

Loch Lomond and The Trossachs National Park

Management Accounts 12 months to 31 March 2016

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Management Accounts
12 months to 31 March 2016

Operating

	Q2 Budget Revision			March Full Year Actual			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
Income									
Grant in Aid	1,000,000	6,398,000	7,398,000	1,026,000	6,402,000	7,428,000	26,000	4,000	30,000
Income	4,000	552,128	556,128	4,854	509,750	514,604	854	(42,378)	(41,524)
Income Total	1,004,000	6,950,128	7,954,128	1,030,854	6,911,750	7,942,604	26,854	(38,378)	(11,524)
Salaries Total	150,000	4,599,515	4,749,515	146,356	4,563,119	4,709,475	3,644	36,396	40,040
Other Operating Costs	26,673	1,984,016	2,010,689	87,433	1,920,986	2,008,419	(60,760)	63,030	2,270
Total Operating Expenditure	176,673	6,583,531	6,760,204	233,789	6,484,104	6,717,893	(57,116)	99,426	42,310
Net Operating Income / (Expenditure)	827,327	366,598	1,193,925	797,065	427,646	1,224,711	(30,262)	61,048	30,786
Capitalised salaries taken to projects	150,000		150,000	146,356		146,356	(3,644)		(3,644)
Net Operating Income / (Expenditure)	977,327	366,598	1,343,925	943,421	427,646	1,371,067	(33,906)	61,048	27,142

Project Income	594,478	487,011	1,081,489	311,478	247,394	558,872	(283,000)	(239,617)	(522,617)
Project Expenditure	1,564,951	861,266	2,426,217	1,252,429	683,369	1,935,798	312,522	177,897	490,419
Net Project Income / (Expenditure)	(970,473)	(374,255)	(1,344,728)	(940,951)	(435,975)	(1,376,926)	29,522	(61,720)	(32,198)

Total Income	1,598,478	7,437,139	9,035,617	1,342,332	7,159,144	8,501,476	(256,146)	(277,995)	(534,141)
Total Expenditure	1,591,624	7,444,797	9,036,421	1,339,861	7,167,474	8,507,335	251,763	277,323	529,086
Net Total Income / (Expenditure)	6,854	(7,657)	(803)	2,471	(8,329)	(5,859)	(4,383)	(672)	(5,055)

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Operating

	March Full Year								
	Q2 Revised Budget			Actual			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
Income									
Grant in Aid	1,000,000	6,398,000	7,398,000	1,026,000	6,402,000	7,428,000	26,000	4,000	30,000
Income - Public Bodies		55,948	55,948	4,854	51,094	55,948	4,854	(4,854)	0
Planning Fees		200,000	200,000		166,906	166,906		(33,094)	(33,094)
Generated Income	4,000	133,356	137,356		125,893	125,893	(4,000)	(7,463)	(11,463)
Sale of Goods		4,604	4,604		5,054	5,054		450	450
Property Rental Income		157,642	157,642		160,087	160,087		2,445	2,445
Interest Received		578	578		716	716		138	138
Income Total	1,004,000	6,950,128	7,954,128	1,030,854	6,911,750	7,942,604	26,854	(38,378)	(11,524)
Salaries									
Staff Costs	150,000	4,409,943	4,559,943	146,356	4,383,385	4,529,741	3,644	26,558	30,202
Seasonal Rangers Costs		179,372	179,372		179,734	179,734		(362)	(362)
Maternity/ Overtime		10,200	10,200					10,200	10,200
Salaries Total	150,000	4,599,515	4,749,515	146,356	4,563,119	4,709,475	3,644	36,396	40,040
Staff Costs									
Agency Staff									
Board Members Fees		155,740	155,740		154,822	154,822		918	918
Conference, Courses & Training		77,046	77,046		69,678	69,678		7,368	7,368
Other Staff Costs		73,169	73,169		63,227	63,227		9,942	9,942
PPE		11,235	11,235		16,847	16,847		(5,612)	(5,612)
Secondments									
Travel & Subsistence		31,093	31,093		38,379	38,379		(7,286)	(7,286)
Uniforms & Clothing		17,609	17,609		26,928	26,928		(9,319)	(9,319)
Staff Costs Total		365,892	365,892		369,881	369,881		(3,989)	(3,989)

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Operating

	March Full Year								
	Q2 Revised Budget			Actual			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
Property									
Franchise Agency Management Agreements		30,000	30,000		32,495	32,495		(2,495)	(2,495)
Energy		94,595	94,595		84,115	84,115		10,479	10,479
Furniture Fixtures & Fittings		3,354	3,354	600	2,871	3,471	(600)	483	(117)
Grounds Maintenance		167,600	167,600	17,706	187,210	204,916	(17,706)	(19,610)	(37,316)
Other Property Costs		37,838	37,838		34,202	34,202		3,636	3,636
Property Cleaning		163,661	163,661		149,501	149,501		14,161	14,161
Property Insurance		20,600	20,600		20,760	20,760		(160)	(160)
Property Repairs & Developments	12,700	104,713	117,413	10,815	101,456	112,272	1,885	3,257	5,141
Property Security		16,498	16,498		17,540	17,540		(1,042)	(1,042)
Rates & Water Charges		194,950	194,950		189,665	189,665		5,285	5,285
Refuse & Waste Disposal		9,180	9,180		9,552	9,552		(373)	(373)
Rent		81,849	81,849		82,399	82,399		(550)	(550)
Tools & Equipment		19,495	19,495	14,733	20,307	35,040	(14,733)	(812)	(15,546)
Property Total	12,700	944,331	957,031	43,855	932,072	975,927	(31,155)	12,259	(18,896)
Transport									
Fleet Costs - Marine		21,000	21,000	7,576	14,492	22,068	(7,576)	6,507	(1,068)
Fleet Costs - Motor		43,500	43,500	2,400	42,300	44,700	(2,400)	1,199	(1,201)
Fuel - Marine		7,596	7,596		7,561	7,561		35	35
Fuel - Motor		40,039	40,039		33,038	33,038		7,001	7,001
Vehicle Rental & Associated Costs	4,800	500	5,300		261	261	4,800	239	5,039
Transport Total	4,800	112,635	117,435	9,976	97,654	107,629	(5,176)	14,981	9,806
ICT									
GIS Software Maintenance & Support		78,500	78,500		74,368	74,368		4,132	4,132
IT Hardware	8,232	6,968	15,200	20,662	12,656	33,318	(12,430)	(5,688)	(18,118)
IT Software		72,340	72,340		65,645	65,645		6,695	6,695
MFD Maintenance		11,000	11,000		10,563	10,563		438	438
Telecoms & Data		101,841	101,841		96,820	96,820		5,022	5,022
ICT Total	8,232	270,650	278,882	20,662	260,052	280,714	(12,430)	10,598	(1,831)

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Operating

	March Full Year								
	Q2 Revised Budget			Actual			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
Supplies & Services									
Office Equipment	941	348	1,289	10,541	348	10,889	(9,600)	(0)	(9,600)
Catering, Hospitality & Gifts		17,787	17,787		19,597	19,597		(1,809)	(1,809)
Goods for Resale		1,976	1,976		2,226	2,226		(250)	(250)
Promoting the Park		5,566	5,566		4,246	4,246		1,320	1,320
Supplies & Services Total	941	25,678	26,619	10,541	26,417	36,958	(9,600)	(739)	(10,339)
Administration Costs									
Advertising		25,601	25,601		28,056	28,056		(2,455)	(2,455)
Bank Charges		7,396	7,396		6,430	6,430		966	966
Consultants		51,142	51,142	2,400	50,434	52,834	(2,400)	708	(1,692)
Bad Debt									
Other Admin		5,923	5,923		13,981	13,981		(8,057)	(8,057)
Printing & Stationery		12,500	12,500		17,255	17,255		(4,756)	(4,756)
Professional Fees		112,535	112,535		74,207	74,207		38,328	38,328
Published Materials		35,232	35,232		36,933	36,933		(1,701)	(1,701)
Administration Costs Total		250,330	250,330	2,400	227,296	229,696	(2,400)	23,034	20,634
Payment to Third Parties									
Payment to Others / Grants		14,500	14,500		7,614	7,614		6,886	6,886
Payment to Third Parties Total		14,500	14,500		7,614	7,614		6,886	6,886
Total Operating Expenditure	176,673	6,583,531	6,760,204	233,789	6,484,104	6,717,893	(57,116)	99,426	42,309
Net Operating Income / (Expenditure)	827,327	366,598	1,193,925	797,065	427,646	1,224,711	(30,262)	61,048	30,785

Management Accounts
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	2015/16 Budget Full Year Q2						
	Expenditure		Income		Total Expenditure	Total Income	Net Expenditure
	Capital	Revenue	Capital	Revenue			
Conservation & Land Use							
Wild Park 2020	900	21,100			22,000		22,000
Countryside Trust		26,500			26,500		26,500
Ecosystems Services Projects		13,995		7,999	13,995	7,999	5,996
Natural Heritage Grant Scheme	47,260				47,260		47,260
Mountain Bogs		374,245		379,710	374,245	379,710	(5,465)
Callander Landscape Programme		70,000		60,000	70,000	60,000	10,000
Land Management		20,000			20,000		20,000
Total	48,160	525,840		447,709	574,000	447,709	126,291
Visitor Management							
Statutory Access Function		6,148		11	6,148	11	6,137
Respect The Park		60,000			60,000		60,000
Loch Lomond Byelaws		1,500			1,500		1,500
Outdoor Recreation Plan - Phase 1	26,500	10,000			36,500		36,500
Sustrans	291,250		291,250		291,250	291,250	
Mountains & the People	105,000	1,020			106,020		106,020
Education Development		25,500		4,080	25,500	4,080	21,420
Your Park		11,900			11,900		11,900
Litter Management		38,100			38,100		38,100
Visitor Management		10,000			10,000		10,000
Communications							
Your Park Signage							
Systems Development (VM)	20,000				20,000		20,000
Your Park - Campsite	100,000				100,000		100,000
Development Loch Chon							
5 Lochs Management - Venacher	200,000				200,000		200,000
Total	742,750	164,168	291,250	4,091	906,918	295,341	611,577

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	2015/16 Budget Full Year Q2						
	Expenditure		Income		Total Expenditure	Total Income	Net Expenditure
	Capital	Revenue	Capital	Revenue			
Capital Projects							
5 Lochs	6,895	2,502			9,397		9,397
Scenic Routes	38,891	2,195	38,530		41,086	38,530	2,556
Student Scenic Routes Project	5,000		5,000		5,000	5,000	
West Highland Way Upgrades	12,000				12,000		12,000
Estate Asset Project							
Electric Charging Point	9,698		9,698		9,698	9,698	
Total	72,484	4,697	53,228		77,181	53,228	23,953
Visitor Experience - Tourism							
Interpretation & Info Signage	15,000	120			15,120		15,120
Waterbus Development		7,731		5,000	7,731	5,000	2,731
Visitor Survey		16,921			16,921		16,921
Tourism Strategic Direction		14,104		8,200	14,104	8,200	5,904
Artist in Residence	8,000				8,000		8,000
Gateway Centre	500,000	11,847	250,000		511,847	250,000	261,847
Signature Events 2015		42,368		22,011	42,368	22,011	20,357
Visitor Experience Estate Set Up		1,470			1,470		1,470
Costs							
Drumkinnon Bay Pontoon	2,987				2,987		2,987
Total	525,987	94,561	250,000	35,211	620,548	285,211	335,337

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	2015/16 Budget Full Year Q2						
	Expenditure		Income		Total Expenditure	Total Income	Net Expenditure
	Capital	Revenue	Capital	Revenue			
Forward Planning & Rural Development							
Community Partnership SLA							
Community Action Plans							
Community Grant Scheme	8,000	6,000			14,000		14,000
Paths In the Park	10,000				10,000		10,000
Skills Partnership		10,000			10,000		10,000
Local Development Plan		39,000			39,000		39,000
Built Heritage Grant Scheme	13,732				13,732		13,732
Charrette Delivery		2,000			2,000		2,000
Specialist Support - Dev Mgt		5,000			5,000		5,000
Total	31,732	62,000			93,732		93,732
Communications							
Website Development	44,250				44,250		44,250
Total	44,250				44,250		44,250
Corporate Services							
Unified Communications System	1,423				1,423		1,423
Board Election		10,000			10,000		10,000
Capitalised Salaries	150,000				150,000		150,000
Contingency	32,500				32,500		32,500
Accrual Release	(84,335)				(84,335)		(84,335)
Total	99,588	10,000			109,588		109,588
Project Total	1,564,951	861,266	594,478	487,011	2,426,217	1,081,489	1,344,728
Net Project Income / (Expenditure)	(1,344,728)						

	Actuals March 2015/16 Full Year									
	Expenditure		Income		Total Expenditure	Total Income	Net Expenditure	Net Capital Variance	Net Revenue Variance	Total Variance
	Capital	Revenue	Capital	Revenue						
Conservation & Land Use										
Wild Park 2020	7,462	23,818		0	31,280	0	31,280	(6,562)	(2,718)	(9,280)
Countryside Trust		41,500			41,500		41,500		(15,000)	(15,000)
Ecosystems Services Projects		13,995		7,999	13,995	7,999	5,996			
Natural Heritage Grant Scheme	38,227				38,227		38,227	9,033		9,033
Mountain Bogs		184,963		184,963	184,963	184,963			(5,465)	(5,465)
Callander Landscape Programme		2,836			2,836		2,836		7,164	7,164
Land Management		12,293			12,293		12,293		7,707	7,707
Total	45,689	279,405		192,962	325,094	192,962	132,132	2,471	(8,312)	(5,841)
Visitor Management										
Statutory Access Function		11,256		11	11,256	11	11,245		(5,108)	(5,108)
Respect The Park		54,720			54,720		54,720		5,280	5,280
Loch Lomond Byelaws		1,500			1,500		1,500			
Outdoor Recreation Plan - Phase 1	26,143	10,375		0	36,518	0	36,518	357	(375)	(18)
Sustrans	291,250	(0)	291,250		291,250	291,250		(0)	0	
Mountains & the People	210,000	1,030			211,030		211,030	(105,000)	(10)	(105,010)
Education Development	1,338	26,360		3,130	27,698	3,130	24,568	(1,338)	(1,810)	(3,148)
Your Park	60,586	10,556			71,143		71,143	(60,586)	1,344	(59,243)
Litter Management		37,799			37,799		37,799		301	301
Visitor Management Communications		7,710			7,710		7,710		2,290	2,290
Your Park Signage		2,160			2,160		2,160		(2,160)	(2,160)
Systems Development (VM)	18,761	920			19,681		19,681	1,239	(920)	319
Your Park - Campsite	126,192	(0)			126,192		126,192	(26,192)	0	(26,192)
Development Loch Chon										
5 Lochs Management - Venacher	260,084	(1)			260,083		260,083	(60,084)	1	(60,083)
Total	994,355	164,385	291,250	3,141	1,158,740	294,391	864,348	(251,605)	(1,167)	(252,771)

	Actuals March 2015/16 Full Year									
	Expenditure		Income		Total Expenditure	Total Income	Net Expenditure	Net Capital Variance	Net Revenue Variance	Total Variance
	Capital	Revenue	Capital	Revenue						
Capital Projects										
5 Lochs	7,867	1,577			9,445		9,445	(972)	925	(48)
Scenic Routes	41,959	2,526	5,530		44,485	5,530	38,955	(36,068)	(331)	(36,399)
Student Scenic Routes Project										
West Highland Way Upgrades		509			509		509	12,000	(509)	11,491
Estate Asset Project										
Electric Charging Point	9,698		9,698	0	9,698	9,698		(0)	0	
Total	59,525	4,612	15,228	0	64,137	15,228	48,909	(25,041)	85	(24,956)
Visitor Experience - Tourism										
Interpretation & Info Signage	10,425	5,191			15,616		15,616	4,575	(5,071)	(496)
Waterbus Development		6,942		5,000	6,942	5,000	1,942		789	789
Visitor Survey		16,078			16,078		16,078		843	843
Tourism Strategic Direction		19,854		3,600	19,854	3,600	16,254		(10,350)	(10,350)
Artist in Residence	24,200				24,200		24,200	(16,200)		(16,200)
Gateway Centre	107,099	5,585	5,000		112,683	5,000	107,683	147,901	6,262	154,164
Signature Events 2015	1,416	68,490		30,691	69,906	30,691	39,215	(1,416)	(17,442)	(18,858)
Visitor Experience Estate Set Up		1,470			1,470		1,470		(0)	(0)
Costs										
Drumkinnon Bay Pontoon		2,987			2,987		2,987	2,987	(2,987)	(0)
Total	143,140	126,597	5,000	39,291	269,737	44,291	225,446	137,847	(27,956)	109,891

	Actuals March 2015/16 Full Year									
	Expenditure		Income		Total Expenditure	Total Income	Net Expenditure	Net Capital Variance	Net Revenue Variance	Total Variance
	Capital	Revenue	Capital	Revenue						
Forward Planning & Rural Development										
Community Partnership SLA		40,000			40,000		40,000		(40,000)	(40,000)
Community Action Plans		10,000			10,000		10,000		(10,000)	(10,000)
Community Grant Scheme	7,999	5,978			13,977		13,977	1	22	23
Paths In the Park	10,000				10,000		10,000			
Skills Partnership		10,000			10,000		10,000			
Local Development Plan		21,826		10,000	21,826	10,000	11,826		27,174	27,174
Built Heritage Grant Scheme	13,282				13,282		13,282	450		450
Charrette Delivery		9,873		2,000	9,873	2,000	7,873		(5,873)	(5,873)
Specialist Support - Dev Mgt									5,000	5,000
Total	31,281	97,677		12,000	128,958	12,000	116,958	451	(23,677)	(23,226)
Communications										
Website Development	62,773	2			62,776		62,776	(18,523)	(2)	(18,526)
Total	62,773	2			62,776		62,776	(18,523)	(2)	(18,526)
Corporate Services										
Unified Communications System		1,423			1,423		1,423	1,423	(1,423)	0
Board Election		9,268			9,268		9,268		732	732
Capitalised Salaries								150,000		150,000
Contingency								32,500		32,500
Accrual Release	(84,335)				(84,335)		(84,335)			
Total	(84,335)	10,691			(73,644)		(73,644)	183,923	(691)	183,232
Project Total	1,252,429	683,369	311,478	247,394	1,935,798	558,872	1,376,926	29,522	(61,720)	(32,198)
Net Project Income / (Expenditure)	(1,376,926)									