

Loch Lomond and The Trossachs National Park Authority

Management Accounts 6 months to 30 September 2017 Agenda Item 12 - Appendix 1

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Management Accounts
6 months to 30 September 2017

	September YTD						Operating		
	Budget			Actual			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
Income									
Grant in Aid	530,000	3,122,000	3,652,000	530,000	3,122,000	3,652,000	0	0	0
Income	0	346,360	346,360	9,500	383,529	393,029	9,500	37,169	46,669
Income Total	530,000	3,468,360	3,998,360	539,500	3,505,529	4,045,029	9,500	37,169	46,669
Salaries Total	0	2,514,169	2,514,169	0	2,368,725	2,368,725	0	145,444	145,444
Other Operating Costs	4,000	892,132	896,132	3,785	823,621	827,406	215	68,511	68,726
Total Operating Expenditure	4,000	3,406,301	3,410,301	3,785	3,192,346	3,196,131	215	213,955	214,170
Net Operating Income / (Expenditure)	526,000	62,059	588,059	535,715	313,182	848,897	9,715	251,124	260,839
Capitalised salaries taken to projects				0	0		0	0	0
Net Operating Income / (Expenditure)	526,000	62,059	588,059	535,715	313,182	848,897	9,715	251,124	260,839

	Project								
	Full Year Budget			September YTD Actual			Project Net Expenditure Summary		
	Capital	Revenue	Total	Capital	Revenue	Total	Purchase Orders	Total Committed Spend	Still to spend / (overspent)
Net Project Income / (Expenditure)	823,893	266,237	1,090,130	146,982	(156,735)	(9,753)	114,510	124,263	965,867

Net Total Income / (Expenditure)	September YTD Actual		
	Capital	Revenue	Total
	682,697	156,448	839,144

Management Accounts
6 months to 30 September 2017

Operating

	September								
	YTD Budget			YTD Actual			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
Income									
Grant in Aid	530,000	3,122,000	3,652,000	530,000	3,122,000	3,652,000			
Income - Public Bodies		6,333	6,333		5,364	5,364		(970)	(970)
Planning Fees		95,000	95,000		126,876	126,876		31,876	31,876
Generated Income		155,539	155,539	9,500	143,388	152,888	9,500	(12,151)	(2,651)
Sale of Goods		3,200	3,200		5,792	5,792		2,592	2,592
Property Rental Income		86,138	86,138		102,067	102,067		15,929	15,929
Interest Received		150	150		42	42		(108)	(108)
Income Total	530,000	3,468,360	3,998,360	539,500	3,505,529	4,045,029	9,500	37,169	46,669
Salaries									
Staff Costs		2,174,514	2,174,514		2,125,164	2,125,164		49,350	49,350
Seasonal Rangers Costs		339,655	339,655		243,561	243,561		96,094	96,094
Maternity/ Overtime									
Salaries Total		2,514,169	2,514,169		2,368,725	2,368,725		145,444	145,444
Staff Costs									
Agency Staff									
Board Members Fees		67,867	67,867		67,155	67,155		711	711
Conference, Courses & Training		16,815	16,815		16,208	16,208		606	606
Other Staff Costs		10,276	10,276		15,960	15,960		(5,684)	(5,684)
PPE		3,533	3,533		1,042	1,042		2,491	2,491
Secondments									
Travel & Subsistence		16,171	16,171		12,142	12,142		4,029	4,029
Uniforms & Clothing		3,100	3,100		2,851	2,851		249	249
Staff Costs Total		117,761	117,761		115,359	115,359		2,403	2,403

Management Accounts
6 months to 30 September 2017

Operating

	September								
	YTD Budget			YTD Actual			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
Property									
Franchise Agency Management Agreements		6,000	6,000					6,000	6,000
Energy		26,570	26,570		10,968	10,968		15,602	15,602
Furniture Fixtures & Fittings		1,350	1,350		771	771		579	579
Grounds Maintenance		16,740	16,740		14,326	14,326		2,414	2,414
Other Property Costs		16,622	16,622		25,741	25,741		(9,119)	(9,119)
Property Cleaning		44,606	44,606		42,903	42,903		1,703	1,703
Property Insurance		5,954	5,954		662	662		5,292	5,292
Property Repairs & Developments		32,445	32,445	3,785	31,249	35,034	(3,785)	1,196	(2,589)
Property Security		536	536		468	468		68	68
Rates & Water Charges		157,172	157,172		156,675	156,675		496	496
Refuse & Waste Disposal		26,022	26,022		27,220	27,220		(1,198)	(1,198)
Rent		45,042	45,042		46,851	46,851		(1,808)	(1,808)
Tools & Equipment		3,726	3,726		6,206	6,206		(2,480)	(2,480)
Property Total		382,785	382,785	3,785	364,039	367,824	(3,785)	18,746	14,961
Transport									
Fleet Costs - Marine		8,300	8,300		17,883	17,883		(9,583)	(9,583)
Fleet Costs - Motor		30,775	30,775		19,852	19,852		10,923	10,923
Fuel - Marine		3,600	3,600		5,374	5,374		(1,774)	(1,774)
Fuel - Motor		41,189	41,189		23,346	23,346		17,844	17,844
Vehicle Rental & Associated Costs					134	134		(134)	(134)
Transport Total		83,864	83,864		66,589	66,589		17,275	17,275
ICT									
GIS Software Maintenance & Support		68,721	68,721		47,298	47,298		21,423	21,423
IT Hardware	4,000	1,000	5,000		1,259	1,259	4,000	(259)	3,741
IT Software		73,967	73,967		66,950	66,950		7,018	7,018
MFD Maintenance		5,400	5,400		4,303	4,303		1,097	1,097
Telecoms & Data		52,574	52,574		53,051	53,051		(477)	(477)
ICT Total	4,000	201,663	205,663		172,861	172,861	4,000	28,802	32,802

Management Accounts
6 months to 30 September 2017

Operating

	September								
	YTD Budget			YTD Actual			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
Supplies & Services									
Office Equipment									
Catering, Hospitality & Gifts		7,339	7,339		8,030	8,030		(691)	(691)
Goods for Resale		2,471	2,471		2,988	2,988		(517)	(517)
Promoting the Park		1,500	1,500		804	804		696	696
Supplies & Services Total		11,310	11,310		11,822	11,822		(512)	(512)
Administration Costs									
Advertising		12,600	12,600		11,631	11,631		969	969
Bank Charges		4,571	4,571		5,203	5,203		(631)	(631)
Consultants		23,178	23,178		9,646	9,646		13,532	13,532
Bad Debt					(1,187)	(1,187)		1,187	1,187
Other Admin					(108)	(108)		108	108
Printing & Stationery		6,495	6,495		4,191	4,191		2,304	2,304
Professional Fees		17,817	17,817		32,468	32,468		(14,650)	(14,650)
Published Materials		30,088	30,088		28,958	28,958		1,129	1,129
Administration Costs Total		94,749	94,749		90,802	90,802		3,947	3,947
Payment to Third Parties									
Payment to Others / Grants					2,150	2,150		(2,150)	(2,150)
Payment to Third Parties Total					2,150	2,150		(2,150)	(2,150)
Total Operating Expenditure	4,000	3,406,301	3,410,301	3,785	3,192,346	3,196,131	215	213,955	214,169
Net Operating Income / (Expenditure)	526,000	62,059	588,059	535,715	313,182	848,897	9,715	251,123	260,837

	2017/18 Budget Full Year			Actuals September 2017 YTD			Net Expenditure Summary		
	Capital	Revenue	Total NPA Budget	Capital	Revenue	Total NPA Actuals			
	NPA Capital Budget	NPA Revenue Budget		NPA Capital Actuals	NPA Revenue Actuals				
Conservation & Land Use									
Wild Park 2020		500	500		122	122		122	378
Countryside Trust		10,000	10,000				10,000	10,000	
Red Squirrel		5,000	5,000						5,000
Trossachs Water Vole		3,000	3,000						3,000
Mountain Bogs		20,000	20,000		63,794	63,794		63,794	(43,794)
Land Management		15,000	15,000		35	35	12,982	13,017	1,983
Total		53,500	53,500		63,951	63,951	22,982	86,932	(33,432)
Visitor Management									
Respect The Park		60,000	60,000				55	55	59,945
Outdoor Recreation Plan		8,000	8,000	(225,356)	(0)	(225,356)		(225,356)	233,356
Place Enabling	10,000	10,000	20,000						20,000
Education Development		22,000	22,000		12,302	12,302	730	13,032	8,968
Total	10,000	100,000	110,000	(225,356)	12,302	(213,053)	785	(212,268)	322,268
Visitor Management- Your Park									
Your Park - Monitoring and reporting		25,000	25,000		4,295	4,295	388	4,683	20,317
Your Park - 3 Lochs Forest Drive	205,000		205,000	2,130	0	2,130		2,130	202,870
Your Park - Inveruglas Permit Area Development	63,000		63,000		464	464		464	62,536
Your Park - Tarbet Permit Area Development	42,000		42,000		464	464		464	41,536
Your Park - Signage	45,000		45,000	22,106	(0)	22,106	20,112	42,218	2,782
Your Park - Permit Area Development	5,000		5,000		(460)	(460)		(460)	5,460
Your Park - South Lochearnhead					4,316	4,316		4,316	(4,316)
Your Park - Contingency	55,500		55,500						55,500
Your Park Allocations	12,000	(12,000)							
Your Park Loch Chon Camping					1,238	1,238	500	1,738	(1,738)
Your Park - Site Development							2,132	2,132	(2,132)
Your Park Communications									
Your Park Operational Resource Workstream									
Total	427,500	13,000	440,500	24,236	10,317	34,553	23,132	57,685	382,815

	2017/18 Budget Full Year			Actuals September 2017 YTD			Net Expenditure Summary		
	Capital	Revenue		Capital	Revenue		Outstanding	Total	Still to
	NPA Capital Budget	NPA Revenue Budget	Total NPA Budget	NPA Capital Actuals	NPA Revenue Actuals	Total NPA Actuals	Purchase Orders	Committed (actual + PO)	spend / (overspent)
Estates / Capital Projects									
West Highland Way Upgrades	50,000		50,000						50,000
Estates Management System	2,000	3,000	5,000						5,000
Capitalised Salaries	155,000		155,000						155,000
5 Lochs - Venacher South					3,204	3,204	248	3,451	(3,451)
Total	207,000	3,000	210,000		3,204	3,204	248	3,451	206,549
Visitor Experience - Tourism									
Gateway Centre	139,393		139,393	54,138		54,138	57,337	111,475	27,918
Signature Events		17,000	17,000						17,000
Strategic Projects		7,500	7,500						7,500
Visitor Strategy					3,693	3,693	8,361	12,054	(12,054)
Total	139,393	24,500	163,893	54,138	3,693	57,831	65,698	123,529	40,364
Rural Development									
Community Partnership SLA		40,000	40,000		20,000	20,000		20,000	20,000
Callander Landscape Programme		10,637	10,637		35,699	35,699	240	35,939	(25,302)
TPO Review		6,000	6,000		1,181	1,181	133	1,314	4,686
Grant Schemes	40,000	10,000	50,000		2,136	2,136		2,136	47,864
Total	40,000	66,637	106,637		59,015	59,015	373	59,389	47,248
Communications									
Gaelic Language Plan		600	600		220	220	32	252	348
Total		600	600		220	220	32	252	348
Corporate Services									
National Park Partnership Plan		5,000	5,000		4,033	4,033	1,260	5,293	(293)
Total		5,000	5,000		4,033	4,033	1,260	5,293	(293)
Project Total	823,893	266,237	1,090,130	(146,982)	156,735	9,753	114,510	124,263	965,867
Net Project Income / (Expenditure)		(1,090,130)			(9,753)				