

National Park Authority Board Meeting

Agenda Item: 12 - Appendix 1

Management Accounts
12 months to 31 March 2015

Operating

	Full Year 2014/15		
	Revised Budget	Actual	Variance
Income			
Grant in Aid	7,731,980	7,896,138	164,158
Income - Public Bodies	101,740	99,367	(2,373)
Planning Fees	208,480	223,049	14,569
Generated Income	118,790	133,778	14,988
Property Rental Income	104,007	128,328	24,321
Interest Received	567	924	357
Income Total	8,265,564	8,481,585	216,021
Salaries			
Staff Costs	4,587,456	4,621,895	(34,439)
Capitalised Staff Costs	(125,000)	(203,417)	78,417
Seasonal Rangers Costs	159,474	159,966	(492)
Salaries Total	4,621,930	4,578,444	43,486
Staff Costs			
Agency Staff	1,000		1,000
Board Members Fees	148,959	144,206	4,753
Conference, Courses & Training	72,595	65,257	7,338
Other Staff Costs	43,067	52,159	(9,092)
Travel & Subsistence	38,230	35,555	2,675
Uniforms & Clothing	20,515	26,226	(5,711)
Staff Costs Total	324,366	323,403	963
Property			
Energy	69,240	66,547	2,693
Furniture Fixtures & Fittings	5,003	22,357	(17,354)
Grounds Maintenance	159,807	206,493	(46,686)
Other Property Costs	57,783	53,619	4,165
Property Cleaning	134,180	140,383	(6,203)
Property Insurance	18,666	18,894	(228)
Property Repairs & Developments	130,542	121,529	9,013
Property Security	19,126	16,793	2,333
Rates & Water Charges	167,223	175,256	(8,033)
Refuse & Waste Disposal	5,300	4,032	1,268
Rent	75,000	79,492	(4,492)
Tools & Equipment	14,079	49,899	(35,820)
Property Total	855,949	955,293	(99,344)
Transport			
Fleet Costs - Marine	17,333	13,669	3,664
Fleet Costs - Motor	49,379	52,681	(3,302)
Fuel - Marine	12,000	9,054	2,946
Fuel - Motor	49,723	38,089	11,635
Vehicle Rental & Associated Costs	1,443	83	1,360
Transport Total	129,878	113,575	16,303

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ICT			
GIS Software Maintenance & Support	74,205	71,272	2,933
IT Software & Hardware	92,438	88,666	3,772
MFD Maintenance	10,034	10,907	(873)
Telecoms & Data	95,423	91,728	3,695
ICT Total	272,100	262,573	9,527
Supplies & Services			
Office Equipment		2,415	(2,415)
Catering, Hospitality & Gifts	21,792	23,449	(1,657)
Goods for Resale	2,265	4,583	(2,318)
Other Supplies & Services	3,000		3,000
Promoting the Park	22,590	6,252	16,338
Supplies & Services Total	49,647	36,698	12,948
Administration Costs			
Advertising	27,427	25,672	1,755
Bad Debt		22,291	(22,291)
Bank Charges	5,511	8,723	(3,212)
Consultants	40,155	71,851	(31,696)
Other Admin	16,473	11,802	4,671
Printing & Stationery	18,240	19,736	(1,496)
Professional Fees	107,000	89,234	17,766
Published Materials	32,367	24,705	7,662
Administration Costs Total	247,173	274,013	(26,840)
Payment to Third Parties			
Payment to Others / Grants	16,000	18,715	(2,715)
Payment to Third Parties Total	16,000	18,715	(2,715)
Total Operating Expenditure	6,517,043	6,562,714	(45,672)
Net Operating Income / (Expenditure)	1,748,521	1,918,871	170,349

Project Income	248,465	279,529	31,064
Project Expenditure	2,106,960	2,324,864	(217,904)
Net Project Income / (Expenditure)	(1,858,495)	(2,045,335)	(186,840)

Total Income	8,514,029	8,761,114	247,085
Total Expenditure	8,624,002	8,887,578	(263,576)
Net Total Income / (Expenditure)	(109,973)	(126,464)	(16,491)

Management Accounts
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Project Income/Expenditure

	Full Year 2014/15					
	Revised Budget March		Actuals March		Variance March	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Conservation & Land Use						
Wild Park 2020	22,460		31,633		(9,173)	
Countryside Trust	30,000		30,240		(240)	
Inchcailloch NNR Management	7,600		5,760		1,840	
RSPB Loch Lomond NNR Management	104,000		100,000		4,000	
Landscape programme						
Natural Heritage Grant Scheme	50,000		52,025		(2,025)	
Peatland Project	36,000	36,000	77,036	67,594	(41,036)	31,594
Land Management	67,782	10,000	78,391	732	(10,609)	(9,268)
Total	317,842	46,000	375,085	68,326	(57,243)	22,326
Visitor Experience – Visitor Management						
5 Lochs	314,772		390,027		(75,255)	
Wider National Park Sites	33,000		1,427		31,573	
Scenic Routes	343,894		379,114		(35,220)	
Education Development	34,079		35,042		(963)	
Boat Replacements/Engines	20,630	5,000	25,272		(4,642)	(5,000)
Statutory Access Function	32,829		47,941	12	(15,112)	12
Respect The Park	63,076		53,516		9,560	
East Loch Lomond Bye Laws	2,176		1,309		867	
Loch Lomond Bye Laws	6,674		12,266		(5,592)	
Your Park	40,921		120,291		(79,370)	
Outdoor Recreation Plan - Phase 1	38,510		58,068	18,000	(19,558)	18,000
Total	930,561	5,000	1,124,273	18,012	(193,712)	13,012

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	Full Year 2014/15					
	Revised Budget March		Actuals March		Variance March	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Visitor Experience - Tourism						
Interpretation & Info Signage	32,000		31,177		823	
Threshold/Village Welcome Signs	13,125		15,255		(2,130)	
Signature Events 2014	48,485		54,867	1,500	(6,382)	1,500
Drumkinnon Bay Pontoon	198,707	97,978	250,315	106,713	(51,608)	8,735
Waterbus Development	9,861		11,452		(1,591)	
Strategic Tourism Routes	5,000		5,410		(410)	
Visitor Survey			7,998		(7,998)	
National Park Destination Group	24,867		(48,210)		73,077	
Tourism Research	12,490		1,032		11,458	
John Muir Conference	48,909	54,909	57,923	53,557	(9,014)	(1,352)
Tourism Customer Service	6,413		1,126		5,287	
Tourism Strategic Direction	15,504		14,781		723	
Artist in Residence	1,860		1,860	881		881
Gateway Centre	37,706		49,924	2,261	(12,218)	2,261
Ring Fenced Project Income		10,000				(10,000)
West Highland Way Visitor Management			264		(264)	
Total	454,927	162,887	455,174	164,913	(246)	2,026

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	Full Year 2014/15					
	Revised Budget March		Actuals March		Variance March	
	Expenditure	Income	Expenditure	Income	Expenditure	Income
Rural Development						
Community Partnership SLA	40,000		64,000		(24,000)	
Community Action Plans	10,000		20,000		(10,000)	
Community Grant Scheme	16,000		16,506		(506)	
Paths In the Park	11,992		10,792		1,200	
Apprenticeship Scheme	10,000		10,000			
Local Development Plan	38,356		37,716		640	
Specialist Support - Forward Planning	573		573			
Built Heritage Grant Scheme	20,073		16,695		3,378	
Rural Housing Enabler	25,000	5,000	22,128	5,000	2,872	
Charrette Delivery	2,000		2,000			
Specialist Support - Development Management	10,000	5,000	9,068		932	(5,000)
Total	183,994	10,000	209,478	5,000	(25,485)	(5,000)
Corporate Services						
Website Development	11,221				11,221	
Park Central Development	2,500				2,500	
Records Management Project	1,000				1,000	
Asset Audit Project	4,467		924		3,543	
Commercialisation Project	6,264		6,378		(114)	
Unified Communications System	35,000		57,473		(22,473)	
Board Elections 2014	34,184		34,159		25	
Vehicle Replacement		24,578	61,080	23,278	(61,080)	(1,300)
Communications			639		(639)	
Capitalised Salaries	125,000				125,000	
Electric Charging Point Balmaha			202		(202)	
Total	219,636	24,578	160,854	23,278	58,781	(1,300)
Project Total	2,106,960	248,465	2,324,864	279,529	(217,904)	31,064
Net Project Income / (Expenditure)	(1,858,495)		(2,045,335)		(186,841)	