

# Loch Lomond and The Trossachs National Park

## Management Accounts 9 months to 31 December 2017

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**Management Accounts**  
**9 months to 31 December 2017**

	December YTD						Operating		
	Budget			Actual			December YTD		
	Variance								
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
<b>Income</b>									
Grant in Aid	860,000	4,593,000	<b>5,453,000</b>	860,000	4,593,000	<b>5,453,000</b>			
Income	9,500	472,737	<b>482,237</b>	9,500	467,272	<b>476,772</b>		(5,465)	<b>(5,465)</b>
<b>Income Total</b>	<b>869,500</b>	<b>5,065,737</b>	<b>5,935,237</b>	<b>869,500</b>	<b>5,060,272</b>	<b>5,929,772</b>		(5,465)	<b>(5,465)</b>
<b>Salaries Total</b>		3,584,430	<b>3,584,430</b>		3,584,915	<b>3,584,915</b>		(485)	<b>(485)</b>
<b>Other Operating Costs</b>	10,983	1,252,856	<b>1,263,839</b>	9,703	1,201,015	<b>1,210,718</b>	1,280	51,841	<b>53,121</b>
<b>Total Operating Expenditure</b>	10,983	4,837,286	<b>4,848,269</b>	9,703	4,785,930	<b>4,795,633</b>	1,280	51,356	<b>52,636</b>
<b>Net Operating Income / (Expenditure)</b>	<b>858,517</b>	<b>228,451</b>	<b>1,086,968</b>	<b>859,797</b>	<b>274,342</b>	<b>1,134,139</b>	<b>1,280</b>	<b>45,891</b>	<b>47,171</b>
Capitalised salaries taken to projects									
<b>Net Operating Income / (Expenditure)</b>	<b>858,517</b>	<b>228,451</b>	<b>1,086,968</b>	<b>859,797</b>	<b>274,342</b>	<b>1,134,139</b>	<b>1,280</b>	<b>45,891</b>	<b>47,171</b>

	Full Year Budget						December YTD Actual			Project		
	Project Net Expenditure Summary											
	Capital	Revenue	Total	Capital	Revenue	Total	Purchase Orders	Total Committed Spend	Still to spend / (overspent)			
<b>Net Project Expenditure</b>	<b>697,949</b>	<b>280,329</b>	<b>978,278</b>	<b>135,428</b>	<b>167,746</b>	<b>303,174</b>	<b>125,338</b>	<b>428,512</b>	<b>549,766</b>			

Net Total Income / (Expenditure)	December YTD Actual		
	Capital	Revenue	Total
	<b>724,369</b>	<b>106,596</b>	<b>830,965</b>

Management Accounts  
9 months to 31 December 2017

Operating

	December								
	YTD Budget			YTD Actual			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
<b>Income</b>									
Grant in Aid	860,000	4,593,000	<b>5,453,000</b>	860,000	4,593,000	<b>5,453,000</b>			
Income - Public Bodies		9,300	<b>9,300</b>		9,865	<b>9,865</b>		565	<b>565</b>
Planning Fees		156,876	<b>156,876</b>		152,951	<b>152,951</b>		(3,925)	<b>(3,925)</b>
Generated Income	9,500	170,048	<b>179,548</b>	9,500	168,926	<b>178,426</b>		(1,121)	<b>(1,121)</b>
Sale of Goods		6,249	<b>6,249</b>		5,994	<b>5,994</b>		(256)	<b>(256)</b>
Property Rental Income		130,094	<b>130,094</b>		129,365	<b>129,365</b>		(729)	<b>(729)</b>
Interest Received		171	<b>171</b>		171	<b>171</b>		(0)	<b>(0)</b>
<b>Income Total</b>	<b>869,500</b>	<b>5,065,737</b>	<b>5,935,237</b>	<b>869,500</b>	<b>5,060,272</b>	<b>5,929,772</b>		<b>(5,465)</b>	<b>(5,465)</b>
<b>Salaries</b>									
Staff Costs		3,307,672	<b>3,307,672</b>		3,302,811	<b>3,302,811</b>		4,861	<b>4,861</b>
Seasonal Rangers Costs		276,758	<b>276,758</b>		282,104	<b>282,104</b>		(5,346)	<b>(5,346)</b>
Maternity/ Overtime									
<b>Salaries Total</b>		<b>3,584,430</b>	<b>3,584,430</b>		<b>3,584,915</b>	<b>3,584,915</b>		<b>(485)</b>	<b>(485)</b>
<b>Staff Costs</b>									
Agency Staff									
Board Members Fees		103,893	<b>103,893</b>		103,953	<b>103,953</b>		(60)	<b>(60)</b>
Conference, Courses & Training		34,087	<b>34,087</b>		35,426	<b>35,426</b>		(1,338)	<b>(1,338)</b>
Other Staff Costs		28,620	<b>28,620</b>		26,669	<b>26,669</b>		1,951	<b>1,951</b>
PPE		3,042	<b>3,042</b>		1,130	<b>1,130</b>		1,912	<b>1,912</b>
Secondments									
Travel & Subsistence		23,457	<b>23,457</b>		21,538	<b>21,538</b>		1,919	<b>1,919</b>
Uniforms & Clothing		2,911	<b>2,911</b>		3,445	<b>3,445</b>		(534)	<b>(534)</b>
<b>Staff Costs Total</b>		<b>196,010</b>	<b>196,010</b>		<b>192,161</b>	<b>192,161</b>		<b>3,850</b>	<b>3,850</b>

**Management Accounts**  
**9 months to 31 December 2017**

**Operating**

	December								
	YTD Budget			YTD Actual			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
<b>Property</b>									
Franchise Agency Management Agreements		21,000	<b>21,000</b>		23,343	<b>23,343</b>		(2,343)	<b>(2,343)</b>
Energy		35,382	<b>35,382</b>		21,044	<b>21,044</b>		14,338	<b>14,338</b>
Furniture Fixtures & Fittings		1,846	<b>1,846</b>		2,727	<b>2,727</b>		(881)	<b>(881)</b>
Grounds Maintenance		29,012	<b>29,012</b>		20,096	<b>20,096</b>		8,916	<b>8,916</b>
Other Property Costs		25,741	<b>25,741</b>		35,086	<b>35,086</b>		(9,345)	<b>(9,345)</b>
Property Cleaning		80,620	<b>80,620</b>		74,445	<b>74,445</b>		6,175	<b>6,175</b>
Property Insurance		5,658	<b>5,658</b>		5,680	<b>5,680</b>		(22)	<b>(22)</b>
Property Repairs & Developments	3,785	69,988	<b>73,773</b>	3,785	66,822	<b>70,607</b>		3,166	<b>3,166</b>
Property Security		7,604	<b>7,604</b>		5,110	<b>5,110</b>		2,494	<b>2,494</b>
Rates & Water Charges		156,291	<b>156,291</b>		173,167	<b>173,167</b>		(16,876)	<b>(16,876)</b>
Refuse & Waste Disposal		37,725	<b>37,725</b>		32,488	<b>32,488</b>		5,236	<b>5,236</b>
Rent		59,526	<b>59,526</b>		56,063	<b>56,063</b>		3,463	<b>3,463</b>
Tools & Equipment	3,000	9,842	12,842	3,470	10,511	<b>13,981</b>	(470)	(669)	<b>(1,139)</b>
<b>Property Total</b>	<b>6,785</b>	<b>540,234</b>	<b>547,019</b>	<b>7,255</b>	<b>526,582</b>	<b>533,837</b>	<b>(470)</b>	<b>13,652</b>	<b>13,182</b>
<b>Transport</b>									
Fleet Costs - Marine		21,115	<b>21,115</b>		21,999	<b>21,999</b>		(883)	<b>(883)</b>
Fleet Costs - Motor		31,940	<b>31,940</b>		37,592	<b>37,592</b>		(5,652)	<b>(5,652)</b>
Fuel - Marine		6,116	<b>6,116</b>		5,922	<b>5,922</b>		194	<b>194</b>
Fuel - Motor		31,555	<b>31,555</b>		30,116	<b>30,116</b>		1,439	<b>1,439</b>
Vehicle Rental & Associated Costs		100	<b>100</b>		270	<b>270</b>		(170)	<b>(170)</b>
<b>Transport Total</b>		<b>90,826</b>	<b>90,826</b>		<b>95,898</b>	<b>95,898</b>		<b>(5,072)</b>	<b>(5,072)</b>
<b>ICT</b>									
GIS Software Maintenance & Support		63,547	<b>63,547</b>		55,958	<b>55,958</b>		7,589	<b>7,589</b>
IT Hardware	4,198	2,630	<b>6,828</b>	2,448	3,450	<b>5,898</b>	1,750	(819)	<b>931</b>
IT Software		80,466	<b>80,466</b>		71,427	<b>71,427</b>		9,039	<b>9,039</b>
MFD Maintenance		8,100	<b>8,100</b>		6,408	<b>6,408</b>		1,693	<b>1,693</b>
Telecoms & Data		73,667	<b>73,667</b>		67,293	<b>67,293</b>		6,374	<b>6,374</b>
<b>ICT Total</b>	<b>4,198</b>	<b>228,410</b>	<b>232,608</b>	<b>2,448</b>	<b>204,535</b>	<b>206,983</b>	<b>1,750</b>	<b>23,875</b>	<b>25,625</b>

Management Accounts  
9 months to 31 December 2017

Operating

	December								
	YTD Budget			YTD Actual			Variance		
	Capital	Revenue	Total	Capital	Revenue	Total	Capital	Revenue	Total
<b>Supplies &amp; Services</b>									
Office Equipment									
Catering, Hospitality & Gifts		11,680	<b>11,680</b>		12,676	<b>12,676</b>		(996)	<b>(996)</b>
Goods for Resale		2,763	<b>2,763</b>		3,145	<b>3,145</b>		(383)	<b>(383)</b>
Promoting the Park		3,604	<b>3,604</b>		3,604	<b>3,604</b>			
<b>Supplies &amp; Services Total</b>		<b>18,047</b>	<b>18,047</b>		<b>19,425</b>	<b>19,425</b>		<b>(1,379)</b>	<b>(1,379)</b>
<b>Administration Costs</b>									
Advertising		17,730	<b>17,730</b>		16,615	<b>16,615</b>		1,116	<b>1,116</b>
Bank Charges		7,065	<b>7,065</b>		6,396	<b>6,396</b>		669	<b>669</b>
Consultants		35,710	<b>35,710</b>		19,509	<b>19,509</b>		16,201	<b>16,201</b>
Bad Debt		(1,187)	<b>(1,187)</b>		(1,187)	<b>(1,187)</b>			
Other Admin		(102)	<b>(102)</b>		(123)	<b>(123)</b>		22	<b>22</b>
Printing & Stationery		9,432	<b>9,432</b>		6,513	<b>6,513</b>		2,919	<b>2,919</b>
Professional Fees		74,171	<b>74,171</b>		82,492	<b>82,492</b>		(8,321)	<b>(8,321)</b>
Published Materials		34,358	<b>34,358</b>		30,049	<b>30,049</b>		4,309	<b>4,309</b>
<b>Administration Costs Total</b>		<b>177,178</b>	<b>177,178</b>		<b>160,265</b>	<b>160,265</b>		<b>16,913</b>	<b>16,913</b>
<b>Payment to Third Parties</b>									
Payment to Others / Grants		2,150	<b>2,150</b>		2,150	<b>2,150</b>			
<b>Payment to Third Parties Total</b>		<b>2,150</b>	<b>2,150</b>		<b>2,150</b>	<b>2,150</b>			
<b>Total Operating Expenditure</b>	<b>10,983</b>	<b>4,837,286</b>	<b>4,848,269</b>	<b>9,703</b>	<b>4,785,930</b>	<b>4,795,633</b>	<b>1,280</b>	<b>51,355</b>	<b>52,634</b>
<b>Net Operating Income / (Expenditure)</b>	<b>858,517</b>	<b>228,451</b>	<b>1,086,968</b>	<b>859,797</b>	<b>274,342</b>	<b>1,134,139</b>	<b>1,280</b>	<b>45,890</b>	<b>47,169</b>

	2017/18 Revised Budget Full Year			Actuals December 2017 YTD					Net Expenditure Summary		
	Capital	Revenue		Capital	Revenue				Outstanding Purchase Orders	Total Committed (actual + PO)	Still to spend / (overspent)
	NPA Capital Budget	NPA Revenue Budget	Total NPA Budget	NPA Capital Actuals	Income	Cost	NPA Revenue Actuals	Total NPA Actuals			
<b>Conservation &amp; Land Use</b>											
Wild Park 2020		500	500			132	132	132		132	368
Countryside Trust		10,000	10,000			10,000	10,000	10,000		10,000	
Red Squirrel		5,000	5,000						5,000	5,000	
Trossachs Water Vole		3,000	3,000						3,000	3,000	
Mountain Bogs		500	500		98,986	108,391	9,405	9,405	570	9,975	(9,475)
Land Management		29,500	29,500			335	335	335	13,307	13,642	15,858
<b>Total</b>		<b>48,500</b>	<b>48,500</b>		<b>98,986</b>	<b>118,858</b>	<b>19,872</b>	<b>19,872</b>	<b>21,877</b>	<b>41,748</b>	<b>6,752</b>
<b>Visitor Management</b>											
Respect The Park		60,000	60,000						55	55	59,945
Outdoor Recreation Plan		8,000	8,000		0	(0)	(1)	(1)		(1)	8,001
Place Enabling	10,000	10,000	20,000								20,000
Education Development		23,500	23,500		2,500	17,260	14,760	14,760		14,760	8,740
Sustrans				(16,947)				(16,947)		(16,947)	16,947
<b>Total</b>	<b>10,000</b>	<b>101,500</b>	<b>111,500</b>	<b>(16,947)</b>	<b>2,500</b>	<b>17,260</b>	<b>14,760</b>	<b>(2,187)</b>	<b>55</b>	<b>(2,133)</b>	<b>113,633</b>
<b>Visitor Management- Your Park</b>											
Your Park - Monitoring and reporting		20,000	20,000			4,825	4,825	4,825	54	4,879	15,121
Your Park - 3 Lochs Forest Drive Campsite	250,000		250,000	23,625		0	0	23,625	770	24,395	225,605
Your Park - Inveruglas Permit Area Development		464	464			464	464	464		464	0
Your Park - Tarbet Permit Area Development	105,000	464	105,464			1,034	1,034	1,034		1,034	104,430
Your Park - Signage	45,000		45,000	26,941		0	0	26,941	17,066	44,007	993
Your Park - Permit Area Development		5,000	5,000			(460)	(460)	(460)		(460)	5,460
Your Park - South Lochearnhead		5,486	5,486			5,291	5,291	5,291		5,291	195
Your Park - Contingency											
Your Park Allocations											
Your Park Loch Chon Camping	9,086		9,086		(0)	10,765	10,765	10,765	927	11,692	(2,606)
Your Park - Site Development									1,950	1,950	(1,950)
Your Park Communications						0	0	0		0	(0)
Your Park Operational Resource Workstream											
<b>Total</b>	<b>409,086</b>	<b>31,414</b>	<b>440,500</b>	<b>50,566</b>	<b>(0)</b>	<b>21,919</b>	<b>21,919</b>	<b>72,485</b>	<b>20,767</b>	<b>93,252</b>	<b>347,248</b>

	2017/18 Revised Budget Full Year			Actuals December 2017 YTD					Net Expenditure Summary		
	Capital	Revenue		Capital	Revenue				Outstanding Purchase Orders	Total Committed (actual + PO)	Still to spend / (overspent)
	NPA Capital Budget	NPA Revenue Budget	Total NPA Budget	NPA Capital Actuals	Income	Cost	NPA Revenue Actuals	Total NPA Actuals			
<b>Estates / Capital Projects</b>											
West Highland Way Upgrades											2,280
Estates Management System		2,280	2,280								155,000
Capitalised Salaries	155,000		155,000						248	248	(248)
5 Lochs - Venacher South											
<b>Total</b>	<b>155,000</b>	<b>2,280</b>	<b>157,280</b>						<b>248</b>	<b>248</b>	<b>157,033</b>
<b>Visitor Experience - Tourism</b>											
Gateway Centre	93,863		93,863	101,809		0	0	101,809	40,171	141,980	(48,117)
Signature Events		17,000	17,000			17,000	17,000	17,000		17,000	
Strategic Projects		4,287	4,287								4,287
Visitor Strategy					3,600	18,805	15,205	15,205	6,086	21,291	(21,291)
<b>Total</b>	<b>93,863</b>	<b>21,287</b>	<b>115,150</b>	<b>101,809</b>	<b>3,600</b>	<b>35,805</b>	<b>32,205</b>	<b>134,014</b>	<b>46,257</b>	<b>180,271</b>	<b>(65,121)</b>
<b>Rural Development</b>											
Community Partnership SLA		40,000	40,000			20,000	20,000	20,000	10,000	30,000	10,000
Callander Landscape Programme		371	371		21,949	65,595	43,646	43,646		43,646	(43,275)
TPO Review		4,772	4,772			467	467	467	3,212	3,679	1,093
Grant Schemes	30,000	20,000	50,000			2,136	2,136	2,136	22,923	25,059	24,941
<b>Total</b>	<b>30,000</b>	<b>65,143</b>	<b>95,143</b>		<b>21,949</b>	<b>88,198</b>	<b>66,249</b>	<b>66,249</b>	<b>36,135</b>	<b>102,384</b>	<b>(7,241)</b>
<b>Communications</b>											
Gaelic Language Plan		1,072	1,072			1,091	1,091	1,091		1,091	(19)
<b>Total</b>		<b>1,072</b>	<b>1,072</b>			<b>1,091</b>	<b>1,091</b>	<b>1,091</b>		<b>1,091</b>	<b>(19)</b>
<b>Corporate Services</b>											
National Park Partnership Plan		9,133	9,133			11,651	11,651	11,651		11,651	(2,518)
<b>Total</b>		<b>9,133</b>	<b>9,133</b>			<b>11,651</b>	<b>11,651</b>	<b>11,651</b>		<b>11,651</b>	<b>(2,518)</b>
<b>Project Total</b>	<b>697,949</b>	<b>280,329</b>	<b>978,278</b>	<b>135,428</b>	<b>127,035</b>	<b>294,781</b>	<b>167,746</b>	<b>303,174</b>	<b>125,338</b>	<b>428,512</b>	<b>549,766</b>
<b>Net Project Income / (Expenditure)</b>		<b>(978,278)</b>				<b>(303,174)</b>					

**Management Accounts**  
**9 months to 31 December 2017**

**Committed Expenditure - Operating**

	December YTD			Full Year Budget	Still to spend / (Over spent)
	Actual Expenditure	Committed Costs	Total Expenditure		
Staff Costs Total	88,208	3,875	92,083	145,645	53,562
Property Total	533,837	75,016	608,852	918,850	309,998
Transport Total	95,898	3,982	99,879	124,252	24,373
ICT Total	206,983	15,993	222,977	279,580	56,603
Supplies & Services Total	19,425	2,529	21,954	23,260	1,306
Administration Costs Total	160,265	72,760	233,025	307,805	74,781
Payment to Third Parties Total	2,150		2,150	2,150	
<b>Total Operating Expenditure</b> <i>excluding salaries and Board Members fees</i>	<b>1,106,765</b>	<b>174,155</b>	<b>1,280,921</b>	<b>1,801,543</b>	<b>520,622</b>

**Committed Expenditure - Projects**

	December YTD			Full Year Budget Net Expenditure	Still to spend / (overspent)
	Actual Net Expenditure	Committed Costs	Net Expenditure		
<b>Total Conservation and Land Use Projects</b>	<b>19,872</b>	<b>21,877</b>	<b>41,748</b>	<b>48,500</b>	<b>6,752</b>
<b>Total Visitor Management Projects</b>	<b>(2,187)</b>	<b>55</b>	<b>(2,133)</b>	<b>111,500</b>	<b>113,633</b>
Your Park - Monitoring and reporting	4,825	54	4,879	20,000	15,121
Your Park - 3 Lochs Forest Drive	23,625	770	24,395	250,000	225,605
Your Park - Tarbet Permit Area Development	1,034		1,034	105,464	104,430
Your Park - Signage	26,941	17,066	44,007	45,000	993
Your Park Loch Chon Camping	10,765	927	11,692	9,086	(2,606)
Your Park - South Lochearnhead	5,291		5,291	5,486	195
Your Park - Other	4	1,950	1,954	5,464	3,510
<b>Total Visitor Management Your Park Projects</b>	<b>72,485</b>	<b>20,767</b>	<b>93,252</b>	<b>440,500</b>	<b>347,248</b>
<b>Total Estates / Capital Projects</b>		<b>248</b>	<b>248</b>	<b>157,280</b>	<b>157,033</b>
Gateway Centre	101,809	40,171	141,980	93,863	(48,117)
Other Visitor Experience - Tourism Projects	32,205	6,086	38,291	21,287	(17,004)
<b>Total Visitor Experience-Tourism Projects</b>	<b>134,014</b>	<b>46,257</b>	<b>180,271</b>	<b>115,150</b>	<b>(65,121)</b>
<b>Total Rural Development Projects</b>	<b>66,249</b>	<b>36,135</b>	<b>102,384</b>	<b>95,143</b>	<b>(7,241)</b>
<b>Total Communications Projects</b>	<b>1,091</b>		<b>1,091</b>	<b>1,072</b>	<b>(19)</b>
<b>Total Corporate Services Projects</b>	<b>11,651</b>		<b>11,651</b>	<b>9,133</b>	<b>(2,518)</b>
<b>Total Project Expenditure</b>	<b>303,174</b>	<b>125,338</b>	<b>428,512</b>	<b>978,278</b>	<b>549,766</b>