



Mugdock Country Park

Joint Management
Committee

Annual 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, Craigend 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'. Craighall 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



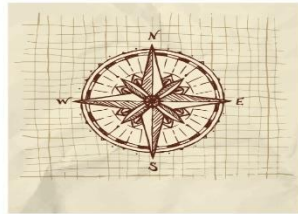
Heritage Focus



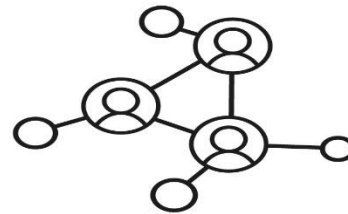
Protect the SSSI



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 20). 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). 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 £374,482 which is £7,912 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 £25,423 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	-229 *	74
Net	<u>400</u>	<u>375</u>	<u>25</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 £5,605. 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.

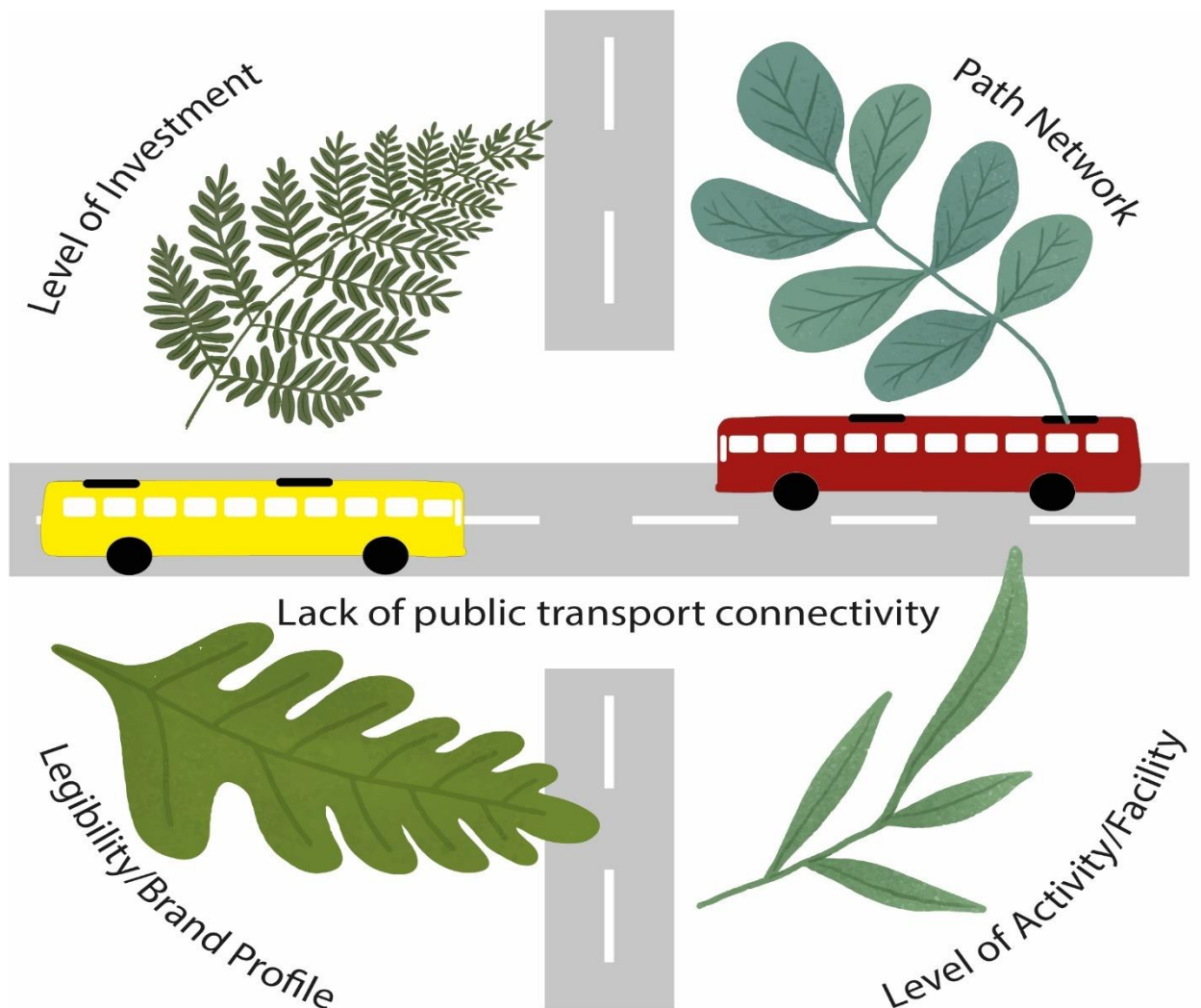
Projects taken forward over 2022-23 include the installation of security fencing at Mugdock Quarry, improvements to the Courtyard, replacement barbeque shelters, design work for the walled garden and pre-contract work for the replacement waste water treatment plant.

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: **19 November 2024**

Ann Davie

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

Committee

Date: **19 November 2024**

Jamie Robertson

Treasurer, Mugdock Country Park Joint Management Committee

Date: **19 November 2024**

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 governance framework needs to correlate to the size of the organisation. Mugdock Country Park complies with relevant elements in a proportionate manner of the Role of the Chief Finance Officer in Local Government, and the Role of the Head of Internal Audit. The costs of fully implementing and maintaining compliance with these codes and embedding such posts within the organisation would outweigh the benefits given the size of the organisation.

Nevertheless, the system of internal control is a significant part of the governance 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.

In 2022/23, East Dunbartonshire Council continued to develop its counter-fraud activities, in accordance with the CIPFA publication 'Code of Practice on Managing the Risk of Fraud and Corruption', taking a zero-tolerance approach to fraud. These arrangements extend to Mugdock Country Park's transactions and so the Park is deemed to be compliant with the Code.

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

19 November 2024

Ann Davie

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

Management Committee

19 November 2024

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 **29 October 2024**.

Councillor Jim Gibbons

Chairperson, Mugdock Country Park Joint Management Committee

19 November 2024

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

19 November 2024

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
	0 Balance at the 31st March	0

Comprehensive Income and Expenditure Statement

2021/22 £		2022/23 £
	Expenditure	
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	3,610
536,580	Operating Costs	604,462
	Income	
88,552	Rents & Recharges	89,788
7,655	Grants & Donations	42,485
57,980	Trading & Events	97,707
154,187		229,980
382,393	Net Revenue Expenditure	374,482
	Amount to be met from constituent authorities	
332,393	East Dunbartonshire Council	324,482
50,000	Stirling Council	50,000
382,393		374,482
0	Net Surplus (Deficit) for the year	0

Cash Flow Statement

31 March 2022 £		31 March 2023 £
0	Net (Surplus) or Deficit on the Provision of Services	0
	Adjust net surplus or deficit on the provision of services for Non-Cash Movements	
0		0
1,528	Increase/(Decrease) in Debtors	21,184
(15,153)	(Increase)/Decrease in Creditors	13,062
(836)	Increase/(Decrease) in Inventories	(4,536)
14461	Other Non Cash Transactions	(29,710)
	Adjust for items in the net surplus or deficit on the provision of services that are investing or financing activities	
0		0
0	Net Cashflows from operating activities	0
0	Investing Activities	0
0	Financing Activities	0
0	Net (Increase) / Decrease in Cash and Cash Equivalent	0
0	Cash and cash equivalents at 1 April	0
0	Cash and cash equivalents 31 March	0

Balance Sheet

31 March 2022 £		31 March 2023 £
	Current Asset	
2,258	Receivables	23,442
7,189	Inventory	2,654
35,316	Temporary Advance to East Dunbartonshire Council	5,605
44,763		31,701
	Current Liabilities	
44,763	Payables	31,701
44,763		31,701
0	Total Assets less Total Liabilities	0

The audited accounts were authorised for issue on 19 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

19 November 2024

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 2023, the total net book value of the Park's buildings & equipment was £822,243 and of community assets was £2,311,976.

Overall, the net cost of capital for 2022/23 was lower than budget by £56,872 due to projects being re-phased into 2023/24.

	2022/23 Budget	2022/23 Actual	2022/23 Variation
	£'000	£'000	£'000
Expenditure	258	253	5
Income	-75	-126	51
Net Cost of Capital	<u>183</u>	<u>127</u>	<u>56</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. Stock 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.

2021/22	2021/22		2022/23	2022/23
£	£		£	£
	19,097	Sales		30,568
8,025		Inventory at start of the year	7,189	
9,431		Purchases	8,282	
(7,189)		Less: Inventory at the end of the year	(2,654)	
	10,267	Cost of Goods Sold		12,817
	8,830	Gross Profit / (loss)		17,751

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	2,258	
2,258	1,528	Change in receivables - closing balance	23,442	21,184
29,610		Change in payables - opening balance	44,763	
(44,763)	(15,153)	Change in payables - closing balance	(31,701)	13,062
	(14,461)			29,711

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

2021/22 £	2022/23 £	Movement
(35,316)	(5,605)	29,712

Prior year adjustments of £1,075 were made for income accounted for in the incorrect year. This related to an amount within Sales that related to 2021/22 that was banked in 2023/24 and not accrued for. This amended the income line within sales through to temporary advances.

	2021/22 Accounts	2021/22 Adjusted
CIES - Income	56,905	57,980
Cashflow statement – Temp advance	15,536	14,461
Balance Sheet – Current Assets	1,183	2,258
Balance Sheet – Temp Advance	36,391	35,316
Note 6 Net cashflow – receivables	1,183	2,258
Note 7 – Temp Advance	36,391	35,316

8. Related Parties

The Park is required to disclose the material transactions with related parties (i.e. organisations which the Parks Committee can influence should be disclosed). The Committee forms East Dunbartonshire Council and Stirling Council. East Dunbartonshire Council and Stirling Council hold the information for any of these sums within their annual accounts. The CIES on page 19 notes the monies paid from both Stirling Council and East Dunbartonshire Council to pay their share of the Park.

All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2022/23 accounting code.

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

Report on the audit of the financial statements

Opinion on the financial statements

We certify that we have audited the financial statements in the annual accounts of Mugdock Country Park Joint Committee for the year ended 31 March 2023 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, the Cash Flow Statement, the Balance Sheet, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (the 2022/23 Code).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of affairs of the Mugdock Country Park Joint Committee as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We were appointed by the Accounts Commission on 18 May 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. We are independent of the Mugdock Country Park Joint Management Committee in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the Mugdock Country Park Joint Management Committee. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

We have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events

or conditions that, individually or collectively, may cast significant doubt on the Mugdock Country Park Joint Management Committee's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the Mugdock Country Park Joint Management Committee's current or future financial sustainability. However, we report on the Mugdock Country Park Joint Management Committee's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

We report in our Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements thereon.

Responsibilities of the Treasurer and the Mugdock Country Park Joint Management Committee for the financial statements

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

In preparing the financial statements, the Treasurer is responsible for assessing each year the Mugdock Country Park Joint Management Committee's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the Mugdock Country Park Joint Management Committee's operations.

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

Auditor's responsibilities for the audit of the financial statements

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

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

- using our understanding of the local government sector to identify that the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003 are significant in the context of the Mugdock Country Park Joint Management Committee;

- inquiring of the Treasurer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the Mugdock Country Park Joint Management Committee;
- inquiring of the Treasurer concerning the Mugdock Country Park Joint Management Committee's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

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

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

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

Reporting on other requirements

Other information

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

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

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

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

Matters on which we are required to report by exception

We are required by the Accounts Commission to report to you if, in our opinion:

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

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to our responsibilities for the annual accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice, including those in respect of Best Value, are set out in our Annual Audit Report.

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Tom Reid

For and on behalf of Forvis Mazars

LLP 100 Queen Street

Glasgow, G1 3DN

19 November 2024