsible for forming and expressing an independent opinion on whether the financial statements are prepared, in all material respects, in accordance with all applicable statutory requirements. Our audit does not relieve management or the Joint Management Committee, as Those Charged With Governance, of their responsibilities.

The Treasurer is responsible for the assessment of whether it is appropriate for the Park to prepare its accounts on a going concern basis. As auditors, we are required to obtain sufficient appropriate audit evidence regarding, and conclude on: a) whether a material uncertainty related to going concern exists; and b) consider the appropriateness of the Treasurer's use of the going concern basis of accounting in the preparation of the financial statements.

### Wider scope and Best Value

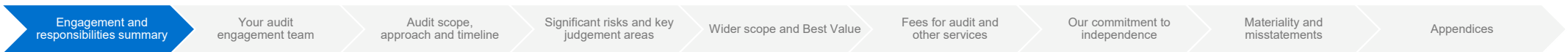
We are also responsible for reviewing and reporting on the wider scope arrangements that the Park has in place and its arrangements to secure Best Value. We discuss our approach to wider scope and Best Value work further in [section 5] of this report.



### Fraud

The responsibility for safeguarding assets and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with both Those Charged With Governance and management. This includes establishing and maintaining internal controls over reliability of financial reporting.

As part of our audit procedures in relation to fraud we are required to enquire of Those Charged With Governance, including key management and Internal audit as to their knowledge of instances of fraud, the risk of fraud and their views on internal controls that mitigate the fraud risks. In accordance with International Standards on Auditing (UK), we plan and perform our audit so as to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. Our audit, however, should not be relied upon to identify all such misstatements.





# 02

Section 02:

**Your audit engagement team**



# 2. Your audit engagement team

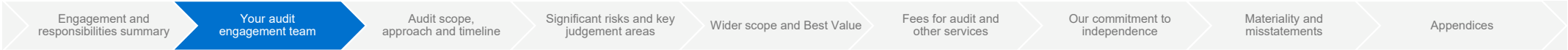
Below is your audit engagement team and their contact details.



**Tom Reid**  
**Engagement Director**  
tom.reid@mazars.co.uk  
07816 354 994



**Ishana Singh**  
**Engagement Manager**  
ishana.singh@mazars.co.uk  
07814 060 369







# 03

Section 03:

**Audit scope, approach and timeline**



# 3. Audit scope, approach and timeline

## Audit scope

Our audit approach is designed to provide an audit that complies with all professional requirements.

Our audit of the financial statements will be conducted in accordance with International Standards on Auditing (UK), relevant ethical and professional standards, our own audit approach and in accordance with the terms of our engagement. Our work is focused on those aspects of your activities which we consider to have a higher risk of material misstatement, such as those impacted by management judgement and estimation, application of new accounting standards, changes of accounting policy, changes to operations or areas which have been found to contain material errors in the past.

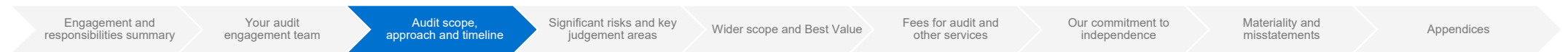
## Audit approach

Our audit approach is risk-based and primarily driven by the issues that we consider lead to a higher risk of material misstatement of the accounts. Once we have completed our risk assessment, we develop our audit strategy and design audit procedures in response to the risks identified.

If we conclude that appropriately-designed controls are in place then we may plan to test and rely upon these controls. If we decide controls are not appropriately designed, or we decide it would be more efficient to do so, we may take a wholly substantive approach to our audit testing. Substantive procedures are audit procedures designed to detect material misstatements at the assertion level and comprise: tests of details (of classes of transactions, account balances, and disclosures); and substantive analytical procedures. Irrespective of the assessed risks of material misstatement, which take into account our evaluation of the operating effectiveness of controls, we are required to design and perform substantive procedures for each material class of transactions, account balance, and disclosure.

Our audit will be planned and performed so as to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. The concept of materiality and how we define a misstatement is explained in more detail in section 8.

The diagram on the next page outlines the procedures we perform at the different stages of the audit.



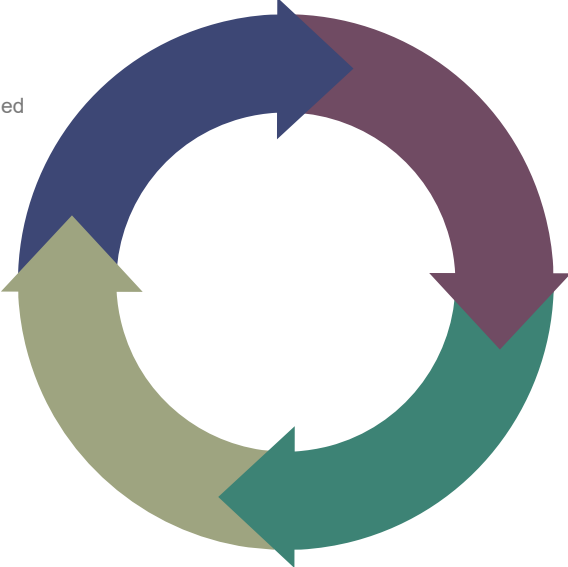
# 3. Audit scope, approach and timeline

## Planning and Risk Assessment (January to April 2023)

- Planning visit and developing our understanding of the Park
- Initial opinion and wider scope risk assessments
- Considering proposed accounting treatments and accounting policies
- Developing the audit strategy and planning the audit work to be performed
- Agreeing timetable and deadlines
- Risk assessment analytical procedures
- Determination of materiality

## Completion (October 2023)

- Final review and disclosure checklist of financial statements
- Final director review
- Agreeing content of letter of representation
- Reporting to the Joint Management Committee
- Reviewing subsequent events
- Signing the independent auditor's report

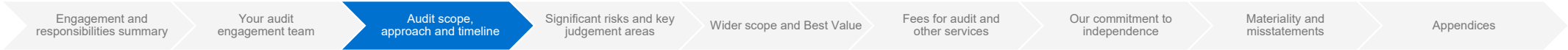


## Interim (March to June 2023)

- Documenting systems and controls
- Performing walkthroughs
- Reassessment of audit plan and revision if necessary

## Fieldwork (July to October 2023)

- Receiving and reviewing draft financial statements
- Delivering our audit strategy starting with significant risks and high risk areas including detailed testing of transactions, account balances and disclosures
- Communicating progress and issues
- Clearance meeting

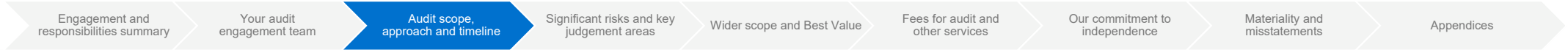


# 3. Audit scope, approach and timeline

## Reliance on internal audit

Where possible we will seek to utilise the work performed by internal audit to modify the nature, extent and timing of our audit procedures. We will meet with internal audit to discuss the progress and findings of their work prior to the commencement of our controls evaluation procedures.

Where we intend to rely on the work of internal audit, we will evaluate the work performed by your internal audit team and perform our own audit procedures to determine its adequacy for our audit.





# 04

Section 04:

**Significant risks and other key judgement areas**





# 4. Significant risks and other key judgement areas

Following the risk assessment approach discussed in section 3 of this document, we have identified risks relevant to the audit of financial statements. The risks that we identify are categorised as significant, enhanced or standard. The definitions of the level of risk rating are given below:

### Significant risk

Significant risks are those risks assessed as being close to the upper end of the spectrum of inherent risk, based on the combination of the likelihood of a misstatement occurring and the magnitude of any potential misstatement. Fraud risks are always assessed as significant risks as required by auditing standards, including management override of controls and revenue recognition.

### Enhanced risk

An enhanced risk is an area of higher assessed risk of material misstatement at audit assertion level other than a significant risk. Enhanced risks require additional consideration but does not rise to the level of a significant risk, these include but may not be limited to:

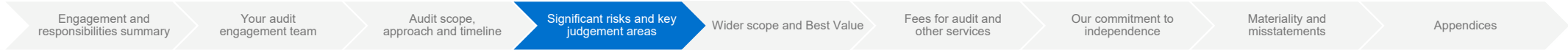
- key areas of management judgement, including accounting estimates which are material but are not considered to give rise to a significant risk of material misstatement; and
- other audit assertion risks arising from significant events or transactions that occurred during the period.

### Standard risk

This is related to relatively routine, non-complex transactions that tend to be subject to systematic processing and require little management judgement. Although it is considered that there is a risk of material misstatement (RMM), there are no elevated or special factors related to the nature, the likely magnitude of the potential misstatements or the likelihood of the risk occurring.

### Summary risk assessment

The summary risk assessment, illustrated in the table below, highlights those risks which we deem to be significant and other enhanced risks in respect of the Park. We have summarised our audit response to these risks on the next page.



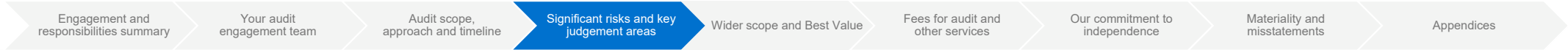
# 4. Significant risks and other key judgement areas

## Specific identified audit risks and planned testing strategy

We have presented below in more detail the reasons for the risk assessment highlighted above, and also our testing approach with respect to significant risks. An audit is a dynamic process, should we change our view of risk or approach to address the identified risks during the course of our audit, we will report this to the Joint Management Committee.

### Significant risks

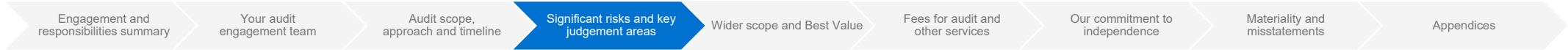
	Description	Fraud	Error	Judgement	Planned response
1	<p><b>Management override of controls</b> This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur.</p> <p>Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.</p>	●	○	○	<p>We plan to address the management override of controls by:</p> <ul style="list-style-type: none"> <li>• reviewing the key areas within the financial statements where management has used judgement and estimation techniques and consider whether there is evidence of unfair bias;</li> <li>• testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in preparing the financial statements; and</li> <li>• considering and testing any significant transactions outside the normal course of business or otherwise unusual.</li> </ul>



# 4. Significant risks and other key judgement areas

## Significant risks

	Description	Fraud	Error	Judgement	Planned response
2	<p><b>Fraud over expenditure recognition</b> Practice Note 10: <i>Audit of financial statements and regularity of public sector bodies in the United Kingdom</i> highlights that, as most public-sector bodies are net spending bodies, the risk of fraud related to expenditure may be greater than the risk relating to revenue recognition.</p> <p>The majority of the Park’s expenditure is salaried staff costs, which are well controlled and made up of low value individual transactions. However, the Park has material expenditure on trading and events and operating costs. The nature of this expenditure means there is an increased risk of fraud in its recognition which could result in a material misstatement in the financial statements.</p>	●	○	○	We plan to address the risk of fraud over expenditure recognition by undertaking substantive procedures to ensure trading and events and operating costs are recorded appropriately in the financial statements.
3	<p><b>Fraud over recognition of revenue</b> As set out in International Standard on Auditing (UK) 240: <i>The auditor’s responsibilities relating to fraud in an audit of financial statement</i>, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements.</p> <p>The majority of the Park’s income is funding contributions from East Dunbartonshire Council and Stirling Council. However, the Park also has material income from trading and events. The nature of this income means there is an increased risk of fraud in its recognition which could result in a material misstatement in the financial statements.</p>	●	○	○	We plan to address the risk of fraud over recognition of revenue by undertaking substantive procedures to ensure trading and events income is recorded appropriately in the financial statements.





# 05

Section 05:

**Wider scope and Best Value**



# 5. Wider scope and Best Value

## The framework for wider scope work

The Code of Audit Practice sets out the four areas that frame the wider scope of public sector audit. We are required to form a view on the adequacy of the Park's arrangements in four areas:

1. **Financial management**
2. **Financial sustainability**
3. **Vision, leadership, and governance**
4. **Use of resources to improve outcomes.**

## Our approach

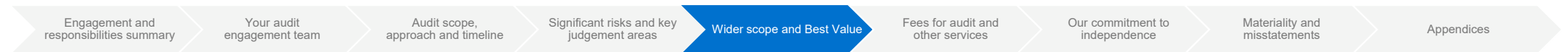
Our planned audit work against the four wider scope areas is risk based and proportionate. We need to gather sufficient evidence to support our commentary on the Park's arrangements and to identify and report on any significant weaknesses. We will carry out more detailed work where we identify significant risks. Where significant weaknesses are identified we will report these to the Joint Management Committee and make recommendations for improvement. In addition to local risks, we consider challenges that are impacting the public sector as a whole.

The Code of Audit Practice permits an alternative audit approach where an audited body is considered less complex due its size and limited financial activity. The Code of Audit Practice supplementary guidance sets out the criteria for auditors to use to determine if a body is less complex and the audit approach to be adopted in such circumstances. We have concluded, based on our understanding of the Park through our planning work, that it is a less complex body. This was also the judgement of the Park's previous auditors, Audit Scotland.

We will therefore restrict our wider scope work to:

- a review of the Annual Governance Statement
- concluding on the financial sustainability of the Park and the services that it delivers in the medium to longer term
- reporting on the arrangements for securing Best Value.

<b>Financial management</b>	Financial management means having sound budgetary processes. Audited bodies require the ability to understand the financial environment and whether internal controls are operating effectively. Auditors consider whether the body has effective arrangements to secure sound financial management.
<b>Financial sustainability</b>	Financial sustainability means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs. Auditors consider the extent to which audited bodies have shown regard to financial sustainability. They look ahead to the medium term (two to five years) and longer term (over five years) to consider whether the body is planning effectively so that it can continue to deliver services.
<b>Vision, leadership and governance</b>	Audited bodies must have a clear vision and strategy, and set priorities for improvement within this vision and strategy. They work together with partners and communities to improve outcomes and foster a culture of innovation. Auditors consider the clarity of plans to implement the vision, strategy and priorities adopted by the leaders of the audited body. They also consider the effectiveness of governance arrangements for delivery.
<b>Use of resources to improve outcomes</b>	Audited bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities. Auditors consider the clarity of the arrangements in place to ensure that resources are deployed to improve strategic outcomes, meet the needs of service users taking account of equalities, and deliver continuous improvements in priority services.







# 06

Section 06:

**Fees for audit and other services**



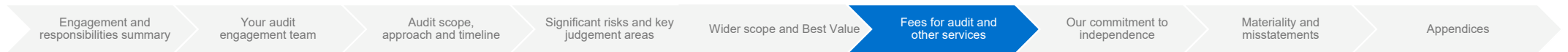
## 6. Fees for audit and other services

### Fees for work as the Park's appointed auditor

At this stage of the audit we are not planning any divergence from the expected fees set by Audit Scotland. The breakdown of the fee is set out in the table below.

	2022/23 Proposed Fee	2021/22 Actual Fee
Auditor remuneration	£15,450	£2,770
Pooled costs	0	£290
Contribution to PABV costs	0	0
Audit support costs	£590	£150
Sectoral cap adjustment	(£12,430)	0
<b>Total fee</b>	<b>£3,610</b>	<b>£3,210</b>

We have taken account of the risk exposure of the Park and the management assurances in place. We have assumed that the Park has effective governance arrangements and will prepare comprehensive and accurate accounts and working papers for audit in line with the agreed timetable for the audit. We reserve the right to charge a supplementary fee where our audit cannot proceed as planned. An additional fee will be required for any other significant exercises not within our planned audit activity.





# 07

Section 07:

**Our commitment to independence**



## 7. Our commitment to independence

We are committed to independence and are required by the Financial Reporting Council to confirm to you at least annually in writing that we comply with the FRC's Ethical Standard. In addition, we communicate any matters or relationship which we believe may have a bearing on our independence or the objectivity of the audit team.

Based on the information provided by you and our own internal procedures to safeguard our independence as auditors, we confirm that in our professional judgement there are no relationships between us and any of our related or subsidiary entities, and you and your related entities creating any unacceptable threats to our independence within the regulatory or professional requirements governing us as your auditors.

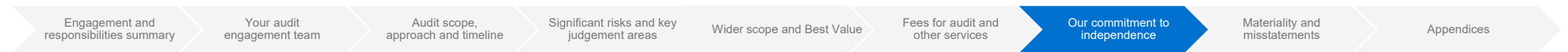
We have policies and procedures in place which are designed to ensure that we carry out our work with integrity, objectivity and independence. These policies include:

- all partners and staff are required to complete an annual independence declaration;
- all new partners and staff are required to complete an independence confirmation and also complete computer based ethical training;
- rotation policies covering audit engagement partners and other key members of the audit team; and
- use by managers and partners of our client and engagement acceptance system which requires all non-audit services to be approved in advance by the audit engagement partner.

We confirm, as at the date of this document, that the engagement team and others in the firm as appropriate, Mazars LLP are independent and comply with relevant ethical requirements. However, if at any time you have concerns or questions about our integrity, objectivity or independence please discuss these with Tom Reid in the first instance.

Prior to the provision of any non-audit services Tom Reid will undertake appropriate procedures to consider and fully assess the impact that providing the service may have on our auditor independence.

Any emerging independence threats and associated identified safeguards will be communicated in our Annual Audit Report.







# 08

## Section 08: Materiality and misstatements



# 8. Materiality and misstatements

## Summary of initial materiality thresholds

Threshold	Initial threshold £
Overall materiality	10,700
Performance materiality	7,500
Trivial threshold for errors to be reported to the Joint Management Committee	322

## Materiality

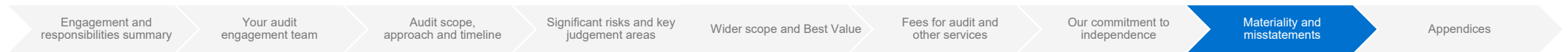
Materiality is an expression of the relative significance or importance of a particular matter in the context of financial statements as a whole.

Information is considered to be material if omitting, misstating or obscuring it could reasonably be expected to influence the decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity.

Judgements on materiality are made in light of surrounding circumstances and are affected by the size and nature of a misstatement, or a combination of both. Judgements about materiality are based on consideration of the common financial information needs of users as a group and not on specific individual users.

The assessment of what is material is a matter of professional judgement and is affected by our perception of the financial information needs of the users of the financial statements. In making our assessment we assume that users:

- have a reasonable knowledge of business, economic activities and accounts;
- have a willingness to study the information in the financial statements with reasonable diligence;
- understand that financial statements are prepared, presented and audited to levels of materiality;
- recognise the uncertainties inherent in the measurement of amounts based on the use of estimates, judgement and the consideration of future events; and
- will make reasonable economic decisions on the basis of the information in the financial statements.



# 8. Materiality and misstatements

## Materiality (continued)

We consider materiality whilst planning and performing our audit based on quantitative and qualitative factors.

Whilst planning, we make judgements about the size of misstatements which we consider to be material and which provides a basis for determining the nature, timing and extent of risk assessment procedures, identifying and assessing the risk of material misstatement and determining the nature, timing and extent of further audit procedures.

The materiality determined at the planning stage does not necessarily establish an amount below which uncorrected misstatements, either individually or in aggregate, will be considered as immaterial.

We revise materiality for the financial statements as our audit progresses should we become aware of information that would have caused us to determine a different amount had we been aware of that information at the planning stage.

Our provisional materiality is set based on a benchmark of gross revenue expenditure at surplus/deficit level. We will identify a figure for materiality but identify separate levels for procedures designed to detect individual errors, and also a level above which all identified errors will be reported to the Joint Management Committee.

We consider that gross revenue expenditure at surplus/deficit level remains the key focus of users of the financial statements and, as such, we base our materiality levels around this benchmark.

We expect to set a materiality threshold at 2% of gross revenue expenditure at surplus/deficit level. Based on the audited 2021/22 financial statements we anticipate the overall materiality for the year ending 31 March 2023 to be in the region of £10,700.

After setting initial materiality, we continue to monitor materiality throughout the audit to ensure that it is set at an appropriate level.

## Performance Materiality

Performance materiality is the amount or amounts set by the auditor at less than materiality for the financial statements as a whole to reduce, to an appropriately low level, the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole. For a first-year audit, our initial assessment of performance materiality, based on low inherent risk, means that we have applied 70% of overall materiality as performance materiality.

## Misstatements

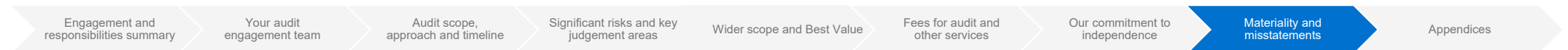
We accumulate misstatements identified during the audit that are other than clearly trivial. We set a level of triviality for individual errors identified (a reporting threshold) for reporting to the Joint Management Committee that is consistent with the level of triviality that we consider would not need to be accumulated because we expect that the accumulation of such amounts would not have a material effect on the financial statements. Based on our preliminary assessment of overall materiality, our proposed triviality threshold is £322 based on 3% of overall materiality.

If you have any queries about this, please do not hesitate to raise these with Tom Reid.

## Reporting to the Joint Management Committee

The following three types of audit differences above the trivial threshold will be presented to the Joint Management Committee:

- summary of adjusted audit differences;
- summary of unadjusted audit differences; and
- summary of disclosure differences (adjusted and unadjusted).





## Appendices

A: Key communication points

B: Revised auditing standard on Identifying and assessing the risks of material misstatement: ISA (UK) 315 (Revised 2019)



# Appendix A: Key communication points

We value communication with Those Charged With Governance as a two way feedback process at the heart of our client service commitment. ISA 260 (UK) 'Communication with Those Charged with Governance' and ISA 265 (UK) 'Communicating Deficiencies In Internal Control To Those Charged With Governance And Management' specifically require us to communicate a number of points with you.

Relevant points that need to be communicated with you at each stage of the audit are outlined below.

## Form, timing and content of our communications

We will present the following reports:

- Audit Strategy Memorandum;
- Annual Annual Report

These documents will be discussed with management prior to being presented to yourselves and their comments will be incorporated as appropriate.

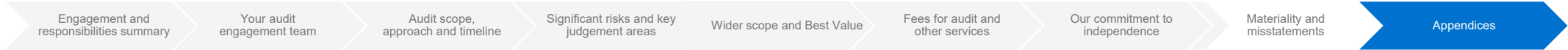
## Key communication points at the planning stage as included in this Audit Strategy Memorandum

- Our responsibilities in relation to the audit of the financial statements.
- The planned scope and timing of the audit.
- Significant audit risks and areas of management judgement.
- Our commitment to independence.
- Responsibilities for preventing and detecting errors;

- Materiality and misstatements; and
- Fees for audit and other services.

## Key communication points at the completion stage to be included in our Annual Audit Report

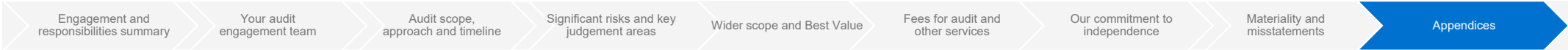
- Significant deficiencies in internal control.
- Significant findings from the audit.
- Significant matters discussed with management.
- Significant difficulties, if any, encountered during the audit.
- Qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.
- Our conclusions on the significant audit risks and areas of management judgement.
- Summary of misstatements.
- Management representation letter.
- Our proposed draft audit report.
- Independence.



# Appendix A: Key communication points

ISA (UK) 260 'Communication with Those Charged with Governance', ISA (UK) 265 'Communicating Deficiencies In Internal Control To Those Charged With Governance And Management' and other ISAs (UK) specifically require us to communicate the following:

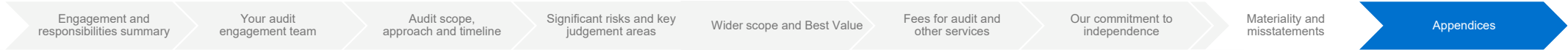
Required communication	Where addressed
Our responsibilities in relation to the financial statement audit and those of management and those charged with governance.	Audit Strategy Memorandum
The planned scope and timing of the audit including any limitations, specifically including with respect to significant risks.	Audit Strategy Memorandum
With respect to misstatements: <ul style="list-style-type: none"> <li>• uncorrected misstatements and their effect on our audit opinion;</li> <li>• the effect of uncorrected misstatements related to prior periods;</li> <li>• a request that any uncorrected misstatement is corrected; and</li> <li>• in writing, corrected misstatements that are significant.</li> </ul>	Annual Audit Report
With respect to fraud communications: <ul style="list-style-type: none"> <li>• enquiries of the Joint Management Committee to determine whether they have a knowledge of any actual, suspected or alleged fraud affecting the entity;</li> <li>• any fraud that we have identified or information we have obtained that indicates that fraud may exist; and</li> <li>• a discussion of any other matters related to fraud.</li> </ul>	Annual Audit Report and discussion at Joint Management Committee, Audit planning and clearance meetings





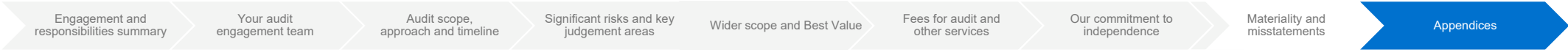
# Appendix A: Key communication points

Required communication	Where addressed
<p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> <li>• non-disclosure by management;</li> <li>• inappropriate authorisation and approval of transactions;</li> <li>• disagreement over disclosures;</li> <li>• non-compliance with laws and regulations; and</li> <li>• difficulty in identifying the party that ultimately controls the entity.</li> </ul>	Annual Audit Report
<p>Significant findings from the audit including:</p> <ul style="list-style-type: none"> <li>• our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures;</li> <li>• significant difficulties, if any, encountered during the audit;</li> <li>• significant matters, if any, arising from the audit that were discussed with management or were the subject of correspondence with management;</li> <li>• written representations that we are seeking;</li> <li>• expected modifications to the audit report; and</li> <li>• other matters, if any, significant to the oversight of the financial reporting process or otherwise identified in the course of the audit that we believe will be relevant to the Joint Management Committee in the context of fulfilling their responsibilities.</li> </ul>	Annual Audit Report
Significant deficiencies in internal controls identified during the audit.	Annual Audit Report
Where relevant, any issues identified with respect to authority to obtain external confirmations or inability to obtain relevant and reliable audit evidence from other procedures.	Annual Audit Report



# Appendix A: Key communication points

Required communication	Where addressed
<p>Audit findings regarding non-compliance with laws and regulations where the non-compliance is material and believed to be intentional (subject to compliance with legislation on tipping off) and enquiry of the Joint Management Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Joint Management Committee may be aware of.</p>	<p>Annual Audit Report and Joint Management Committee meetings</p>
<p>With respect to going concern, events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> <li>• whether the events or conditions constitute a material uncertainty;</li> <li>• whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements; and</li> <li>• the adequacy of related disclosures in the financial statements.</li> </ul>	<p>Annual Audit Report</p>
<p>Reporting on the valuation methods applied to the various items in the annual financial statements including any impact of changes of such methods</p>	<p>Annual Audit Report</p>
<p>Indication of whether all requested explanations and documents were provided by the entity</p>	<p>Annual Audit Report</p>



# Appendix B: Revised auditing standard on Identifying and assessing the risks of material misstatement: ISA (UK) 315 (Revised 2019)

## Background

ISA (UK) 315 (Revised 2019) introduces major changes to the auditor's risk identification and assessment approach, which are intended to drive a more focused response from auditors undertaking work to obtain sufficient appropriate audit evidence to address the risks of material misstatement. The new standard is effective for periods commencing on or after 15 December 2021 and therefore applies in full for the Park's 2022/23 audit.

The most significant changes relevant to the Park's audit are outlined below.

### Enhanced risk identification and assessment

The standard has enhanced the requirements for the auditor to understand the audited entity, its environment and the applicable financial reporting framework in order to identify and assess risk based on inherent risk factors which include:

- subjectivity;
- complexity;
- uncertainty and change; and
- susceptibility to misstatement due to management bias or fraud.

Using these inherent risk factors, we assess inherent risk on a spectrum, at which the higher end of which lies significant risks, to drive an audit that is more focused on identified risks. Auditors are now also required to obtain sufficient, appropriate evidence from these risk identification and assessment procedures which means documentation and evidence requirements are also enhanced.

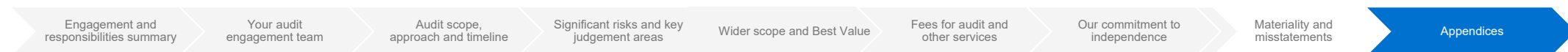
### Greater emphasis on understanding IT

In response to constantly evolving business environments, the standard places an increased emphasis on the requirements for the auditor to gain an understanding of the entity's IT environment to better understand the possible

risks within an entity's information systems. As a result, we are required to gain a greater understanding of the IT environment, including IT general controls (ITGCs).

### Increased focus on controls

Building on the need for auditors to gain a greater understanding of the IT environment, the standard also widens the scope of controls that are deemed relevant to the audit. We are now required to broaden our understanding of controls implemented by management, including ITGCs, as well as assess the design and implementation of those controls.



Tom Reid (Audit Director)

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Telephone: 07816 354 994

## **Mazars**

100 Queen Street  
Glasgow  
G1 3DN

Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services\*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

\*where permitted under applicable country laws.

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**MUGDOCK MANAGEMENT  
COMMITTEE:**

**20 JUNE 2023**

**CFO/023/23/GM**

**CHIEF FINANCE OFFICER**

**CONTACT OFFICER:**

**GAIL MORRISON, PRINCIPAL ACCOUNTANT  
0141 574 5651**

**SUBJECT TITLE:**

**2022/23 UNAUDITED ANNUAL ACCOUNTS  
MUGDOCK COUNTRY PARK 2022/23**

---

**1.0 PURPOSE**

- 1.1. This purpose of this report is to present to the Joint Management Committee the unaudited Annual Accounts for 2022/23.

**2.0 RECOMMENDATIONS**

It is recommended that the Members of Mugdock Management Committee:

- 2.1 Consider and approve the audited annual accounts for 2022/23 for Mugdock Country Park Joint Management Committee

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

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

- 3.1. The unaudited Annual Accounts are attached in Appendix 1. The accounts will thereafter this Joint Management Committee will be issued to Audit Scotland.

### **4.0 IMPLICATIONS**

The implications for the Council are as undernoted.

- 4.1. **Frontline Service to Customers**- Improved service delivery through continued effective scrutiny and management of financial performance.
- 4.2. **Workforce (including any significant resource implications)** - None
- 4.3. **Legal Implications** – None
- 4.4. **Financial Implications** – This report discharges the requirement within the Council's Financial Regulations.
- 4.5. **Procurement** - None
- 4.6. **ICT** - None
- 4.7. **Corporate Assets**- None
- 4.8. **Equalities Implications**– None
- 4.9. **Sustainability** - None
- 4.10. **Other** – None

### **5.0 MANAGEMENT OF RISK**

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

- 5.1. Ensuring effective Scrutiny of service financial performance and driving improvement in service delivery.
- 5.2. Ensuring Council is continuing to meet its statutory obligations in regards to financial performance reporting and Best Value.

### **6.0 IMPACT**

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

- 6.1. **ECONOMIC GROWTH & RECOVERY** – See above
- 6.2. **EMPLOYMENT & SKILLS** – See above
- 6.3. **CHILDREN & YOUNG PEOPLE** – See above
- 6.4. **SAFER & STRONGER COMMUNITIES** – See above

**6.5. ADULT HEALTH & WELLBEING** – See above

**6.6. OLDER ADULTS, VULNERABLE PEOPLE & CARERS**– See above

**6.7. CLIMATE CHANGE** – See above

**6.8. STATUTORY DUTY** – See above

**7.0 POLICY CHECKLIST**

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

**8.0 APPENDICES**

**8.1. Appendix 1:** Unaudited Annual Accounts 2022.23







# Mugdock Country Park

Joint Management  
Committee

Unaudited Accounts  
2022-23





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# Management Commentary

## A Strategy, Objectives & Business Model

Mugdock Country Park (The Park) is a major community asset in the Green Network of East Dunbartonshire & Stirling. The facility extends over 260 hectares of environmental greenspace with 70% of the Park designated Site of Special Scientific Interest (SSSI).

Park lands were gifted in 1982 by Sir Hugh Fraser and designated a Country Park in 1987. The Country Park is located 10 miles north of Glasgow close to the populations of Milngavie and Strathblane and combines woodland, heathland, marshland and moor along with formal walking routes and sites of interest including Mugdock Castle, Mugdock Loch, Craigmend Castle Estate, Walled Garden and a Gunsite remaining from WWII.



The area has a long and fascinating history with 13th century Mugdock Castle designated a 'Scheduled Ancient Monument'. Craigmend Castle is 'C' listed and the Courtyard (former Stables buildings) is 'B' listed. Mugdock Country Park is currently owned and managed by both East Dunbartonshire and Stirling Councils through a Joint Management Committee (JMC), which meets on a quarterly basis throughout the year.

The Joint Management Committee seeks to ensure the Country Park remains fit for purpose and delivers the widest possible benefits for its communities and stakeholders.

The recently approved Mugdock Strategy 2022-27 highlights the Vision for Mugdock ‘A Park of choice, of heritage, a Park for everyone – a place of natural inspiration’.

As one of Scotland's leading tourist attractions, the Country Park is developing a sustainable operating and business model. The approved Strategy sets out plans to;

- 1) Recognise and celebrate the heritage of Mugdock.
- 2) Build capacity to best utilise our outstanding natural assets.
- 3) Improve access and facilities for all.
- 4) Create new opportunities for our local community and visitors to enjoy and connect with Mugdock country Park
- 5) Create a sustainable and welcoming place for all



Visitor footfall, which increased over the last 2 years, has continued to grow with almost 830,000 visitors in 2022 compared with around 640,000 in both 2018 and 2019. This is partly due to increased demands on outdoor space and partly to the range of activities and events held within the Country Park

# Masterplan



Visitor Welcome and Orientation



Heritage Focus



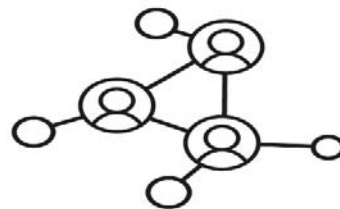
Protect the SSSI



Biodiversity



Trails, Routes and Signage



Connectivity

The JMC is keen to maintain services and support development in a manner that secures best value through a high quality and efficient service delivery. Mugdock has an important and growing role in the delivery of constituent Council objectives in; maximising the use of the outdoor environment, greenspace assets and encouraging enhanced levels of physical activity, walking, cycling, supporting health and well-being and other organised and informal leisure activity.

In addition the JMC continue to work with external partners to secure funding that supports investment and offsets revenue costs. Such activities include commercial operations through the café and retail operations, land leases for public & private events and filming, event rentals including room hire, long term leases as well as other activities that do not impact on day-to-day operation and support the core mission and purpose of the Country Park.

## **B Fair Review of Business**

The Annual Accounts present the financial position of Mugdock Country Park as at 31 March 2023.

The principal financial statements comprise Movement in Reserves Statement (page 19), Comprehensive Income & Expenditure Statement (page 19), Balance Sheet (page 20) and Cash Flow Statement (page 23). Explanatory notes are also provided.

- **Management Committee**



**Cllr Alix Mathieson**



**Cllr Paul Henke**



**Cllr Colette McDiarmid**



**Cllr Gerry McGarvey**

# Mugdock Committee



**Cllr Jim Gibbons**



**Cllr Aileen Polson**



**Cllr Vaughan Moody**



**Cllr Ian Gallagher**

## **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. The Minute of Agreement for the period 2019-2024 has been signed by both Councils. Capital expenditure is split 50/50 between the respective authorities with each Council committing to £75,000 per year. Stirling Council pays a fixed revenue contribution of £50,000 per annum.

The Joint Management Committee is governed by the Minute of Agreement and a new Committee was elected following Local Government elections in 2022. There are 8 Councillors in total on the JMC , 6 representing East Dunbartonshire and 2 from Stirling Council on the JMC. Further, non-voting, representatives provide input from Milngavie Community Council, Strathblane Community Council and Mugdock Trust.

There is funding support from Mugdock Trust and the Clan Graham Society of North America ([www.clangrahamsociety.org](http://www.clangrahamsociety.org)). Over the years, Mugdock Trust has been involved in projects, which improve and develop the Park. This has mainly centred on Mugdock Castle and the Trust has been working with Park staff to develop a maze in the Walled Garden. The Clan Graham Society had to postpone their intended visit in 2020 and again in 2021. However, the trip went ahead in 2022 and a cheque for the protection and preservation of Mugdock Castle, their ancestral home, was handed to the Trust.

Much of the Park's income comes through room and land hire as well as rental of units to Caulders Garden Centre, Charlie's Coffee Bar, Stables Tearoom and Mugdock Makers Gallery and Giftshop. There is a land lease from animal grazing on Khyber Field with a further lease being in place for the Astronomical Society of Glasgow's new Observatory to the north of the Park. The Mugdock Visitor Centre is run by park staff and sells gifts, maps, toys and outdoor wear as well as taking payment for Ranger sessions and activities. Events tickets are now sold through Eventbrite. Donation posts and honesty boxes are located at a number of locations. A range of fixed and seasonal trails around the Park brings in regular income along with events and educational visits. Volunteering has started back up for conservation volunteers however castle stewards, cinema volunteers and garden volunteers are not yet back to normal.

A substantial land and room hire amount was received over December 22 with the annual Pantomime taking place and a further 'Light Experience' for Children being well received despite some weather setbacks.

External funding was obtained from NatureScot's Better Places Fund 3 for additional patrols of the Park by Seasonal Rangers. It was helpful in having a visible presence around key visitor hotspots such as Craigend quarry and Khyber field. Following this a partnership project with Scottish Water has developed to employ Rangers as part of Scottish Water's 'Visitor Engagement Strategy'. This has enabled cross over work with the Park's Ranger service and has brought in a management fee. External funding was also secured from Greenspace Scotland for the Mugdock Tree Planting project which will see over 5,000 trees, shrubs and hedges planted within the Park by Dec 2023.

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 19 shows that net revenue expenditure to be met by constituent authorities in 2022/23 was £372,777 which is £10,692 less than in the previous year.

Spend on employee costs were higher in 2022/23 due to the pay increase and increments received by employees, as well as additional staff through grants received. Overall, the net cost of service for 2022/23 was lower than budget by £27,128 mainly due to additional income. The contribution from Stirling Council was budgeted at £50,000 to reflect their share of costs, in line with the Minute of Agreement.

	2022/23 Budget £'000	2022/23 Actual £'000	2022/23 Variation £'000
Expenditure	555	604	-49
Income	-155	-231 *	76
Net	<u>400</u>	<u>373</u>	<u>27</u>

\*Includes 2021/22 Stirling Contribution

The Balance Sheet Statement on page 20 shows that, as at the financial year-end, there is a temporary advance to East Dunbartonshire Council of £4,975. 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 2023.

The Cash Flow statement on page 20 summarises the external transactions associated with the Park on a cash basis.

### d) Performance Information

The main performance indicator is footfall albeit increasing in visitor numbers brings additional maintenance pressures to the Park's infrastructure and facilities. Most repairs and maintenance tasks are carried out by staff and volunteers where possible including pathwork, removing invasive species, tree maintenance and drainage. Some tasks require specialist skills to meet NatureScot's standards and a programme of bracken control and deer management has been carried out.

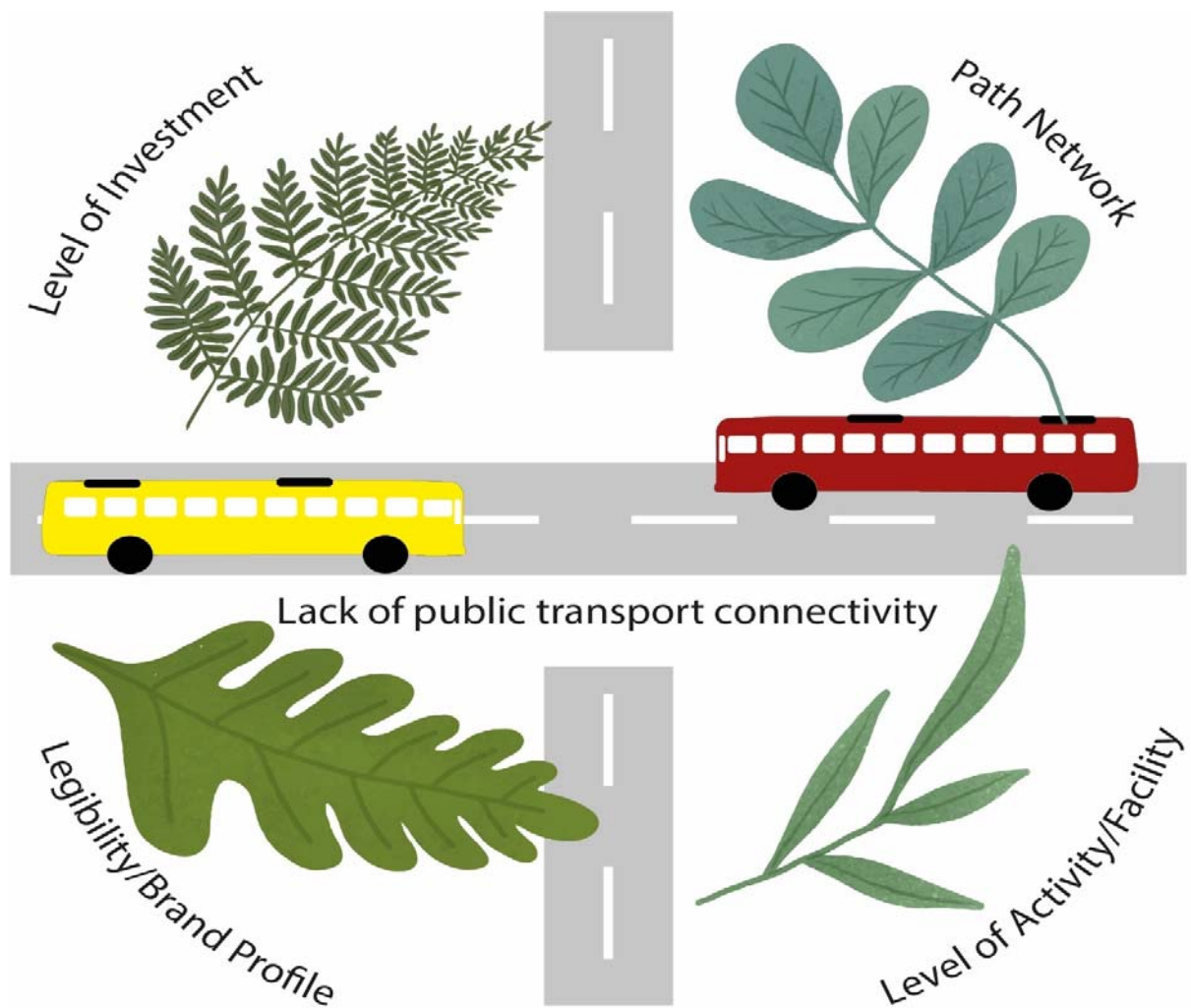
Projects taken forward over 2022-23 include the installation of security fencing at Mugdock Quarry, improvements to the Courtyard, replacement barbeque shelters, design work for the walled garden and pre-contract work for the replacement waste water treatment plant.

Educational work has continued with Countryside Rangers providing sessions for schools, nurseries and community groups. An events programme has re-started with events for children such as pond dipping, sensational safaris, 'wildlife weans' and forest schools. Adult events have also started with history walks, dawn chorus bird identification, star gazing and wellbeing events and activities. The theatre has been used for cinema parties as well as music events.

## C Future Developments

The Country Park's new Strategy covering the period 2022-27 has been approved by the JMC and has been guiding the direction of the park priorities. It details that the key strengths of Mugdock are:

- Natural Environment Assets.
- Woodland including SSSI / Wildlife Interest.
- Historic Environment.
- Scenic Value.
- Activities (Play/Walking Environment/Ranger Led Activities).
- The Country Park Staff & volunteers



To build on strengths and address weaknesses the masterplan within the Strategy's masterplan focuses on:

- Visitor Welcome and Orientation.
- Heritage Focus.
- Protect the SSSI.
- Biodiversity.
- Trails, Routes & Signage.
- Connectivity.

The Strategy includes a revised capital programme for the Country Park, which sets out those projects best placed to deliver the aims of the masterplan. This includes:

- Improvements to the Park entry with clearer signage and gateway features,
- Improved connectivity to the Park considering the impact on the SSSI area,
- SSSI signage,
- Upgrading of peripheral car parks,
- Redesign of the Walled Garden,
- Mugdock Castle improvements,
- Zoo related trail around Craigend,
- Interpretation at WWII gunsite,
- Connectivity between the Stables and the Walled Garden,
- Tree management and landscape management plans.

These developments will take place over 5 years and will be dependent on external funding as well as capital from East Dunbartonshire and Stirling Councils.

During the year the Astronomical Society of Glasgow completed work on the Eric Tomney Memorial Observatory (ETMO) and has enabled the society to liaise closely with the Ranger service to promote the opportunity of star gazing from the Park.

## Future developments include:



Additional Barbeque Sites



Walled Garden as a Venue



Improved Parking



Superfast Broadband



Gateway Features

### D Principal Risks & Uncertainties

Risks to the Park are identified through ongoing risk management assessment processes. Risks include those in relation to income realisation and financial pressures. The new Strategy looks into business models and ways of increasing income to the Park. The main source of income is from room and land hires and this can be increased by ensuring the facilities are well maintained and that supply meets demand.

Other risks included within the Park's risk register include the potential failure to maintain car parks to a sufficient standard, unauthorised access to Craigend Quarry and ICT connectivity, which could impact on income and security. These risks will be mitigated through progress on car park resurfacing, improved fencing and signage at the Quarry and rollout of BT Openreach superfast broadband which is currently underway. This will assist with connectivity issues and make the Park more digitally accessible. A set of 'Park Management Rules' will be progressed 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. Online payments have been introduced 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:

## **Annual Governance Statement 2022/23**

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

### **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 in the previous year, and into the first quarter of 2022/23 with the Joint Committee meeting less often in response to the COVID-19 pandemic and to support East Dunbartonshire Council in meeting its obligations as a Category 1 civil contingencies responder. There was no meeting in June 2022, with information instead being published on East Dunbartonshire Council's website as a compensating measure. From October 2022 the Joint Committee met virtually with meetings in October 2022, December 2022 and March 2023 in line with normal quarterly arrangements.

## **The Governance Framework**

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

### **Purpose, Outcomes & Vision**

The Joint Management 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.

Following engagement and consultation with visitors and stakeholders Mugdock Strategy 2022-27 was approved at the December 2022 meeting of the Joint Committee. The Vision of the Mugdock Country Park Strategy 2022-2027 is to:

- recognise and celebrate the heritage of Mugdock;
- protect its natural environment;
- build capacity to best utilise our outstanding natural assets;
- improve access and facilities for all;
- create new opportunities for our local community and visitors to enjoy and connect with Mugdock Country Park; and,
- create a sustainable and welcoming place for all.

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

### **Engaging with Local People & Stakeholders**

The Joint Management 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 sufficient opportunities to allow constructive input to the park. In 2022/23, this included consultation with visitors in relation to the proposed new strategy. In addition, the Joint Management 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 Management 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 2022/23 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 Management 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 previous external auditors, Audit Scotland, have also been considered as part of our overall review of effectiveness. In their 2019/20 and 2020/21 Annual Audit Reports, 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 final version of the Minute agreed and signed during the year and so this action is complete. No further recommendations were identified as part of their audit of the 2021/22 financial statements.

## **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 affecting 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 either are prevented or would be detected within a timely period.

We consider the governance and internal control environment operating in 2022/23 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.

### **Councillor Jim Gibbons**

Chairperson, Mugdock Country Park Joint Management Committee

Date:

### **Ann Davie**

Depute Chief Executive of East Dunbartonshire Council, Mugdock Country Park Joint Management Committee

Date:

## 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).
- approve the Annual Accounts for signature.

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

**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 2023.
- 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.

I certify that the financial statements give a true & fair view of the financial position of the Mugdock Country Park Joint Management Committee at the reporting date and the transactions for the year ended 31 March 2023.

**Jamie Robertson**

Treasurer, Mugdock Country Park Joint Management Committee

Date:

## Principal Financial Statements

### Movement in Reserves Statement

31 March 2022 £		31 March 2023 £
	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

2021/22 £		2022/23 £
	<b>Expenditure</b>	
420,440	Employees	489,136
10,445	Maintenance	7,950
30,886	Utilities	32,796
48,031	Trading & Events	11,428
21,954	Operating	55,293
1,614	Publicity	4,248
3,210	External Audit Fees	2,980
<b>536,580</b>	<b>Operating Costs</b>	<b>603,832</b>
	<b>Income</b>	
88,552	Rents & Recharges	89,788
7,655	Grants & Donations	42,485
56,905	Trading & Events	98,782
<b>153,112</b>		<b>231,055</b>
<b>383,469</b>	<b>Net Revenue Expenditure</b>	<b>372,777</b>
	<b>Amount to be met from constituent authorities</b>	
333,469	East Dunbartonshire Council	322,777
50,000	Stirling Council	50,000
<b>383,469</b>		<b>372,777</b>
	<b>0 Net Surplus (Deficit) for the year</b>	<b>0</b>

## Cash Flow Statement

2021/22 £		2022/23 £
	<b>Cash Outflows</b>	
431,254	Employee Costs	490,799
89,337	Other Operating Costs	109,413
<b>520,591</b>		<b>600,212</b>
	<b>Cash Inflows</b>	
(383,469)	Requisitions from Constituent Authorities	(373,133)
(56,451)	Received for Goods and Services	(76,165)
(96,207)	Other Operating Receipts	(132,273)
<b>(536,127)</b>		<b>(581,571)</b>
<b>(15,536)</b>	<b>Net Cash Flow from Revenue Activities</b>	<b>18,641</b>

## Balance Sheet

31 March 2022 £		31 March 2023 £
	<b>Current Asset</b>	
1,183	Receivables	23,442
7,189	Inventory	2,654
36,391	Temporary Advance to East Dunbartonshire Council	4,975
<b>44,763</b>		<b>31,071</b>
	<b>Current Liabilities</b>	
44,763	Payables	31,071
<b>44,763</b>		<b>31,071</b>
<b>0</b>	<b>Total Assets less Total Liabilities</b>	<b>0</b>

The audited accounts were authorised for issue on xx October 2023.

I certify that the Balance Sheet presents a true and fair view of the financial position of Mugdock Country Park Joint Management Committee at 31 March 2023 and its income and expenditure for the year ended 31 March 2023.

Jamie Robertson

Treasurer, Mugdock Country Park Joint Management Committee

Date:

## Notes to Principal Financial Statements

### 1. Accounting Policies

#### a) General Principles

The Annual Accounts summarise Mugdock Country Park Joint Management Committee's transactions for the 2022/23 financial year, and its position at the year-end of 31 March 2023. 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 2022/23 (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 2022/23. Comparative figures for 2021/22 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 Country 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 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 2022, the total net book value of the Park's buildings & equipment was £692,032 and of community assets was £2,311,976.

Overall, the net cost of capital for 2021/22 was lower than budget by £277,982 due to projects being re-phased into 2021/22 (including £22,478 from Stirling's funding).

	<b>2019/20 Budget</b>	<b>2019/20 Actual</b>	<b>2019/20 Variation</b>
	£'000	£'000	£'000
Expenditure	363	85	278
Income	<b>-85</b>	<b>-85</b>	<b>0</b>
Net Cost of Capital	<u>278</u>	<u>0</u>	<u>278</u>

### d) Inventories

Inventories are included in the Balance Sheet at the invoice value. This figure has been calculated as at the year-end through an actual stock count.

## 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 2022/23 were £71,653 (2021/22 £61,821).

#### 4. Exit Packages

During 2022/23 there were no exit packages by way of voluntary redundancy or any other means. This is the same as the prior-year (2021/22 £Nil).

#### 5. Shop Trading Account

The Joint Management Committee operates a shop within the Visitors Centre at Mugdock Country Park, selling souvenirs and other sundry items. Sales income in 2022/23 is higher than the previous year within shop sales due to the return to normality and the Park strives to move forward. The gross profit for the year to 31 March 2023 is as above.

	2022/23	2022/23
	£	£
Sales		30,568
Inventory at start of tr	2,654	
Purchases	8,282	
Less: Inventory at the	(2,654)	
Cost of Goods Sold		8,282
Gross Profit / (loss)		22,287

#### 6. Net Cash Flow from Revenue Activities

2021/22	2021/22		2022/23	2022/23
£	£		£	£
8,025		Change in Inventory - opening balance	7,189	
7,189	(836)	Change in Inventory - closing balance	2,654	(4,536)
730		Change in receivables - opening balance	1,183	
1,183	453	Change in receivables - closing balance	23,442	22,259
29,610		Change in payables - opening balance	31,987	
(44,763)	(15,153)	Change in payables - closing balance	(31,071)	916
	<b>(15,536)</b>			<b>18,640</b>



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

2021/22 £	2022/23 £	<i>Movement</i>
(36,391)	(4,975)	31,416

## **8. Independent Auditor's Report**

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



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**MUGDOCK PARK                      20 JUNE 2023**  
**JOINT MANAGEMENT**  
**COMMITTEE**

**PNCA/066/23/MC                      DEPUTE CHIEF EXECUTIVE**

**CONTACT OFFICER:                      MARY COULSHED, TEAM LEADER MUGDOCK,**  
**(TEL: 0141 956 6100)**

**SUBJECT TITLE:                      GENERAL PROGRESS REPORT MARCH 23 - MAY 2023**

## **1.0    PURPOSE**

- 1.1**    Mugdock Country Park is jointly owned and managed by East Dunbartonshire and Stirling Councils. The purpose of this Report is to provide the Mugdock Joint Management Committee (JMC) with an update for the 3 month period covering March 2023 to May 2023.
- 1.2**    The Report provides an overview of the 3 months of events, education/community group activities and land management tasks carried out over the report period and reviews income generation and cost reduction actions.
- 1.3**    An update on the delivery of capital projects carried out in 2022-2023 is provided and the Committee is asked to agree the capital project proposals for 2023-24 which will contribute to the overall achievement of the Mugdock Strategy. In particular the Committee is asked to comment on plans for Craighend Walled Garden (appendix 1).

## **2.0    RECOMMENDATIONS**

It is recommended that the Joint Management Committee:

- 2.1**    Notes the contents of the Report;
- 2.2**    Notes progress made in delivering events, education and land management tasks and agrees income generation /cost reduction actions; and
- 2.3**    Approves the capital project proposals for 2023-2024

**ANN DAVIE**  
**DEPUTE CHIEF EXECUTIVE**

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

3.1 **Visitor Statistics** - Visitor numbers are monitored on a monthly basis and form one of the key indicators for Mugdock Country Park.

3.2 Table 1 details the footfall since Jan 2018. Visitor numbers continue to remain high with a slight dip in March 23. On reviewing the weather for 2022 and 2023 it shows that the main difference was rainfall. In March 2023 the rainfall was more than double the figures for March 2022. The Met Office reported that March 2023 was one of the wettest on record. The result of this for Mugdock Country Park is lower footfall, although 66,879 people still managed to visit.

Month	2018	2019	2020	2021	2022	2023
January	41,446	42,143	42,510		60,783	66,621
February	46,568	47,123	46,993		54,013	63,168
March	44,369	46,346			79,272	66,879
April	63,529	64,639			74,791	76,325
May	65,040	63,032			72,803	75,750
June	64,138	65,603			74,130	
July	63,104	63,647			75,567	
August	62,384	62,002			73,545	
September	59,244	58,284		67,162	63,035	
October	48,802	48,232		68,539	61,375	
November	41,714	42,877		65,532	58,899	
December	36,405	35,694		69,268	80,388	
<b>Total</b>	<b>638,761</b>	<b>639,622</b>	-	-	<b>828,601</b>	

Table 1

3.3 **Events** – The Park’s events programme from March to May 2023, detailed in table 2, sold **305** tickets bringing in **£1,810**. Easter school holiday events included a full day of environmentally themed activities taking place on Easter Sunday. All Mugdock Ranger and Park events are continuing to sell well via Eventbrite and customers are now familiar with the process.

<b>Events March – May 2023</b>			
<b>Event Name</b>	<b>Event Date</b>	<b>Quantity</b>	<b>Net Sales</b>
Stargazing at Mugdock	03/03/2023	20	£140.00
Forest school - A Log of Fun	12/03/2023	7	£56.00
Guided Walk: Dougalston Estate, Milngavie	25/03/2023	8	£80.00
Sensory Sunday - Forest School for wee folk (3-5 years)	26/03/2023	8	£32.00
Sensory Sunday - Forest School for wee folk (5-7 years)	26/03/2023	2	£8.00
Wildlife Weans, Mugdock: Welly Wander (1-5 years)	04/04/2023	9	£45.00
Wildlife Weans, Mugdock: Welly Wander (6-7 years)	04/04/2023	7	£35.00
Mugdock Sensational Safari: Woods and Wellies!	05/04/2023	8	£96.00
Wildlife Weans, Mugdock: The Great Egg Hunt! (1-5 years)	07/04/2023	15	£75.00

Wildlife Weans, Mugdock: The Great Egg Hunt! (6-7 years)	07/04/2023	15	£75.00
Easter Sensory Sunday (3-5 years)	09/04/2023	16	£64.00
Easter Sensory Sunday (3-5 years)	09/04/2023	2	£8.00
Easter Sensory Sunday (6-8 years)	09/04/2023	3	£12.00
Easter Woodland Beastie Hunt	09/04/2023	20	£60.00
Easter Woodland Beastie Hunt	09/04/2023	5	£15.00
Easter Woodland Beastie Hunt	09/04/2023	9	£27.00
Easter Pond Dipping: What Lives in the Pond?	09/04/2023	10	£30.00
Easter Pond Dipping: What Lives in the Pond?	09/04/2023	10	£30.00
Easter Pond Dipping: What Lives in the Pond?	09/04/2023	10	£30.00
Forest school - Stories round the fire	10/04/2023	6	£48.00
Forest school - Wizards, Wands and Woodlands	11/04/2023	6	£48.00
Magical Trees	12/04/2023	2	£14.00
Forest school - Wildlife discovery	13/04/2023	2	£16.00
Guided Walk: Kirkintilloch Collieries	22/04/2023	3	£45.00
Forest school - Wildlife challenge	23/04/2023	8	£64.00
Sing 2 (U)	30/04/2023	27	£108.00
Mugdock Sensational Safari: Woodland Adventure!	01/05/2023	10	£120.00
Birds Before Breakfast, Mugdock	02/05/2023	15	£180.00
Dawn Chorus, Bearsden	06/05/2023	4	£32.00
Guided Walk: Barhill, Croy Hill and the Canal	20/05/2023	3	£45.00
Forest school - Bows, Arrows and Target Practice	28/05/2023	8	£64.00
Puss in Boots: The Last Wish (PG)	28/05/2023	27	£108.00
		<b>305</b>	<b>£1,810.00</b>

Table 2

**3.4 Marketing** - The next What's On programme runs from July to December 2023 with events over the summer school holidays and more events planned in autumn and the Panto in December. Beautiful Events, who previously hosted the Mugdock Light Show, are planning Fright Nights for adults and a children's Pumpkin Patch and Halloween event in October. Family Cinema is back again in Mugdock Theatre with more dates planned for the coming months.

In addition to the What's On guide, the Mugdock summer programme is being advertised in Park Life and The Community Advertiser over June, July & August with Mugdock's Facebook and website detailing all events. Schools in East Dunbartonshire and some in Stirling receive regular details of events and are asked to circulate the full programme via their Group Call.

**3.5 Education/Community Groups** – Sessions with school and community groups are detailed below. The total revenue generated from community and educational activities was **£2,994** with **820** session places taken up between March and May 23.

**Community and Education Groups March – May 2023**

Community Groups March – May 2023 Name of Community Group	Participants	Total Charge
Strathblane guides whittling x 2 occasions	24 total	£144
Deaf Blind Scotland guided walk x 3 occasions	5 x 3 walks	£105

Education Groups March – May 2023 Name of School	Participants	Total Charge
<b>March 2023</b>		
Balmuildy Primary School - Whittling, minibeast hunting, storytelling	P4: 12 pupils x 5 session	£360
Holy Trinity Primary School	P2/3: 7 pupils x 5 sessions	£175
Lennoxton Primary parent/child group	P4/5: 12 pupils x 4 sessions	£288
Mosshead Primary School	P3: 12 pupils x 4 sessions	£288
<b>April 2023</b>		
Mosshead Primary School - Whittling, minibeast hunting, storytelling	P3: 24 pupils x 1 session	£144
Westerton primary School – Tree ID, shelters, whittling	P3: 11 pupils x 2 sessions	£132
Holy Trinity Primary - Garden work, wildlife area improvements and activities	P5-7: Two groups totalling 13 pupils x 2 sessions	£156
<b>May 2023</b>		
Holy Trinity Primary school – Forest School activities	P5-7. Two groups totalling 13 pupils x 3 session	£234
Mosshead Primary School - Tree I.D, wildlife discovering, storytelling	P3: Group of 11 pupils x 4 sessions	£264
Westerton Primary School – Various Forest School activities	P6. Group of 11 pupils x 4 sessions	£264
St Convals Primary School – Pond dipping	2 days totalling 190 pupils x £2 per head	£380
Douglas Academy Literacy Group – Guided Walk	S1: 11 pupils x 1 occasion	£60
<b>Total</b>	<b>820</b>	<b>£2,994</b>

Table 3

**3.6 Mugdock Strategy 2022-2027** – Following approval of the new Mugdock Strategy 2022-2027 (PNCA/110/22/MC) the information detailed below relates to the current and future actions being taken to achieve the agreed outputs.

**3.7** The aim of the Strategy is to:

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

**3.8 Project Review 2022-23:**

Capital Projects 2022-23	Cost	Comment
Agreed in Strategy		
Courtyard Upgrades	£13k	Electrical work complete. Painting internal – complete; external weather dependent - ongoing

Bracken Encroachment	1k	Work to be carried out over 5 years. Year 1 complete
Mugdock Loch Condition Survey	£0	Complete. No cost - carried out by NatureScot contractor
Venue Hire at Walled Garden	£0	Ties in with Walled Garden Design and costs
Craigend Quarry Fencing	£185k	Work complete
Park Maintenance Vehicles/Equip	£7k	Equipment replaced
Walled Garden Planting Plan and Implementation	£9k	Design complete. Funding now sought for implementation
Tree Survey	£0	Survey took place in March 22
Replacement BBQ Shelters	£25k	In progress
Electrical/cabling Upgrades	£5k	Complete
Septic Tank Pre-contract Works	£3k	Tender documents with procurement
ICT Improvements	£0	Community Broadband Scheme - no cost to date
<b>Total</b>	<b>248k</b>	

Table 4

### 3.9 Projects in 2023-24:

Projects detailed in the Mugdock Strategy for 2023-2024 are detailed below. The costs for most of these projects are estimates and some will be dependent on external funding. Attached at appendix 1 is a plan for the Walled Garden which was designed by North Hill Gardens. It is proposed that the project is implemented in phases and external funding is sought.

Capital Projects 2023-24	Cost Estimate	Comment
Agreed in Strategy		
Signage: Entrance, road and directional Signage	30k	To be designed, costed and implemented Potential external funding
Zoo related scuptures and surfacing inlays - Craigend Castle	20k	To be designed, costed and implemented Potential external funding
Mugdock Castle; Gunsites	20k	Working with Mugdock Trust on Castle maze & SW tower stonework; Plans for WWII Gunsites
Establish Path Hierarchy	20k	Path/Boardwalks. Phased approach. Potential external funding
Woodland Mgt Plan	10k	Services to be procured
Wildflower Meadow creation - Craigend Castle	2k	To tie in with Living Wall at Craigend Castle - external funding
Improve connections from Milngavie	3k	Working with BID and including review of signage walking to Mugdock
Additional BBQ site and Picnic Shelter	15k	To be designed and costed

Craigend Quarry survey and Options Plan	10k	Services to be procured
Waste Water Treatment Tank	150k	Project management through EDC Assets & Facilities. Project with procurement, EDC
Walled Garden Planting plan and implementation	150k	Design plan complete. Funding required for implementation
Car parks upgrade	60k	Car park design plan required
Yard Improvements	3k	Work to Agricultural Shed
ICT Improvements	2k	Hardware following fibre optic installation
<b>Total</b>	<b>495k</b>	

Table 5

**3.10** To deliver projects contained in the Strategy project funding is allocated from both East Dunbartonshire and Stirling Councils. Under the current agreement capital contributions are £75k per year from each Council. This agreement is from 2019-2024 and requires to be renewed in March 2024. To deliver the projects above external funding will also require to be sourced.

**3.11** As part of the Park's business planning process income and expenditure are regularly reviewed. The following areas have been identified for developing income:

- Sponsorship opportunities eg What's On Guide – target income £1,000
- Increase range of tours of Mugdock Castle – target income £1,000
- Increase number of trails around Park – target income £2,000
- Increase use of the Park as a celebration/event venue – target income £4,000
- Promote use of rooms for community/private use – target income £4,000
- Analyse sales and inventory data and increase sales in the Visitor Centre – target income increase - £3,000

The following areas have been identified for reducing spend:

- Review waste and security contracts and identify savings – saving on average £1,000
- Reduce expenditure on volunteer lunches – saving £5,000
- Reduce costs for printed material using more social media outlets – saving £500
- Continually review electricity and water charges – saving target £500

**3.12** It is hoped that the savings and income above will bring in/retain around £22k. Other budget areas will be reviewed for savings/income and will be brought to the Committee for approval.

**3.13 Land management** – work is carried out by Countryside Rangers, Wardens and Volunteer groups to improve the land management within the Park. Some specific tasks are carried out following discussions with NatureScot and relate to the quality of the SSSI areas (Site of Special Scientific Interest).

**3.14** These mainly relate to deer management, with 37 deer culled between November 22 and March 23. This improves the biodiversity of areas such as Mugdock Wood which is vulnerable to being grazed. Bracken control is also in place to support biodiversity. This is carried out by a contractor and will take place over a 5 year period at Drumclog Moor.



**3.15** For other tasks around the Park volunteer groups meet on a Saturday, Tuesday and Thursday with Wednesday often used for corporate groups. These tasks, listed below, took place over 24 days accumulating 198 volunteer days.

DATE	LOCATION	TASK
01/03/2023	Mugdock Loch North	Herbicide spray rhododendron regrowth
02/03/2023	Burma Road, Craigend Ave,	Herbicide spray rhododendron regrowth
04/03/2022	Mugdock Wood and castle	Transplant and guard oak saplings
04/03/2023	Khyber Field ha-ha	Herbicide spray rhododendrons growing along ha-ha
07/03/2023	Quarry	Removal of old wire fence along road
09/03/2023	Pheasants Wood	Guard oak seedlings, litter pick
18/03/2023	Pheasants Wood	Dig out rhododendron regrowth stumps
21/03/2023	Craigend Avenue, Burma Rd	Complete post and rail fence, renew waterbars x 7
23/03/2023	Drumclog Moor	Cut and herbicide gorse stumps and invasive birch
28/03/2023	Craigend Quarry	Old fence removal, plant hedge inside fence
01/04/2023	Pheasants Wood	Remove tree guards from mature trees
04/04/2023	Car Park, Pheasants Wood	Remove arisings into woodland and habitat pile
06/04/2023	Craigend Ave	Make wheelchair ramps over new waterbars
11/04/2023	Craigend Quarry	Complete quarry fence removal and remove all debris
18/04/2023	Path, South Lodge	Habitat pile and block unwanted desire lines.
19/04/2023	Mugdock Castle wetland.	Dig a new pond beside Mugdock Castle boardwalk.
20/04/2023	Mugdock Wood	Attach safety wire to new sections of boardwalk
29/04/2023	Mugdock orchard.	Maintain tree guards and remove from mature trees
02/05/2023	Mugdock Wood	Create barrier to block off desire line
09/05/2023	Mugdock Wood SSSI	Continuing boardwalk repair, replacing rotted sleepers
	Mugdock Loch wetland	Replace fallen/rotted straining post
	Mugdock Castle area	Repair tree guards and tend to young trees
	Mugdock Castle orchard	Remove tree guards from mature native trees
16/05/2023	Mugdock Wood	Continuing boardwalk repair, replacing rotted sleepers
	Mugdock Loch swamp (east)	Cut down all salmonberry (non-native invasive)
	Mugdock Loch wetland	Complete fence repairs
	Mugdock Castle grounds	Repair fenceline around woodland near chapel
18/05/2023	Mugdock Castle crag	Thin out weed sycamore from chapel woodlands
18/05/2023	VC to Craigend field	Check and repair mesh tree guards
25/05/2023	Gallowhill	Check and repair mesh tree guards
27/05/2023	Mugdock Castle grounds	Repair fenceline near chapel at Mugdock Loch
	Wildlife Garden	Clean and paint preservative on boardwalk
	Craigend Pond	Stock up brushwood fence on west side
	Burma Road	Whack bracken and maintain tree guards
27/05/2023	Mugdock Wood	Bracken whack, weed saplings, maintain tree guards

Table 6

- 3.16** As reported previously, funding worth £24,010 was secured from Greenspace Scotland's Tree Planting programme to plant the following:
- Scottish Heritage fruit trees in the Orchard – 8 heritage orchard packs and cider orchard packs;
  - Reinstatement of Mugdock Castle Avenue in Khyber field – 14 alder and silver birch;
  - Hedge planting around Visitor Centre car park and Walled Garden – 1,736 non-thorny native hedge and evergreen shrubs;
  - Hedging around perimeter of Craigend Quarry fence – 3,720 thorny hedges, hawthorn and blackthorn.
- 3.17** These 5,478 trees/hedges/shrubs will contribute to Climate Action Plan targets. Many of the trees will be planted in areas where rhododendron has been removed. To date fruit trees have been planted in the Orchard and hedges are being ordered for the Walled Garden.
- 3.18 Partner Organisations:**  
**Allander Rotary Club** – Discussions are ongoing with the Rotary Club regarding the commemorative well which is currently sited in the Walled Garden. The Rotary Club has agreed that it can be moved to another location. This location has not yet been decided.
- 3.19 Astronomical Society of Glasgow (ASG)** – The ASG has now fitted solar panels to the Observatory. There have been no further public events for seasonal reasons.
- 3.20 Mugdock Trust** – the Trust's website is now live [www.mugdocktrust.co.uk](http://www.mugdocktrust.co.uk) and contains information about members of the Trust and projects the members are carrying out. In particular the website has a wide range of information about Mugdock Castle and the Clan Graham.

Mugdock Trust is working with Park staff on developing a maze in the terrace levels at Mugdock Castle. The Trust sent out a brief to suitable landscape design companies. Tenders have now been returned and a contractor will be appointed in due course.

- 3.21 Operational Matters:**  
**Scottish Water** – Joint working with Scottish Water to provide a Ranger service to the Milngavie Reservoir site is now in place and 2 FTE Rangers are employed through East Dunbartonshire Council and funded through Scottish Water until 31 October 2023. A management fee is included and brings in an income for the Park.
- 3.22 Burncrook Pipeline** – There are areas of fencing which have been left in situ at the site of the Burncrook pipeline. The fence within the Park boundary will be used by Park staff as required. Similarly fencing within the East Dunbartonshire side of the boundary will be used in East Dunbartonshire. The matter of Drumclog car park resurfacing has still to be resolved.

#### **4.0 IMPLICATIONS**

The implications for the Council are as undernoted.

- 4.1** Frontline Service to Customers – no immediate implications

- 4.2 Workforce (including any significant resource implications) – no immediate implications
- 4.3 Legal Implications – no immediate implications
- 4.4 Financial Implications – no immediate implications, but approach to project programming and budget setting should be noted.
- 4.5 Procurement – work with procurement as necessary for projects to progress.
- 4.6 ICT – continued support required to address connectivity issues at the Park.
- 4.7 Corporate Assets – **no immediate implications.** The programming of projects and possible future applications to the capital programme are reviewed on an ongoing basis as part of the delivery of the Park Business Plan and asset management.
- 4.8 Equalities Implications – no immediate equalities implications.
- 4.9 Sustainability – focus on financial sustainability through increasing income generation. Measures also in place to recycle materials and reuse where possible.
- 4.10 Other – n/a

## 5.0 **MANAGEMENT OF RISK**

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

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

## 6.0 **IMPACT**

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

- 6.4 SAFER & STRONGER COMMUNITIES** - Enhancements to the physical environment in the Park creates a more pleasant environment for users at different times of the day.
- 6.5 ADULT HEALTH & WELLBEING** - The range of outdoor activities such as play, education, active recreation, volunteering and events on offer within the Park support physical and mental health and wellbeing.
- 6.6 OLDER ADULTS, VULNERABLE PEOPLE & CARERS** - Opportunities exist within the Park for supported volunteering. Access to mobility equipment, such as scooters and wheelchairs, is available. Resources are provided to encourage self-led activities for carers and groups working with vulnerable individuals.
- 6.7 CLIMATE CHANGE** – Mugdock contributes to climate change targets though tree planting programmes and biodiversity projects.
- 6.8 STATUTORY DUTY** - Not a statutory duty.
- 7.0 POLICY CHECKLIST**
- 7.1** This Report has been assessed against the Policy Development Checklist and has been classified as being an operational report and not a new policy or change to an existing policy document.
- 8.0 APPENDICES**
- 8.1** Appendix 1 – Walled Garden Design



Overview



**Mugdock**  
COUNTRY PARK

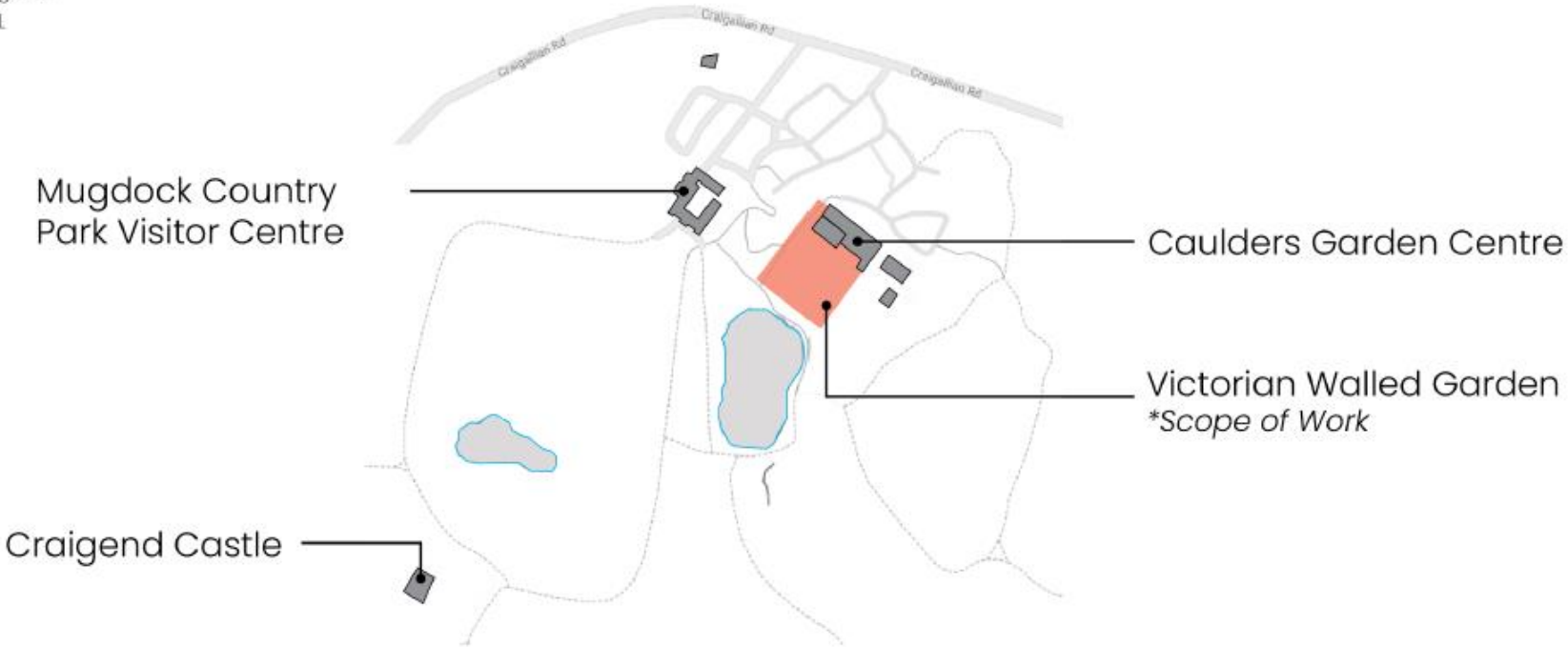


**East Dunbartonshire Council**



### Location

Mugdock Country Park  
Craigallian Road  
Nr. Milngavie  
G62 8EL





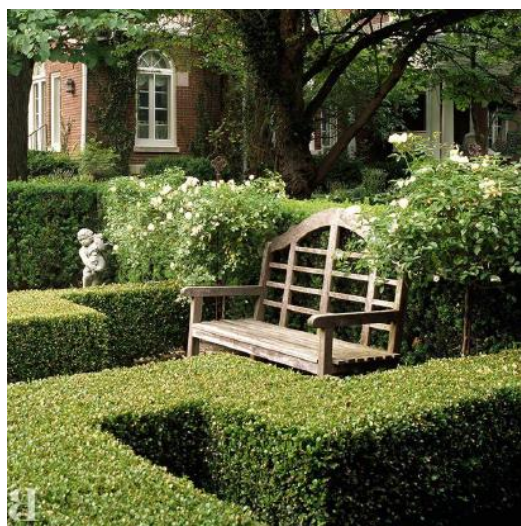
### Pillars of Design





# Inspiration







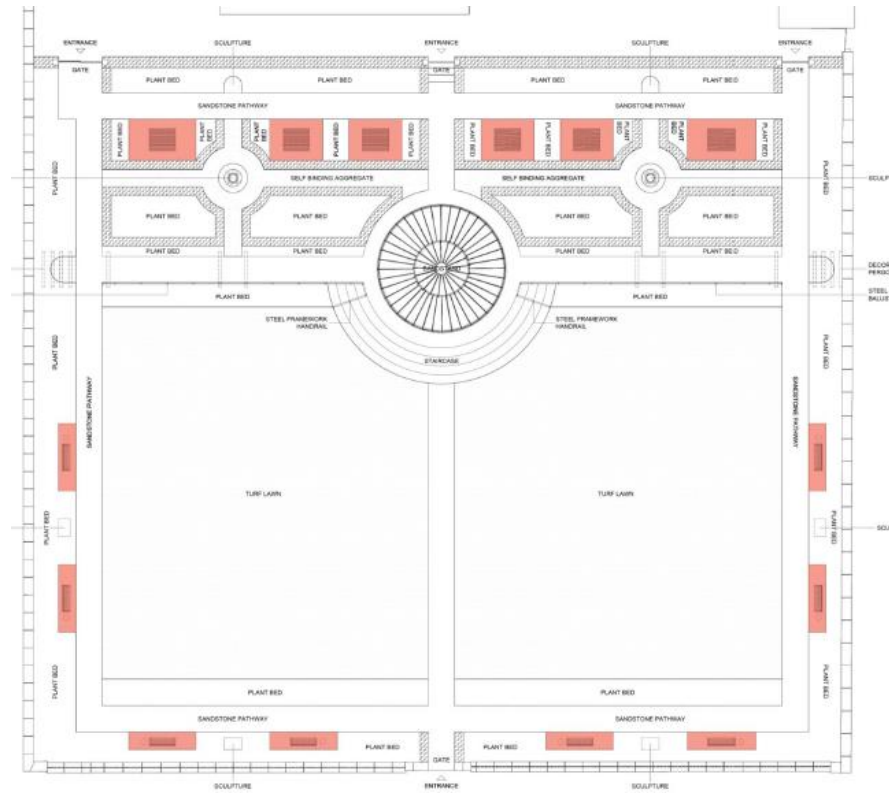
# Design





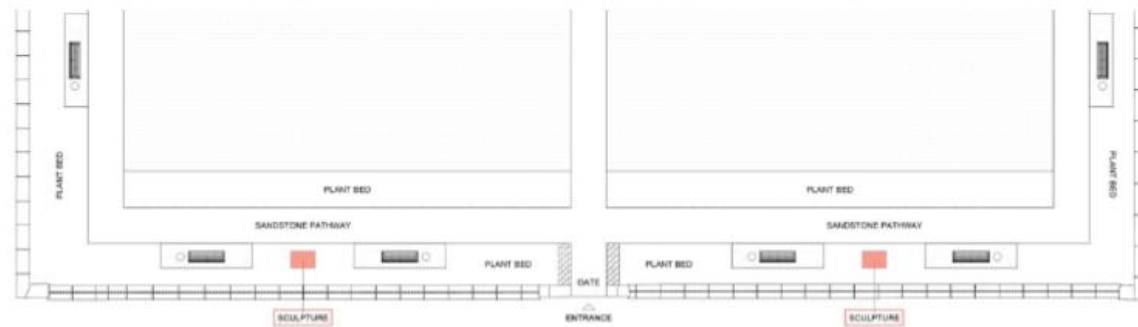
# Focal Areas

## Site Furniture





# Artwork: Sculptures

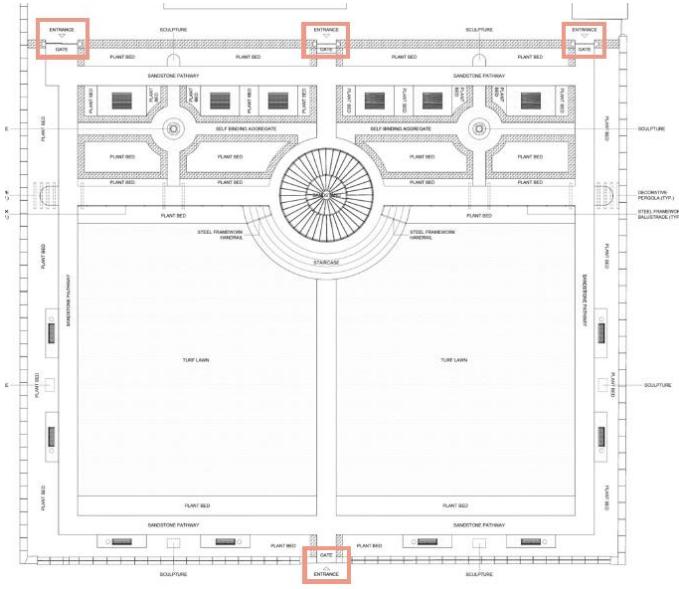


Select 2





# Gates



# Accessibility

## Requirements

### Protective Barriers

- Provided where there is a sudden change in level (600mm or more)
- Openings should prevent the passage of a 100mm diameter sphere & potential hand and footholds should be minimised (ensures gaps cannot permit a child to pass through or climb)
- Contrast visually with surrounding surfaces to ensure a person can be aware of the presence of a protective barrier. Markings following standards apply if barrier is principally glazed
- Height of barrier is min. 1100 mm, which can include a top handrail.

### Handrails

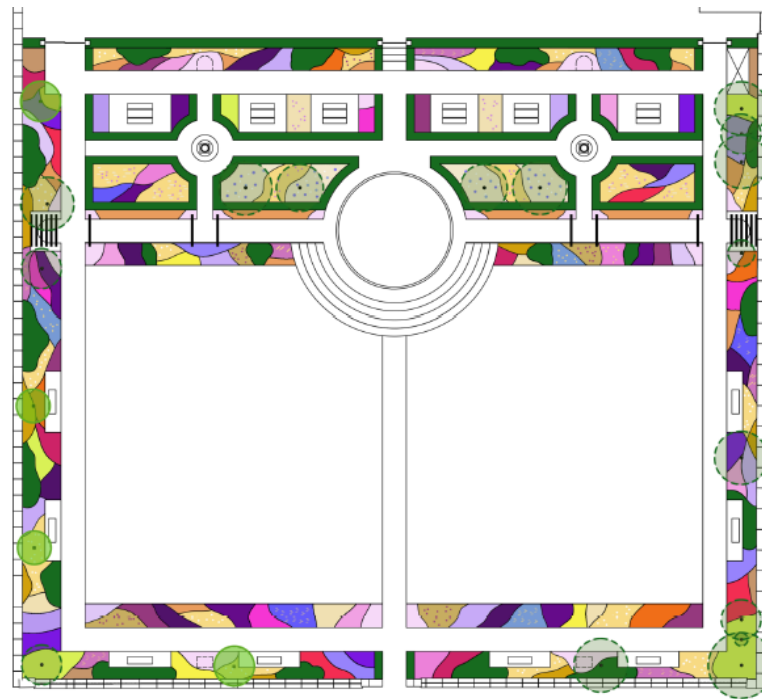
- Provided to both sides of any flight where there is a change of level of more than 600mm
- A stair (or ramp) that is more than 2.3m wide should be divided by a handrail, or handrails, in such a way that each section is at least 1.1m and not more than 1.8m wide
- Height of a handrail is minimum 840mm and not more than 1.0m. trees/plaques/benches, etc...



# Planting Plan

## Overview:

- All Season Interest
- Destination & Attraction
- Formal & Informal
- New Perennial Movement
- Bulbs
- Trees – Existing & New
- Native Species
- Low maintenance





# Conifers, Evergreens & Grasses

## Structure

- Screening, windbreak, & year-round value
- Traditional & structural cluster
- Long-lived feature
- Prairie-like matrix planting
- Architectural back-drop
- Low Maintenance



# Perennials

## Visual Impact

- Textures, mass, and colour
- Naturalistic, but strategic
- Repeated swathes, drifts, and blocks
- Visually inspiring
- Compliments plants beside
- Low Maintenance

Perennials



A1



A2



A3



A4



A5



A6



Perennials



A14



A15



A16



A17



A18



A19



# Spring Bulbs

## Seasonal Transition

- Naturalising
- Start-of-the-year Attraction
- Repeated swathes, drifts, and blocks
- Planned to not compete
- Compliments plants beside
- Low Maintenance

**Irises**  
(February-March)





# Daffodils

(April)



# Late-Spring Early Summer Bulbs

# Alliums

(May-June)



# Autumn Bulbs & Plant



## Scottish Identity

- Colour combination of blue and white honours the Scottish flag
- Display of Pride – attraction to visitors
- 'The Caley', is a Scottish introduction chosen and named in celebration of 200 years of The Royal Caledonian Horticultural Society from Macplants, based on East Lothian
- End-of-year display

# Deciduous Trees: New & Existing



*Taxus baccata (Yew)*



*Viburnum opulus (Guelder-Rose)*



*Euonymus europaeus (Spindle)*

# Native Species



*Calluna vulgaris (Heather)*



*Juniperus communis (Juniper)*

# Lighting

## *Overview:*

- Integral to design and events
- Different styles and layers of lighting appropriate to use in public spaces
- Uplighting, pathway and walled lighting
- Wayfinding, safety, and decorative
- Power supply – additional to bandstand; keep existing
- Extensive cabling





## MUGDOCK PARK JOINT MANAGEMENT COMMITTEE

### AGENDA & ALL PAPERS

COUNCILLOR GIBBONS	1
COUNCILLOR GALLAGHER	1
COUNCILLOR MCDIARMID	1
COUNCILLOR MOODY	1
COUNCILLOR AILEEN POLSON	1
COUNCILLOR MATHIESON	1

### STIRLING COUNCIL

COUNCILLOR MCGARVEY ( <i>Stirling Council, Members' Services, Old Viewforth, Stirling, FK8 2ET</i> )	E
COUNCILLOR HENKE ( <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
DONNA MILLS ( <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. McMenamin, 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 Committee Services Officer	E

J. Robertson, Chief Finance Officer	E
G. McConnachie, Audit & Risk Manager	E
G. Morrison, Principal Accountant	E
External Audit	E
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