

EIR 2019/023 Appendix A

Q1a and Q1b - Loch Chon Development Costs

| | 2017-18 | 2018-19 | 2019-20 (Oct YTD) | Total |
|---------------------------------|---------------|---------------|----------------------|---------------|
| | £ | £ | £ | £ |
| Capital Pitch Improvement Costs | 13,578 | 0 | 0 | 13,578 |
| Capital Borehole Related Costs | 0 | 18,667 | 9,925 | 28,592 |
| Total | 13,578 | 18,667 | 9,925 | 42,170 |

Q1c - Loch Chon Operating Costs 2018-19 and 2019-20 (excluding salary costs)

Please note this is expenditure directly associated with the campsite and does not include any allocation of other costs

| | 2018-19 | 2019-20 (Oct YTD) |
|---------------------------------|---------------|-------------------|
| | £ | £ |
| Conference, Courses & Training | 450 | 0 |
| Energy | 1,820 | 264 |
| Fleet Costs - Motor | 0 | 90 |
| Fuel - Motor | 55 | 335 |
| Furniture Fixtures & Fittings | 60 | 227 |
| Goods for Resale | 4,933 | 2,452 |
| Grounds Maintenance | 234 | 0 |
| IT Software | 275 | 252 |
| Other Staff Costs | 59 | 18 |
| Property Cleaning | 235 | 206 |
| Property Repairs & Developments | 6,180 | 2,180 |
| Property Security | 104 | 54 |
| Rates & Water Charges | 3,422 | 2,273 |
| Refuse & Waste Disposal | 550 | 0 |
| Telecoms & Data | 305 | 309 |
| Tools & Equipment | 699 | 1,989 |
| Uniforms & Clothing | 30 | 0 |
| Total | 19,411 | 10,649 |

Q2a - Loch Achray Development Costs Budget v Actual

We did not have a specific budget allocation in 2016/17 for Loch Achray development, but the Authority's overall budget for future site development that year was £120,000. Outturn spend of £35,338 was directly attributable to Loch Achray.

| | 2016-17 | 2017-18 | 2018-19 | Total |
|--|-----------------|---------------|------------|----------------|
| Budget excluding internal salary costs | | 250,000 | 125,000 | 375,000 |
| Actual costs excluding internal salary costs | 29,573 | 209,888 | 124,445 | 363,906 |
| Comparison to Budget | (29,573) | 40,112 | 555 | 11,094 |
| Actual costs including internal capitalised salaries | 35,338 | 268,052 | 216,296 | 519,686 |

This is broken down as detailed below:

| | 2016-17 | 2017-18 | 2018-19 | Total |
|---------------------------------|---------------|----------------|----------------|----------------|
| | £ | £ | £ | £ |
| Consultants | 29,573 | 33,430 | 119 | 63,123 |
| Furniture Fixtures & Fittings | 0 | 19,456 | 4,534 | 23,990 |
| Grounds Maintenance | 0 | 0 | 1,042 | 1,042 |
| Property Repairs & Developments | 0 | 157,002 | 116,980 | 273,982 |
| Rates & Water Charges | 0 | 0 | 1,128 | 1,128 |
| Refuse & Waste Disposal | 0 | 0 | 192 | 192 |
| Telecoms & Data | 0 | 0 | 67 | 67 |
| Tools & Equipment | 0 | 0 | 383 | 383 |
| Capitalised Salaries | 5,765 | 58,164 | 91,852 | 155,780 |
| Total | 35,338 | 268,052 | 216,296 | 519,686 |

Q2b - Loch Achray Development Costs Post Opening

There have been no further development costs incurred for Loch Achray

Q2c - Loch Achray Operational Costs (excluding salary costs)

The campsite opened on 1 March 2019. The costs below are for the year to 31 March 2019, so include one month of operational costs post opening.

| | 2018-19 |
|---------------------------------|--------------|
| | £ |
| Furniture Fixtures & Fittings | 390 |
| Property Cleaning | 361 |
| Property Repairs & Developments | 734 |
| Property Security | 648 |
| Tools & Equipment | 52 |
| Total | 2,185 |

Q2d - Loch Achray Operating Costs 2019-20 (excluding salary costs)

This is expenditure directly associated with the campsite and does not include any allocation of other costs

| | 2019-20 (Oct YTD) |
|---------------------------------|-------------------|
| | £ |
| Energy | 425 |
| Fleet Costs - Motor | 167 |
| Furniture Fixtures & Fittings | 180 |
| Goods for Resale | 3,513 |
| Grounds Maintenance | 411 |
| Property Cleaning | 190 |
| Property Repairs & Developments | 805 |
| Property Security | 18 |

| | |
|-----------------------|--------------|
| Rates & Water Charges | 2,311 |
| Tools & Equipment | 18 |
| Total | 8,038 |

Loch Chon and Loch Achray Seasonal Salary Costs

Staff costs are not allocated to specific campsites on the Authority's finance system.

| | 2018-19 | 2019-20 (Oct YTD) |
|--|---------|-------------------|
| | £ | £ |
| Campsite Seasonal Salary Costs (seasonal costs exclude the Campsite Supervisor costs) | 51,363 | 44,818 |

One fixed term post of Campsite Supervisor was created with a start date of 19th February this year, for a member of staff based at the campsites. The salary for this post was Band C, which has a pay scale of £25,823 - £30,209. This contract has since been extended until 31st December 2020.