

**Management Accounts**  
**6 months to 30 September 2014**

**Operational Budget**

	Year to Date			Budget	Q2 Forecast	Variance
	Budget	Actual	Variance	Full Year	Full Year	Full Year
<b>Income</b>						
Grant in Aid	3,755,000	3,755,000		7,565,000	7,570,980	5,980
Income - Public Bodies				95,000	101,740	6,740
Planning Fees	110,000	84,720	(25,280)	210,000	208,480	(1,520)
Generated Income	76,400	80,751	4,351	112,400	118,790	6,390
Property Rental Income	85,750	82,159	(3,591)	171,700	104,007	(67,693)
Interest Received	125	138	13	500	567	67
<b>Income Total</b>	<b>4,027,275</b>	<b>4,002,768</b>	<b>(24,507)</b>	<b>8,154,600</b>	<b>8,104,564</b>	<b>(50,036)</b>
<b>Salaries</b>						
Staff Costs	2,108,483	2,090,706	17,777	4,621,689	4,462,456	159,233
Seasonal Rangers Costs	170,150	136,454	33,696	170,150	159,474	10,676
<b>Salaries Total</b>	<b>2,278,633</b>	<b>2,227,159</b>	<b>51,474</b>	<b>4,791,839</b>	<b>4,621,930</b>	<b>169,909</b>
<b>Staff Costs</b>						
Agency Staff	3,000		3,000	9,000	1,000	8,000
Board Members Fees	70,500	67,998	2,502	154,492	148,959	5,533
Conference, Courses & Training	28,380	29,203	(823)	81,520	72,595	8,925
Other Staff Costs	19,990	17,426	2,564	31,170	43,067	(11,897)
Travel & Subsistence	19,000	13,193	5,807	40,020	38,230	1,790
Uniforms & Clothing	9,050	3,475	5,575	23,000	20,515	2,485
<b>Staff Costs Total</b>	<b>149,920</b>	<b>131,295</b>	<b>18,625</b>	<b>339,202</b>	<b>324,366</b>	<b>14,836</b>
<b>Property</b>						
Energy	21,510	30,640	(9,130)	80,000	69,240	10,760
Furniture Fixtures & Fittings	2,000	1,930	70	5,000	5,003	(3)
Grounds Maintenance	48,000	59,814	(11,814)	160,000	159,807	193
Other Property Costs	13,440	15,348	(1,908)	51,880	57,783	(5,903)
Property Cleaning	75,100	61,520	13,580	150,000	134,180	15,820
Property Insurance	18,295	17,236	1,059	20,000	18,666	1,334
Property Repairs & Developments	56,780	54,815	1,965	100,000	130,542	(30,542)
Property Security	9,120	5,483	3,637	20,000	19,126	874
Rates & Water Charges	175,620	168,505	7,115	175,000	167,223	7,777

**Management Accounts**  
**6 months to 30 September 2014**

**Operational Budget**

	Year to Date			Budget Full Year	Q2 Forecast Full Year	Variance Full Year
	Budget	Actual	Variance			
Refuse & Waste Disposal	3,340	1,700	1,640	7,000	5,300	1,700
Rent	31,250	37,364	(6,114)	75,000	75,000	
Tools & Equipment	4,000	6,949	(2,949)	14,000	14,079	(79)
<b>Property Total</b>	<b>458,455</b>	<b>461,305</b>	<b>(2,850)</b>	<b>857,880</b>	<b>855,949</b>	<b>1,931</b>
<b>Transport</b>						
Fleet Costs - Marine	20,250	3,867	16,383	24,000	19,333	4,667
Fleet Costs - Motor	20,000	16,379	3,621	55,000	49,379	5,621
Fuel - Marine	5,000	5,167	(167)	12,000	10,000	2,000
Fuel - Motor	32,000	21,723	10,277	55,000	49,723	5,277
Vehicle Rental & Associated Costs	600	83	517	2,200	1,443	757
<b>Transport Total</b>	<b>77,850</b>	<b>47,218</b>	<b>30,632</b>	<b>148,200</b>	<b>129,878</b>	<b>18,322</b>
<b>ICT</b>						
GIS Software Maintenance & Support	62,215	55,795	6,420	74,180	74,205	(25)
IT Software & Hardware	44,534	25,138	19,396	96,700	92,438	4,262
MFD Maintenance	6,000	4,450	1,550	11,000	10,034	966
Telecoms & Data	55,295	50,949	4,346	97,080	95,423	1,657
<b>ICT Total</b>	<b>168,044</b>	<b>136,333</b>	<b>31,711</b>	<b>278,960</b>	<b>272,100</b>	<b>6,860</b>
<b>Supplies &amp; Services</b>						
Catering, Hospitality & Gifts	8,850	7,312	1,538	22,200	21,792	408
Goods for Resale	1,500	1,685	(185)	3,000	2,265	735
Other Supplies & Services	2,000		2,000	3,000	3,000	
Promoting the Park	9,400	2,729	6,671	24,100	22,590	1,510
<b>Supplies &amp; Services Total</b>	<b>21,750</b>	<b>11,726</b>	<b>10,024</b>	<b>52,300</b>	<b>49,647</b>	<b>2,653</b>
<b>Administration Costs</b>						
Advertising	16,000	11,427	4,573	33,000	27,427	5,573
Bank Charges	1,000		1,000	2,000	5,511	(3,511)
Consultants	11,000	12,255	(1,255)	35,600	40,155	(4,555)
Other Admin	9,250	5,384	3,866	20,250	16,473	3,777
Printing & Stationery	7,000	4,910	2,090	20,500	18,240	2,260
Professional Fees	37,600	32,500	5,100	101,000	107,000	(6,000)

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**Operational Budget**

	Year to Date			Budget Full Year	Q2 Forecast Full Year	Variance Full Year
	Budget	Actual	Variance			
Published Materials	24,160	20,467	3,693	32,300	32,367	(67)
<b>Administration Costs Total</b>	<b>106,010</b>	<b>86,943</b>	<b>19,067</b>	<b>244,650</b>	<b>247,173</b>	<b>(2,523)</b>
<b>Payment to Third Parties</b>						
Payment to Others / Grants		16,000	(16,000)	6,000	16,000	(10,000)
<b>Payment to Third Parties Total</b>		<b>16,000</b>	<b>(16,000)</b>	<b>6,000</b>	<b>16,000</b>	<b>(10,000)</b>
<b>Total Operating Expenditure</b>	<b>3,260,662</b>	<b>3,117,979</b>	<b>142,683</b>	<b>6,719,031</b>	<b>6,517,043</b>	<b>201,988</b>
<b>Net Operating Income / (Expenditure)</b>	<b>766,613</b>	<b>884,789</b>	<b>118,176</b>	<b>1,435,569</b>	<b>1,587,521</b>	<b>151,952</b>

**Projects Income / Expenditure**

Project Income	190,000	164,880	(25,120)	261,030	248,465	(12,565)
Project Expenditure	711,667	408,543	303,124	1,797,330	1,945,960	(148,630)
<b>Net Project Income / (Expenditure)</b>	<b>(521,667)</b>	<b>(243,663)</b>	<b>278,004</b>	<b>(1,536,300)</b>	<b>(1,697,495)</b>	<b>(161,195)</b>

**Total**

Total Income	4,217,275	4,167,648	(49,627)	8,415,630	8,353,029	(62,601)
Total Expenditure	3,972,329	3,526,522	445,807	8,516,361	8,463,002	53,359
<b>Net Total Income / (Expenditure)</b>	<b>244,946</b>	<b>641,126</b>	<b>396,180</b>	<b>(100,731)</b>	<b>(109,973)</b>	<b>(9,242)</b>

**Management Accounts**  
**6 months to 30 September 2014**

	Year to Date					
	Budget		Actual		Variance	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
<b>Conservation</b>						
Wild Park 2020	14,000		10,248		3,752	
Countryside Trust	7,500				7,500	
Inchcailloch NNR Management	3,400		135		3,265	
RSPB Loch Lomond NNR Management	5,000				5,000	
Landscape programme	3,000				3,000	
Natural Heritage Grant Scheme						
Peatland Project	20,210				20,210	
Land Management	15,000	5,000	1,482		13,518	(5,000)
<b>Total</b>	<b>68,110</b>	<b>5,000</b>	<b>11,865</b>		<b>56,245</b>	<b>(5,000)</b>
<b>Visitor Experience – Visitor Management</b>						
5 Lochs	17,500				17,500	
Wider National Park Sites	500				500	
Scenic Routes			40,894		(40,894)	
Education Development	18,650		16,282		2,368	
Boat Replacements/Engines	15,000				15,000	
Statutory Access Function			9,450		(9,450)	
Respect The Park	3,120				3,120	
East Loch Lomond Bye Laws	2,600				2,600	
Loch Lomond Bye Laws	6,000		747		5,253	
Your Park	17,200		20,679		(3,479)	
Outdoor Recreation Plan - Phase 1	10,000		660		9,340	
<b>Total</b>	<b>90,570</b>		<b>88,712</b>		<b>1,858</b>	

**Management Accounts**  
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	Year to Date					
	Budget		Actual		Variance	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
<b>Visitor Experience - Tourism</b>						
Interpretation & Info Signage	20,200		2,125		18,075	
Threshold/Village Welcome Signs						
Signature Events 2014	46,000		26,035		19,965	
Drumkinnon Bay Pontoon	210,000	105,000	143,608	67,978	66,392	(37,022)
Waterbus Development	3,000		2,504		496	
Strategic Tourism Routes			3,361		(3,361)	
Visitor Survey						
National Park Destination Group	25,000		8,868		16,132	
Tourism Research			490		(490)	
John Muir Conference	75,702	63,000	48,909	65,974	26,793	2,974
Tourism Customer Service	3,900		5,350		(1,450)	
Tourism Strategic Direction	13,000		413		12,587	
Artist in Residence			1,860		(1,860)	
Ring Fenced Project Income						
<b>Total</b>	<b>396,802</b>	<b>168,000</b>	<b>243,523</b>	<b>133,952</b>	<b>153,279</b>	<b>(34,048)</b>
<b>Rural Development</b>						
Community Partnership SLA	20,000		30,000		(10,000)	
Community Action Plans	10,000				10,000	
Community Grant Scheme			6,000		(6,000)	
Paths In the Park	12,000		4,792		7,208	
Apprenticeship Scheme	5,100				5,100	
Local Development Plan	14,835		12,689		2,146	

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	Year to Date					
	Budget		Actual		Variance	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Specialist Support - Forward Planning	5,000		573		4,427	
Built Heritage Grant Scheme						
Rural Housing Enabler	15,000	5,000		5,000	15,000	
Charrette Delivery			2,000		(2,000)	
Specialist Support - Development Management	7,500				7,500	
Cultural Heritage Grant Scheme			383		(383)	
<b>Total</b>	<b>89,435</b>	<b>5,000</b>	<b>56,437</b>	<b>5,000</b>	<b>32,998</b>	
<b>Corporate Services</b>						
Website Development	9,000				9,000	
Park Central Development	6,000				6,000	
Records Management Project	1,000				1,000	
Asset Audit Project	7,950		467		7,483	
Commercialisation Project	4,800		6,264		(1,464)	
Unified Communications System						
Board Elections 2014	38,000		934		37,066	
Vehicle Replacement		12,000		25,928		13,928
Communications			341		(341)	
Gateway Centre						
Capitalised Salaries						
<b>Total</b>	<b>66,750</b>	<b>12,000</b>	<b>8,006</b>	<b>25,928</b>	<b>58,744</b>	<b>13,928</b>
<b>Project Total</b>	<b>711,667</b>	<b>190,000</b>	<b>408,543</b>	<b>164,880</b>	<b>303,124</b>	<b>(25,120)</b>
<b>Net Project Income / (Expenditure)</b>	<b>(521,667)</b>		<b>(243,663)</b>		<b>278,004</b>	

**Management Accounts**  
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**Projects Income/Expenditure**

	2014/15 Annual Budget		2014/15 Q2 Forecast		Full Year Variance	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
<b>Conservation</b>						
Wild Park 2020	48,000		22,460		25,540	
Countryside Trust	30,000		30,000			
Inchcailloch NNR Management	7,600		7,600			
RSPB Loch Lomond NNR Management	10,000		104,000		(94,000)	
Landscape programme	3,000				3,000	
Natural Heritage Grant Scheme	50,000		50,000			
Peatland Project	41,730	39,730	36,000	36,000	5,730	(3,730)
Land Management	70,000	10,000	67,782	10,000	2,218	
<b>Total</b>	<b>260,330</b>	<b>49,730</b>	<b>317,842</b>	<b>46,000</b>	<b>(57,512)</b>	<b>(3,730)</b>
<b>Visitor Experience – Visitor Management</b>						
5 Lochs	298,000		314,772		(16,772)	
Wider National Park Sites	50,000		33,000		17,000	
Scenic Routes	120,000		182,894		(62,894)	
Education Development	34,500		34,079		421	
Boat Replacements/Engines	15,000		20,630	5,000	(5,630)	5,000
Statutory Access Function	12,000		32,829		(20,829)	
Respect The Park	63,120		63,076		44	
East Loch Lomond Bye Laws	3,100		2,176		924	
Loch Lomond Bye Laws	23,930		6,674		17,256	
Your Park	28,200		40,921		(12,721)	
Outdoor Recreation Plan - Phase 1	40,000		38,510		1,490	
<b>Total</b>	<b>687,850</b>		<b>769,561</b>	<b>5,000</b>	<b>(81,711)</b>	<b>5,000</b>

**Management Accounts  
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**Projects Income/Expenditure**

	2014/15 Annual Budget		2014/15 Q2 Forecast		Full Year Variance	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
<b>Visitor Experience - Tourism</b>						
Interpretation & Info Signage	33,000		32,000		1,000	
Threshold/Village Welcome Signs	30,000		13,125		16,875	
Signature Events 2014	68,000		48,485		19,515	
Drumkinnon Bay Pontoon	210,000	105,000	198,707	97,978	11,293	(7,022)
Waterbus Development	10,000		9,861		139	
Strategic Tourism Routes	5,000		5,000			
Visitor Survey	20,000				20,000	
National Park Destination Group	25,000		24,867		133	
Tourism Research	15,000		12,490		2,510	
John Muir Conference	94,300	84,300	48,909	54,909	45,391	(29,391)
Tourism Customer Service	6,000		6,413		(413)	
Tourism Strategic Direction	15,000		15,504		(504)	
Artist in Residence			1,860		(1,860)	
Ring Fenced Project Income				10,000		10,000
<b>Total</b>	<b>531,300</b>	<b>189,300</b>	<b>417,221</b>	<b>162,887</b>	<b>114,079</b>	<b>(26,413)</b>
<b>Rural Development</b>						
Community Partnership SLA	30,000		40,000		(10,000)	
Community Action Plans	10,000		10,000			
Community Grant Scheme	20,000		16,000		4,000	
Paths In the Park	12,000		11,992		8	
Apprenticeship Scheme	10,000		10,000			
Local Development Plan	30,000		38,356		(8,356)	



**Management Accounts**  
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**Projects Income/Expenditure**

	2014/15 Annual Budget		2014/15 Q2 Forecast		Full Year Variance	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Specialist Support - Forward Planning	5,000		573		4,427	
Built Heritage Grant Scheme	20,000		20,073		(73)	
Rural Housing Enabler	30,000	10,000	25,000	5,000	5,000	(5,000)
Charrette Delivery	10,000		2,000		8,000	
Specialist Support - Development Management	15,000		10,000	5,000	5,000	5,000
Cultural Heritage Grant Scheme						
<b>Total</b>	<b>192,000</b>	<b>10,000</b>	<b>183,994</b>	<b>10,000</b>	<b>8,006</b>	
<b>Corporate Services</b>						
Website Development	15,000		11,221		3,779	
Park Central Development	7,200		2,500		4,700	
Records Management Project	1,000		1,000			
Asset Audit Project	19,650		4,467		15,183	
Commercialisation Project	10,000		6,264		3,736	
Unified Communications System	35,000		35,000			
Board Elections 2014	38,000		34,184		3,816	
Vehicle Replacement		12,000		24,578		12,578
Communications						
Gateway Centre			37,706		(37,706)	
Capitalised Salaries			125,000		(125,000)	
<b>Total</b>	<b>125,850</b>	<b>12,000</b>	<b>257,342</b>	<b>24,578</b>	<b>(131,492)</b>	<b>12,578</b>
<b>Project Total</b>	<b>1,797,330</b>	<b>261,030</b>	<b>1,945,960</b>	<b>248,465</b>	<b>(148,630)</b>	<b>(12,565)</b>
<b>Net Project Income / (Expenditure)</b>	<b>(1,536,300)</b>		<b>(1,697,495)</b>		<b>(161,195)</b>	