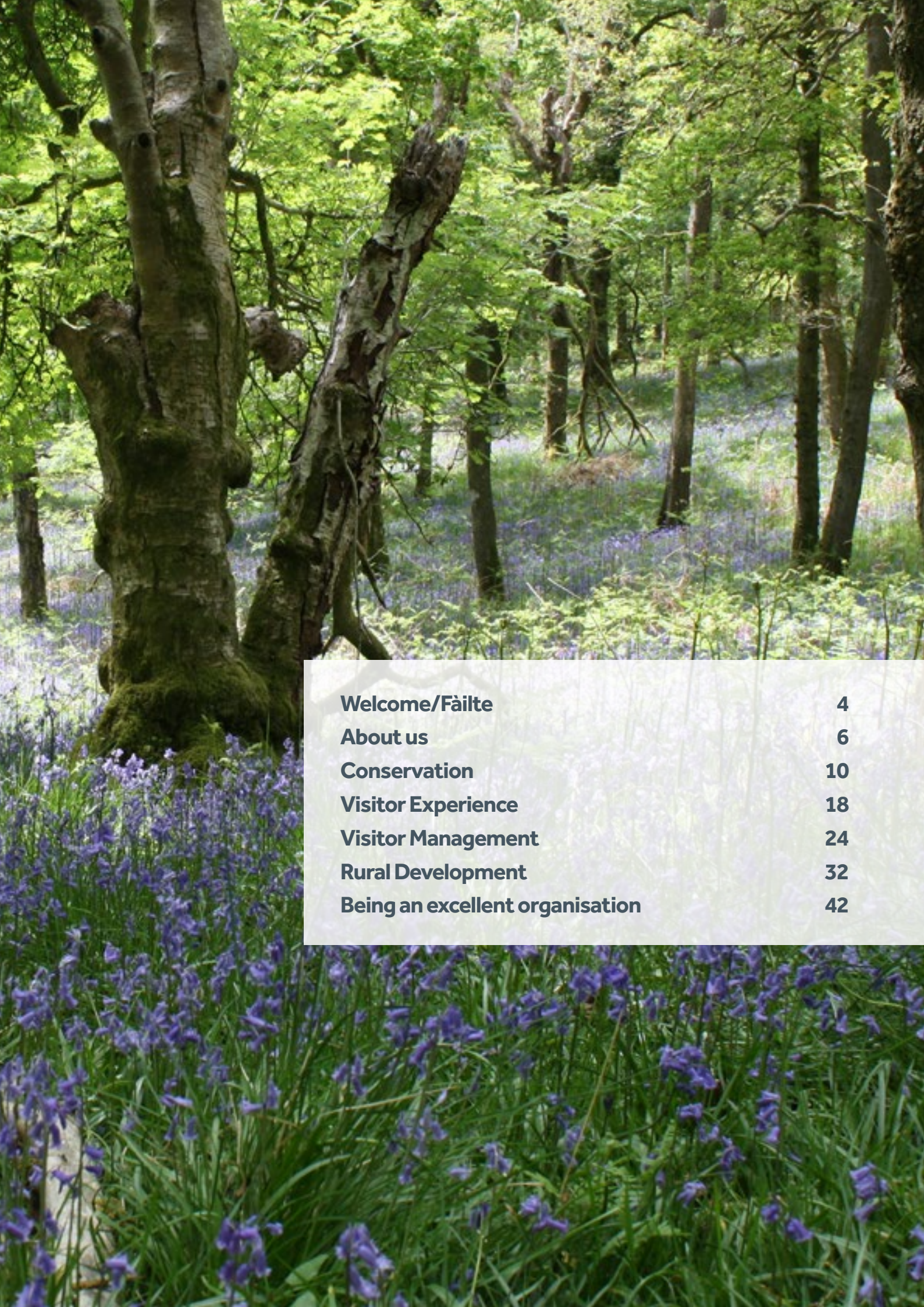


Annual Report

2016 – 2017







Welcome/Fàilte	4
About us	6
Conservation	10
Visitor Experience	18
Visitor Management	24
Rural Development	32
Being an excellent organisation	42

Fàilte

Tha bliadhna thrang eile de choileanadh soirbheachail air a bhith aig Ùghdarras na Pàirce Nàiseanta. Tha sinn air a bhith a' co-obrachadh le tòrr chom-pàirtichean agus luchd-ùidhe gus cumail oirnn leis an obair gus Loch Laomainn is nan Tròisichean a' leasachadh mar chruth-tìre air leth agus mar àite àlainn airson a bhith a' fuireach is ag obair ann agus a bhith a' tadhail air.

Tha e cuideachd air a bhith na àm airson cnuasachadh air na planaichean againn airson an àm ri teachd agus Plana Com-pàirteachaidh na Pàirce Nàiseanta 2012-17 anns a' bhliadhna mu dheireadh aige.

Tha an t-seirbheis dealbhachaidh againn fhathast a' buannachadh duaisean nàiseanta agus fhuair i Duais Albannach airson Càileachd ann an Dealbhachadh airson LIVE Park, am Plana Dealbhachaidh Ionadail a chaidh a ghabhail ris gu foirmeil am-bliadhna. Lean obair gus na bailtean, beag is mòr, againn a leasachadh le co-chomhairlean mionaideach agus le gealltanasan maoineachaidh bho chom-pàirtichean gus leasachaidhean a thoirt seachad ann am Bealach. Chaidh na miannan leasachaidh airson Calasraid a chur ann an tagradh Cùmhnant Baile Comhairle Shruighlea cuideachd.

Thug bliadhna VisitScotland airson Ailtearachd, Dealbhadh agus Tionnsgalachd cothrom dhuinn na h-ionadan-seallaidh air na Slighean Dreachmhor air feadh na Pàirce Nàiseanta a thaisbeanadh. Fhuair an Ceann Mòr ann an Inbhir Dhubhghlais duais bho Chorporaid Rìoghail nan Ailtirean ann an Alba agus chaidh a chleachdadh ann an iomadh nì margaideachd aig VisitScotland. Tha an fhèill a th' air Snàmh Mòr na h-Alba fhathast a' fàs agus mar thoradh air seo, tha Loch Laomainn gu bhith na ionad airson tachartas snàmh uisge-fosgailte aig a' chiad Fharpais Eòrpach ann an 2018.

Tha atharrachadh cliomaid fhathast na tèama làidir anns an obair glèidhteachais againn, le barrachd obair air a dèanamh gus blàir-mhòna ath-stèidheachadh agus le pròiseact tionnsgalach ùr ann an Srath Àrd gus an cunnart bho thuiltean ann an Obar Phuill agus an sgìre timcheall air a lùghdachadh agus airson a bhith a' stiùireadh stòrasan ann an dòigh sheasmhach.

Ruig iomairt A' Phàirc Agad clach-mhìle cudromach nuair a chaidh fo-laghan ùra a chur an gnìomh air 1 Màrt 2017. Tha na fo-laghan a' cruthachadh ceithir Raontan Campachaidh Stiùirichte ùr gus an cuideam a lùghdachadh air cladaichean mòr-chòrdte den loch, a tha a' dèanamh suas nas lugha na 4% den Phàirc Nàiseanta. Rinn sinn ullachadh mòr tron bhliadhna gus dèanamh cinnteach gun robh tòrr chothroman campachaidh rim faighinn sna h-àiteachan sin, le aonta co-dhiù 300 àiteachan a thoirt seachad. Chaidh a' chiad àite-campachaidh ùr a chruthachadh aig Loch Chon ann an com-pàirteachas le Iomairt Coilltearachd Alba. Chaidh soidhnichean a chur suas cuideachd gus farsaingeachd de raontan cead campachaidh a bhrosnachadh - gabhaidh an clàradh tro shiostam air-loidhne ùr.

Aig deireadh na bliadhna, ghabh am Bòrd ris an dreachd Plana Com-pàirteachaidh airson na Pàirce Nàiseanta airson 2018-23 airson co-chomhairle às dèidh bùth-obrach fìor

thairbheach le farsaingeachd de luchd-ùidhe gus bruidhinn air cùisean cudromach agus air na prìomhachasan a dh'fhaodadh a bhith ann. Bha seo na deagh chothrom a bhith a' cnuasachadh air na tha am plana làithreach air coileanadh an dà chuid anns a' Phàirc Nàiseanta agus ann a bhith a' cur ri builean Riaghaltas na h-Alba.

'S e amas a' Phlana ùr a bhith a' cur ris an t-soirbheas seo agus air na chaidh cosg gu ruige seo le bhith a' lorg dhòighean gus buannachdan na Pàirce Nàiseanta a sgaoileadh do bhuidheann nas fharsainge de dhaoine air feadh na dùthcha. Tha sinn a' dèanamh fiughair ri beachdan a chluinntinn mun Phlana anns na mìosan ri teachd mus tèid a chur gu Ministearan na h-Alba airson aonta.

Agus, gach dìleas gu deireadh, dh'fhàg a' Phàirc Nàiseanta soraidh slàn aig Linda NicAoidh, a bha na chathraiche fad ùine mhòr, agus ghabh James Stuart an obair thairis aig deireadh a' Ghearrain, às dèidh dha a bhith air a thaghadh san Dàmhair 2016.

Tha an Aithisg Bhliadhnail seo a' toirt cunntas air na h-euchdan is àrd-phuingean bho 2016/17.

James Stuart

Cathraiche
Ùghdarras Pàirc Nàiseanta Loch
Laomainn is nan Tròisichean

Gordon Watson

Àrd-oifigeir

Welcome

It has been another busy year of significant delivery for the National Park Authority. We have worked alongside many partners and stakeholders to continue to enhance Loch Lomond and The Trossachs as an outstanding landscape and a beautiful place to live, work and visit.

It has also been a period to think about our future plans as our current National Park Partnership Plan 2012–17 reached its final year of implementation.

Our planning service continues to win national awards, this year picking up a Scottish Quality in Planning Award for LIVE Park, our Local Development Plan, which was formally adopted during the year. Work to improve our towns and villages continued with detailed consultations and partner funding commitments to help deliver improvements in Balloch, while the development aspirations for Callander were included in Stirling Council's City Deal bid.

The VisitScotland Year of Architecture, Design and Innovation gave an opportunity to showcase our very popular Scenic Routes viewpoints across the National Park. An Ceann Mòr at Inveruglas, received an award from the Royal Incorporation of Architects in Scotland and featured in numerous VisitScotland campaign materials. The popularity of the Great Scottish Swim continued to grow and has led to securing Loch Lomond as the venue for the open water swimming event at the inaugural European Championships 2018.

Our conservation work continued to have a strong climate change theme with more work to deliver peatland restoration and an exciting new project in Strathard to reduce flood risk in and around Aberfoyle and to manage natural resources sustainably.

Your Park reached a significant milestone with new camping byelaws coming into effect on 1st March 2017. The byelaws create four Camping Management Zones to manage camping pressures on popular lochshores covering less than 4% of the National Park. Extensive preparations took place during the year to ensure a wide range of camping opportunities are available in these areas with a commitment to provide at least 300 places. The first new campsite was developed in partnership with Forest Enterprise Scotland at Loch Chon. Signage was also installed to promote a wide range of camping permit areas all bookable via a new online system.

The close of the year saw the Board approve our new draft National Park Partnership Plan 2018–23 for consultation following a hugely positive workshop with a wide range of stakeholders to discuss important issues and potential priorities. This presented an opportunity to reflect on the achievements of the current plan both in the National Park and in contributing to important Scottish Government outcomes.



The new Plan seeks to build on this success and the investment to date by finding ways to broaden the benefits of the National Park to a wider range of people across the country. We look forward to hearing views on the Plan in the coming months prior to submitting it to Scottish Ministers for approval.

Last but not least, we also saw the National Park say farewell to long-serving Convener Linda McKay who handed over the reins at the end of February, to James Stuart, following his election in December 2016.

This Annual Report outlines these achievements and highlights from 2016/17.

A handwritten signature in black ink, appearing to read 'James Stuart'.

James Stuart
Convener
Loch Lomond & The Trossachs
National Park Authority

A handwritten signature in black ink, appearing to read 'Gordon Watson'.

Gordon Watson
Chief Executive Officer

“

**Our mission...
is to be the
vital force in
protecting
and enhancing
this iconic
National Park**

”

Our vision

Loch Lomond & The Trossachs National Park Authority is an effective organisation of passionate people who inspire our communities, visitors and partners to work with us to enhance and promote this iconic National Park.

Our aims

The National Parks (Scotland) Act 2000 sets our four aims:

- To conserve and enhance the natural and cultural heritage of the area.
- To promote the sustainable use of the natural resources of the area.
- To promote understanding and enjoyment (including enjoyment in the form of recreation) of the special qualities of the area by the public.
- To promote sustainable social and economic development of the communities of the area.

Within the National Park Authority we encapsulate these aims into our three priority outcomes:



Conservation

An internationally renowned landscape where the natural beauty, ecology and the cultural heritage are positively managed and enhanced for future generations.



Visitor Experience

A high quality, authentic experience for visitors, with many opportunities to appreciate and enjoy the natural and cultural heritage, within an internationally-renowned landscape that compares to the best on offer around the world.



Rural Development

In the National Park, businesses and communities thrive and people live and work sustainably in a high quality environment.

Our priorities

Delivering Scottish Government priorities

All of our plans are aligned to the priorities of the Scottish Government.

A Plan for Scotland, The Government's Programme for Scotland 2016-17 states:

*"The Scotland we want to see has a resilient and growing economy...
...public services that are efficient, fair, flexible and valued, and a vibrant,
open and inclusive cultural life."*


Scotland's National Parks make a significant contribution to many of the Scottish Government's stated priorities including:


- Growing a productive, sustainable economy with more jobs and fair work.
- Transforming public services – working for a healthier Scotland, and making Scotland safer.
- Putting people in charge and creating opportunities.





Scotland Performs National Outcomes


Throughout this document you will find the Scottish Government outcomes we directly contribute to highlighted by these icons at the start of each section. They are:


 We realise our full economic potential with more and better **employment opportunities** for our people.


 Our **young people** are successful learners, confident individuals, effective contributors and responsible citizens.


 We value and enjoy our built and natural **environment** and protect it and enhance it for future generations.


 We reduce the local and global **environmental impact** of our consumption and production.


 We have strong, resilient and supportive **communities** where people take responsibility for their own actions and how they affect others.


 We live longer, **healthier lives**.

 Our **public services** are high quality, continually improving, efficient and respond to local people's needs.

 We live our lives **safe** from crime, disorder and danger.

 We take pride in a strong, fair and inclusive **national identity**.

 We live in well-designed, **sustainable places** where we are able to access the amenities and services we need.

 We have tackled the significant inequalities in Scottish society.

We will continue to measure our performance against the 11 (out of 16) Scotland Performs National Outcomes where the National Park Authority can and does make a significant contribution.

A view to 2023

This year saw us enter the final year of delivery of our current National Park Partnership Plan 2012–2017 and work began on a new Plan.



To this end, a comprehensive discussion paper was developed and a day-long event was held for partners that have a role to play in the delivery of the new Plan. The purpose of this informal engagement was to:

- Help us develop our thinking
- Get consensus on the main issues and opportunities faced
- Work towards agreeing priorities for delivery partners' action

The partner event was very successful and attended by nearly 40 organisations. On the day of the event, there was a mix of presentations, plenary sessions and workshops. This enabled positive input on the significant achievements of the current plan, the challenges and opportunities that remain, and the potential high priorities for the new Plan. In the smaller workshop sessions, delegates focused on the contents of the discussion papers to share ideas and help build consensus on the key challenges, opportunities and priorities for the Park from 2018–23.

Main outcome

Overall, the main outcome from the day was a mandate from the partners to draft the new Plan for consultation – based on a strong foundation of the discussion papers and event, and a continued commitment to partnership-working from a wide range of organisations.

Delegate feedback

An online survey was circulated after the event and 100% of respondents agreed or strongly agreed with the following statements:

"I feel better informed about the National Park and the Partnership Plan having attended today's event"

"I am clear about how my organisation can play a role in the next Partnership Plan having attended today's event"

A question on the 'best thing' about the event highlighted the diversity of delegates (*"not the usual suspects"*), the networking and opportunities for joint working, and the enthusiasm and interactivity. Half of respondents answered a question on anything that could have been changed about the event, with comments mainly focusing on logistical issues or seeking more time to discuss further.

A draft National Park Partnership Plan 2018–23 was presented to the Board in March 2017 and was approved for consultation between April and July 2017. A finalised Plan will be submitted to Ministers for approval in Autumn 2017.





Conservation

Our work in Conservation is focused on protecting and enhancing the National Park's iconic landscapes and wildlife that form such a key part of Scotland's strong national identity, helping ensure that opportunities are there for people to truly engage with and experience nature.

Delivering against Scottish Government Outcomes





© Tracks Ecology



Wild Park 2020, our Biodiversity Action plan for the National Park, turned two years old in 2016. The contribution made by volunteers has remained vital in delivering many Wild Park projects including:

- surveys for wetland birds, water voles and red squirrels,
- controlling invasive non-native species,
- tree planting
- beach litter cleaning and
- engaging with schools and other groups.

Wild Challenge update

We held a well-attended and lively Wild Park Forum event for all the partners and stakeholders to discuss and celebrate what has been achieved to date and to start discussing future opportunities and challenges.

We have further strengthened Wild Park 2020 by producing detailed action plans for our five Wild Challenges:

1. Mountain bogs

We continue to work on restoring Scotland's peat bogs which are an incredible natural resource.

Our mountain bogs store huge volumes of carbon and water, which help us by combating climate change and slowing down water flow from our uplands. Restoring and protecting this upland habitat will also support the rare and fragile biodiversity found in these areas.

This year we have worked with Auchlyne and Suie Estate in Glen Dochart in the north of the National Park, restoring over 100 hectares of degraded peatland by protecting eroding peat hags and blocking ditches to lock in water and carbon.



© Andy Hay

2. Black grouse

We have successfully supported two local businesses with applications to the Scottish Government's Agri-Environment Climate Scheme to deliver land management measures, such as the control of livestock to promote suitable black grouse habitat.

These holdings are part of a historic landscape scale black grouse project. However, despite continued efforts by ourselves and partners, the number of black grouse across the National Park as a whole has seen a steady and substantial decline over the last five year period, indicating the need for wider, landscape scale ecological restoration to aid this and other key species. The Black Grouse Wild Challenge action plan, signed off this year, will be a driver for promoting upland habitat restoration vital for the future of these iconic birds.



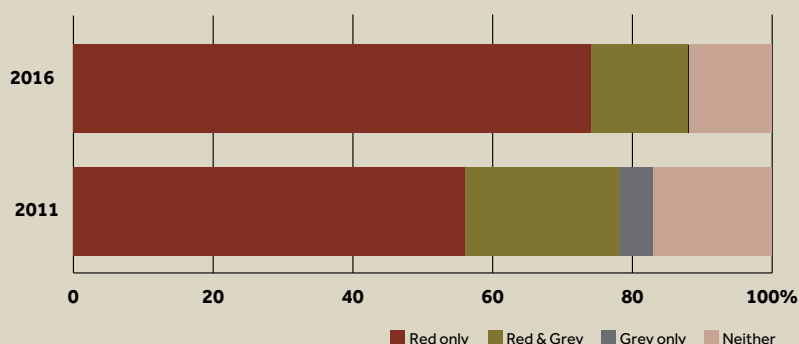
RED
squirrels

Scottish Wildlife Trust © Darin Smith

3. Red squirrels

Through our continued support for the Saving Scotland's Red Squirrels project, we have seen further encouraging gains for the red squirrel population and a reduction in grey squirrels in the National Park since 2011. Continued control work is required to remove grey squirrels completely from the Callander and Arrochar areas, which are of key strategic importance. We are delighted that the project has secured a further five years of funding from the Heritage Lottery Fund which will enable this forward momentum to continue.

18 tetrad sites sampled in the National Park in both 2011 and 2016



Peanut feeders attract local squirrels; the sticky tape catches loose hairs from their backs. Squirrel species can be identified by examining the hairs under a microscope.



OUR
WOODLAND
HABITAT
NETWORK

4. Woodland habitat

We have continued to explore opportunities to manage and create native woodland where it will improve habitat connectivity and resilience to a changing climate. In the Great Trossachs Forest National Nature Reserve, in conjunction with Highland Birchwoods, the National Nature Reserve Project Manager led volunteers, including Park Authority staff, to plant over 8,000 mountain trees on the high ground between Loch Katrine and Glen Finglas.

A focus of our Natural Heritage Grant Scheme funding this year was a pilot project supporting land managers in the delivery of small scale tree planting. We received a lot of interest and supported a number of applications, including a project at Kirkton Farm in Strathfillan which has helped connect native tree areas and also integrate farming and forestry management by providing natural, woodland shelter for hill sheep.



INVASIVE non-native SPECIES

5. Invasive non-native species

Our work to control riparian invasive plants has made further good progress in the Upper Tay catchment in the National Park through the hard work of our specially trained volunteers. Rhododendron control has made real strides too at Stronachlachar, where in conjunction with staff and volunteers from the Loch Lomond and The Trossachs Countryside Trust, all the land managed by Scottish Water has been cleared. Alongside work carried out by Forest Enterprise Scotland in this area, we have worked with our own volunteers on smaller areas of adjacent private land, demonstrating how a small amount of additional effort can protect the extensive effort made by landowners of the Great Trossachs Forest National Nature Reserve. This is a real example of how collaboration can deliver sustainable landscape scale management of invasive species.

"In line with the strategic plan, the National Park Authority has worked closely with Forest Enterprise Scotland to identify priorities and opportunities for invasive rhododendron control programmes on a landscape scale. The work undertaken at Letter, Loch Katrine, through officer and volunteer time has helped fulfil this aspiration and is leading to the eradication of rhododendron in this catchment."

Forest Enterprise Scotland

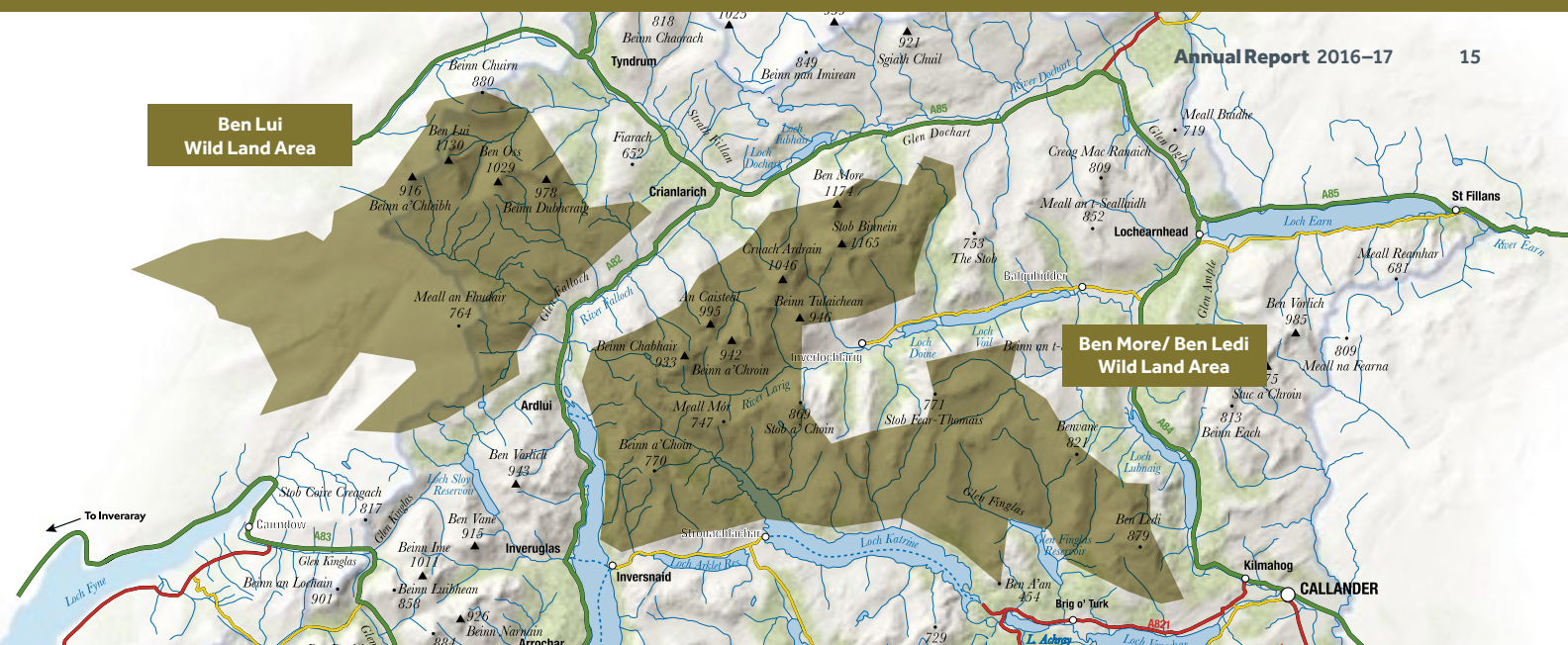
Connecting people to nature

Through our Natural Heritage Grant Scheme, we have supported a number of community based projects. For example, we worked with Loch Goil Community Council to enable the community to begin a programme of treating water side invasive non-native plant species, primarily Japanese knotweed, within the catchment of the River Goil. Also in the Cowal Peninsula, the Cormonachan Woodland Association received funding for specialist training and equipment to allow the continued management of the special oak woodlands there by removing invasive non-native species, namely rhododendron.

"It is important that those who offer this funding know that these projects could not go ahead without funding support and so we would like to show our appreciation to you that the Cormonachan Woodlands Association is extremely grateful for this very valuable financial support."

Douglas Locke, volunteer secretary for the Cormonachan Woodland Association





Protecting special landscapes

The National Park's stunning and varied landscapes hold a special place for those who live, work and visit here. Our specialist advisory work with partners helps to ensure that key landscapes are protected and enhanced.

We have collaborated with Scottish Natural Heritage and the Cairngorms National Park Authority to complete the suite of baseline descriptions of Scotland's Wild Land Areas. These documents provide a sound foundation for evaluating any future changes in these areas that could affect their highly valued qualities of wildness and remoteness.

We have also continued our close liaison with Transport Scotland and their contractors over works to manage landslips and to design road upgrades that improve the trunk road network in the National Park in ways that respect and protect our outstanding scenery.



Supporting our land managers

We continued to work with land managers around the National Park to facilitate integrated land management planning, helping to promote and deliver both the aims of individual businesses, as well as the delivery of the wider public benefits derived from more sustainable land use.

Efforts have been made this year to work closely with established Deer Management Groups to support the implementation of sustainable management of deer populations in the uplands. We have been working closely with these groups and land managers to facilitate and support them in surveying the upland

habitats over which deer and other species graze, to allow for better management decisions to be taken for the continuing improvement of these important upland habitats. We have supported three estates with applications to Scottish Government's Agri-Environment Climate Scheme for funding to carry out this monitoring over a five year period.



CASE STUDY

Re-introduction of water voles in the Trossachs

A very notable success is the continued expansion of re-introduced water voles in the Trossachs. Historically the water vole population here had been exterminated by non-native American mink.

Origins of the project

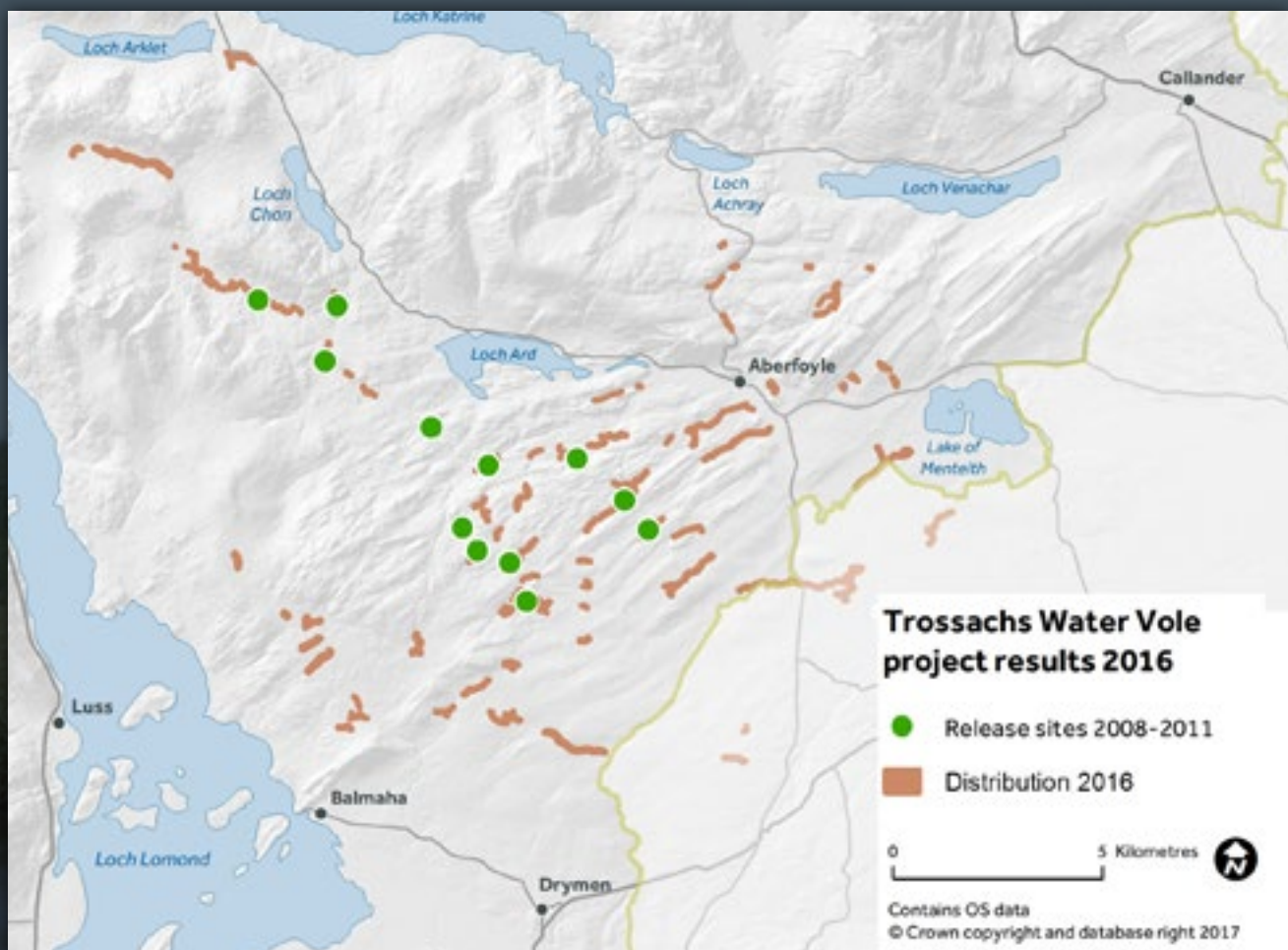
- Surveys showed water voles had been lost from most of the National Park due to mink predation.
- Forest Enterprise Scotland had created ideal wetland habitats for water voles as part of a forest habitat network improvement programme in the Loch Ard Forest.
- The nearest surviving water vole colonies in the National Park were too far away from the Trossachs for natural recolonisation to occur.
- A population of captive water voles removed from a large development site in North Lanarkshire needed to be restored to the wild.

Effective partnership working

This is a partnership project led by Forest Enterprise Scotland with the Forth Fisheries Trust, the National Park Authority, the Royal Zoological Society, Scottish Natural Heritage and the Derek Gow Consultancy.

The National Park Authority contributed significantly to the survey effort, assisted with the water vole releases, co-ordinated volunteers and assisted with the mink monitoring. We also contributed to the steering group and helped to fund the Project Officer.





Success

1,000 water voles from the captive population were released between 2008 and 2011 and successfully colonised 12 sites in the Loch Ard Forest. Since then, diligent control work has kept the area free of mink, allowing the water vole population to gradually increase and spread naturally. This has been monitored by surveys by a dedicated group of volunteers coordinated and led by a Project Officer and other staff from the project partners.

The 2016 survey showed that 40 new sites have been colonised since the original release and that water voles are now found as far as 10km away from the nearest release site. Around 120 volunteers have taken part in surveys covering more than 200km of waterway. In total, more than 25 land managers are now involved in the project.



Visitor Experience

Our focus in Visitor Experience is to provide a high quality, authentic experience for our visitors, ensuring there are many opportunities to appreciate and enjoy the rich natural and cultural heritage of the area.

Delivering against Scottish Government Outcomes





Events

Events play a key role in inspiring new visitors to come to the area and extending the length of stays by existing visitors. We continue to promote events around the Park and work with local businesses, communities and partner organisations to attract new events to the area.



In partnership with EventScotland, we successfully secured continued funding for Balmaha's Brau Weekend, a food and music event which drew in 5,000 visitors over a traditionally quiet weekend in October, providing a major off-season boost to the local area.

In partnership with West Dunbartonshire Council and EventScotland, we also hosted the Great Scottish Swim at Loch Lomond for the fourth year. Over 3,000 swimmers took part, with more than 50% having travelled from out with Scotland, generating significant economic impact for the local area.

On top of this, we also attracted another major sporting event to the National Park by securing Loch



Lomond as the venue for the open water swimming competition as part of the inaugural European Championships 2018.

Our mobile visitor centre attended 13 events this year, where our Volunteer Rangers spoke to more than 2,000 visitors, encouraging them to explore more of the National Park.



Meeting visitors' needs

Following the Balloch charrette, where it became clear that more signage was needed in the village, we installed new orientation signs at key entry points to the village, updated existing signs at Loch Lomond Shores and committed funds to upgrading signage in Balloch Castle Country Park in the next phase of signage improvements.

In Callander, new street furniture was installed in Ancaster Square to support the development of the town centre as a destination for visitors and to encourage people to stay longer and, in turn, spend more with local businesses.



Loch Lomond Shores development

We undertook a number of projects to help consolidate Loch Lomond Shores as a destination which reflects the experience of the National Park and to attract new markets to the local area.



In addition to the loch cruise services already on offer, the waterbus service began operating from the new pontoon at Loch Lomond Shores, providing a great alternative way for visitors to travel between different areas of the National Park.

We also undertook a project to market and secure a new business operator for the National Park Gateway building. This will now be redeveloped as a new visitor offer, bringing a brand new restaurant, wedding, events and spa venue to Loch Lomond in 2017.

These projects have stimulated significant private sector development, generating business investment and revenue creation. They also helped spark a growth in the number of visitors experiencing and bringing expenditure to the area with Loch Lomond Shores achieving over 1.3 million visitors for the first time in 2016.

Food and drink

The Year of Food & Drink in 2015 provided a great opportunity for us to raise the profile of the excellent food and drink on offer across the National Park. We have continued to do this in 2016 developing a dedicated section of our new website to inspiring ideas for places to eat and drink, recipes, family-friendly foraging and highlighting local producers. We actively promote local food festivals and farmers' markets taking place across the area.

Latest visitor figures show that food and drink is now worth £60million to the National Park's visitor economy. There are also now 1,000 jobs within the National Park in the food and drink sector.





Destination development funding

In 2016 we teamed up with Love Loch Lomond and Friends of Loch Lomond & the Trossachs to successfully bid for £300,000 of destination development funding from Scottish Enterprise. This funding will be used to develop new tourism products, grow the eco-tourism offering and to carry out tourism industry research in the National Park.

Research projects include: a non-visitor study, a quarterly economic monitor and user specific research to better understand particular interest groups. The results of this research will be used to encourage and inform private sector investment in the area.

Key numbers:

£300,000 secured for destination development 2016 -2019

400 businesses engaged through workshops, conferences and digital communication

11 Waterbus routes across Loch Lomond & Loch Katrine

24 events attended by our staff and volunteers

Over **5,000** full time tourism jobs across the National Park (up 3% on 2014)

100,000 visitors to the National Park Visitor Centre at Balmaha

Tourism worth **£340m** in the National Park in 2016 (+ 2.4% on 2014)



Viewpoint wins prestigious prize



Photo © Malcolm Cochrane

The largest of our four Scottish Scenic Routes viewpoints received national recognition during 2016. At it's Centenary and Awards ceremony, representing the very best of current Scottish architecture, The Royal Incorporation of Architects in Scotland (RIAS) announced *An Ceann Mòr* as one of 11 winners for the 2016 Award.

An Ceann Mòr, sited at our Inveruglas visitor site was created by architects Daniel Bär, Stéphane Toussaint and Sean Edwards of BTE Architecture following a design competition organised in partnership with the Scottish Government and a range of other partners. The installation was visited by over 100,000 people last year.



CASE STUDY

Better information for visitors

In response to visitor surveys which have shown the rapid shift to digital research both in advance of people coming to the National Park and when they are here, we have created a wealth of new online content to inform and inspire our visitors.

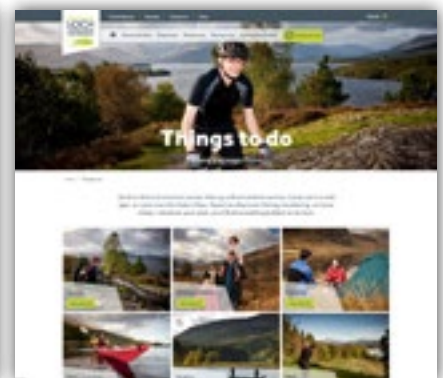


51% OF VISITORS RESEARCH THE NATIONAL PARK ONLINE BEFORE VISITING
+ 35% ON 2011

Given the huge shift towards online research by visitors, it is essential that the most inspiring, engaging and useful content is readily available across all devices.

The most visited pages of the old website were unsurprisingly the visitor friendly pages. With that in mind, for our new website we shifted the focus of the homepage and up front content to appeal to visitors rather than focusing on National Park Authority business. This has seen a 40% increase in website users and a 15% increase in the time users spent on our site in the past year.

Close attention was also paid to how visitors were accessing this information, with the new website maximised for mobile and tablet devices. The new website is quicker and easier to keep updated and refreshed, ensuring that content is relevant and correct at any time of the year.







Visitor Management

Our work in Visitor Management continues to focus on ensuring we have the necessary infrastructure and facilities that help provide a world-class welcome to our growing visitor numbers, ensuring the National Park is an enjoyable and safe place to visit.

Delivering against Scottish Government Outcomes





Camping in the National Park

Through our Your Park project, we continue to strive towards improving the camping experience in the National Park and to encourage people to come and make the most of the outdoors.

Since the approval of the Camping Management Byelaws by Scottish Ministers in January 2016, our focus has been on their preparation and

implementation. As part of the preparation phase, we developed our Camping Development Strategy, outlining to stakeholders and the public, how we are working towards facilitating overnight stays within the National Park, both inside and out of the Camping Management Zones. This includes setting out the provision of 300 camping spaces within the

Management Zones. The strategy was formally approved by the National Park Board in October 2016.

Ahead of the byelaws coming into effect on 1st March 2017, a key focus was on making sure that those people who want to come and camp within the National Park understand how and where they can do this.

We worked across a range of different activities, all with the main purpose of engagement and interpretation both in advance of and during visits. As a result, we have developed a suite of communication tools, including leaflets, maps, signage, detailed website content and a new online camping booking system. Our staff and volunteers also received training to make sure that the public receive clear messages about how to come and enjoy the National Park responsibly.

We also continued to liaise with local communities within the Camping Management Zones and provide detailed updates about the byelaws.

On the ground, the new National Park campsite at Loch Chon was developed, providing another great informal camping option in a popular location and work was carried out to prepare and install signage at each of the new permit areas.





Supporting accessible recreation

The aim of the National Park's Outdoor Recreation Plan is to transform access across the Park and get more people active in the outdoors. Two big access projects continued to deliver multiple benefits for people and the environment this year.



Walk in the Park

The award winning 'Walk in the Park' healthy walks programmes for people who are, or have become inactive are delivered by Loch Lomond and The Trossachs Countryside Trust and utilise the beautiful and nurturing surroundings of the National Park.

Free group walks are aimed at people recovering from illness or long term inactivity and are offered weekly via self-referrals, GP and pharmacists support. This is one of the best examples of a successful health walk programme in Scotland. Starting from just seven walkers in Callander, the project supports over 100 walkers - doubling the number of led walks offered during the last year alone.



Paths in partnership

Construction of a new stretch of the Pilgrims Way path started between Tyndrum and Dalrigh on land owned by Strathfillan Community Development Trust. The project was managed by Loch Lomond & The Trossachs Countryside Trust, with funding from Sustrans, Tactran, Garfield Weston Foundation, Forth Valley & Lomond LEADER, The Brown Forbes Memorial Fund and The National Park Authority. This is a great example of partnership working to deliver part of the National Walking and Cycling Network.

Also this year:

- The Cowal Way and John Muir Way both received Scotland's Great Trails status, and join 47 other nationally recognised routes.
- We produced the first Open Water Swimming advice for swimmers and boaters on Loch Lomond, a partnership project with the Loch Lomond Association, including a leaflet and website information for this rapidly growing recreational activity.





Supporting outdoor learning

The landscapes of the National Park provide a fantastic opportunity to deliver the Curriculum for Excellence through outdoor learning.

Our work continued to concentrate on supporting children, young people and outreach groups to have opportunities to engage with and learn about nature.

We continued to focus on our organisational priorities, including Your Park, Wild Park 2020 and Health and Wellbeing. Through facilitating these visits, we were able to provide children and young people with an opportunity to learn about the natural and cultural heritage of their National Park – this will lead to an increase in the value they place on it.

Balmaha continues to be our most popular destination for schools and groups coming to engage with outdoor learning, accounting for over 42% of all educational visits.

This year, we noticed an increased interest in and enthusiasm for using the outdoors to support health and wellbeing, and welcomed the ongoing enthusiasm for our Your Park work, helping children and young people to understand what responsible behaviour looks like in the outdoors.

Our continued partnership with the John Muir Trust has enabled us to support a further 18 groups with completing their John Muir Award within the National Park.



Also this year:

Four other educational focussed events supported over 2,000 children and young people with Junior Rangers, water safety and biodiversity themes.

We supported six Backbone groups with Ranger-led activities for 125 community group members to enjoy and explore sites including Balmaha and Inchcailloch.

In 2016/17 we...

SUPPORTED
49 SCHOOL VISITS

ENGAGED
1,504 CHILDREN AND YOUNG PEOPLE

189 ADULTS

2 SPECIAL EDUCATION NEEDS GROUPS
14 GROUPS EXPERIENCING DISADVANTAGE

18 John Muir Award Groups supported:

**JOHN
MUIR
AWARD**

290
Young people

14
Adults

3
Additional Support
Needs groups

3
Outreach groups



Our people on the ground

National Park Rangers, including 28 full time, 34 seasonal and 65 volunteer rangers continued to provide a professional service to visitors and all those who live and work in the Park.

During 2016/17, they dedicated a total of 4,792 days to running our visitor centre and public slipways, along with patrols on land and water across the National Park. They provided information and assistance, ensuring visitors remained safe and behaved responsibly.

Additionally, our Ranger Service provided over 630 hours of support for educational events and activities, including 20 Ranger-led activities and support for six partner led public events.

OUR RANGER TEAM



**POLICE
SCOTLAND**
Keeping people safe

Working in partnership with Police Scotland, we continued Operation Ironworks for a ninth year, in order to tackle issues associated with antisocial behaviour across the area. This saw 432 hours of additional policing being funded in the National Park.

We also continued to support a seconded police officer and two special constables through the Employer Supported Policing Scheme. Our two special police constables provided cover between April and September on Operation Ironworks and visitor management duties, as well as duties relating to the policing of wildlife crime.



Our dedicated volunteers

We are again hugely thankful for the level of commitment and time that we see our volunteers dedicate to improving the National Park.

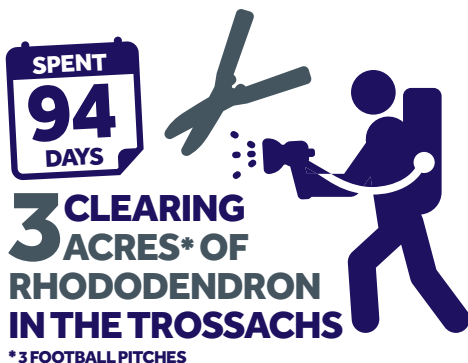
This year our volunteers gave more than 12,000 hours of their time for conservation tasks and Volunteer Ranger duties. This was spent helping with practical tasks, project support, events, education and visitor inspiration duties, all with a focus on achieving our National Park Partnership Plan outcomes.

We have partnership agreements with more than 20 partners who, in 2016/17, provided over 100 opportunities for volunteers to get involved. This allows us to achieve a range of benefits not only for the National Park and the volunteers, but also for a range of partner organisations.

Our 65 Volunteer Rangers delivered an incredible 6,500 hours to supporting members of the public, local communities and businesses to enjoy the National Park.



This year our volunteers



CASE STUDY

The Mountains and the People

Launched in 2015, this project brings together training, volunteering, education and contract work in both of Scotland's National Parks and has three main aims:

- Respecting the fragile mountain landscapes of our National Parks by delivering 1,200 days of practical conservation volunteering opportunities.
- Reskilling the conservation workforce of the future by providing 36 individuals with the opportunity to gain skills and qualifications for work in the conservation sector.
- Repairing more than 125 km of paths across some of our Park's most iconic mountains.



Partnership working

Led by the Outdoor Access Trust for Scotland, the project received over £3 million from the Heritage Lottery Fund alongside funding and support from project partners at Forestry Commission Scotland, Scottish Natural Heritage and both the Loch Lomond & The Trossachs and Cairngorms National Park Authorities.

Trainees

The first group of conservation trainees completed an intensive six month course giving them valuable skills in working towards an SVQ qualification to work in the conservation sector. The group, selected from over 120 applicants, tackled the impacts of recreational access on some of Scotland's most iconic and fragile mountain paths. Tasks included mending pathways, draining ditches and restoring habitats. A celebration event was held in October 2016 to mark the end of this first course and a further 14 trainees have recently been recruited across both National Parks for 2017.



Julia Bradbury with a volunteer during filming of Britain's Best Walks

Volunteers

During the year, the project delivered over 300 days of volunteering activity, totalling more than 1,500 hours of volunteer time.

Most of these volunteers were new to volunteering in either National Park and have gone on to become regular volunteers or apply for a place on one of the project's training courses. This highlights the excellent quality of experience the project offers to volunteers.

Paths

Significant progress has been made on restoring and repairing paths on some of the National Park's best loved mountains including Ben Lomond, The Cobbler, Ben Ledi and Ben Venue.

June 2016 also saw the launch of the 'Adopt a Path' campaign, asking hillwalkers to adopt their favourite hill route in the National Park.

The aim is to create an army of volunteer path inspectors who will help spot damage on paths in the National Parks early, so that maintenance work can be targeted and effective. A new web portal www.adoptapath.org.uk has been developed and launched in Spring 2017.

A full project mid-term review will be completed in Spring 2017 with the findings feeding in to the development of years three, four and five.

"The enthusiasm and dedication of the trainees has been outstanding. The positive can-do attitude the team has brought to the tasks has been inspirational. We are so proud of what they have achieved and believe they will go on to make a real difference in the conservation sector."

Dougie Baird, Chief Executive, Outdoor Access Trust for Scotland



Rural Development

Our work in Rural Development covers our role as a Planning Authority and has a strong focus on supporting our vibrant communities, as well as promoting and safeguarding our unique built heritage.

Delivering against Scottish Government Outcomes





Empowering our communities

Over the last year we continued to maintain close working relationships with our communities, supported by the Community Partnership. Together we provided direct support to communities enabling them to organise their own community groups and deliver projects that contribute to their overall sustainability.

This included:

- supporting Callander and Strathard communities to prepare new Community Action Plans.
- providing direct support, advice and training to Community Development Trusts.
- facilitating networking between communities (and agencies where appropriate) through Area Network meetings, newsletters, and the very well attended annual Community Gathering in November. This event included organisations such as Development Trust Association Scotland, Scottish Land Fund, BIG lottery and Social Enterprise Academy, who all delivered popular workshops.



The Community Empowerment (Scotland) Bill was enacted in 2015 with different parts of the Act coming into force during 2016 and early 2017. The National Park Authority has made internal arrangements and provided information for communities on our website to ensure our requirements are met. This has focused on how we handle Asset Transfers, Participation Requests and engage with our Community Planning Partnerships.

Community Grant Scheme

Our annual Community Grant Scheme provides financial support to local communities. This funding helps them run effective community groups and to develop projects that progress their Community Action Plan priorities, as well as support the strategic outcomes of the National Park. During 2016/17, £16,600 was awarded to 12 Community Development Trusts to support their organisations.

In addition, four grants were awarded to community trusts for the following projects:

- Strathfillan Community Development Trust towards a feasibility study for running a bike hire/outdoor recreation social enterprise utilising the range of outdoor recreation opportunities and path improvements in the area.
- Benmore & Kilmun Community Development Trust towards an options appraisal for creating two Cultural Heritage Trails, one walking trail, and a longer trail for cars or bikes, to link local historical figures and their achievements with places associated to them, local amenities and attractions.
- Killin and Ardeonaig Community Trust towards the community-led design for a play park, part of a three-phased initiative to improve and enhance Breadalbane Park as the key green space and event hub for the community.
- Arrochar, Tarbet and Ardlui Community Council towards an otter survey and designs to support the feasibility of installing a floating pontoon in Arrochar that aims to create marine access to Loch Long for local residents and visitors.



Protecting our historic environment

The historic built heritage is an important part of the National Park's character and contributes significantly to its special qualities. We work hard to protect and enhance it through:

- Planning policies to guide new development as it relates to or impacts on our built heritage.
- Bespoke guidance in our new Listed Buildings & Conservation Areas Planning Guidance.
- Built Heritage Repair Grants.

Protecting our trees

In 2016 we started to review all the Tree Preservation Orders (TPOs) within the National Park, as part of our work to ensure these Orders are up to date. There are 34 TPOs in place, including individual trees, groups of trees and woodland across the Park's area.

Callander Landscape Partnership

Over the last year significant progress has been made with the Callander Landscape Partnership. This community-led partnership, of which the National Park Authority is the lead public body, plays an important role in:

- Improving Callander as a visitor destination.
- Improving the accessibility of the area's heritage and recreational resources.
- Conservation work preserving dark skies, restoring river banks, wildflower meadows, native woodland and parkland features.
- Improving the information base about the area.
- Developing local knowledge and skills to ensure that the legacy of the project is secured.



© Hawkins Images

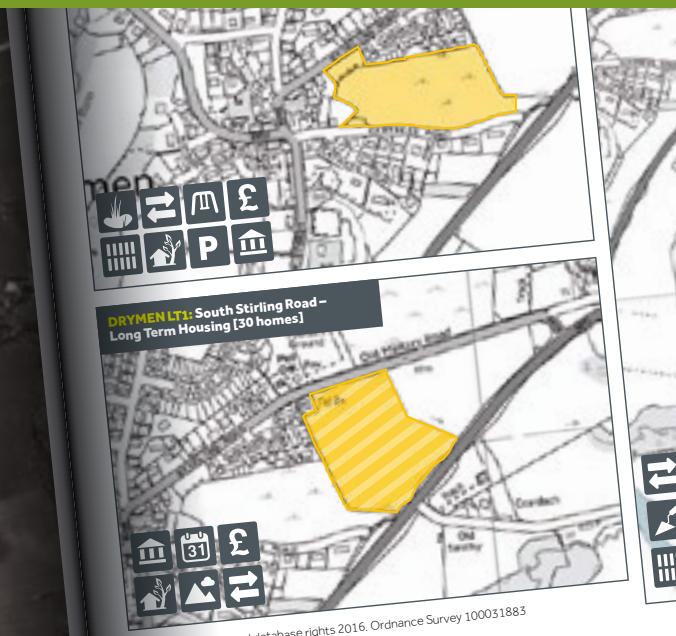
It will also help deliver on the 2011 Charrette aspiration to make Callander the outdoor capital of the National Park and complements many other National Park or partner projects: including the Stirling City Region Deal, Active Travel Improvements and Community Action Planning.



The Heritage Lottery Fund has committed over £1.4 million of funding in principle to this five year project, with over £600,000 required in match funding. The partnership with the Park Authority as lead public body, will submit their bid for Stage Two funding in August 2017 with a decision expected in December.

Good early progress has been made to secure match funding, with the Community Hydro Scheme confirming £50,000 and other various potential sources of funding identified.

36
 ctive, historic
 eastern shore
 which contains
 's most
 ed landscapes.
 ons meet around
 y the focus of
 cattle markets and
 pace at the heart of
 munity aspire to
 e and establish it as
 b for residents and
 be setting - visible
 scape from the
 ie Park, as well as its
 the designed landscape
 le Estate and village
 resulted in its unique
 uture development
 opment of several gap
 village, housing on three
 ng term site), business
 n and a visitor experience
 e to the southeast.



LIVE Park

Over the last year our Local Development Plan, LIVE Park, has successfully been through examination by an independent report appointed by Scottish Ministers and was adopted by the National Park Authority in December 2016. It also received an award in the 'Plans' category at the annual Scottish Awards for Quality in Planning.

"The document had a strong sustainable approach towards shaping the 'place'. There had been a lot of attention paid to getting the right balance of text and images – with an emphasis on the latter... Overall, the judges felt that the Plan pushed the agenda in terms of setting a precedent for Plan-making."

Scottish Awards for Quality in Planning
 Judges statement December 2016



The plan provides a basis for attracting and guiding investment and development across the National Park. In the three strategic growth areas of Callander, Balloch and Arrochar stronger partnership working over the last year has progressed active travel projects, public realm and streetscape improvements and development activity such as affordable housing.

Its new approach towards rural development has also helped bring forward a package of development including commercial, tourism and affordable housing within Luss (see case study on page 39).





Balloch village street design proposals

An ambitious and exciting project to improve public spaces in Balloch has made significant progress this year.



The project was identified during the 'LIVE in Balloch Charrette' which was held early in 2016. The Charrette involved a series of workshops, supported by targeted engagement with local schools, local businesses, community groups and an active discussion on our Facebook page. These gave the people who Live, Work, Invest and Experience Balloch the opportunity to put forward ideas and suggestions on how to make the village an even better place.

This partnership project has been led by Sustrans Scotland, the National Park Authority and West Dunbartonshire Council and seeks to remodel and improve the appearance of three public spaces in Balloch:

- the village centre
- the train station
- Balloch Road west

Building on the extensive engagement undertaken through the charrette, communities, businesses and other stakeholders have all been involved in helping to shape the project's aspirations and proposals.

Feedback from those who took part included a wish to see a high quality, distinctive and welcoming space between the train station and the tourist information centre, as well as a people friendly village centre with slower traffic speeds and more places for people to sit and enjoy Balloch.



These aspirations have strongly influenced the design options that have been put forward for the final stage of engagement taking place in Spring 2017. Feedback gathered from the public on these options will influence the final choice of design, with the aim of a phased construction beginning during 2018.



The village centre



The train station



Balloch Road west



Development on the ground

Recent years have seen a significant increase in both planning applications and development activity on the ground. In dealing with applications, our recurring focus is on achieving sustainable development.

From a landscape and conservation perspective this means working to protect and enhance special landscape qualities and characteristics like wildness, dark skies and tranquillity.

Planning gains for conservation over the past year have included the removal of invasive rhododendron and Japanese knotweed and the protection of bats, otters, bluebells and other native species at development sites.

Run of river hydro schemes

Eight of the 13 schemes reported as under construction in last years Annual Report have been completed and we continue to monitor the five schemes still under construction. This is crucial to ensuring that agreed working methods are used to protect species and habitats and the quality and timely restoration of the National Park's landscapes.



Examples include: the re-use of turf and soils for the restoration of existing moorland habitats over buried pipelines and along construction working corridors and track edges; the design of turbine power houses to fit in with their rural farm settings; ensuring that water intakes and tail races protect local fish populations.

Once completed, the total hydro electricity generation from within the National Park will be sufficient to power the equivalent of 15,400 homes – approximately twice the number of homes in the National Park. Two of the completed schemes have community links, which means the income generated goes directly towards funding community projects in those areas.



Cononish Goldmine

Activity at the Cononish Goldmine started in 2016 with temporary planning permission being granted for a 'Bulk Processing Trial'. This allowed a processing trial (processing around 2,400 tonnes/ 1,200m³) of a portion of the existing stockpile of ore at the mine platform area, which had been created as a by-product of exploratory work in the 1980s to produce small quantities of gold and silver.

Acharn Forest combined heat and power plant

Other renewable projects include a wood fired combined heat and power (CHP) plant at Acharn Forest, Killin. Construction started in summer 2016 and will include the creation of a level compound with log stack areas, a main gasifier building fed by woodchip fuel bunkers, a wood chip preparation area, sub station, containerised CHP units and a heat exchanger. The operation will generate electricity for the equivalent of 10,000 homes and create 10 employment opportunities.

CASE STUDY

Supporting development on the ground in Luss

Rural Development Framework

A 'thriving economically active rural economy' is key to the vision of LIVE Park, our Local Development Plan.

In order to provide more pro-active planning guidance, we piloted two Rural Development Frameworks to help coordinate and deliver sustainable development within pressured countryside areas of the National Park. The aim being to help stimulate and strengthen the local economy and sustain the local population.

Luss, an attractive planned estate village on the banks of Loch Lomond, is a great example of our Rural Development Framework for West Loch Lomondside facilitating development on the ground.



Development opportunities

We have worked closely with local landowners, Luss Estates, on two main development opportunities within the village: the opening of a new filling station and the construction of new affordable housing north of the hotel. There is also planning permission in place for six new retail/workshop style units and an application for further housing to the south of the village.

The five affordable homes due to be complete in May 2017, will provide four three-bedroom family homes and one smaller two-bedroom home. By encouraging family homes, we can help retain local public services such as schools, in what is projected to be a declining and ageing population.



Partnership working

The development of these homes represents a milestone for Luss Estates in progressing their aspirations for the area. The land has been provided by the Estate to LINK Housing Association and the development funded by LINK, the Scottish Government, Argyll & Bute Council and Luss Estates. The additional housing planned to the south of the village is being proposed as open market to create a mix of housing opportunities in the village.





Being an excellent organisation

We strive to provide a secure and welcoming workplace where we engage effectively with our staff and Board. Taking an innovative approach, we continue to deliver the National Park Authority's services to the highest standard .

Delivering against Scottish Government Outcomes





Team National Park

Focusing on our Youth Investment Plan and our commitment to the Scottish Government's Developing the Young Workforce Strategy, we have made great progress in lowering our age profile through the recruitment of school age modern apprentices, Ranger modern apprentices and graduate interns.

This has been done with support from West Dunbartonshire Council and Young Scot and has contributed towards a more diverse workforce. It has been fully embraced by all staff who are determined to show the younger members of our team that the National Park Authority is truly an employer of choice.

We were also delighted to celebrate the birthday of our oldest employee, Alex, who celebrated his 21st birthday for the 49th time!



Engaged, high performing, empowered staff

Family friendly

This year we were shortlisted for a national award recognising employers who support working families. We were named as a finalist in Family Friendly Working Scotland's 2017 Scottish Top Employers for Working Families Awards in the Best Public Sector category. This recognises that we are a progressive employer that has successfully embedded family friendly and flexible working practices, in particular recognising best practice, innovation and sustainability.

Encouraging positive work life balance

We continue to encourage and support a positive work life balance for all of our employees.

Ownership

In addition to delivering on our annual operational plan objectives, aligned to our organisational plans and Scottish Government outcomes, this year Team National Park delivered one of the most significant projects in the Park Authority's history, Your Park (see page 26). This was only possible through continued engagement and discussions with all staff through the various workstreams every step of the way, teamwork at its best!

36 DIFFERENT
WORKING
PATTERNS
ACROSS THE ORGANISATION



70% OF STAFF
BENEFIT FROM
A NO CORE HOURS
FLEXI-TIME SCHEME



CASE STUDY

Supporting work life balance

A progressive organisation which supports family friendly and flexible working practices

“ I became a new parent 14 months ago, to a wee boy named Glen. I am absolutely delighted with how the National Park Authority has supported me with the transition to parenthood. The Executive, Board and my colleagues have been incredibly supportive throughout my pregnancy, maternity leave and return to work.

As a busy solicitor and manager within the organisation, I was delighted when my request for part-time work was accommodated creatively as a job share. I was consulted in the development of the job share arrangements, to ensure that it would be workable in practice.

I now work Wednesday to Friday, which gives me the perfect balance of continuing to do a job that I love, and spending time with Glen.

My job share partner and I are responsible for all aspects of the role of Governance and Legal Manager – but we have allocated responsibilities based on our skills, specialisms and strengths. This means that we both have jobs we enjoy and the organisation gains from a far wider skill set.

The organisation's flexible working policies mean that I am able to change my working hours from week to week, as there are no core hours. This is great for dealing with the unexpected, such as grandparents running late or last minute nappy changes on the way out the door!

The flexible approach means that I can change my working days with ease, or work from home – which makes it a lot easier to fit work around my other commitments – whether it be taking Glen to the GP or tackling the laundry!

I can also fit in a run or an outdoor swim in Loch Lomond around my meetings. Even during the working day, I have the opportunity to exercise and get some fresh air as we often hold meetings whilst walking in the park or even up hills.

The Park Authority is a great place to work and the supportive, trusting and flexible approach to staff and work/life balance far exceeds anywhere else I have worked.”

Sandra Dalziel
Governance and
Legal Manager





Health, wellbeing and safety

Engagement throughout the organisation in Health and Wellbeing has led to a Wellbeing Action Plan being developed for our workforce. As a result we were awarded the Healthy Working Lives Bronze award. We continue to raise awareness of health and safety through our e-learning programme which included Stress Awareness and Driving Safely for the first time.



Healthy Working Lives

Values and behaviours

We have extended the embedding of our values and behaviours into our recruitment and selection process so that we can effectively recruit staff who fit with our organisation's culture. Our values are our moral compass: they help guide how we make decisions. The ideals and ethics that we hold dear as an organisation are:

Passion

we love what we do

Inspiring

we spark ideas for action

Accessible

**we are approachable,
open and friendly**

Leadership

we show the way

Caring

**we respect the past and
shape the future**

Green

**we do the right thing for
the Park and the planet**



We have delivered a number of initiatives which support our aim for 'engaged, high performing, empowered staff' including:

- The new look HR System 'My Park Life' was launched providing staff with a more user friendly self-service experience and increased functionality.
- Our Equalities and Diversity staff survey feedback shaped our new Equality Outcomes for the next four years.
- We are now working towards our Healthy Working Lives Silver award and Health and Wellbeing remains a high priority.
- Our annual pay negotiations have been focused on family friendly benefits to support the caring responsibilities of our staff.
- The development of an e-learning portal with the other UK National Parks that will provide a comprehensive suite of mandatory and personal development learning opportunities.



Social commitment

We were pleased to commit to the Social Impact Pledge and delighted to make great strides towards achieving these promises:

- Developing opportunities for young people to engage in volunteering throughout the National Park.
- Delivering our first ever 'Invest in Youth Plan'.
- Progressing the delivery of the Callander Landscape Partnership highlighted on page 35.



Giving something back

Our Staff Involvement Group (STIG) has been instrumental in raising £4,786 for three local Mountain Rescue Teams: Loch Lomond, Arrochar and Killin. Throughout the year, staff enthusiastically undertook a series of events and activities including running a marathon, holding a quiz, participating in the Great Scottish Swim, making and selling cakes, soup, tea and toast and operating a very popular tuck shop. Staff also volunteered to help with a training exercise, which included being rescued from the mountains late at night.



"It was very clear that a considerable amount of time and effort went in to raising such large sum of money, and it is greatly appreciated.

The money is being used to equip the members with lightweight harnesses and belay devices which are necessary to recover people safely from the difficult locations we often find them in, especially in winter, and often in the dark."

Killin Mountain Rescue Team



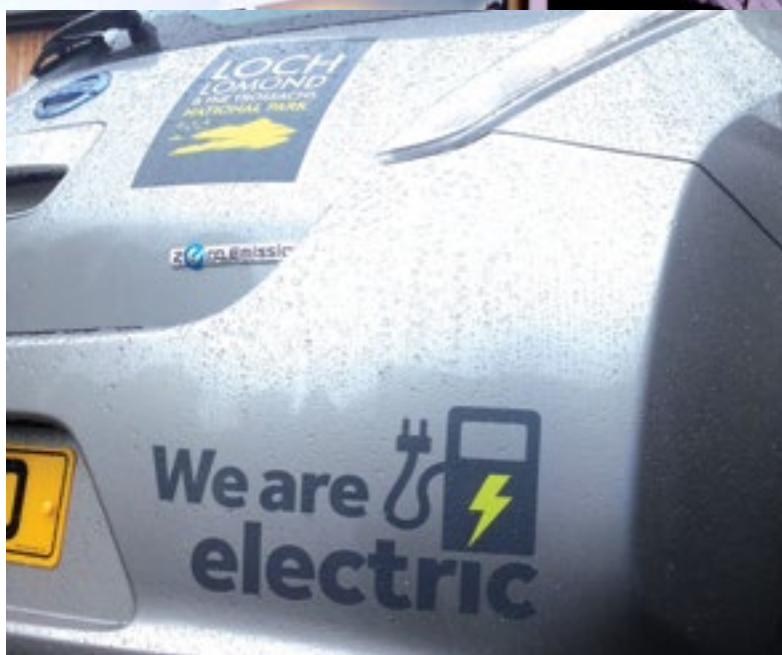


Enhancing ICT & mobile technology

We have recently implemented various technologies within our ICT infrastructure which will enhance services for both the public and members of staff:

- New field data capture technology is now in use across the organisation resulting in savings in staff time and more accurate and timely data recording.
- Existing operational systems have been further developed and expanded into other areas of work achieving savings by making the most of existing resources.
- Mobile technologies such as tablet and hand held data devices have been adopted and integrated into the Park Authority's ICT and GIS systems.
- Further enhancement of virtual technologies has resulted in enhancement to systems resiliency whilst reducing the organisation's carbon footprint.

As part of our digital transformation, we are working with Scottish Government colleagues in the Digital Transformation service to support the development of our Digital Hosting Strategy. This will focus on the proposed consolidation of the Park Authority's data into Scottish Government data centres.



Climate change reporting

As well as the work that we support on the development of peatland bogs, woodland creation and hydro schemes, our aspiration for a green vehicle fleet took an environmentally friendly leap forward with the purchase of two fully electric vehicles.

Within our Carrochan premises we have invested in LED lighting to replace older, less energy efficient lighting.

We were delighted to be provided with support from our key partner, SEPA, to support us in the development of our draft Climate Change Action Plan which will help us identify our achievements to date as well as future aspirations, tasks and opportunities.

Working with students from Strathclyde University in association with The Carbon Trust, carbon audits were undertaken on three of our buildings.



Loch Avon and Beinn Mheadhoin, Glen Avon © Cairngorms National Park Authority Authority

Working together

We continue to enhance our already excellent partnership/shared services relationship with Cairngorms National Park Authority. Shared ICT infrastructure, e-planning systems, helpdesk, backup & disaster recovery solutions and further joint support and licensing agreements have been agreed and enhanced over the year. We also have shared staffing posts for procurement.

We are proud to be an enthusiastic and active player in developing the Rural Affairs, Food and Environment (RAFE) shared services/ partnership agenda in areas such as communications, digital transformation, corporate planning, climate change, and with the NDPB forum for equalities and diversity.

We continue to proactively identify opportunities with our Local Authority partners to deliver against the Public Service Reform agenda.



Engaged Board

Our Board have been actively involved in the development of the 2018-23 National Park Partnership Plan, guiding the key themes and outcomes which will set the strategy for the National Park for the next five years.

The Your Park Stakeholder Forum has also been led by the Board. The forum provides a platform for the exchange of information between local and national stakeholders and the Park Authority in accord with our Camping Development Strategy.

Ahead of the adoption of LIVE Park, our Local Development Plan, Board members attended a number of charrettes and community meetings to hear and address local concerns and ideas on what communities in the National Park should look like in the future.

All our Board Members received refresher training on the Code of Conduct this year.

During the year we said farewell to our long serving Convener Linda McKay and welcomed our new Convener James Stuart to the post on 1st March 2017.

Our partners

NASA image by Norman Kuring

Loch Lomond & The Trossachs National Park Authority is dedicated to delivering for the people of Scotland. We strive to make a difference and we firmly believe we're better able to do that by working together.

We take a partnership approach to making things happen and we're proud of the results we deliver, together, for this very special part of Scotland. The work we do would not be possible without the co-operation and participation of a wide and varied range of key partners, from other Government agencies and our four Local Authority partners, to business, landowners, community organisations and voluntary groups.

Key public sector partners:



Scottish Natural Heritage
Dualchas Nàdair na h-Alba

All of nature for all of Scotland
Nàdar air fad airson Alba air fad

Scottish Natural Heritage's work is about caring for the natural heritage, enabling people to enjoy it, helping people to understand and appreciate it, and supporting those who manage it.



Scottish Environment Protection Agency

Scottish Environment Protection Agency is Scotland's environmental regulator. Its main role is to protect and improve the environment.



Forestry Commission Scotland
Coimisean na Coilltearachd Alba

The mission of **Forestry Commission Scotland** is to protect and expand Scotland's forests and woodlands and increase their value to society and the environment.



POLICE
SCOTLAND

Police Scotland deliver an effective service to the communities of Scotland, ensuring that they live their lives free from crime, disorder and danger.



The National Park is covered by four local authorities: **Argyll & Bute, Perth & Kinross, Stirling and West Dunbartonshire Councils**. Each provides a range of services to their residents including education, environmental services, housing, leisure facilities.

Transport Scotland is the national transport agency for Scotland and is responsible for rail and trunk road networks and major public transport projects.



HISTORIC
ENVIRONMENT
SCOTLAND

ÀRAINNEACHD
EACHDRAIDHEIL
ALBA

Historic Environment Scotland is an executive agency of the Scottish Government and is charged with safeguarding the nation's historic environment and promoting its understanding and enjoyment on behalf of Scottish Ministers.



VisitScotland works closely with private businesses, public agencies and local authorities, to ensure that visitors experience the very best of Scotland and that the country makes the most of its outstanding tourism assets.



Scottish Enterprise's job is identifying and exploiting the opportunities for economic growth by supporting Scottish companies to compete, helping to build globally competitive sectors, attracting new investment and creating a world-class business environment.



sportscotland is the lead agency for the development of sport in Scotland, investing expertise, time and public money in developing a world-class sporting system at all levels.

Other key partners:

Community



Community Partnership

- National Park Community Partnership
- Community Councils
- Community Development Trusts

Representative bodies and third sector

Environment Link and specifically land-owning non-government organisations in the Park.

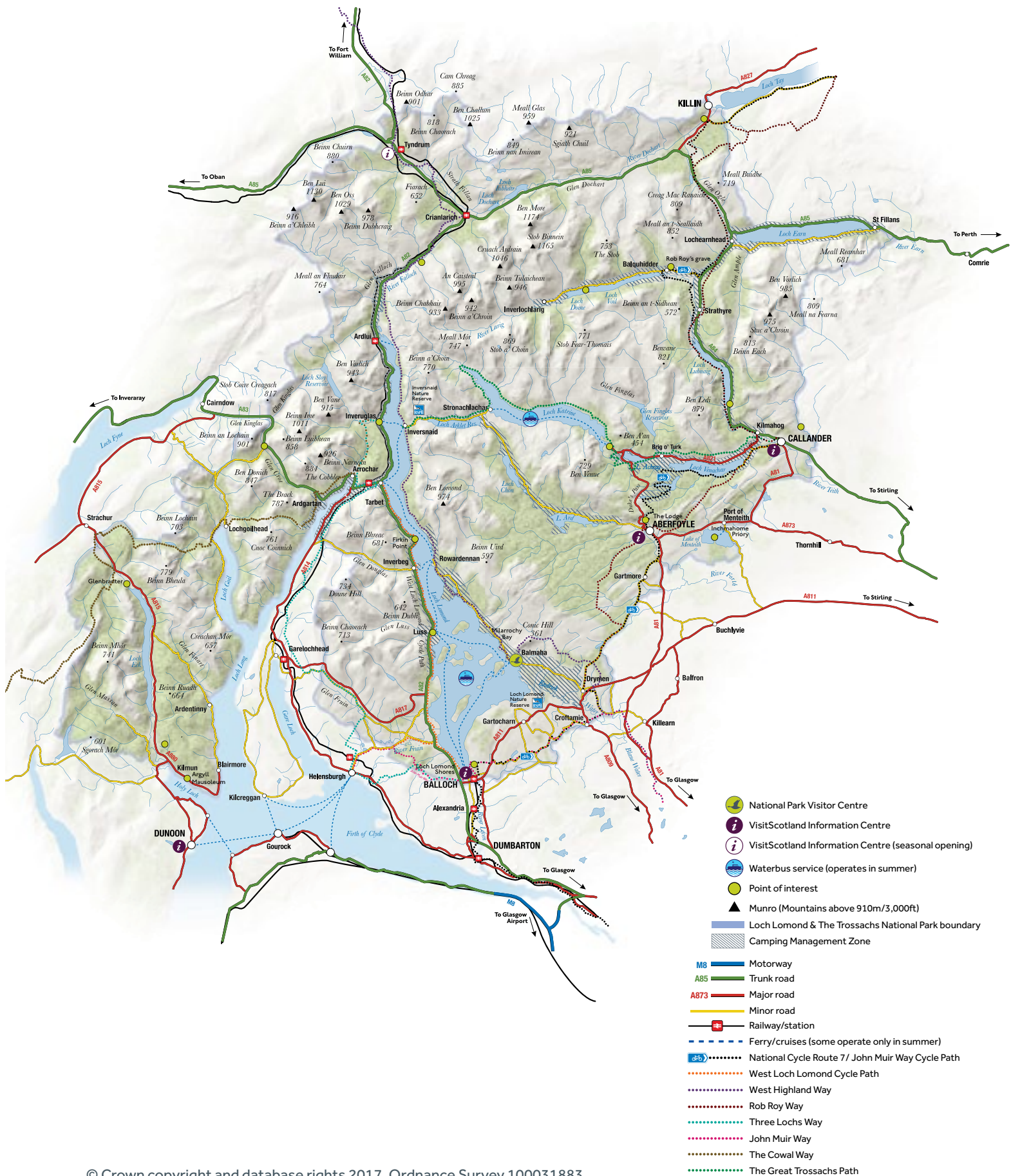
- RSPB Scotland
- National Trust for Scotland
- Woodland Trust Scotland
- Scottish Land & Estates
- National Farmers Union of Scotland
- UNISON

Private Sector

- National Park Destination Group
- Land managers
- Local destination and trade groups, and businesses

To each and every partner who helped us protect and enhance Loch Lomond & The Trossachs in 2016-17, **we thank you** and look forward to continuing working together to deliver for the National Park in 2017-18 and beyond.

Map of the National Park



Annual Accounts & Report

2016 – 2017



Annual Accounts and Report 2016 / 17



Content	Page
1. Performance Report	2
1.1 Overview	2
1.2 Performance Analysis	4
2. Accountability Report	10
2.1 Corporate Governance Report	10
2.1.1. Directors' Report	10
2.1.2. Statement of Accountable Officer's Responsibilities	12
2.1.3. Governance Statement	13
2.2 Remuneration and Staff Report	16
2.2.1 Remuneration Report	16
2.2.2 Staff Report	19
2.3 Parliamentary Accountability Report	21
2.4 Independent Auditor's Report	23
3. Annual Accounts	
3.1 Statement of Comprehensive Net Expenditure	26
3.2 Statement of Financial Position	27
3.3 Statement of Cash Flows	28
3.4 Statement of Changes in Taxpayers' Equity	29
3.5 Notes to the Accounts	30
Appendix 1 Accounts Direction	49

1. PERFORMANCE REPORT

1.1. OVERVIEW

Loch Lomond & The Trossachs National Park Authority (“the Authority”) presents this Statement of Accounts for the year from 1 April 2016 to 31 March 2017 in a format directed by Scottish Ministers in accordance with the National Parks (Scotland) Act 2000. A copy of the Accounts Direction is reproduced at page 49.

The accounts of the Authority are audited by an auditor appointed by the Auditor General for Scotland in accordance with paragraph 25(2) of the National Parks (Scotland) Act 2000. The auditor appointed for 2016/17 is Grant Thornton UK LLP and this is the first year of a five year appointment. The Independent Auditor’s Report is on page 23 and details of the auditors’ remuneration are given in Note 8.

The accounts have been prepared on a going concern basis as the Board and Accountable Officer believe that future liabilities will be met from a combination of cash budget allocation from the Scottish Government, future grants from partner agencies, and income from chargeable activities.

Statement of Purpose and Activities

Loch Lomond & The Trossachs National Park was created in July 2002 under the National Parks (Scotland) Act 2000 to safeguard an area of outstanding and diverse landscapes, habitats and communities, parts of which were coming under severe visitor and recreational pressures. This Act also created a non-departmental public body, the Authority, to ensure the National Park aims are achieved in a coordinated way.

The National Parks (Scotland) Act 2000 sets out four National Park aims to:

- Conserve and enhance the natural and cultural heritage of the area.
- Promote sustainable use of the natural resources of the area.
- Promote understanding and enjoyment (including enjoyment in the form of recreation) of the special qualities of the area by the public.
- Promote sustainable social and economic development of the area’s communities.

Chief Executive’s Statement on Performance

Good progress has been made to deliver against our 2016/17 Annual Operational Plan objectives. As part of the formulation of the Annual Operational Plan we revised our performance reporting mechanism to report against “measurements of success” rather than objectives. Of the 111 measurements of success 85 were completed during the year, 15 were behind schedule and 11 were cancelled.

Four significant projects were driven forward during the year:

- Our Local Development Plan, LIVE Park, was formally adopted and is already encouraging quality development proposals across the National Park.
- One of the biggest projects in the Authority’s history, Your Park, reached a significant milestone with new camping management byelaws coming into effect on 1 March 2017. Extensive preparations took place to ensure a wide range of camping opportunities were available including the development of a campsite at Loch Chon in partnership with Forest Enterprise.
- Following a tender process, and working in partnership with Scottish Enterprise, we have secured a tenant for the former Gateway Centre at Loch Lomond Shores. The Shore Loch Lomond is expected to open in 2017 and will offer a wedding venue, restaurant and spa.
- The draft National Park Partnership Plan 2018-2023 was approved by the Board in March 2017 before going out to consultation. The new Plan seeks to build on the achievements of the current plan and investments to date by finding ways to broaden the benefits the National Park can offer to a wider range of people across the country.

Key Issues and Risks

A strategic risk register is in place, overseen by the Executive Team and Audit Committee and approved by the Board, to manage any risks in the delivery of the Authority's Corporate Plan and National Park Partnership Plan objectives. Using categorisations of impact and likelihood, risks have been categorised as "high" which include:

- Organisation resilience, if operational and project plans do not recognise and reflect the impact of reducing resources.
- Meeting expectations in relation to operational delivery of the Your Park project including maintenance of partner engagement and delivery of the Camping Development Strategy.
- Non-delivery of high profile projects in line with project plans.
- Non-achievement of Scottish Government policy aspirations and expectations.
- Non-achievement of increased income / reduced costs thereby limiting capacity to deliver the aims of the Authority.
- Changes and uncertainty in the Scottish, UK and European political landscape.

All of these risks have an action plan in place to transfer, tolerate, treat and/or terminate the risk as appropriate.

Performance Summary

The budget for the year and the Annual Operational Plan set out the detailed resource plans for the Authority, showing the allocation of financial and staff resources against the key priority areas. This includes the specific projects which will be delivered on an annual basis. The budget is prepared based on the Scottish Government's budget allocation to the Authority and also takes account of additional income anticipated throughout the year, for example funding from other public bodies for joint projects and commercial income sources.

The annual budget and operational plans are guided by The National Park Partnership Plan (NPPP) and the Corporate Plan for the five years from 2012-2017. The NPPP sets out the strategy for the National Park and provides guidance and focus for our partners operating within the National Park and outlines the significant outcomes which can be achieved for the National Park area through the collaboration of the public, private and voluntary sectors as well as communities and local businesses. The Corporate Plan describes the objectives which the Authority aims to achieve in order to deliver the broader National Park outcomes.

The Strategy Group meets quarterly to ensure that there is effective corporate planning within the Authority, to provide guidance on emerging issues and strategic development, to oversee the design and implementation of significant change and to advise the Board of strategic risk. The Delivery Group monitors performance against budget and operational plans on a quarterly basis.

The annual NPPP update on progress against key priorities forms part of the Annual Report and the latter is presented along with these accounts. The Annual Report highlights the progress and key achievements in delivery against the Corporate Plan and the NPPP. The Authority has enjoyed another successful year despite the challenging economic situation and has delivered considerable outputs directly and through extensive partnership working with a wide range of public, private and non-governmental organisations, and local communities.

2016/17 has seen a focus on partnership working to deliver 'better for less' with other public sector partners such as Local Authorities and other organisations within the Rural Affairs, Food & The Environment (RAFE) portfolio within Government.

The organisational structure delivers against the key operational themes of Conservation, Visitor Experience and Rural Development, supported by enabling service areas, all of which align closely with the Government's strategic objectives of: Wealthier and Fairer, Healthier, Safer & Stronger, Smarter, and Greener Scotland.

During 2017/18 we will continue our commitments to the Mountains & The People, Your Park and Gateway projects as well as moving into the delivery phase of the Callander Landscape Partnership.

1.2. PERFORMANCE ANALYSIS

Performance Measurement

The Authority sets its delivery targets on an annual basis by reference to the strategy outlined in the NPPP and Corporate Plan. These targets align with the National Outcome Targets set by the Scottish Government National Performance Framework for all public agencies.

The delivery targets for 2016/17 were expressed in an annual budget and operational plan and performance against these targets was monitored by the Executive Team and reported to the Delivery Group quarterly.

The performance reporting provided to the Delivery Group includes summaries of high risk projects, progress reports on all operational plan targets, financial performance reporting and a statutory compliance report. This reporting includes a status update and risk rating for each delivery target. Details of the achievements under each of the Authority's three areas of activities and Scottish Government Strategic Outcomes are highlighted in the Annual Report published at the same time as these accounts.

Detailed Analysis

Financial Budget Performance

The results for the year to 31 March 2017 are set out on pages 26 to 48.

The Authority receives a budget from the Scottish Government (known as Departmental Expenditure Limit or DEL) to cover the cash costs of capital and operating expenditure, net of other income sources and funding from partner agencies to jointly fund projects. Key contributions during the year were £372k from Sustrans to directly fund accessible recreation and the development of paths across the National Park and £185k from Scottish Enterprise towards the capital upgrade of the Gateway building, £168k of which relates to expenditure to be incurred early in 2017/18.

The DEL cash allocation for 2016/17 was £7.365m, which was split as £6.27m for operational cash costs and £1.095m for capital cash costs.

The non-cash budget allocated was £2.1m: £0.6m for DEL to cover our depreciation charge for the year and £1.5m for Annually Managed Expenditure (AME) to cover pension provisions and impairments during the year.

The Authority is expected to manage its budget in accordance with its Financial Memorandum and the Scottish Public Finance Manual and to deliver an outturn for the year within the Scottish Government budget limits.

The table below shows how the budgets available to the Authority have been utilised during the year and how the results have been reported, in accordance with the relevant reporting guidelines, to our sponsoring department of Scottish Government, The Scottish Government Rural Directorate.

	Outturn (£000)	Budget (£000)	Under / (Over)Spend (£000)
Net expenditure per accounts	7,524		
Adjustments for budget purposes:			
- Depreciation and amortisation	(490)		
- Pension adjustments (non-cash)	(247)		
- Capital grants (net of associated grant income)	(178)		
- Capital expenditure on others land	(202)		
- Impairment of assets	(268)		
- Profit on disposal of asset	7		
Operating Cash Costs	6,146	6,270	124
Operating non-cash costs – depreciation and amortisation	490	600	110
Resource DEL costs	6,636	6,870	234
Capital additions per accounts	770		
Investments	20		
Adjustments for budget purposes:			
- Capital grants (net of associated grant income)	178		
- Capital income taken to general reserve	(47)		
- Capital expenditure on others land	202		
- Net book value of asset disposals	(4)		
- Profit on disposal of asset	(7)		
Capital DEL	1,112	1,095	(17)
DEL Budget	7,748	7,965	217
Asset impairments	268	1,000	732
Pension liability	244	500	256
AME Budget	512	1,500	988

Capital asset additions of £770k during the year included investment in the following:

- Loch Chon Campsite (external costs) £241k
- Loch Chon Campsite (staff costs) £69k
- Gateway Centre building £140k
- Vehicle replacements £132k
- Your Park development of future sites £95k
- IT replacements £64k
- Other £29k

In addition, the Authority invested £20k in National Park Partnerships LLP, a partnership established to enable the UK National Parks to pursue and enter into commercial arrangements. For further details refer to Note 12. There was an impairment of £20k in relation to this investment.

In line with accounting policies, detailed on page 30, a professional valuation was carried out on the initial recognition of the Loch Chon Campsite and an interim valuation was carried out on all land and buildings as at 31 March 2017. This has resulted in a net increase in land and buildings valuations of £936k analysed as:

- Net impairment charges of £350k in relation to Loch Chon Campsite (£143k), Carrochan Headquarters Balloch (£150k) and Loch Venacher Car Parks (£57k)
- Net reversal of impairments of £102k on previously impaired assets (Loch Lubnaig £38k and Drumkinnon Bay Pontoon £64k)
- Net revaluation increase of £1,184k

The Revaluation Reserve has increased by £1,005k in relation to the increase in valuations offset by the annual depreciation charge transfer from General Reserves. The Donated Asset Reserve increased by £1.5k.

Supplier Payment Performance

The Authority observes the Better Payment Practice Code and seeks to pay suppliers within 10 days of receipt of a valid invoice in accordance with Scottish Government targets set for measurement from December 2008. During the year ended 31 March 2017, the Authority paid 81% (2015/16 – 80%) of all its invoices within the terms of this payment policy. Against the contracted payment terms of 30 days, the Authority paid 97% (2015/16 – 98%) against this target. The Authority will continue to work towards maintaining and improving this strong payment performance.

Staff Engagement

We carry out employee engagement surveys biennially and the next one takes place in September 2017. Although we have not undertaken a survey in 2016/17, staff engagement remains high on our agenda and we continue to focus on making this a great place to work in order to attract and retain the best in people for our roles.

Sustainable Development

The Authority is engaging with the actions and new reporting duties linked to the Climate Change (Scotland) Act 2009 and the mandatory Public Bodies Climate Change Duties Reporting was completed and submitted to the Scottish Government in November 2016. The report covered the following areas: Governance, Management and Strategy; Emissions, Targets and Project; Adaptation; Procurement and Wider Influence; and Other Notable Activities. The report can be accessed [here](#).

The duties require us to monitor CO₂ levels generated by our buildings and vehicles. During the year, following a trial of a fully electric car, we acquired two electric vehicles and invested in LED lighting to replace older, less energy efficient lighting in our headquarters building.

The Climate Change Group carried out a workshop during the year to develop a draft Climate Change Action Plan which will help us identify our achievements to date as well as future aspirations, tasks and opportunities. The aim is for the draft Climate Change Action Plan to be adopted during 2017/18 and to be aligned with the Public Bodies Climate Change Duties Reporting allowing more efficient reporting.

Carbon audit surveys and reports have been completed on three of our buildings during the year (Headquarters, Balmaha Visitor Centre and the Duncan Mills Memorial Slipway). This work was carried out by students from Strathclyde University in association with The Carbon Trust. The reports identify proposed carbon saving improvements to our processes, facilities and behaviours and actions identified have been included in our draft Climate Change Action Plan.

Complaints and Information Request Performance

The Authority complies with the Complaints Handling Procedure (CHP) as defined by the Scottish Public Services Ombudsman (SPSO). The majority of complaints are resolved at the initial stage of the procedure (frontline complaints) and these have a target response time of five working days. Some complaints are immediately escalated to the second stage of the CHP and handled as investigations, with a 20 working day response time, because they are more complex in nature and cannot reasonably be answered within five days. Complaints performance is reported quarterly to the Executive Team and the Delivery Group.

The table below shows a breakdown of the number of complaints and information requests received. We achieved 93% compliance with response time limits for complaints during 2016/17 (2015/16 – 96%) and 98% compliance in responding to requests and reviews within statutory deadlines in 2016/17 (2015/16 – 100%).

	Number received 2016/17	Responded to within time limit 2016/17	Number received 2015/16	Responded to within time limit 2015/16
Frontline complaints	160	147	57	55
Investigation complaints	36	35	37	35
Total complaints	196	182	94	90
Data Protection Subject Access Requests	2	1	2	2
Environmental Information Requests / Freedom of Information Requests	116	116	82	82
Environmental Information Requests / Freedom of Information Requests Reviews	9	8	7	7
Total requests and reviews	127	125	91	91
Total complaints, requests and reviews	323	307	185	181

There has been a noticeable increase in the number of complaints during the year and of the 196 complaints received, 40 did not relate to responsibilities of the Authority (2015/16 – 24). Litter and toilet issues were the most common subject of frontline complaints, together with complaints related to the introduction of the new byelaws and camping management zones, and the closure of the slipway at Milarrochy Bay.

Information requests were received from 34 different requesters during 2016/17. One requester sent in 45 requests (39% of the total received) and a second requester sent in 16 requests (14% of the total received). In total, 53% of all requests received, were sent from only two individuals. The same two individuals sent in 6 information request reviews (67% of the total) and 11 complaints during the year (6% of the total). In 2015/16 information requests were received from 44 different requesters. One requester sent in 24 of the requests (29% of the total received), 7 information review requests (100% of the total) and 4 complaints (4% of the total).

Community Engagement

The Authority actively engages with local communities on issues that are important to them and to the places they live and work. Throughout the year engagement took place through a series of initiatives with partners including Community Development Trusts, Community Councils and other local and specialist interest groups. This includes the Authority being represented at Board level on various groups such as Loch Lomond & The Trossachs Countryside Trust and Loch Lomond & The Trossachs Community Partnership.

The Authority provides core funding to the Loch Lomond & The Trossachs Community Partnership which supports community organisations in the National Park. During 2016/17 work included delivery of:

- New Community Action Plans for Callander and Strathard communities.
- Direct support, advice and training to Community Development Trusts.
- Networking between communities (and agencies where appropriate) through quarterly Area Network meetings, regular newsletters and annual Community Gathering.

The Community Empowerment (Scotland) Bill was enacted in 2015 with different parts of the Act coming into force during 2016 and early 2017. The Authority has set up internal arrangements and external information on our website to ensure the requirements are met. This has focused on how we handle Asset Transfers, Participation Requests and engage with our Community Planning Partnerships.

Partnership Working

The Authority has continued to be proactive in developing partnership working and new arrangements during the year were the sharing of Health & Safety resource between the Authority and SEPA and the provision of Internal Audit Services and Property Repair Services by West Dunbartonshire Council. We continue to work in collaboration with Cairngorms National Park Authority in relation to a number of back office and procured services and systems and in sharing and learning from good practice in policy and initiatives development. Other partnership arrangements are being developed including discussions around the running of car parks within the National Park. In addition, the Authority and the other 14 UK National Park Authorities have established National Park Partnerships LLP, which allows the UK National Parks to pursue and enter into joint commercial arrangements. For further details refer to Note 12.

Health & Safety Performance

The Authority continues to ensure a proactive Health & Safety culture within the organisation and the Health & Safety Committee met regularly throughout the year.

Key achievements during 2016/17 include:

- SEPA Health & Safety Advisers providing 'competent person' advice as part of a joint working initiative covering maternity leave, together with the appointment of a Health & Safety Intern working across both organisations to support this.
- An audit of Health & Safety procedures by Internal Audit.
- Additional Health & Safety e-learning modules rolled out to staff.
- First Aid contact number introduced for Headquarters.
- Policy developments reflecting changes in legislation and good practice.
- Health & Safety workshops attended by Managers.
- Areas identified as higher risk audited internally, in accordance with Health & Safety procedures.

These achievements continue to ensure a safe working environment for all employees and have increased employee and manager awareness of Health & Safety obligations and therefore there has been an increase in safe working practices resulting in an overall reduction in accident, incident and near miss statistics.

There was one RIDDOR reportable accident where a member of staff sustained minor injuries as a result of a fall and was subsequently incapacitated for over a 7 day period (which meets the criteria under Regulation 4 reportable criteria of RIDDOR 2013).

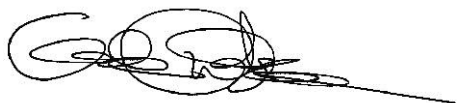
Details accident, incident and near miss statistics are shown below.

Accident / Incident / Near Miss	Total 2016/17	RIDDOR Reportable 2016/17	Total 2015/16	RIDDOR Reportable 2015/16
Near Misses	5	-	8	-
Injury/Accidents	9	1	21	-
Incidents	11	-	5	-
Total	25	1	34	-

Post Balance Sheet Events

There have been no events to report since the balance sheet date.

Signed on behalf of Loch Lomond & The Trossachs National Park Authority



Gordon Watson
Chief Executive and Accountable Officer
12 September 2017

ACCOUNTABILITY REPORT

2.1 CORPORATE GOVERNANCE REPORT

2.1.1 DIRECTORS' REPORT

Board Members and Executive Management Team

Board Members are listed on page 11.

The executive management of the Authority was undertaken by the Executive Team comprising:

- Chief Executive – Gordon Watson
- Director of Conservation & Visitor Operations – Simon Jones
- Director of Corporate Services – Jaki Carnegie
- Director of Estates & Commercial Development – Markus Kroner (until 31 March 2017)
- Head of Communications – Anna MacLean
- Head of Rural Development & Planning – Stuart Mearns.

Notification of Interests

The Authority has detailed policies in place governing situations where personal or business interests may arise in the activities and decisions of the organisation. In such situations, Board Members and staff are required to disclose the nature of the interest and, if appropriate, exclude themselves from any part of the discussion or decisions relating to that matter. Registers of Interest are held for the Executive Team and Board Members. Board Members' interests are a matter of public record and are published on the Authority's website.

Information & Data Security

The Authority has had no instances of loss of data or personal information over the course of the year (2015/16 – nil). However, during the year a fraud was attempted against the Authority by a hacker infecting a PC with malware. The fraud was unsuccessful and there was no loss to the Authority. An investigation was carried out by Internal Audit at the Authority's request and all controls observations have been reviewed and reported to the Audit Committee. The Governance Statement included in these Annual Accounts sets out more information on the Authority's range of internal controls and the review mechanisms to ensure data security.

Whistleblowing Policy

In May 2016, the Authority received a communication under the organisation's whistleblowing policy. The complaint was investigated fully in line with the policy and there was no impact on any financial transactions. The complaint was fully resolved in July 2017.

National Park Authority Members 2016/17

Loch Lomond & The Trossachs National Park Authority's Board comprised up to 17 Members in the year. Five Members are elected locally, the Scottish Government appoints six Members directly and appoints a further six following nominations by the four Councils in the Park area (Argyll & Bute, West Dunbartonshire, Stirling, and Perth & Kinross). The Members serve between four and five years. The Members' periods of office and attendance at Board and Committee meetings is noted below. The membership of all committees/groups is kept under review and amendments made as required.

Full details of the Members are listed on our [website](#).

Following the Local Authority Elections in May 2017 it is anticipated that all six Members nominated by the Councils in the National Park area will change. These Members retain their position on the Board until 30 September 2017 so that new nominations for Members can be appointed by Scottish Government.

Linda McKay completed her second term on the Authority's Board on 28 February 2017 therefore there is a vacancy at present awaiting the appointment of a replacement by Scottish Ministers. James Stuart was elected as Convener by the Board in December 2016, to replace Linda McKay, with his term as Convener commencing on 1 March 2017.

Configuration of Board					Statutory committee attendance		
Name	Nature of appointment	Date of most recent appointment	End of term	Committee membership	NPA Board attendance	Planning & Access Committee attendance	Audit Committee attendance
David McCowan	(a)	03/07/2014	03/07/2018	A, PI	4/4	8/8	4/4
David McKenzie	(a)	03/07/2014	03/07/2018	A, PI	3/4	5/8	3/4
Willie Nisbet	(a)	03/07/2014	03/07/2018	D, PI, S, R	4/4	6/8	-*
Billy Ronald	(a)	29/10/2015	03/07/2018	PI	4/4	5/8	-*
David Warnock	(a)	03/07/2014	03/07/2018	D, PI	3/4	8/8	-*
Angus Allan	(b)	01/10/2014	30/09/2018	PI	4/4	5/8	-*
Colin Bayes	(b)	01/10/2014	30/09/2018	D, PI, S, R	4/4	7/8	-*
Petra Biberbach	(b)	01/10/2014	30/09/2018	PI, S, R	4/4	6/8	-*
Linda McKay	(b)	01/10/2014	28/02/2017	S, R	3/3	-*	-*
Lindsay Morrison	(b)	01/10/2014	30/09/2018	A, S, R	4/4	-*	3/4
James Stuart	(b)	01/02/2015	29/02/2020	D, A	4/4	-*	3/4
Martin Earl	(c)	01/10/2012	30/09/2017	D	4/4	-*	-*
Bob Ellis	(c)	01/10/2012	30/09/2017	D	4/4	-*	-*
George Freeman	(c)	01/10/2012	30/09/2017	PI	4/4	6/8	-*
James Robb	(c)	01/10/2012	30/09/2017	D	3/4	-*	-*
Hazel Sorrell	(c)	01/10/2012	30/09/2017	A, PI	2/4	5/8	0/4
Fergus Wood	(c)	01/10/2012	30/09/2017	PI	4/4	8/8	-*

* Attendance is not applicable as Board member is not a member of the specified Committee

Nature of appointment: (a) Locally elected / (b) Appointed by Scottish Government / (c) Local Authority nominee

Committee/Group membership:

- (A) Audit Committee
- (D) Delivery Group
- (PI) Planning and Access Committee
- (R) Remuneration Committee
- (S) Strategy Group

Board and Committee attendance is stated as:

Number of meetings attended ÷ Total Number of meetings held whilst being member of Board/Committee

2.1.2 STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

Under Section 25(1) of the National Parks (Scotland) Act 2000, Loch Lomond & The Trossachs National Park Authority ("the Authority") is required to prepare financial statements for each financial year in the form and on the basis determined by the Scottish Minister, with the consent of the Treasury.

The financial statements are prepared on an accruals basis and must show a true and fair view of the state of the affairs as at the end of the financial year and of the income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

The Authority's Management Statement and Financial Memorandum, sets out the roles and responsibilities of Scottish Ministers, the sponsoring team in the department, the Board, the Convener and the Chief Executive as Accountable Officer. It includes the following:

The Board

Board Members have corporate responsibility for ensuring that the Authority complies with any statutory or administrative requirements for the use of public funds and the aims and objectives set by Scottish Ministers.

The Convener

The Convener of the Authority is personally responsible to the Scottish Ministers for ensuring that the Authority's policies are compatible with those of the Scottish Ministers and that there is probity in the conduct of the Authority's affairs.

The Accountable Officer / Chief Executive

In accordance with section 15 of the Public Finance and Accountability (Scotland) Act 2000, the Permanent Secretary as the Principal Accountable Officer for the Scottish Administration, has designated me, as Chief Executive of Loch Lomond & The Trossachs National Park Authority, Accountable Officer for the Authority.

My responsibilities as Accountable Officer for the Authority, including responsibility for propriety and regularity of the finances and for keeping proper records are set out in my Memorandum of Accountable Officer responsibilities issued by the Principal Accountable Officer on my appointment. This includes requirement to comply with the guidance set out in the Scottish Public Finance Manual.

In preparing those financial statements, I am required to:

- Observe the financial statements direction issued by Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis.
- Make judgements and estimates on a reasonable basis.
- State whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Authority will continue in operation.

In addition, I have a general responsibility for taking such steps as are reasonably open to safeguard the assets of the Authority and to prevent and detect fraud and other irregularities.

Disclosure

As Accountable Officer, as far as I am aware there is no relevant audit information of which the Authority's

auditors are unaware and I have taken all reasonable steps that ought to have been taken to make myself aware of any relevant audit information and to establish that the Authority's auditors are aware of the information.

I confirm that the annual report and accounts as a whole is fair, balanced and understandable and that I take personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.

2.1.3 GOVERNANCE STATEMENT

Governance Framework

As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of Loch Lomond & The Trossachs National Park Authority's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in the Management Statement for Loch Lomond & The Trossachs National Park Authority. In discharging this responsibility I am held accountable by the Authority's Board, and by Scottish Ministers. In particular, the Authority's Board has Committees in place to manage strategy, delivery and for audit, each of which has remits to ensure elements of the Authority's corporate governance, financial management, and internal control systems, including risk management systems, are in place and function effectively.

The Scottish Public Finance Manual (SPFM) is issued by the Scottish Ministers to provide guidance to the Scottish Government and other relevant bodies on the proper handling of public funds. It sets out the relevant statutory, parliamentary and administrative requirements, emphasises the need for economy, efficiency and effectiveness, and promotes good practice and high standards of propriety.

The Operation of the Board and Sub Committees

The Board and Committees met on the following basis during the year:

- The full Board held four formal meetings which were open to the public. These meetings were supplemented by a number of business sessions to deliver training to Board members and to brief members on matters of policy and organisational development.
- The Delivery Group met four times to conduct a detailed review of performance against Annual Operational Plan targets and budget and to consider the Annual Operational Plan and budget for the following year.
- The Audit Committee met four times to review the work of Internal and External Auditors.
- The Strategy Group met six times to consider guidance on emerging issues, development of appropriate policies and strategies of the organisation.
- The Remuneration Committee met twice in the year to consider Scottish Government Pay Policy as it affects the CEO and Board members.

Full papers are issued in advance of these meetings to allow members to fully consider the matters for discussion.

Recommendations from independent Internal and External Auditors form a key and essential element in informing my review of the effectiveness of the systems of internal control within the Authority. The Board's Audit Committee also plays a vital role in this regard, through its review of audit recommendations arising from reviews of internal control systems and its consideration of proposed management action. In particular, the Audit Committee is tasked with overseeing the development of internal audit plans, reviewing the scope,

efficiency and effectiveness of the work of Internal Audit, confirming the adequacy of internal control systems, promoting best practice and bringing any material matters to the attention of the full Board. Detailed findings of all audit reviews are made available to both management and the Audit Committee. The Audit Committee reports quarterly to the Board on the adequacy and effectiveness of the Authority's internal controls.

The remit of the Audit Committee also includes receiving reports and advising the Board of any fraud, bribery or corruption, successful or attempted. Over the course of the year a fraud was attempted against the Authority by a hacker infecting a PC with malware. The fraud was unsuccessful and there was no loss to the Authority. An investigation was carried out by Internal Audit at the Authority's request and all controls observations have been reviewed and reported to the Audit Committee.

The Internal Audit function is an integral element of the Authority's internal control systems. The Authority entered into a Memorandum of Understanding with West Dunbartonshire Council for the provision of Internal Audit Services.

Over the course of the year to 31 March 2017, the Internal Auditors have reported to the Audit Committee on their independent reviews on Absence Management, ICT Healthcheck, Business Continuity/Disaster Recovery, Health and Safety, and Controls Risk Self-Assessment. An internal audit on Employee Licences/Vehicle Checks was undertaken in March 2017 and was reported to the June 2017 Audit Committee. As advised above, Internal Audit also completed a review of the attempted fraud arising from hacking.

In addition, the External Auditors have reviewed key controls around areas of significant audit risk, and have furthermore completed a review of the Internal Auditor's reports, to form a view on the effectiveness of control arrangements and support their audit opinion on the financial statements. Recommendations made as part of this process have been taken on board and actions taken where appropriate.

The Scottish Government appoints the Authority's External Auditor. In 2016/17 Grant Thornton UK LLP replaced Audit Scotland as the Authority's External Auditor for a 5 year term until 2020/21.

Risk Management

All bodies to which the SPFM is directly applicable must operate a risk management strategy in accordance with the relevant guidance issued by Scottish Ministers. The general principles for a successful risk management strategy are set out in the SPFM.

The Board recognises the importance of risk management in the activities of the organisation. The Board has provided leadership on the importance of risk management at the highest level within the organisation through adoption of risk-based monitoring reports for delivery of Corporate and Operational Plan objectives, National Park Plan delivery, and for wider assessment of organisational performance. The Board also participated in a Risk Workshop in June 2016.

The Audit Committee and Executive Team lead on embedding risk management processes throughout the organisation. Both these groups consider the management of strategic risk and seek to ensure that the required actions to manage risk at a strategic level are appropriately reflected and incorporated in operational delivery plans. The Delivery Group oversees the progress of high risk projects at their quarterly meetings.

The Executive prepare a Corporate Risk Register annually, which is considered by the Audit Committee and approved by the Board. In the event of any risk being increased to a "high" status, this is escalated to the Committee at the earliest opportunity.

The Authority has also adopted a risk based approach to the management and monitoring of its Operational and Corporate Plan delivery, and key aspects of organisational performance. Any increased risk to achievement of targets is assessed, reported to the Executive Team, and, where required, remedial action determined and implemented. Risk management is also a core element of project appraisal and approval processes.

Data Security

Measures are in place to ensure that information is managed in accordance with relevant legislation. The Authority's policy is to maintain the highest level possible of data security in its operations. During the year the Authority maintained its systems including:

- Maintenance of Cisco ASA 5500 Adaptive Security appliance (Firewall).
- Off site data back up by Commvault.
- Password protected laptops and desktop computers.
- Designated remote access routes through Cisco VPN.

Conclusion

As Accountable Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review is informed by:

- The Executive Managers within the organisation who have responsibility for the development and maintenance of the internal control framework, feedback from whom is obtained through regular meetings of the Executive team, Project Board meetings and discussed, as appropriate, at Operational Managers meetings.
- The work of the Internal Auditors, who submit regular reports to the organisation's Audit Committee which include independent and objective opinion on the adequacy and effectiveness of the organisation's systems of internal control together with recommendations for improvement.
- Comments made by the External Auditors in their management letter and other reports.

I have been advised on the implications of the result of my review by both the Board and its Audit Committee and a plan is in place to address recommendations made and ensure continuous improvement of the systems.

The Internal Auditors review concluded that: the assurance framework in place is founded on a systematic risk management process and provides overall assurance to the Board; and that the assurance framework reflects the organisation's key objectives and risks.

The Internal Auditor's annual report for 2016/17 states that based on the work undertaken over the course of the year, very effective arrangements are in place in relation to the systems of governance, risk management and internal control.

2.2 REMUNERATION AND STAFF REPORT

2.2.1 REMUNERATION REPORT

The remuneration report contains both audited information and information which is not subject to audit. The two areas which are not subject to audit are highlighted with a ‘**’ next to the heading and these are the Remuneration Policy and Board Members’ Expenses.

Remuneration Policy *

The Chief Executive’s remuneration and Board Members’ fees are directed by the Scottish Government’s Public Sector Pay Policy for Senior Appointments. This body also sets, each year, the award for the Chief Executive and Board Members. The annual pay remit for staff is also subject to Scottish Government approval and negotiation with our recognised Trade Union. In 2016/17, Board Members voted against the implementation of the 1% pay award available to Board Members. The Chief Executive’s contract is on a permanent basis with a three month period of notice.

Disclosure of Remuneration – Chief Executive and Executive Team

Year ended 31 March 2017	Basic salary band (paid during year) £’000	Basic salary band (full year) £’000	Accrued Pension Benefits* £’000	Total £’000
Chief Executive Gordon Watson	80-85	80-85	36	115-120
Directors				
Jaki Carnegie	55-60	55-60	19	75-80
Simon Jones	55-60	55-60	19	75-80
Markus Kroner	55-60	55-60	17	70-75
Heads of Service				
Anna MacLean	40-45	40-45	15	55-60
Stuart Mearns	40-45	40-45	17	60-65

Year ended 31 March 2016	Basic salary band (paid during year) £’000	Basic salary band (full year) £’000	Accrued Pension Benefits* £’000	Total £’000
Chief Executive Gordon Watson	75-80	75-80	129	205-210
Directors				
Jaki Carnegie	55-60	55-60	24	80-85
Simon Jones	25-30	55-60	12	65-70
Markus Kroner	20-25	55-60	8	60-65
Heads of Service				
Anna MacLean	40-45	40-45	20	60-65
Stuart Mearns	40-45	40-45	20	60-65

*The value of pension benefits accrued during the year is calculated as: (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual).

There were no other emoluments paid to the Chief Executive and the Executive Team in the year ended 31 March 2017 (2015/16 – nil).

Year ended 31 March 2017	Real increase (decrease) in pension value and related lump sum		Total accrued pension and related lump sum at 31 March 2017		Cash equivalent transfer value at 31 March 2017	Real increase in cash equivalent transfer value
	£'000	£'000	£'000	£'000	£'000	£'000
Chief Executive Gordon Watson	0-2.5	0-2.5	35-40	70-75	517	48
Directors and Heads of Service						
Jaki Carnegie	0-2.5	0-2.5	0-5	0-5	51	11
Simon Jones	0-2.5	0-2.5	0-5	0-5	19	8
Markus Kroner	0-2.5	0-2.5	0-5	0-5	11	4
Anna MacLean	0-2.5	0-2.5	0-5	0-5	29	7
Stuart Mearns	0-2.5	0-2.5	5-10	0-5	56	9

Year ended 31 March 2016	Real increase (decrease) in pension value and related lump sum		Total accrued pension and related lump sum at 31 March 2016		Cash equivalent transfer value at 31 March 2016	Real increase in cash equivalent transfer value
	£'000	£'000	£'000	£'000	£'000	£'000
Chief Executive Gordon Watson	5-7.5	7.5-10	35-40	65-70	452	76
Directors and Heads of Service						
Jaki Carnegie	0-2.5	0-2.5	0-5	0-5	34	10
Simon Jones	0-2.5	0-2.5	0-5	0-5	6	4
Markus Kroner	0-2.5	0-2.5	0-5	0-5	3	1
Anna MacLean	0-2.5	0-2.5	0-5	0-5	19	5
Stuart Mearns	0-2.5	0-2.5	0-5	0-5	43	5

Gordon Watson, Jaki Carnegie, Simon Jones, Markus Kroner, Anna MacLean and Stuart Mearns are ordinary members of the Strathclyde Pension Fund. Markus Kroner left the organisation on 31 March 2017.

Cash Equivalent Transfer Value – CETV

This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries. The real increase in the value of the CETV reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Compensation on Early Retirement / Loss of Office

There were no exit packages in the year ended 31 March 2017 (2015/16 – nil). Exit costs are accounted for in full in the year of departure. Where the Authority has agreed early retirements, the additional costs are met by the Authority and not by the Strathclyde Pension Fund.

Payments to Past Directors

There were no payments to past directors in the year ended 31 March 2017 (2015/16 – nil).

Fair Pay

The median total remuneration of all staff was £26,273 (2015/16 - £27,914). The pay multiple between the mid-point of the highest paid director's banding (£77,000-£87,500) and the median total remuneration of all staff was 3.1 (2015/16 – 2.8). The lowest paid salary in organisation has decreased during the year as a result of the recruitment of a number of Modern Apprentices and Interns, which has had a corresponding impact on the median and pay multiple.

Local Government Pension Scheme

The Authority is a member of the Strathclyde Pension Fund, details of the contributions to and movements in the fund in the year are stated in Notes 21 to 24.

Analysis of Board Members' Fees and Expenses*

Board member	Nature of appointment	2016/17 Fees £	2016/17 Expenses* £	2015/16 Fees £	2015/16 Expenses* £
David McCowan	(a)	7,177	-	7,177	-
Owen McKee (until 4 August 2015)	(a)	-	-	2,481	514
David McKenzie	(a)	7,177	1,102	7,177	1,704
Willie Nisbet	(a)	14,353	1,196	14,353	1,214
Billy Ronald	(a)	7,177	1,072	3,356	451
David Warnock	(a)	7,177	-	7,177	409
Angus Allan	(b)	7,177	197	7,177	133
Colin Bayes	(b)	9,568	622	9,568	862
Petra Biberbach	(b)	14,353	992	14,353	2,252
Linda McKay	(b)	17,515	579	19,137	3,067
Lindsay Morrison	(b)	7,177	-	8,867	-
James Stuart	(b)	8,188	544	7,177	100
Martin Earl	(c)	7,177	-	7,177	-
Bob Ellis	(c)	7,177	1,003	7,177	100
George Freeman	(c)	7,177	-	7,177	-
James Robb	(c)	7,177	-	7,177	777
Hazel Sorrell	(c)	7,177	34	7,177	-
Fergus Wood	(c)	7,177	-	7,177	-
		150,101	7,341	151,062	11,583

Nature of appointment: (a) Locally elected / (b) Appointed by Scottish Government / (c) Local Authority nominee.

Some Board Members choose not to claim reimbursement of expenses from the Authority and in some cases Board Members are eligible to claim reimbursement of expenses from other sources.

2.2.2. STAFF REPORT

Employment Policies/ Consultation

The Authority has a Joint Negotiating and Partnership Forum (JNPF) in place, through which it ensures effective two-way communications with UNISON Trade Union representatives in resolving any issues arising and consulting on new initiatives.

During 2016/17 key matters on which employees were consulted through the JNPF were:

- Your Park resource management
- Staff wellbeing action plan
- Implementation of policies and procedures
- Recruitment
- Equality and Diversity
- Winter shutdown
- Pay negotiations.

Equality and Diversity

We are committed to supporting and promoting diversity on our Board, Executive Team and within our workforce. The Authority is an equal opportunities employer. We are also committed to meeting our duties under the Equality Act 2010 and our new [Mainstreaming report](#) was published in April 2017. The Mainstreaming report sets out how we are mainstreaming equality, the progress we have made and the new outcomes we have set ourselves.

Our policies ensure that all staff are treated equally irrespective of their sex, marital/civil partnership status, age, race, ethnic origin, sexual orientation, disability, religion or belief, work pattern, employment status, gender identity (transgender), caring responsibility or trade union membership. Employment and promotion are on merit on the basis of fair and open competition.

We are committed to the Scottish Government People Strategy to mainstream equality and diversity in every aspect. We have a ParkForAll working group where representatives from throughout the organisation, chaired by a Director, aim to inspire the organisation to deliver against our equality duties, constructively challenge prejudices, raise awareness of the economic and social benefits of inclusion and identify and facilitate actions that support equality and diversity. Together our policies, strategies and approaches will support us in changing behaviours and culture to create a fully inclusive organisation, confident in its diversity; promoting strong leadership and clear accountability for delivering diversity; attracting, keeping and developing talent from all areas of society; and becoming representative of the society we serve, at all levels.

Staff Composition

The Authority's gender split of staffing at the end of the financial year was:

	31 March 2017			31 March 2016		
Headcount	Female	Male	Total	Female	Male	Total
Executive Team	2	4	6	2	4	6
Operational Managers	11	5	16	12	7	19
Employees	85	67	152	64	46	110
Total	98	76	174	78	57	135

The increase in headcount at 31 March 2017 reflects the higher number of seasonal rangers recruited on a variety of work patterns to support the new camping byelaws which came into effect on 1 March 2017.

Staff Numbers	2017	2016
Average Number of Board Members during the Year	17	17
Average Number of Full Time Equivalent Employees during the Year	127	133
Analysis of Average Number of Full Time Equivalent Employees		
Permanent	107.0	113.0
Fixed Term	13.0	13.0
Seasonal	6.5	7.0
Agency	0.5	-
Total	127.0	133.0

Numbers of staff with salaries above £50,000 (including Chief Executive)	2017	2016
£80,001 - £85,000	1	-
£75,001 - £80,000	-	1
£55,001 - £60,000	3	3

Board Member and Staff Costs	Note	2017	2016
		£	£
Board Members Fees		150,101	151,062
Social Security Costs		3,392	3,760
Total Board Members		153,493	154,822
Permanent Staff Salaries		3,218,902	3,217,704
Social Security Costs		311,460	233,808
Pension Costs		616,258	602,868
Total Permanent Staff		4,146,620	4,054,380
Other Staff Salaries		584,228	548,380
Social Security Costs		43,982	31,843
Pension Costs		82,267	73,489
Total Other Staff		710,477	653,712
Deduct: Included in Programme and Project figures		(70,450)	(60,586)
Deduct: Included in Fixed Assets additions (capitalised salaries)		(102,960)	(85,770)
Total Permanent and Other Staff costs before adjustments for pensions reporting		4,683,687	4,561,736
<u>Adjustments for Pensions Reporting</u>			
Add: Current Service Costs	21	848,000	1,049,000
Less: Employer's Contribution	21	(685,000)	(672,000)
Total Permanent and Other Staff costs after adjustments for pensions reporting		4,846,687	4,938,736
Total Board Member and Staff Costs		5,000,180	5,093,558

Wellbeing

The Delivery Group continued to provide input and support to the Authority in monitoring performance in all areas, including human resources. During the year, the Authority recorded an average loss of 9.4 days per employee for sickness absence (2015/16 – 7.18 days). We continue to monitor sickness absence closely and during the year we adopted a more proactive process to assist with the management of absence. We continue to provide support through our Occupational Health providers and Employee Assistance programme.

Expenditure on Consultancy and Off Payroll Arrangements

The Authority had no consultancy remuneration or off payroll arrangements in the year ended 31 March 2017 (2015/16 – nil).

2.3 PARLIAMENTARY ACCOUNTABILITY REPORT

Regularity of Expenditure

Gifts and Charitable Donations

Gifts totalling £1,125 were made in the year (2015/16 - £764). There were no charitable donations made in the year (2015/16 - nil).

Losses, Special Payments and Write-offs

There were bad debt provisions of £417 in the year and no stock write-offs or other losses (2015/16 - £1,081 stock write-off and £6,818 loss as a result of the theft of an engine from one of the Authority's boats). There were no special payments made in the year (2015/16 – nil).

Remote Contingent Assets and Liabilities

The Authority is involved in two legal disputes which may result in contingent assets or contingent liabilities, depending on the outcome of the cases. Refer to Note 17 for further details.

Fees and Charges

Details of all fees charged by the Authority are available on our [website](#). A brief explanation of the areas for which we charge for services is shown below.

Boat Registration and Launch Fees

It is a requirement of the Loch Lomond Byelaws 2013 that all motorised vessels are registered with the Authority before using the Loch and display an annual mark, registration letters and numbers. Registration is free if users are providing their own letters and numbers, otherwise a charge applies. Vinyl backing boards can be purchased for the display of registration letters and annual marks if users do not want to place them directly on the vessel.

Launch fees apply to all motorised vessels who wish to launch from our facilities. A day launch or annual launch ticket can be purchased. A single launch or recovery can also be arranged. The monies generated make a contribution to the facility running and staffing costs and also to the operational costs of providing a ranger presence on the Loch to ensure compliance with the byelaws.

The Authority works closely with and contributes financially towards the Loch Lomond Rescue Boat charity. The rescue boat provides 24 hour safety cover on the Loch and when required the Authority's Ranger Service assists with rescues and searches.

Inchcailloch Camping Income

There is a small informal campsite on Inchcailloch island, which is part of the Loch Lomond National Nature Reserve. Visitors are required to book in order to receive a permit to stay and charges apply, which contribute to the costs of the booking system and administration.

Camping Management Income

As part of the Your Park project, the Authority introduced fees associated with the purchase of seasonal camping permits from 1 March 2017, which apply to four Camping Management Zones across the National Park. Permit charges are £3 per permit per night. The charge for campsite pitches at the Your Park informal campsites is £7 per adult per night, with no charge for children.

Litter and Fly-tipping Fixed Penalty Notices

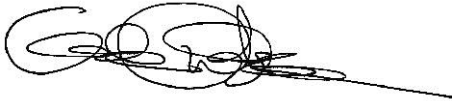
The Authority introduced charges for litter and fly-tipping fixed penalty notices during 2016/17 which was required by legislation, with the level of the fees assigned to the notices determined by Scottish Government: a minimum of £80 for littering and £200 for fly-tipping.

Planning Fees

The Authority charges a fee for most planning applications submitted. These fees are set by the Scottish Government and help to cover the costs associated with processing an application. They do not cover the full cost, although the level of fee depends on the type of application and the scale of the proposed development. Further information is available on our [website](#).

The Scottish Government has amended the planning regulations and provided for increased planning fees for major applications and permission in principle which came into effect on 1 June 2017. This may have a positive impact on the level of planning fee income received in 2017/18.

Signed on behalf of Loch Lomond & The Trossachs National Park Authority

A handwritten signature in black ink, appearing to read 'Gordon Watson', with a long horizontal line extending to the right.

Gordon Watson
Chief Executive and Accountable Officer
12 September 2017

2.4 INDEPENDENT AUDITOR'S REPORT

Independent auditor's report to Loch Lomond & The Trossachs National Park Authority, the Auditor General for Scotland and the Scottish Parliament

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice approved by the Auditor General for Scotland, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Report on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements in the annual report and accounts of Loch Lomond & The Trossachs National Park Authority for the year ended 31 March 2017 under the National Parks (Scotland) Act 2000. The financial statements comprise the Statement of Financial Position, the Statement of Comprehensive Net Expenditure, the Statement of Cash Flow, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2016/17 Government Financial Reporting Manual (the 2016/17 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2017 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2016/17 FReM; and
- have been prepared in accordance with the requirements of the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Basis of opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). 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 are independent of the body 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 Standards for Auditors, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of the Accountable Officer's Responsibilities, the Accountable Officer 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 Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Auditor General for Scotland. Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accountable Officer; and the overall presentation of the financial statements.

Our objectives are to achieve 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&I) 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 economic decisions of users taken on the basis of these financial statements.

Other information in the annual report and accounts

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements and our auditor's report thereon. 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 matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with our audit of the financial statements in accordance with ISAs (UK&I), our responsibility is to read all the financial and non-financial information in the annual report and accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Report on regularity of expenditure and income

Opinion on regularity

In our opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. We are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Report on other requirements

Opinions on other prescribed matters

We are required by the Auditor General for Scotland to express an opinion on the following matters.

In our opinion, the auditable part of the Remuneration and Staff Report has been properly prepared in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

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

- the information given in the Performance Report 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 National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers; and
- the information given in the 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 National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

Matters on which we are required to report by exception

We are required by the Auditor General for Scotland to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the auditable part of the Remuneration and Staff Report 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.

A handwritten signature in black ink, appearing to read 'Gareth Kelly', with a stylized flourish at the end.

Gareth Kelly, (for and on behalf of Grant Thornton UK LLP)

**110 Queen Street
Glasgow
G1 3BX**

12 September 2017

2. ANNUAL ACCOUNTS

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

Year ended 31 March 2017

	Note	2017 £	2016 £
Expenditure			
Board Members and Staff Costs	7	5,000,180	5,093,558
Other Operating Costs	8	1,540,575	1,784,041
Programme Expenditure	4	28,595	34,217
Project Expenditure	5	1,214,638	1,284,799
Depreciation	10/11	490,379	458,228
Provision for Impairment of Assets	10/12	267,588	19,000
		<u>8,541,955</u>	<u>8,673,843</u>
Income			
Planning Fees		194,236	167,098
Programme Income	4	28,595	34,217
Project Income		474,457	548,343
Other Income	6	312,911	365,437
Profit (Loss) on Disposal of Fixed Assets		7,038	(6,818)
Total Income		<u>1,017,237</u>	<u>1,108,277</u>
Net Expenditure		7,524,718	7,565,566
Less: Interest Receivable		<u>(386)</u>	<u>(716)</u>
Net Expenditure for Year		<u><u>7,524,332</u></u>	<u><u>7,564,850</u></u>
Other Comprehensive Net Expenditure			
Net (Gain) on Revaluation of Property		(1,183,646)	-
Actuarial Loss (Gain) on Pension Scheme		<u>3,895,000</u>	<u>(3,235,000)</u>

No activities were discontinued during the year.

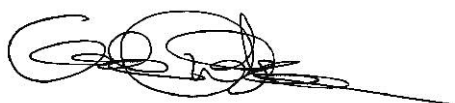
The notes on pages 30 to 48 form part of these Accounts.

STATEMENT OF FINANCIAL POSITION

As at 31 March 2017

	Note	2017 £	Restated Note 2 2016 £	Restated Note 2 2015 £
Non-current Assets				
Property, plant and equipment	10	11,231,283	10,053,138	9,613,512
Intangible assets	11	51,612	18,138	28,798
Investments	12	-	-	-
Trade and other receivables	13	15,602	11,153	-
Total Non-current Assets		11,298,497	10,082,429	9,642,310
Current Assets				
Inventories		7,796	6,600	8,801
Trade and other receivables	13	363,127	256,871	347,763
Cash and cash equivalents	14	886,421	307,830	644,562
Total Current Assets		1,257,344	571,301	1,001,126
Total Assets		12,555,841	10,653,730	10,643,436
Current Liabilities				
Trade and other payables	15	1,257,875	1,015,852	1,425,238
Total Current Liabilities		1,257,875	1,015,852	1,425,238
Non-current Assets less Net Current Liabilities		11,297,966	9,637,878	9,218,198
Non-current Liabilities				
Trade and other payables	15	173,684	-	-
Pension fund liability	22	6,399,000	2,260,000	4,952,000
Total Non-current Liabilities		6,572,684	2,260,000	4,952,000
Total Liabilities		7,830,559	3,275,852	6,377,238
Assets less Liabilities		4,725,282	7,377,878	4,266,198
Taxpayers' Equity				
General Reserve		3,908,747	3,428,514	2,854,608
Revaluation Reserve		7,208,035	6,203,364	6,357,590
Donated Asset Reserve		7,500	6,000	6,000
Pension Reserve	22	(6,399,000)	(2,260,000)	(4,952,000)
Total Taxpayers' Equity		4,725,282	7,377,878	4,266,198

Signed on behalf of Loch Lomond & The Trossachs National Park Authority



Gordon Watson

Chief Executive & Accountable Officer

The Accountable Officer authorised these financial statements for issue on 12 September 2017

The notes on pages 30 to 48 form part of these Accounts.

STATEMENT OF CASH FLOWS
For the Year ended 31 March 2017

	Note	2017 £	2016 £
Cash Flows from Operating Activities			
Net Expenditure before Interest		(7,524,718)	(7,565,566)
Adjustments for items not involving the Movement of Cash			
Depreciation	10/11	490,379	458,228
Provision for impairment of assets	10/12	267,588	19,000
(Gain) loss on sale of property, plant & equipment		(7,038)	6,818
Loss on transfer of donated assets		-	(187,000)
Pension adjustments in Other Income	6	84,000	169,000
Pension adjustments in Staff Costs	7	163,000	377,000
Movements in Working Capital			
(Increase) decrease in trade and other receivables		(106,256)	89,020
Increase (decrease) in trade and other payables		242,023	(409,386)
(Increase) decrease in inventories		(1,196)	2,201
Movement in Non-current Assets and Liabilities			
Increase in trade and other receivables > 1 year		(4,449)	(9,281)
Increase in trade and other payables > 1 year		173,684	-
Net Cash Outflow from Operating Activities		(6,222,983)	(7,049,966)
Cash Flows from Investing Activities			
Bank interest received		386	716
Purchase of property, plant and equipment and intangible assets	10/11	(769,873)	(726,012)
Proceeds from property, plant and equipment		10,971	-
Investment	12	(20,000)	-
Net Cash Outflow before Financing		(7,001,499)	(7,775,262)
Cash flows from Financing Activities			
Cash allocation applied to Operating Costs	3	6,270,000	6,402,000
Cash allocation applied to Capital Expenditure	3	1,095,000	1,026,000
Grants and other funding for Capital Expenditure		47,205	10,530
Grants for future Capital Expenditure ¹		167,885	-
Net Increase (Decrease) in Cash and Cash Equivalents		578,591	(336,732)
Cash and cash equivalents at the beginning of the period	14	307,830	644,562
Cash and Cash Equivalents at the End of the Period	14	886,421	307,830

The notes on pages 30 to 48 form part of these Accounts.

¹ Refer to Financial Budget Performance on page 4

STATEMENT OF CHANGES IN TAXPAYERS'S EQUITY
for the year ended 31 March 2017

	Restated Note 2 General Fund £	Restated Note 2 Revaluation Reserve £	Donated Asset £	Pension Fund £	Total £
Balance at 1 April 2014	2,171,315	6,661,500	6,000	(2,868,000)	5,970,815
Cash Allocation*	7,896,138				7,896,138
Other grants	106,712				106,712
Net Expenditure after interest	(7,865,859)				(7,865,859)
Gain / (loss) on revaluation of property		(160,608)			(160,608)
Transfer of annual depreciation charge on assets with revaluation reserve	143,302	(143,302)			-
Pension fund actuarial gain / (loss)				(1,684,000)	(1,684,000)
Other pension fund gains				3,000	3,000
Net return on pension assets	129,000			(129,000)	-
Transfer to net fund pension liabilities	274,000			(274,000)	-
Balance at 31 March 2015	2,854,608	6,357,590	6,000	(4,952,000)	4,266,198
Balance at 1 April 2015	2,854,608	6,357,590	6,000	(4,952,000)	4,266,198
Cash Allocation*	7,428,000				7,428,000
Other grants	10,530				10,530
Net Expenditure after interest	(7,564,850)				(7,564,850)
Transfer of annual depreciation charge on assets with revaluation reserve	154,226	(154,226)			-
Pension fund actuarial gain / (loss)				3,235,000	3,235,000
Other pension fund gains				3,000	3,000
Net return on pension assets	169,000			(169,000)	-
Transfer to net fund pension liabilities	377,000			(377,000)	-
Balance at 31 March 2016	3,428,514	6,203,364	6,000	(2,260,000)	7,377,878
Balance at 1 April 2016	3,428,514	6,203,364	6,000	(2,260,000)	7,377,878
Cash Allocation*	7,365,000				7,365,000
Other grants	215,090				215,090
Net Expenditure after interest	(7,524,332)				(7,524,332)
Gain / (loss) on revaluation of property		707,143	1,500		708,643
Write back of depreciation on revaluation	14,236	460,767			475,003
Transfer of annual depreciation charge on assets with revaluation reserve	163,239	(163,239)			-
Pension fund actuarial gain / (loss)				(3,895,000)	(3,895,000)
Other pension fund gains				3,000	3,000
Net return on pension assets	84,000			(84,000)	-
Transfer to net fund pension liabilities	163,000			(163,000)	-
Balance at 31 March 2017	3,908,747	7,208,035	7,500	(6,399,000)	4,725,282

* The Authority receives a budget from the Scottish Government (known as Departmental Expenditure Limit or DEL) to cover the cash costs of capital and operating expenditure, net of other income sources and funding from partner agencies to jointly fund projects.

NOTES TO THE ACCOUNTS

For the Year Ended 31 March 2017

1. Accounting Policies

In accordance with the accounts direction issued by Scottish Ministers under section 19(4) of the Public Finance and Accountability (Scotland) Act 2000 these accounts have been prepared in compliance with the principles and disclosure requirements of the HM Treasury Financial Reporting Manual (FReM), which follows generally accepted accounting practice as defined in International Financial Reporting Standards (IFRS) as adopted by the European Union and the Companies Act 2006 to the extent that it is meaningful and appropriate in the public sector context. The particular accounting policies adopted by Loch Lomond & The Trossachs National Park Authority are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

The accounts are prepared using accounting policies, and, where necessary, estimation techniques, which are selected as the most appropriate for the purpose of giving a true and fair view in accordance with the principles, set out in International Accounting Standard (IAS) 8 Accounting Policies, Changes in Accounting Estimates and Errors. Changes in accounting policies, which do not give rise to a prior year adjustment are reported in the relevant note.

1.1 Accounting Convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets, and, where material, investments and inventories to fair value as determined by the relevant accounting standard.

1.2 Accounting Period

The accounting period commenced on 1 April 2016 and ended on 31 March 2017.

1.3 Non-current Assets – Property, Plant and Equipment

Recognition

All land and buildings are accounted for as non-current assets unless they are deemed to be held-for-sale.

Valuation

All land and buildings are restated to current value using professional valuations in accordance with IAS 16 every five years. Valuations are also carried out on initial recognition of new land and buildings. The last quinquennial valuation was carried out in March 2014.

In line with the FReM, the quinquennial valuation has been supplemented by an interim valuation of all land and buildings as at 31st March 2017.

The valuations are carried out in accordance with the Royal Institute of Chartered Surveyors (RICS) Appraisal and Valuation Manual insofar as those terms are consistent with the agreed requirements of HM Treasury. The valuations were carried out by Ryden LLP. The relevant valuations have been incorporated into these Financial Statements.

All other non-current assets in this category are stated at depreciated historical cost. Non-property

assets values are not subject to indexation adjustments because their individual values and/or useful economic life are considered to be below the level at which the application of indexation is relevant.

Losses in value reflected in valuations are accounted for in accordance with IAS 36 Impairment of Assets. The consumption of economic benefits is taken to the revaluation reserve to the extent of any previous gain and any further loss is charged to the Statement of Comprehensive Net Expenditure.

Capitalisation

The minimum level for capitalisation of individual non-current assets within the Authority is £600.

Leased Assets

Leases in terms of which the Authority assumes substantially all of the risks and rewards of ownership are classified as finance leases. On initial recognition, the leased asset is measured at an amount equal to the lower of its fair value and the present value of the minimum lease payments. Subsequent to initial recognition, the asset is accounted for in accordance with the accounting policy applicable to the asset.

There are two leased assets being held under a finance lease. Given the non-material nature of the finance lease creditor, this has not been recognised. Refer to Note 16 for more details.

Other leases are operating leases and are not recognised in the Statement of Financial Position.

1.4 Depreciation

Depreciation is provided on all fixed assets, other than land, on a straight line basis at rates calculated to write down the cost or valuation of each asset to its estimated residual value, as follows:

Freehold Buildings	50 Years or expected life as determined by valuer, if shorter.
Leasehold Buildings	50 Years or period of lease whichever is shorter
IT Hardware and Infrastructure	3 - 5 Years
Vehicles	5 Years
Vessels	5 - 25 Years
Machinery, Equipment, Furniture & Fittings	3 - 5 Years

1.5 Non-current Assets - Intangible Assets

Copyrights, website, IT systems and software licences are disclosed as intangible assets with finite useful lives in accordance with FReM guidance.

They are amortised on a straight line basis over their expected useful lives as follows:

Copyright	5 years
Website, IT systems and software	3 years

The amortisation of intangible assets is included within depreciation on the Statement of Comprehensive Net Expenditure.

1.6 Investments

Investments are recognised at cost on acquisition. In line with IAS36, Impairment of Assets, at the end of each reporting period the Authority is required to assess whether there is any indication that an asset may be impaired. An impairment loss is recognised whenever recoverable amount is below carrying amount.

1.7 Inventories

Inventories are stated at the lower of Cost and Net Realisable Value.

1.8 Corporation Tax

Any tax liability is recognised in accordance with IAS 12 Income Taxes.

1.9 Value Added Tax (VAT)

Irrecoverable VAT is included with the relevant cost and charged to the Statement of Comprehensive Net Expenditure in the period in which it is incurred.

1.10 Leases

Operating Leases

Operating lease rentals are charged to the Statement of Comprehensive Net Expenditure over the term of the lease.

Finance Leases

(i) Lease payments

The annual finance expense that would be allocated to the two assets held under a finance lease is immaterial (£1). Given the non-material value of this creditor and the finance expense, the minimum lease payments have not been apportioned between the finance expense and the reduction of the outstanding liability. Refer to Note 16.

(ii) Determining whether an arrangement contains a lease

At inception of an arrangement, the Authority determines whether such an arrangement is or contains finance lease in accordance with IAS 17.

1.11 Scottish Government Departmental Expenditure Limit

The Authority receives a budget from the Scottish Government, known as Departmental Expenditure Limit or DEL, to finance depreciation and the cash costs of capital and operating expenditure. In accordance with financial reporting guidance, the DEL cash allocation is credited to the General Fund in the Statement of Changes on Taxpayers' Equity and net expenditure on activities funded by the DEL cash allocation is charged to the General Fund in the Statement of Changes on Taxpayers' Equity.

1.12 Income and Expenditure Recognition

Income from activities and expenditure is accounted for in the year to which it related and not to when cash payments are made or received.

Where income or expenditure has been recognised but cash has not been received or paid, a receivable or payable for the corresponding amount is recorded in the Statement of Financial Position.

Where cash has been received or paid in advance of the activity or expenditure, no income or

expense is recognised and a payable or receivable for the corresponding amount is recorded in the Statement of Financial Position.

1.13 Other Grants and Income

The Authority receives other grants to finance its net expenditure. Other grants used to purchase fixed assets are credited to the General Reserve.

Operating income is income that relates directly to the operating activities of Loch Lomond & The Trossachs National Park Authority. It includes fees and charges for services provided to external customers.

1.14 Pension Costs

The Authority is a member of Strathclyde Pension Fund (administered by Glasgow City Council) which is a defined benefit scheme. The expected cost of providing staff pensions is recognised on a systematic basis over the expected average remaining life of members of the pension fund. Fund disclosures as required by IAS 19 are given in Notes 21 to 24 of the Financial Statements.

1.15 Short-term Employee Benefits

A liability and expense are recognised for accrued but unused annual leave and flexitime as at 31 March 2017.

1.16 Cash and Cash Equivalents

Cash and cash equivalents in the Statement of Financial Position comprise cash at banks and in hand.

1.17 Trade Receivables

All material amounts due as at 31 March 2017 have been brought into the Statement of Comprehensive Net Expenditure irrespective of when actual payments were received.

1.18 Trade Payables

All material amounts due as at 31 March 2017 have been brought into the Statement of Comprehensive Net Expenditure irrespective of when actual payments were made.

1.19 Financial Instruments

The Authority does not hold any complex financial instruments. The only financial instruments included in the accounts are financial assets in the form of investments in other entities, cash, trade receivables and accrued income, and financial liabilities in the form of trade payables and accruals. Financial instruments are recognised in accordance with IAS 37, IAS 39, and IFRS 7 as interpreted and adapted by the FReM, initially at fair value less provision for impairment. A provision for impairment is made when there is evidence that the Authority will be unable to collect an amount due in accordance with agreed terms.

1.20 Segmental Reporting

IFRS 8 Segmental Reporting requires operating segments to be identified on the basis of internal reports about components of the Authority that are regularly used by the chief operating decision makers in order to allocate resources and assess their performance. The Authority reports on three segments of Visitor Experience, Conservation and Rural Development. Refer to Note 5 for further details.

1.21 Interest in Other Entities

IFRS12 requires disclosures about an entity's interests in subsidiaries, joint arrangements, associates and unconsolidated structured entities. The Authority is a Designated Member of National Park Partnerships LLP, which was incorporated on 11 June 2016. Along with the other 14 UK National Parks, the Authority holds an equal share in the Partnership. Refer to Note 12 for further details. This investment does not meet the criteria of a subsidiary, joint venture or associate and has been recognised as an investment, in line with the investment policy. Refer to Note 1.6 for further details.

1.22 Critical Judgements and Estimates

In application of the accounting policies outlined above, there are limited areas where judgement has to be made. The following are the critical judgements and estimates that have the most significant effect on the amounts recognised in the financial statements.

- **Valuation of Land and Buildings**

As detailed in Note 1.3, all land and buildings are valued using professional valuations in accordance with IAS 16 every five years. Valuations are also carried out on initial recognition of new land and buildings. The last quinquennial valuation was carried out in March 2014 and an interim valuation was carried out as at 31 March 2017 on the property assets. Ryden LLP have provided the property valuations for the Authority.

Ryden LLP is a RICS Regulated firm and must ensure that all processes and valuations are fully compliant with the RICS Valuation – Professional Standards (The Red Book). Assets are valued on the basis of either Existing Use Value or Depreciated Replacement Cost.

- **Actuarial Assumptions used in Pension Valuations**

The Authority is a member of Strathclyde Pension Fund (administered by Glasgow City Council) which is a defined benefit scheme. The pension valuations are provided by the Authority's actuaries, Hymans Robertson. The 2016/17 disclosure is based on the formal funding valuation as at 31 March 2014, projected forward for three years. The next valuation will be carried out in 2017/18 based on the data as at 31 March 2017. The current disclosure is adjusted to allow for known changes in assets, changes in salary roll and the IAS 19 financial assumptions.

The assets are valued at bid value as required by IAS 19. The pension liabilities are valued on an actuarial basis, using the actuary's standard assumptions, appropriate for the Authority's liability profile. For more detailed information, refer to Notes 21 to 24.

2. Prior period adjustment

During 2014/15 and 2015/16 the adjustments to transfer the annual depreciation charge on assets with a revaluation reserve from General Reserves to the Revaluation Reserve were not made. This resulted in General Reserves being understated and the Revaluation Reserve overstated by £143k in 2014/15 and £154k in 2015/16. The Statement of Financial Position and Statement of Changes in Taxpayers' Equity have been restated accordingly.

3.	Scottish Government Departmental Expenditure Limit (DEL)	2017 £	2016 £
	Cash DEL allocated to meet operational expenditure	6,286,000	6,418,000
	Cash DEL allocated to meet capital expenditure	1,095,000	1,026,000
		7,381,000	7,444,000
	Deduct amounts earmarked for specific operational projects	(16,000)	(16,000)
	Total cash DEL received (resource and capital DEL)	7,365,000	7,428,000

4.	Programme Income & Expenditure	Income £	Expenditure £	Net £
	West Highland Way	28,595	28,595	0
	Total 2016/17	28,595	28,595	0
	Total 2015/16	34,217	34,217	0

The Authority is a member of the West Highland Way Management Group and manages the programme income and expenditure which is 'ring-fenced' by the Authority and only used for this specific purpose.

5. Analysis of Net Expenditure by Segment

	Board members and staff costs £	Other operating & programme costs £	Project Expenditure £	Income £	Net Segmental Expenditure £
Visitor Experience	3,065,577	1,098,140	929,368	(684,890)	4,408,195
Conservation	673,246	20,493	122,313	(65,333)	750,719
Rural Development	1,261,357	450,537	162,957	(343,976)	1,530,875
Total 2016/17	5,000,180	1,569,170	1,214,638	(1,094,199)	6,689,789

	Board members and staff costs £	Other operating & programme costs £	Project Expenditure £	Income £	Net Segmental Expenditure £
Visitor Experience	3,034,822	1,524,428	823,399	(645,104)	4,737,545
Conservation	747,561	30,421	317,607	(219,923)	875,666
Rural Development	1,311,175	263,409	143,793	(232,068)	1,486,309
Total 2015/16	5,093,558	1,818,258	1,284,799	(1,097,095)	7,099,520

Reconciliation between Operating Segments and Statement of Comprehensive Net Expenditure

	£
Net Segmental Expenditure as above	6,689,789
Items not attributable to segmental activity:	
Deficit of return on pension assets over interest	84,000
Depreciation	490,379
Provision for impairment of assets	247,588
Provision for impairment of investments	20,000
Gain on disposal of fixed assets	(7,038)
Interest receivable	(386)
Net Expenditure for Year	7,524,332

6.	Other Income		2017	2016
			£	£
	Shared Services recharge		44,032	42,000
	Modern Apprenticeship programme contribution		7,000	-
	Boat registration and launch fees		58,603	54,768
	Sale of goods		5,625	5,054
	Property rental and recharges		152,103	160,086
	Gain on transfer of donated assets		-	187,000
	Deficit of return on pension assets over interest		(84,000)	(169,000)
	Miscellaneous		129,548	85,529
			<u>312,911</u>	<u>365,437</u>
7.	Board Members and Staff Costs	Note	2017	2016
			£	£
	<u>Board Members</u>			
	Fees*		150,101	151,062
	Social Security Costs		3,392	3,760
			<u>153,493</u>	<u>154,822</u>
	<u>Permanent Staff</u>			
	Salaries		3,218,902	3,217,704
	Social Security Costs		311,460	233,808
	Pension Costs		616,258	602,868
			<u>4,146,620</u>	<u>4,054,380</u>
	<u>Other Staff</u>			
	Salaries		584,228	548,380
	Social Security Costs		43,982	31,843
	Pension Costs		82,267	73,489
			<u>710,477</u>	<u>653,712</u>
	Deduct: Included in Programme and Project figures		(70,450)	(60,586)
	Deduct: Included in Fixed Asset additions (capitalised salaries)		(102,960)	(85,770)
	Total Permanent and Other Staff Costs before adjustments for pensions reporting		<u>4,683,687</u>	<u>4,561,736</u>
	<u>Adjustments for Pensions Reporting</u>			
	Add: Current Service Costs	21	848,000	1,049,000
	Less: Employer's Contribution	21	(685,000)	(672,000)
	Total Permanent and Other Staff Costs after adjustments for pensions reporting		<u>4,846,687</u>	<u>4,938,736</u>
	Total Board Member and Staff Costs		<u>5,000,180</u>	<u>5,093,558</u>

* Refer to Remuneration Report on page 18

8. Other Operating Costs	2017	2016
	£	£
Travel & Subsistence	32,553	38,379
Conferences, Courses & Training	26,827	69,678
Other Staff Costs	42,134	63,227
Property Rent & Rates	299,392	272,064
Energy Costs	77,089	84,115
Property Repairs & Development	48,290	101,456
Other Property Costs	201,313	232,138
Grounds Maintenance	142,170	236,211
Tools & Equipment Consumables	16,393	21,215
Transport Costs	96,788	97,654
Uniforms & Clothing	9,236	43,775
Catering & Hospitality	16,727	20,053
Printing & Stationery	14,507	17,255
Published Materials	36,720	36,933
Telecommunications & Data	94,759	96,209
Legal & Professional Fees	175,511	100,948
Software & IT Supplies	129,005	164,190
Goods for Resale	1,814	2,221
Advertising - Statutory	26,951	27,574
- Other Advertising	252	482
Other Administration Costs	13,488	23,645
Contributions to Other Bodies	12,459	7,614
Audit Fee - Internal	15,000	15,793
- External	10,780	10,200
Bad Debt	417	-
Stock Write-Off	-	1,012
	1,540,575	1,784,041

9. Corporation Tax

The Authority has commercial activities which generate taxable income and from 1 April 2015 is obliged to submit a corporation tax computation to HMRC. There is no taxable profit arising from these activities (2015/16 – loss carried forward of £230,033).

10. Property, Plant and Equipment

	Freehold Land & Buildings	Leasehold Buildings	Vehicles & Marine Vessels	Equipment Plant & Machinery	Office Furniture & Fittings	IT Hardware & Infrastructure	Assets under Construction	Total Tangible Assets
Cost or Valuation								
At 1 April 2016	5,133,378	4,294,663	1,042,312	288,048	796,356	1,618,173	558,549	13,731,479
Disposals at Cost	-	-	(47,979)	-	-	-	-	(47,979)
Additions at Cost	-	-	132,304	17,916	4,618	63,914	547,760	766,512
Transfer Asset into Use	252,873	436,665	10,800	-	-	-	(764,705)	(64,367)
Impairment Charge ¹	(276,751)	(142,960)	-	-	-	-	-	(419,711)
Impairment Reversal ²	-	14,194	-	-	-	-	-	14,194
Revaluation Increase ³	459,500	249,143	-	-	-	-	-	708,643
At 31 March 2017	5,569,000	4,851,705	1,137,437	305,964	800,974	1,682,087	341,604	14,688,771
Accumulated Depreciation								
At 1 April 2016	169,705	231,425	725,301	261,654	723,298	1,566,958	-	3,678,341
Disposals	-	-	(44,046)	-	-	-	-	(44,046)
Charge for Year	103,014	128,788	111,022	23,403	30,583	59,315	-	456,125
Written back on revaluation:								
- Impairment Charge ¹	(69,635)	-	-	-	-	-	-	(69,635)
- Impairment Reversal ²	-	(88,294)	-	-	-	-	-	(88,294)
- Revaluation ³	(203,084)	(271,919)	-	-	-	-	-	(475,003)
At 31 March 2017	-	-	792,277	285,057	753,881	1,626,273	-	3,457,488
Net Book Values								
31 March 2017	5,569,000	4,851,705	345,160	20,907	47,093	55,814	341,604	11,231,283
31 March 2016	4,963,673	4,063,238	317,011	26,394	73,058	51,215	558,549	10,053,138

The interim revaluation of assets resulted in impairments¹ on Carrochan Headquarters (£150k), Loch Chon Campsite (£143k) and Loch Venacher car parks (£57k); a write back² on previous impairments on Loch Lubnaig (£38k) and Drumkinnon Bay Pontoon (£64k); and revaluation increases³ of £1,184k. Overall, the revaluation of assets resulted in a net increase in the carrying value of property assets of £936k. Freehold Land and Buildings contain one piece of land at Kenmore Wood that was donated to the Authority and is valued at £7.5k on an existing use value.

11. Intangible Assets

	IT Systems & Software	Website	Copyright	Total Intangible Assets
Cost or Valuation				
At 1 April 2016	434,466	-	26,875	461,341
Additions at Cost	3,361	-	-	3,361
Transfer Asset into Use	-	64,367	-	64,367
At 31 March 2017	437,827	64,367	26,875	529,069
Accumulated Depreciation				
At 1 April 2016	421,878	-	21,325	443,203
Charge for Year	10,948	21,456	1,850	34,254
At 31 March 2017	432,826	21,456	23,175	477,457
Net Book Values				
31 March 2017	5,001	42,911	3,700	51,612
31 March 2016	12,588	-	5,550	18,138

12. Investments in Other Entities	£
As at 31 March 2016	-
Additions at Cost	20,000
Impairment	(20,000)
As at 31 March 2017	<u>-</u>

This investment represents the Authority's interest in National Park Partnerships LLP. National Park Partnerships LLP was incorporated on 11 June 2016 for the purpose of enabling the UK National Parks to pursue and enter into commercial arrangements. At incorporation Loch Lomond & The Trossachs National Park Authority and the other 14 UK National Park Authorities contributed £10,000 for an equal share in the entity with a further capital call of £10,000 in March 2017.

Profits of the Partnership will be divided equally between all of the members following approval of the annual accounts. The first accounting period ends on 30 June 2017 and no income has been received during 2016/17.

The Authority is a Designated Member of the Partnership and is jointly responsible for ensuring compliance with the Limited Liability Partnership Act 2000. Gordon Watson is a Board Member of the Management Board of the Partnership. Decisions require a simple majority vote, with certain exceptions that require approval by at least three quarters of the members.

The investment has been fully impaired as the capital contributions cannot be withdrawn or paid back. On leaving the Partnership a partner is only entitled to the undrawn balance of its profit share and on liquidation a partner would only receive a share after all creditors' and liquidators' expenses have been met.

13. Trade Receivables and Other Assets	2017	2016
	£	£
Amounts falling due within one year:		
Trade receivables	165,573	136,174
Other receivables	4,747	4,810
VAT receivable	27,143	24,280
Prepayments and accrued income	165,664	91,607
	<u>363,127</u>	<u>256,871</u>
Amounts falling due after one year:		
Prepayments	<u>15,602</u>	<u>11,153</u>

14. Cash and Cash Equivalents	2017	2016
	£	£
Bank Accounts	885,703	306,800
Imprest Accounts	718	1,030
	<u>886,421</u>	<u>307,830</u>

All balances were held at commercial banks and cash in hand (2015/2016 - all).

15. Trade Payables and Other Liabilities	2017	2016
	£	£
Amounts payable within one year:		
Trade payables	728,343	360,683
Accruals and deferred income	524,660	652,539
Funds held for third parties	4,872	2,630
	<u>1,257,875</u>	<u>1,015,852</u>
Amounts falling due after more than one year:		
Deferred Income	<u>173,684</u>	<u>-</u>

During the year the Authority varied the terms of a lease and received a reverse lease premium payment of £175k which will be released over the life of the lease (133 years).

16. Finance Leases

Two assets are identified as being held under a finance lease. The minimum rent on these assets is £1 and £5 per year and the value of the corresponding finance lease creditor is £143 (2015/16- £149). Given the non-material value, this has not been recognised as a finance lease creditor and the revaluation reserve has not been reduced by the corresponding amount.

There are no contingent rent provisions or renewal or purchase options on these leases. As at 31 March 2017, the net carrying amount of buildings leased under a finance lease was £1,633,276 (2015/16- £1,687,674), which is included within total leasehold buildings in Note 10.

17. Capital Commitments, Contingent Assets and Contingent Liabilities

There was £519k committed but unspent capital expenditure at 31 March 2017 (31 March 2016 – £49k). In addition, there was £210k of committed capital grant expenditure as at 31 March 2017 (31 March 2016 – £315k).

The Authority will hold contingent assets in respect of three financial bonds totalling £1.332m as a planning condition for the development of a gold and silver mine in Cononish Glen. Scotgold Resources Limited will be required to lodge the bonds as soon as development of the site begins. The bonds will only become receivable by the Authority if Scotgold Resources Limited fails to fully reinstate the site at the end of the mining operating period of 10 years. The bonds shall be sufficient to meet any costs incurred by the Authority in implementing the Operator's Obligations should the Operator fail to fulfil them. This includes the Decommissioning and Restoration Obligations, obligations in relation to the Greater Cononish Glen Management Plan and in relation to the Management of Extractive Waste Regulations and the Waste Management Plan.

There is a contingent asset in respect of the operating lease with Forest Enterprise for the campsite at Loch Chon. The lease provides that in the event that the Landlord exercises their right to terminate the lease with effect from the third anniversary from the date of entry, then the Landlord shall be obliged to pay compensation of £160,529 to the Authority. If the right to terminate the lease is exercised with effect from the sixth anniversary from the date of entry, the Landlord shall be obliged to pay compensation of £91,731 to the Authority.

The Authority is involved in two legal disputes which may result in contingent assets or contingent liabilities, depending on the outcome of the cases. There is a legal dispute with the landowner of Drumlean Estate over access rights. The Authority won the appeal in the Sheriff Appeal Court this year however the landowner has now been granted permission to appeal to the Court of Session and the Authority intends to defend the appeal. The Authority has also raised an action to remove the tenants from Luss Visitor Centre, following a breach of the lease terms. The former tenants are defending the action to remove them and are counterclaiming for the costs of cleaning and maintaining the toilets in the Visitor Centre.

Holding assets results in repair and maintenance obligations, which are addressed based on priority of risk and need. Although no contingent liabilities have been identified, there is an inherent risk of liability, however remote, through ownership of assets.

18. Operating Lease Obligations

Obligations under non-cancellable Operating Leases are:

	Land & Buildings	
		Restated*
	2017	2016
	£	£
Within One Year	76,900	79,607
Two to Five Years	149,895	170,042
After Five Years	132,780	150,436

Rents receivable under non-cancellable Operating Leases are:

	Land & Buildings	
		Restated*
	2017	2016
	£	£
Within One Year	132,599	134,669
Two to Five Years	218,408	213,900
After Five Years	168,368	176,750

*As part of the 2016/17 year end review process, the rental lease obligations for the Authority as both a landlord and a tenant were clarified and as a result the prior year operating lease balances have been restated.

19. Related Party Transactions

The Authority is a non-departmental public body of the Scottish Government. The Authority's sponsoring body is the Scottish Government Rural Directorate.

The Scottish Government and Scottish Government Rural Directorate are regarded as related parties with whom there have been various material transactions during the year in the normal course of business. In addition, the Authority has had a number of material transactions with other Government departments and other non-departmental public bodies.

None of the Board Members, Executive Team or other related parties has undertaken any material transactions with the Authority during the year. Material transactions cover payments made under contract for goods or services.

20. Financial Instruments - Exposure to Risks

The Authority's resources are met from the DEL cash budget allocation from the Scottish Government, from project income and from planning fees and other income. The Authority has no powers to borrow money or to invest surplus funds. Other than financial assets and liabilities which are generated by day-to-day operational activities and the investment in National Park Partnerships LLP (see Note 12), the Authority holds no financial instruments.

Liquidity Risk

The Authority's net revenue resource requirements are financed by Scottish Government, as is its capital expenditure. The Authority is not therefore exposed to material liquidity risks.

Credit Risk

The Authority's funders are mainly Scottish Government or European Union Departments, Executive Agencies or other Public Bodies. The Authority is therefore not exposed to any material credit risk.

Foreign Currency Risk

The Authority is not exposed to foreign currency risk.

21. Pensions - Revenue Account

In accordance with International Accounting Standard 19 (IAS19), the Authority is required to disclose certain information concerning assets, liabilities, income and expenditure related to pension schemes for its employees. This is provided in Notes 21 to 24.

In 2016/17, the Authority paid an employer's contribution of £698,525 (2015/16 - £676,357) representing 19.3% (2015/16 - 19.3%) of employees' pensionable pay into the Strathclyde Pension Fund, which is administered by Glasgow City Council. This fund provides members with defined benefits related to pay and service.

The employer's contribution rate is determined by the Fund's Actuary based on triennial actuarial valuations which determine whether employers are contributing sufficiently to maintain the Fund's solvency.

	2017	2016
Amount Charged to Operating Profit:	£000	£000
Current Service Cost	848	1,049
Actuarial Loss (Gain)	3,895	(3,235)
Curtailments and Settlements	-	-
Total Operating Charge (Gain): (A)	4,743	(2,186)

Amount Credited to Other Finance Income:	£000	£000
Expected Return on Employer Assets	638	548
Interest Cost	<u>(722)</u>	<u>(717)</u>
Net Deficit: (B)	<u>(84)</u>	<u>(169)</u>
Net Revenue Account Cost (Gain): (A) - (B)	<u><u>4,827</u></u>	<u><u>(2,017)</u></u>

22. Pensions - Balance Sheet

The Authority's assets and liabilities amounted to:	2017	2016
	£000	£000
Fair Value of share of assets in the Strathclyde Pension Fund	22,191	17,370
Present Value of funded liabilities	(28,518)	(19,567)
Present Value of unfunded liabilities	(72)	(63)
Net Pension Liability	<u><u>(6,399)</u></u>	<u><u>(2,260)</u></u>

Fair value of employer assets

The asset values below are at bid value as required under IAS19.

Asset Category	31 March 2017				31 March 2016			
	Quoted Prices in Active Markets £'000	Prices not Quoted in Active Markets £'000	Total £'000	%	Quoted Prices in Active Markets £'000	Prices not Quoted in Active Markets £'000	Total £'000	%
Equity Securities								
Consumer	2,099	-	2,099	9%	1,629	-	1,629	9%
Manufacturing	1,662	4	1,666	8%	1,290	11	1,301	8%
Energy & Utilities	660	-	660	3%	512	-	512	3%
Financial Institutions	1,545	-	1,545	7%	1,199	-	1,199	7%
Health & Care	903	-	903	4%	700	-	700	4%
Information Technology	1,276	-	1,276	6%	990	2	992	6%
Private Equity								
All	-	1,830	1,830	8%	-	1,689	1,689	10%
Real Estate								
UK Property	-	2,677	2,677	12%	-	1,866	1,866	11%
Investment Funds and Unit Trusts								
Equities	215	6,921	7,136	32%	151	4,358	4,509	26%
Bonds	-	1,246	1,246	6%	-	2,120	2,120	12%
Commodities	15	-	15	0%	6	-	6	0%
Other	28	273	301	1%	-	244	244	1%
Derivatives								
Foreign Exchange	-	3	3	0%	-	-	-	0%
Other	(2)	-	(2)	0%	4	-	4	0%
Cash and Cash Equivalents								
All	799	37	836	4%	580	19	599	3%
Totals	9,200	12,991	22,191	100%	7,061	10,309	17,370	100%

Liabilities are valued on an actuarial basis using the projected unit method, which assesses the future liabilities of the fund discounted to their present value. They are based on a valuation as at 31 March 2014 updated for the remaining period to the end of the financial year, by the independent actuaries to the Strathclyde Pension Fund. The main assumptions used in the calculations are:

	2017	2016
	% pa	% pa
Inflation/ Pension Increase Rate	2.4%	2.2%
Salary Increase Rate	4.4%	4.2%
Discount Rate	2.7%	3.6%
Life Expectancy at age 65 :		
Current Pensioners Male	22.1 Yrs	22.1 Yrs
Current Pensioners Female	23.6 Yrs	23.6 Yrs
Future Pensioners Male	24.8 Yrs	24.8 Yrs
Future Pensioners Female	26.2 Yrs	26.2 Yrs

Movement in the Net Pension Deficit during the Year

	2017	2016
	£000	£000
Deficit at Beginning of the Year	(2,260)	(4,952)
Adjusted by:		
Current Service Cost	(848)	(1,049)
Employer's Contributions	685	672
Contributions in respect of Unfunded Benefit	3	3
Net Return on Assets	(84)	(169)
	<u>(244)</u>	<u>(543)</u>
Actuarial (Losses) Gains	<u>(3,895)</u>	<u>3,235</u>
Deficit at End of Year	<u><u>(6,399)</u></u>	<u><u>(2,260)</u></u>

It should be noted that the pension deficit figure has been specifically produced for the purpose of meeting IAS 19 disclosure requirements. The actuarial valuations will take into account the appropriate employers rates and this together with revenues generated from the investments will be utilised to meet the Fund's commitments.

The Actuarial (Losses) Gains can be further analysed as follows:

	2017	2016
	£000	£000
Experience Gains on Fund Assets	3,472	75
Defined Benefit (Losses) Gains	<u>(7,367)</u>	<u>3,160</u>
	<u><u>(3,895)</u></u>	<u><u>3,235</u></u>

23. Pensions – Additional Disclosures

Sensitivity Analysis

IAS19 requires the disclosure of the sensitivity of the results to the methods and assumptions used. The sensitivities regarding the principal assumptions used to measure the scheme liabilities are set out below.

Change in assumptions as at 31 March 2017	Approximate % increase to Employer Liability	Approximate monetary amount (£'000)
0.5% decrease in Real Discount Rate	15%	4,210
0.5% increase in the Salary Increase Rate	6%	1,726
0.5% increase in the Pension Increase Rate	8%	2,343

Information about the Defined Benefit Obligation

	Liability split		Weighted Average Duration
	£'000	Percentage %	
Active members	20,116	70.5%	29.7
Deferred members	4,183	14.7%	26.1
Pensioner members	4,219	14.8%	14.0
Total	28,518	100.0%	24.8

The figures above are for funded obligations only and do not include any unfunded pensioner liabilities. The durations are as they stood at the previous formal valuation (31 March 2014).

Projected defined benefit cost for the period to 31 March 2018

The table below shows an analysis of the projected amount to be charged to the Statement of Comprehensive Net Expenditure for the period to 31 March 2018.

Period ended 31 March 2018	Assets £'000	Obligations £'000	Net (liability) / asset	
			£'000	% of pay
Current service cost *	-	1,277	(1,277)	(36.0%)
Total Service Cost	-	1,277	(1,277)	(36.0%)
Interest income on plan assets	608	-	608	17.1%
Interest cost on defined benefit obligations	-	789	(789)	(22.2%)
Total Net Interest Cost	608	789	(181)	(5.1%)
Total included in Statement of Comprehensive Net Expenditure	608	2,066	(1,458)	(41.1%)

* The service cost figures include an allowance for administrative expenses of 0.2% of payroll.

The contributions paid by the Employer are set by the Fund Actuary at each triennial actuarial valuation (the most recent being 31 March 2014) or at any other time as instructed to do so by the Administering Authority. The contributions payable over the period to 31 March 2018 are set out in the Rates and Adjustments certificate. For further details on the approach adopted to set contribution rates for the Employer please refer to the 2014 actuarial valuation report dated 31 March 2015. The estimate of Employer's contribution for the period to 31 March 2018 will be approximately £685,000.

24. Actuarial (Loss) Gain Recognised in the Statement of Changes in Taxpayers' Equity

	2017	2016
	£000	£000
Experience Gains on Assets	3,472	75
Other Actuarial (Losses) Gains	(7,367)	3,160
Actuarial (Losses) and Gains	(3,895)	3,235
 Cumulative Actuarial Losses	 (5,885)	 (1,990)

The valuation of the Scheme Assets at 31 March 2017 is based on estimated bid values.



APPENDIX 1

LOCH LOMOND AND THE TROSSACHS NATIONAL PARK AUTHORITY

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of The National Parks (Scotland) Act 2000, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 27 June 2003 is hereby revoked.

IR HOOPER

Head of Countryside and Natural Heritage Division

Signed by the authority of the Scottish Ministers

Dated: 12 January 2006

PÀIRC NÀISEANTA
LOCH
LAOMAINN
IS NAN TRÒISICHEAN



Loch Lomond & The Trossachs
National Park Authority
Carrochan
20 Carrochan Road
Balloch G83 8EG

t: 01389 722600
e: info@lochlomond-trossachs.org
w: lochlomond-trossachs.org



Find us on Facebook, follow us on Twitter