

**Loch Lomond & The Trossachs National Park Authority  
Annual Report and Accounts 2023/24**

# Loch Lomond & The Trossachs National Park Authority

## Annual Report and Accounts 2023/24

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# Performance Report

## Foreword

2023/24 has been an important and impactful year for the National Park Authority, as our National Park Partnership Plan for 2024-2029 was finalised and approved by our Board and by Scottish Ministers. The National Park Partnership Plan guides how all of those with a role to play in looking after the National Park will work together to manage the Park and achieve a shared vision for the area.

Scotland's National Parks are not only a key part of the nation's identity and culture but play an important role in delivering benefits for Scotland as a whole. As beautiful and special landscapes they are loved and valued by many people underpinning our sense of place, our heritage, and our local and national identity. They also have the potential, and arguably, a duty, to significantly contribute towards Scotland achieving key policy outcomes, particularly in relation to nature, climate and as exemplars of thriving places.

The Scottish Government declared a Climate Emergency in 2019 and has set a target of becoming a Net Zero Nation by 2045. Our National Park Plan sets out how Loch Lomond & The Trossachs National Park will help Scotland to achieve that goal and deliver on national outcomes around nature and climate, as well as supporting our people and economy.

The National Park Plan supports delivery of the Scottish Government's National Performance Framework and key national policy documents.

Alongside the finalisation and approval of our National Park Partnership Plan, the National Park Authority has played an ongoing role at national strategic level in our contributions to the Scottish Biodiversity Bill consultation and the process for designating at least one new National Park in Scotland by 2026.

2023/24 also saw the organisation deliver a significant amount of operational activity:

The implementation of our own Mission Zero route map (to be a net zero organisation by 2030) saw significant investments at our headquarters – Carrochan - in Balloch, including the installation of photovoltaic panels and air source heat pumps to reduce our consumption of fossil fuels.

This year saw the continued development of our Future Nature programme of work which has seen the expansion of our Peatland Action Programme in Ardvorlich, Cashel, Glen Falloch and Glen Finglas and the acceleration of our nature restoration programme through woodland improvement, water body improvement and the removal of invasive non-native species. We've continued to enable and support key landscape-scale projects such as Wild Strathfillan and the Great Trossachs Forest, alongside developing new funding and policy options to deliver for biodiversity and climate.

We continue to invest in the National Park as a place, and this year saw significant work undertaken to improve visitor infrastructure and enhance the visitor experience across the National Park. We commenced a multiyear plan to reconfigure the picnic site at Tarbet to better serve users whilst also making greenspace improvements, alongside the continued work to complete Strategic Tourism Infrastructure Development Studies for Strathard and The Trossachs and Callander.

Work continued throughout 2023/24 to upgrade the hugely popular path on Conic Hill as well as ensuring operational readiness for the introduction of our revised byelaws for Loch Lomond from 1<sup>st</sup> November 2024.

The UCI Cycling World Championships came to the National Park area this year and we helped to deliver a safe and enjoyable event which provided a global stage for the National Park as an asset for the enjoyment of all. We have continued to work closely with businesses to realise local economic benefits and we have maintained our work to improve sustainable transport services for both visitors and communities.

We have worked closely with communities throughout the National Park, helping to deliver Local Place Plans for Callander, Drymen, Arrochar, Tarbet & Ardlui, Luss & Arden and beyond. We also continue to work closely with the delivery partners of the Strathard Framework.

Our operational delivery has been undertaken alongside the development of our future vision for the National Park - primarily our National Park Partnership Plan, but also work on our Corporate Plan, Local Development Plan and Regional Spatial Strategy – all of which will be further developed in 2024-25. We have continued to take action to drive efficiencies and build resilience as an organisation including the development of our Digital Strategy.

2023/24 was another significant year at Loch Lomond and The Trossachs National Park and none of this work would have been possible without the ongoing commitment from our staff and Board Members and we thank them for their dedication through yet another productive year.

**Gordon Watson**  
**Chief Executive Officer**

**Heather Reid**  
**Convener**

# Performance Overview

Loch Lomond & The Trossachs National Park Authority (“the Authority”) presents this Annual Report and Accounts for the year from 1 April 2023 to 31 March 2024 in accordance with The National Parks (Scotland) Act 2000.

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.

This overview outlines the purpose of the Authority, its performance during the year and the key risks to the achievement of its objectives.

## About Loch Lomond & The Trossachs National Park

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 (NDPB), 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.

Our mission is to protect and enhance Loch Lomond and the Trossachs National Park. The National Park covers an area of outstanding landscapes, habitats and communities and it’s our job to protect it and reduce the impact of visitor and recreational pressures. As a NDPB we are committed to inspire our communities, visitors and partners to work with us and enhance and promote this iconic National Park.

The National Park (Scotland) Act 2000 provides the legal framework for the creation of National Parks in Scotland. The Authority has legal status as a statutory body with statutory duties for planning and outdoor access. As a Planning Authority, we are responsible for deciding all planning applications in the National Park Area. As an Access Authority, we have a responsibility of upholding access rights as set out in the Land Reform (Scotland) Act 2003 and we encourage responsible access to outdoor spaces, while reducing the impact on habitats and protected species.

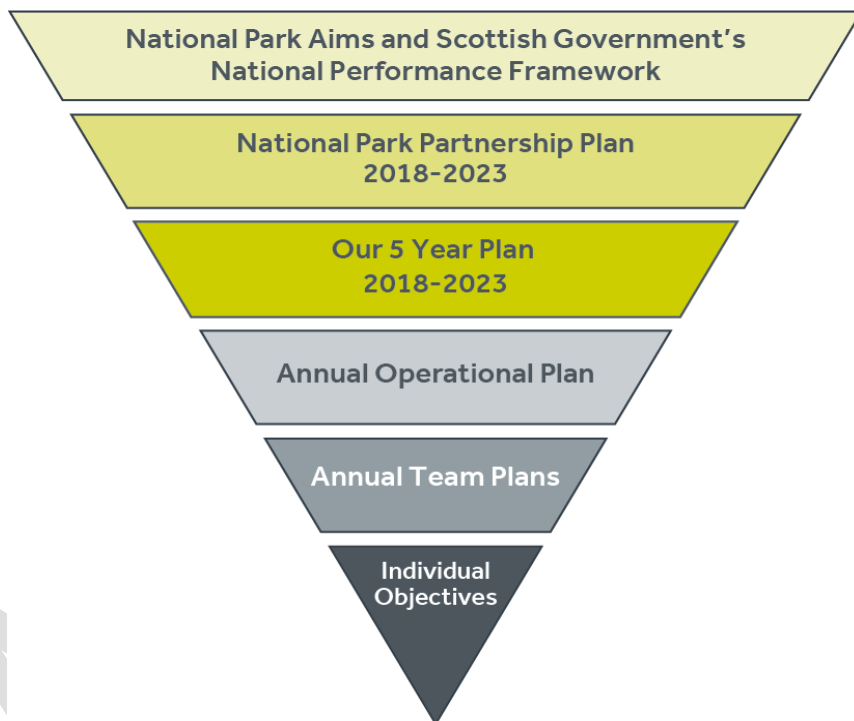
The National Park Authority Board is made up of seventeen Board Members. Five members are elected by the community and twelve are appointed by Scottish Ministers, six of these following nominations by the Local Authorities. Our Members are led by the Convener and Depute Convener. The Board agrees the overall direction of the Authority and oversees the work of the Chief Executive and National Park staff. The executive management of the Authority is undertaken by an Executive team that comprises the Chief Executive and four Directors. More details on our Board and Executive team are on page 29.

## Our Strategy

The Authority sets its delivery targets on an annual basis by reference to the strategy outlined in the [National Parks Partnership Plan \(NPPP\)](#) and [Our 5-Year \(Corporate\) Plan](#).

The delivery targets for 2023/24 were expressed in an Annual Operational Plan supported by an annual budget that enables delivery and focuses on priorities for the year. Performance against these targets was monitored by the Executive Team and reported to the Board on a quarterly basis.

While the 2024-2029 National Park Partnership Plan was approved in-year, the framework of reporting within it will not come into effect until the next reporting period and the performance data below is based on the model used for the 2023/24 Annual Operational Plan, stemming from the previous NPPP which was in effect at the point when the AOP was drafted and approved.



The Annual Operational Plan focuses on key priorities and was structured around three themes in 2023/24:

- Tackling the twin challenges of the global climate emergency and nature crisis
- Promoting sustainable low carbon destinations with people, places and communities at their heart
- Developing the plans, people and processes to support the National Park Authority's next chapter

The Annual Operational Plan details specific activities and deliverables under each theme. Performance reporting to the Board includes a quarterly progress update and rating for each deliverable.

These targets align with the National Outcome Targets set by the [Scottish Government National Performance Framework](#). Performance against the National Performance Framework is considered through 81 national indicators. We input directly into three key outcomes and a further seven outcomes that we address as incidental outcomes. The Authority continues to support the Energy and Climate Change directorate's work to deliver a low carbon society, with sustainable economic growth and reduced greenhouse gas emissions.

During 2023/24, we developed and had approved by both our Board and Scottish Ministers our new National Park Plan for 2024-2029. We developed our 2024/25 Annual Operational Plan to align with the Chapters of the approved National Park Plan and continued to develop our new 5-year Corporate Plan for 2024-2029.

Improved accountability is an important aim for all Public Bodies. As a public body, Loch Lomond & The Trossachs National Park Authority is required to demonstrate that we are conducting our operations as economically, efficiently, and effectively as possible.

## Our Performance

This section provides a narrative summary of performance for each outcome and highlights delivery from across the four areas of focus identified through our Annual Operational Plan. Further detail on our performance against our 5-Year (Corporate) Plan is provided in the Performance Analysis section of the report.

### Theme 1: Tackling the twin challenges of the global climate emergency and nature crisis

The twin crises of nature loss and the global climate emergency are intricately related and common threads of cause-and-effect weave between them, but they are separate issues caused by different, multiple pressures and as such we cannot assume that by tackling one we are tackling both.

In 2023/24 we aimed to further increase the scale and pace of change for the National Park, ensuring that we played our part in tackling the twin crises as global citizens. For us to achieve more and bigger outcomes for nature and to address the global climate emergency at the pace required, it was imperative that barriers to success were overcome by all partners. Through this work we also explored opportunities to achieve more for nature in our work as a Planning Authority, as well as finding practical opportunities to use peatland and forest carbon credits for on the ground delivery.

Throughout the year we worked on a number of areas of activity under this theme: developing monitoring and engagement plans to support the Future Nature Programme; taking action for nature; developing new funding and policy options to deliver for biodiversity and climate; and upscaling the pace of our Mission Zero programme, considering the route to net zero for the National Park as a place.

Key Highlights include:	Status
Establish Future Nature programme reporting and monitoring.	C
Produce a Future Nature engagement plan, informed by nature connection principles and behavioural insights	PA
Accelerate the nature restoration programme through woodland improvement and expansion, water body improvements, INNS removal, and supporting and enabling improvement within targeted designated sites.	C
Deliver landscape score carding through Investment Ready Nature Scotland project and next steps for Revere partnership to explore a woodland carbon plus scheme and enable practical opportunities for land managers to deliver on the ground.	C
Install a new heating system powered by Air Source Heat Pumps in Carrochan, removing the aging biomass boiler and natural gas back up system.	Co
Agree programmes with local tourism businesses on net zero planning and nature experiences with measurable outputs to meet NPA objectives	C

#### Key:

- C Complete
- PA Partially Achieved
- Co Continued to 2024/25



## Theme 2: Promoting sustainable low carbon destinations with people, places and communities at their heart

Loch Lomond and The Trossachs National Park is one of the most popular destinations in Scotland, particularly over the summer season, which significantly increases the population. In 2023/24 we aimed to help people to have a high quality experience visiting the National Park where they could access great services, facilities and routes with less impacts on nature or climate. We also aimed to help communities benefit from tourism whilst ensuring the impacts on everyday life are mitigated.

In 2023/24 we continued our Place Programme to work in partnership to plan for and deliver a number of improvements and enhancements to infrastructure and visitor experience right across the area, to deliver strategic investments to alleviate some of the biggest challenges faced and support our transition to making the National Park Net Zero.

Throughout the year we worked on a number of areas of activity under this theme: improving visitor infrastructure and enhancing visitor experience; preparing to implement the updated Loch Lomond Byelaws; empowering our communities to take action for climate and nature; improving sustainable transport services for visitors and communities; and supporting events and businesses to realise local economic benefit.

### Key Highlights include:

### Status

Deliver phase 1 of a multiyear plan to reconfigure the Tarbet picnic site to better serve users (including better campervan and motorhome management), whilst also making greenspace improvements.	Co
Ensure operational readiness for the new Byelaws from 1 November 2024,* including implementing a new registration database, monitoring framework, navigation guides and videos	Co
Support communities to establish Local Place Plans, including actions for climate and nature, in at least 4 areas	C
Complete early actions emerging from the Modal Shift Study, including a comprehensive National Park Active Travel Strategy, and the feasibility and early development work of gateway hubs at Balloch, Drymen/Balmaha, Dunoon and Aberfoyle.	PA
Establish a framework approach – with key public sector partners – to providing advice and support to communities who are seeking to deliver their Local Place Plans.	C
Support delivery of a safe and enjoyable UCI Cycling World Championships 2023 event, providing a global stage for the National Park as an asset for the enjoyment of all.	C

\*Revised from 1 April 2024 as a result of in-year delays and extended Digital Assurance work

### Key:

- C** Complete
- PA** Partially Achieved
- Co** Continued to 2024/25

## Theme 3: Developing the plans, people and processes to support the National Park Authority's next chapter

For us to achieve our outcomes, we need to ensure that the appropriate mechanisms that support the organisation are in place. In 2023/24, we focused on developing our plans and priorities for both the National Park and our organisation, whilst looking at how we can drive efficiencies in our ways of working, increasing our IT capabilities to support delivery.

Throughout the year we worked on a number of areas of activity under this theme: consulting on and implementing our future vision for the National Park; identifying the organisational change we want to see over the next 5 years; taking action to drive efficiencies and build resilience, including through partnering and collaborating with others.

### Key Highlights include:

### Status

Consult on and finalise the new National Park Partnership Plan for submission to the Scottish Government, incorporating the Regional Spatial Strategy	C
Prepare a proposed Local Development Plan for consultation which will include key steps of finalising the Plan's evidence based and undertake informal engagement.	Co
Develop a Corporate Plan that aligns to the Draft NPPP and highlights the journey of change the organisation will embark on	PA
Actively engage with key Scottish Government initiatives including its new Public Sector reform work, and its work on new National Parks for Scotland.	C
Commence the discovery process to support the development of our Digital Strategy, including a review of the tools and systems we use.	PA
Implement cloud-based disaster recovery capabilities which will increase business resilience	Co

### Key:

- C Complete
- PA Partially Achieved
- Co Continued to 2024/25

## Key Risks

We manage our risks through a Corporate Risk Register. This ensures that risks to our ability to deliver our work are monitored through the year and reported to our Executive Team and Board on a regular basis. In 2023/24 there were four key risks which were rated as high during the year.

Key Risks	Risk Mitigation
Climate Change	Climate Change plays a significant role in the consideration of activities we undertake and how we can best mitigate against organisational impacts, such as extreme weather impacting on our infrastructure and ability to move around the Park. If we are not able to unite with key stakeholders, as well as the wider public to secure their co-operation to address the global climate emergency, this could result in the failure to achieve planned outcomes for both the climate and nature. We have begun to implement our Mission Zero Route Map which ensures that the National Park Authority plays our role in reducing emissions and tackling climate change, with the goal of being a Net Zero Organisation by 2030.
Nature crisis	To address the Nature crisis facing us, we have continued to develop our Future Nature Route Map. We have prioritised both financial and staff time investment in this area to ensure that we can achieve our plans. We cannot address this in isolation and if we are not able to unite with key stakeholders and delivery partners, we will not be able to achieve the landscape scale projects needed to enhance biodiversity. Failure to act on this risk would have an impact on the National Park Authority, calling into question our role given our statutory aims.
Business Continuity and Cyber Security	A key risk that we have actively managed this year is around business continuity and cyber security. As we continue to develop our hybrid working model, we continue to invest in new IT hardware and systems that increase our IT and organisational resilience. This includes a programme of ongoing training for our staff in relation to cyber security.
Budget	As a result of the ongoing annual budgeting cycles, we face year to year uncertainty in our revenue Grant in Aid. To address this, we maintain strong strategic relationships with Scottish Government and Ministers to share our achievements and aspirations to deliver against government priorities. In 2023/24, we were able to use our Grant-in-Aid to deliver significant pieces of work and to support the safe operation of our visitor sites, which experience significant pressure during the summer season.

For more information on how we identify and manage risks, please see our [Risk Management Framework](#).

In 2023/24, two new mitigated risks were added to the Corporate Risk Register for monitoring by the Board:

- Statutory Compliance Requirements
- Legislative Landscape affecting National Parks in Scotland

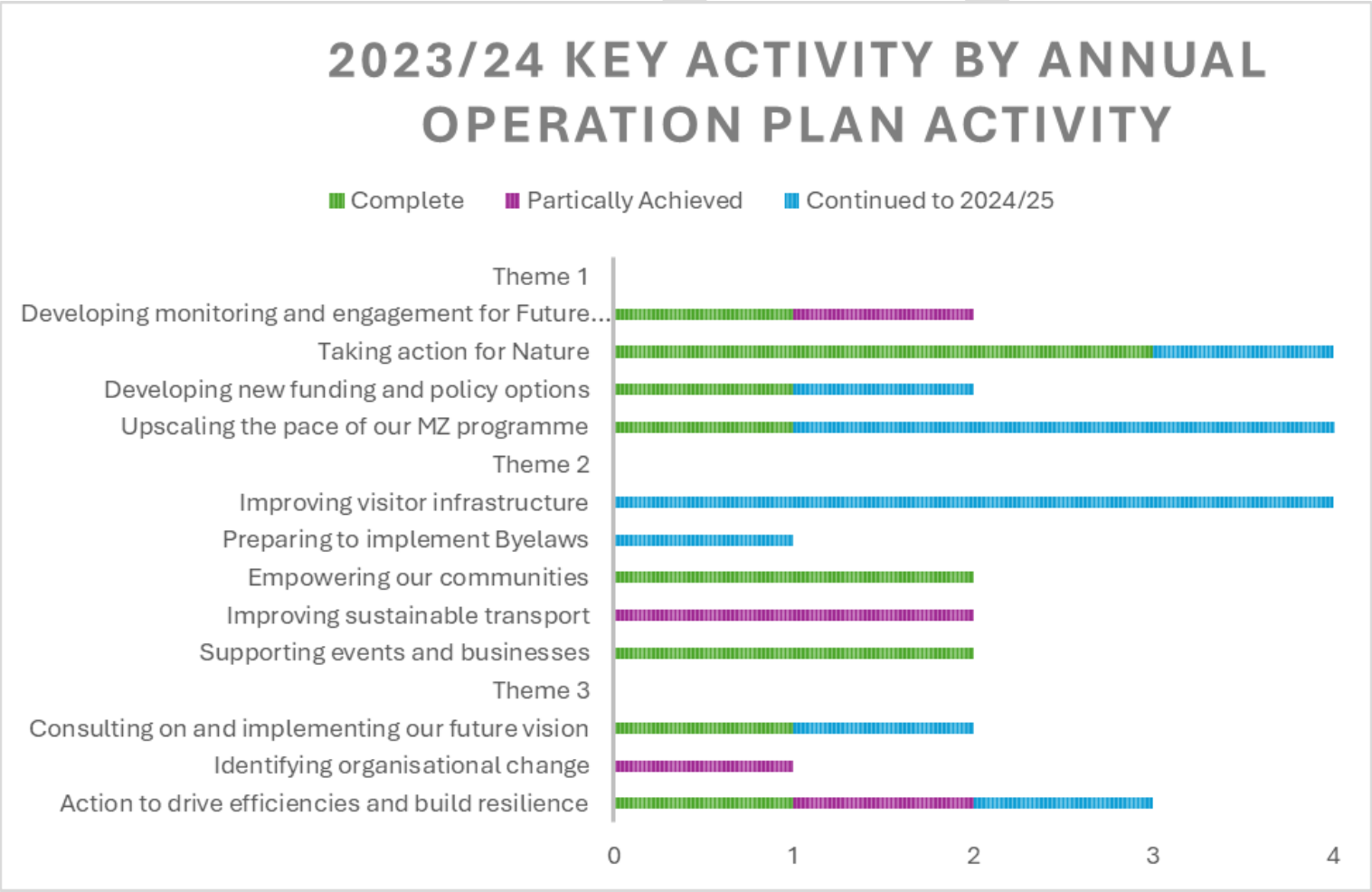
# Performance Analysis

## Performance against Key Deliverables

As well as reporting on our contributions towards the National Performance Framework, we also monitor and report on our performance towards achieving our key deliverables. These are specific objectives which we aim to complete over the year and link to both Our 5-Year (Corporate) Plan and the National Park Partnership Plan.

Of the 30 key deliverables set out in our Annual Operational Plan that we planned to achieve over the full year, 12 are Complete, 5 have been Partially Achieved and 13 have been continued to 2024/25.

The continuation rate is higher than previous years, primarily as a result of the organisation’s shift to a multi-year programme approach in areas such as Future Nature, Mission Zero and the Place Programme. The continuation rate also reflects capacity issues due to turnover and unforeseen long-term absences in key positions for delivery, as well as proactive delays to enable strategic priorities to progress.



Looking ahead, we will be finalising the new Corporate Plan, Regional Spatial Strategy and Local Development Plan. Our 2024/25 Annual Operational Plan will be aligned with the National Park Plan as approved in 2023/24 and will be arranged under four Chapters: Restoring Nature; Crating a Low-Carbon Place; Designing a Greener Way of Living and; A Developing and Efficient National Park Authority.

# Performance Analysis against our Corporate Plan Objectives

This section of our Annual Report and Accounts considers the progress that has been made under the objectives of Our 5-Year (Corporate) Plan and has been aligned as per the priority themes identified within Our 5-Year (Corporate) Plan.

## Priority 1: Litter

Litter continued to be an issue in 2023/24. Litter removed by the National Park Authority was down 12% on last financial year during the visitor season. This is largely attributed to a reduction in volunteer time spent on litter picking.

During 2023/24, volunteers gave over 600 hours to litter picking across 43 different opportunities. During this period, they lifted 278 bags of litter during Volunteer led opportunities and an estimated 50-70 further bags during Ranger led beach cleans and litter picks. This is a 10% reduction in hours compared to the 2022/23 year, however we saw a strong increase in volunteering hours overall, rising from 6491 hours in 2022/23 to 8231 in 2023/24. This suggests that volunteers are dedicating their time to alternate opportunities rather than litter picking.

The National Park Authority recruited three seasonal Environment Officers (EOs) for 23/24, an increase on the two EOs in 2022/23. The additional EO on the ground this year provided increased support for staff, landowners, partners, and communities to tackle litter and flytipping. A seven-day service was maintained and pressures that had built in more remote areas over busy weekends could be resolved more quickly.

The National Park Authority supported the Bonnie Bins Scheme on the A82 that is run by the Friends of Loch Lomond. [Better Places Funding](#) also allowed the recruitment of wardens by Arrochar Community Development Trust, Strathfillan Community Development Trust and RSPB. The National Park Authority recognises the positive impact that this funding has and will support it wherever possible.

## Priority 2: Visitor Infrastructure

The Visitor Infrastructure investment strategic approach has been integrated into the National Park Partnership Plan (NPPP) 2024-2029, Creating a Low Carbon Place; High Quality Infrastructure and Facilities.

The Place Programme is the strategic multiple-year capital investment plan for our visitor sites and facilities to improve the quality of the visitor experience, create economic and public benefits, and help ensure efficiencies in the costs of operating and maintaining our assets. It is supported by a Place Programme Delivery Route Map, written in 2023-24, presented to Board in June 2024, setting out a clear statement of intent as to where investment is prioritised and shows indicative timelines and investment need over the period 2024-29, with an indicative extension to 2032. As part of the information for the Route Map then the Strathard and Trossachs and Callander and the Surrounding Areas Strategic Tourism Infrastructure Development Studies (STIDs) were completed in 2023-24.

Capital investment in 2023/24 has primarily been focused on strategic work at Conic Hill path, and Tarbet, Loch Lomond. Work here is part of the wider commitment from the National Park Authority to investing in visitor infrastructure in the National Park.

Conic Hill is a much-loved destination that attracts large numbers of visitors each year. However, the popularity of the hill has placed significant pressure on the hill path and visitor experience, especially in recent years. Building on progress made in 22-23 then the 23-24 second year work is completed, and a final phase is planned in 24/25.

Tarbet Loch Lomond phase 1 work on site started in January and more than £2m is being invested at the popular visitor site, transforming it into a sustainable low-carbon destination with expanded facilities for the community and for visitors. The project is supported by a £750,000 grant from VisitScotland's Rural Tourism Infrastructure Fund (RTIF) and Phase 1 is due to complete in 2024, with further phases scheduled for coming years.

## Priority 3: Sustainable Organisation

We believe that as a National Park Authority whose fundamental aim is to conserve and enhance the natural heritage of this special part of Scotland we should be a leading organisation in reducing our greenhouse gas emissions.

For context -in 2022/23, we undertook a significant programme of works to install Air Source Heat Pumps and Photovoltaic Panels at Balmaha Visitor Centre, which was completed by the end of March 2023. We also installed Air Source Heat Pumps at Duncan Mills Memorial Slipway, alongside additional heat retention works, such as upgrading the windows.

In addition to this, we installed photovoltaic panels at Loch Achray campsite, which was previously powered by diesel generator. Whilst the generator is still in place as a back-up, we have reduced the use of this because of the alternative technologies installed. Future works here include the installation of batteries. We have also begun to consider our pathway to being a Net Zero National Park, and this work was carried forward throughout the 2023/24 financial year.

In 2023/2024 we continued delivery of the rapid decarbonisation of our estate, [our Mission Zero Programme](#), aided by two significant grant awards, one from the Scottish Governments Energy Efficiency Grant Scheme and one from Transport Scotland's Switched on Fleet Grant Scheme.

We carried out a complete overhaul of the heating system at our main office, removing the failing biomass boiler and replacing it with 6 Air Source Heat Pumps. We also installed Solar Photovoltaic panels to two of the roof elevations.

At Loch Chon campsite we built a Solar Photovoltaic carport, a battery storage unit to house a battery system to store the power generated from the carport and laid cabling between the carport and the wardens cabin to transport the power between the two.

We also began working on electrical upgrades at HQ, DMMS & BVC and a project to install new electrical vehicle charging points at these sites and our Loch Chon campsite to enable our increasing electric vehicle fleet, these works are continuing into 24/25.

Our Estates strategy, approved by the Board in June 2023 describes how the strategic contribution of our Estate can be leveraged for the benefit of the National Park and sets the priorities for the future development and maintenance of our Estate. This key document will be a guiding light to our work over the next 10 years, as we ensure that our Estate is sustainable and effectively utilised to support the organisation.

## Priority 4: Attractive, Accessible and Healthy Destination

The National Park Safe Recovery Action Group (NSPRAG) partners prepared the third yearly Joint Response Visitor Management Plan (JRVMP) setting out a range of actions to be undertaken by partners to help alleviate the expected visitor pressures. When planning for the 2023 visitor season, there was a desire to maintain the increased “boots on the ground” of recent years with Rangers and Environment Officers.

Numbers of day visitors remained high, especially over warm summer weekends, but there were less issues with irresponsible parking than in recent years. Reports from staff and volunteers showed an 18% drop in the number of car parks being marked full or almost full at weekends from 22/23. Notably, Police Scotland did not have to close roads in the Park this season for visitor management reasons.

For the first time, the Park Authority was able to recruit Permanent Seasonal Rangers, which helps reduce recruitment pressures, retains experience and provides additional job security to the staff who provide this vital support during the visitor season.

Following two previous years of attempts to find a bus operator willing and able to deliver a pilot shuttle bus service in the Park, we were approached this year by a major operator who was keen to work with us to deliver a summer service in the Trossachs. After consultation with Scottish Government, we were able to make a direct award of a contract to run a shuttle bus service between Callander and Aberfoyle from 1<sup>st</sup> July to 30<sup>th</sup> September 2024, using funding provided by the Smarter Choices, Smarter Places Open Fund and BMW. The service features two buses providing up to 8 trips per day and linking with bus services from Glasgow and Stirling at either end, respectively, as well as with the steamer at Loch Katrine. It stops at a number of visitor destinations, including Ben A'an, Ben Venue, Brig O'Turk and the Lodge near Aberfoyle. At the time of writing the service has been operating for a week and has been very well received by the public, as well as garnering positive press coverage. From Monday 8<sup>th</sup> July, Volunteer Rangers will travel on the bus to engage with users of the service, providing information and gathering survey data about their journey and motivations. They will also talk to people who are not using the bus, for example car drivers at car parks along the route, and provide them with information about the service, as well as carrying out surveys with them. We have engaged a small team from Strathclyde University to carry out research on use of the services and the data gathered by our Volunteer Rangers will feed into this work.

Building on the Sustainable Travel & Modal Shift Study and Options Appraisal carried out by Anson Consulting in 22/23, we have continued to engage with strategic partners, including local authorities, Regional Transport Partnerships and Transport Scotland to develop proposals for a National Park Mobility Partnership which will work towards the strategic goal of transformation of the National Park's transport network by 2045, as set out in the NPPP. Funding from SPT has enabled us to appoint a Mobility Partnership Manager on a 9-month contract to begin forging the strategic framework for the partnership.

## Priority 5: Placemaking and Sustainable Communities

Throughout 2023/24, we supported several communities to develop local place plans for their area. These offer communities the opportunity to develop proposals for their local area, expressing their aspirations and ambitions for future change. Balquhidder, Lochearnhead & Strathyre; Strathisla; and St Fillans to finalise their local place plans, which contain the community's proposals for the development and use of land within the respective areas. In addition to this, significant in-kind and financial support was provided to Gartmore; Kinlochard; Lochgoilhead; and Strathard to prepare their place plans ready for validation and registration in 2024/25. We also engaged with



East Loch Lomond, Croft amie, Balloch & Haldane, Kilmun and Ardentinn communities to initiate work for their plans, and we anticipate that these will be finalised during 2024/25.

We supported the Lochgoilhead community to deliver a pilot project in partnership with the Scottish Government's Regional Land Use Partnership policy team. This work developed an understanding of how a regional approach to land-use decision making could be interpreted and ultimately delivered at local levels across the National Park. The work included scoping the potential for a localised Land Use Forum (LUF) to serve as a sub-regional platform for delivering the community's and National Park Authority's land use priorities.

We represented the National Park on the Community-led Local Development Local Action Groups in Argyll and Stirling and influenced funding allocations to 13 community-led projects across the Park supporting place-based rural development.

As part of the Scottish Government-funded network of Community Climate Action Hubs we succeeded in negotiating funding for a community development worker to support National Park communities. Two Climate Action Hubs were set up by local third sector intermediaries to empower communities on climate actions and funded 14 National Park communities to deliver their own place-based projects. The Hubs will facilitate a regional community network ensuring a joined-up approach to tackling climate change at a regional level.

We continued to facilitate implementation of the Strathard Framework Delivery Plan and supported the community and other stakeholders to deliver actions that support a place-based approach to sustainable development across Strathard.

## **Priority 6: Fundraising**

In 2023/24 the National Park Authority received £250,000 from the Nature Restoration Fund to allocate to partners to carry out nature restoration projects within The Park. Projects funded under the NRF in 2023/24 include:

- Loch Lomond Fisheries Trust made a reduction in the size and density of sites of riparian INNS along the southern shore of Loch Lomond between the Endrick Water and the River Leven, made plans for future ongoing monitoring and follow up treatment by staff, NP Rangers, volunteers and Junior Rangers, and provided training on the identification and management of riparian INNS.
- Cashel Forest Trust removed 200Ha of self-seeded Sitka trees from moorland, western Oakland and mixed broadleaf woodland at Cashel, and agreed to monitor the site for 5 years after.
- Achray Farm used volunteers to do planting to encourage knowledge transfer and used social media platforms to engage with the public about how livestock are used to manage the Blackwater Marches SSSI.
- Creation of 2.5Ha of new wildflower meadow at RSPB Loch Lomond over the next 5-years via cut & collect plus a reseed with yellow rattle, and hand spreading of other local seed sources. The field will then be maintained annually via either pulse grazing or cut and removal of annual growth (or a combination of both if available). Other seed will also be gathered from the wildflower rich areas of surrounding fields and spread into this area to encourage diversity of species. 100m<sup>2</sup> of new hedgerow, 75 native fruiting trees, 1000m<sup>2</sup> (approx 950 plants) of woodland edge and 1300m<sup>2</sup> of wildlife scrapes were also added to the field - diversifying the nectar and water sources for invertebrates, birds and wildlife.
- FLS employed specialist contractors to clear non-native trees (Sitka Spruce, Rhododendron Ponticum and Western Hemlock) from around 250Ha of new native woodland and priority open habitats. Future maintenance of these sites will be managed and budgeted for by FLS / TGTF partners and it is expected that this will be ongoing for several years.



- Woodland Trust carried out removal of Sitka Spruce regeneration in New Native Woodlands at Milton, Lendrick hill & Bochastle area totaling nearly 300ha.
- Stuckendroin Farm erected 3751m of stock fence to allow livestock management through the creation of a hill park. They have also agreed to maintain it so it is stock proof for the next 10 years, to carry out Habitat Impact Assessments (HIAs) on Ben Vorlich SSSI and within the hill park every 3 years, and are also adhering to a 10-year grazing plan and 10 year deer management plan.
- Loch Lomond Fisheries Trust installed 388m of stock fence and gates plus post & rail fixings to allow livestock management to prevent browsing of riparian trees and water margin vegetation. This was to supplement a native tree planting project they were also doing at this site that was funded by Capita.
- Clean up of Gartmore and Port of Menteith primary schools' ponds to improve access for school children to carry out educational activities, enhance small wetland habitat for it to be an important educational and recreational resource for the local community and provide opportunities for volunteers and junior rangers to get involved in the future maintenance of the pond, providing further learning opportunities and skills development.
- Cashel Forest Trust built a pond dipping platform for visitors to Cashel to use, and created a maintenance plan to ensure it lasts for the next 10 years.

## Priority 7: Policy-making

The completion and formal ministerial sign-off our National Park Partnership Plan 2024-2029 was the major strategic development of 2023/24 and a significant milestone for the National Park Authority. The National Park Plan will support delivery of the Scottish Government's National Performance Framework and the following key national policy documents:

- Creating Places
- Cultural Strategy for Scotland
- Environment Strategy for Scotland
- Land Rights and Responsibilities Statement
- National Gaelic Language Plan
- National Marine Plan
- National Planning Framework 4 Land Use: Getting the Best from our Land Strategy 2021-2026
- National Transport Strategy
- National Walking Strategy
- Nature Based Jobs and Skills Action Plan
- Our Past, Our Future: Scotland's National Strategy for the Historic Environment
- Rural and Islands Housing Action Plan
- Scotland Outlook 2030: Responsible Tourism for a Sustainable Future
- Scotland's Forestry Strategy
- Scotland's National Strategy for Economic Transformation
- Scotland's Public Health Priorities
- Strategic Transport Projects Review 2
- The Scottish Biodiversity Strategy
- Volunteering for All: National Framework
- Water Framework Directive and River Basin Management Plans

The organisation submitted a formal response to the Scottish Government's consultation on Scotland's Biodiversity Strategic Framework following Board approval in December 2023. This informed the organisation's formal position on four significant policy areas:

- The Scottish Biodiversity Strategy
- The Natural Environmental Bill
- Establishing statutory nature targets
- Changes to legislation relating to National Parks in Scotland

Throughout 2023-24 a number of publications were released by the National Park Authority relevant to policy-making, including:

- LLTNP: Carbon footprint assessment & proposed pathway to Net Zero (April 2023)
- Progress Report on our Equalities Outcomes for the period to 2023 (April 2023)
- State of Nature 2023 – Loch Lomond and The Trossachs National Park (May 2023)
- Place Programme Geographic Priorities (June 2023)
- Sustainable Travel Options Appraisal & Modal Shift report (August 2023)

## Priority 8: Communication and Engagement

With a new Communications Team and a new National Park Partnership Plan 2023-2029 (NPPP) in place, time has been spent re-evaluating the way in which we design and deliver communications and engagement activity to ensure we are best equipped to support delivery of our ambitious NPPP objectives and longer-term vision to become a 'thriving place, which is nature positive and carbon negative'.

We are also operating during a constantly evolving political landscape, with new legislation on National Park aims proposed as part of the Scottish Government's consultation on Scotland's Strategic Framework for Biodiversity, hope for introduction of a new Scottish National Park in this Parliamentary term, a new First Minister and Cabinet and a new Prime Minister. These changes have brought some uncertainty and increased scrutiny in the role and value of National Parks in Scotland, increasing the requirement for proactive communications which challenge misinformation and clearly communicate what the National Park Authority does and the value it brings to those who live and work within and visit the Park.

To support with delivery of NPPP priorities, the Communications Team's objectives can be articulated as follows:

- **Advocate:** Build advocacy for National Parks in Scotland by increasing understanding of why they are unique, special places and the value they bring to those who visit and live and work within them
- **Lead:** Demonstrate how the National Park Authority is taking a leadership role in tackling the twin crises of nature loss and the climate emergency and supporting communities to adapt and mitigate against the impacts being felt.
- **Educate:** Increase awareness and understanding of the Climate Emergency and Nature loss, demonstrating cause and effect with audiences
- **Connect:** Promote opportunities for everyone to connect with the National Park safely, responsibly and sustainably, ensuring inclusion and improved accessibility for all
- **Prompt action:** invite audiences to take pro-nature actions/adopt pro-nature behaviours

An audit of the National Park Authority's channels is being used to help shape development of a new content strategy and programme of media engagement, as well as being utilised to help inform and shape development of the wider Engagement and Innovation Service offering.

Tendering for the design and build of a new website has been a significant milestone and will support with delivery of the above objectives, future proofing our digital shopfront in the longer term. The website will be a vital touchpoint in the delivery of services we offer different users of the National Park and the National Park Authority and through delivery of those services we will seek opportunities to support delivery of our overarching objectives. Meanwhile, the Communications Team's work on the following projects and campaigns has been driven by the above objectives, with great results:

**The launch of the Trossachs Explorer:** overseeing development of an engaging brand for the service which was rolled out across all touchpoints from the bus itself to bus stops and infrastructure and materials to promote the service to visitors and residents. The media launch of the service generated coverage with national print and broadcast media, including STV, BBC Breakfast news, BBC Radio Scotland on Lunchtime Live and Out of Doors, local media and community titles including Helensburgh Advertiser, Lochside Press and Central FM. Organic word-of-mouth has also seen the service promoted on TripAdvisor and Walk Highlands websites. Stakeholder engagement has also generated opportunities to extend the campaign's reach with coverage in VisitScotland's newsletter. As noted above, the bus pilot not only demonstrates how the NPA is taking action, but is a lever to prompt action with users, encouraging them to take the bus and leave the car at home when exploring the Park.

**Finalising the design and supporting materials for the new National Park Partnership Plan:** The changing political environment has prevented an official ministerial launch of the NPPP, but the Communications Team has led on development of a new creative look and feel for the plan, established a new digital home for the plan on the current website, where updates can be made on live projects and progress against objectives by the NPA and partners, and creative assets including a mini-plan and a short film have been created to support engagement with audiences as we move forward. The team will continue to drip feed messaging about the ambition of the plan and its themes through pro-active and reactive media and content opportunities.

**Youth Committee recruitment campaign and subsequent engagement on campaigns:** A campaign to recruit new members resulted in 22 applications from a broad spread of ages, but 14 of these within the 19+ age bracket, which was an objective of the campaign. PR and paid and organic (non-paid) social media activity generated 1,527 landing page views. Nine of the applicants advised they heard about the opportunity via social media and 6 via word of mouth. There are now 14 members of the Youth Committee in post and the team is working closely with them to support with development of their own communications and engagement plan.

**Support for new National Parks in Scotland:** While the Scottish Government's commitment to introduce a new National Park and the nominations process around that has been underway, we have sought out opportunities to build advocacy for National Parks in Scotland by demonstrating the value we bring, not only to nature and climate but also to communities in the Park. BBC Landward visited the Park in April to film for a feature length piece on the role of National Parks, which featured interviews with Gordon and Ranger Team Leaders.

**Supporting service design and awareness raising of the new Loch Lomond Byelaws:** A phased communications and engagement plan is in place and activity underway to raise awareness of the forthcoming changes to the byelaws. Messaging has been crafted to support engagement with powered craft and non-powered craft users and materials produced to raise awareness and garner feedback on messaging ahead of the changes coming into effect in the autumn and a fuller campaign roll out next year.

**Consultation on the new Gaelic language plan:** A campaign ran from 8<sup>th</sup> April – 13<sup>th</sup> May 2024 encompassing social media engagement, influencer partnerships and stakeholder outreach, to encourage user engagement with the draft Gaelic Language Plan. This also included a staff initiative encouraging them to 'have a go' at using Gaelic when out in the park, this content being used as part of the campaign. This generation 11,526 impressions (the number of times content was displayed to users) and resulted in 4,677 engagements (reactions, comments, shares).

## Financial Budget Performance

The results for the year to 31 March 2024 are set out on pages 54 to 90. The Authority receives a Grant In Aid budget from the Scottish Government, known as Departmental Expenditure Limit or DEL. This is to cover the cash costs of capital and operating expenditure, net of other income sources and funding from partner agencies to jointly fund projects, and non-cash costs of depreciation and amortisation.

<b>Budget 2023/24</b>	<b>Resource DEL £000</b>	<b>Capital DEL £000</b>	<b>Non-Cash DEL £000</b>	<b>Total DEL £000</b>	<b>AME £000</b>	<b>Total Budget £000</b>
Budget Allocation	9,583	3,438	875	<b>13,896</b>	2,459	<b>16,355</b>

The DEL budget allocation for 2023/24 was £13.896m (2022/23 - £12.820m). Resource DEL of £9.583m (2022/23 - £9.367m) was split as £9.634m for operational cash costs (2022/23 - £9.405m) less amounts relating to IFRS 16 of £0.051m (2022/23 - £0.038m). Capital DEL of £3.438m (2022/23 - £2.619m) was split as £3.021m capital cash costs (2022/23 - £2.319m) and amounts relating to IFRS 16 of £0.267m (2022/23 - £0.300m).

Funding included:

- additional funding of £0.5m for operational costs to fund additional staff resource and other measures to support visitor management (2022/23 - £0.635m)
- direct funding of £0.421m for work relating to the delivery of peatland restoration, conservation, and management in the National Park (2022/23 - £0.473m). £0.150m of this allocation was not drawdown or utilised due to project delays (2022/23 - £nil)
- direct funding of £0.25m to fund Capital projects contributing to the delivery of the National Park's Nature Restoration programme to secure positive outcomes for biodiversity and tackling climate change (2022/23 - £0.25m).
- Direct funding of £0.30m to fund capital projects for the installation of electric vehicle charging infrastructure and vehicle replacement to support the uptake of fleet decarbonisation.

The non-cash budget allocated was £3.334mm (2022/23 - £3.389m); £0.875m for DEL to cover our depreciation, amortisation and expenditure relating to accruing staff benefits charge for the year (2022/23 - £0.875m); and £2.459m for Annually Managed Expenditure (AME) to cover pension adjustments and impairments during the year (2022/23- £2.555m).

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 tables below show 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 Environment and Forestry Directorate.

As detailed above, Scottish Government budget allocation is split between cash (resource and capital) and non-cash (DEL and AME). However, the Statement of Comprehensive Net Expenditure does not distinguish between these categories.

The Net Expenditure total in the Statement of Comprehensive Net Expenditure on page 54 of £9.954m includes:

- non-cash elements such as depreciation and amortisation on plant, property and equipment and intangible assets (non-cash DEL),
- impairment losses on revaluation of assets (AME),
- pension costs which include the actuarial calculation of the service cost of the fund and the net interest on the plans assets and obligations offset by our employer contributions (AME), and
- adjustments relating to the application of IFRS 16 to our lease agreements.

Capital grants and capital expenditure on others' land are also included in the Statement of Comprehensive Net Expenditure and this expenditure is not capitalised on the Statement of Financial Position as it does not result in the creation of an asset for the National Park Authority. When these adjustments are taken into account, the cash revenue position against budget is an underspend of £105k.

Capital expenditure for Scottish Government budget comprises the cost of fixed additions capitalised on the Statement of Financial Position and the capital grants and capital expenditure on others' land, net of any capital income received. Total capital expenditure is £3.122m, which represents a cash underspend of £49k against the Scottish Government capital budget.

The tables below summarise performance against Scottish Government budget and reconciles the position in the Statement of Comprehensive Net Expenditure to budget.

Expenditure	Outturn		
	Resource DEL £000	Capital DEL £000	Total £000
<b>Net Expenditure*</b>	<b>9,954</b>		<b>9,954</b>
<b>Less Non-Cash adjustments:</b>			
Movement in holiday accrual	(29)		(29)
Depreciation and amortisation*	(713)		(713)
Deferral of costs		75	75
Pension adjustments (Note 19)	110		110
Impact of IFRS 16	32		32
<b>Other Adjustments:</b>			
Cost of Fixed Asset additions (Notes 8 and 9)		3,222	3,222
Capital grant funding recognised in 23/24 for Fixed Asset additions	1,258	(1,258)	-
Net capital grants and capital expenditure on others' land	(1,083)	1,083	-
<b>Total Cash Expenditure</b>	<b>9,529</b>	<b>3,122</b>	<b>12,651</b>
<b>Total Cash Budget</b>	<b>9,634</b>	<b>3,171</b>	<b>12,805</b>
<b>Total Cash Under/(over)spend</b>	<b>105</b>	<b>49</b>	<b>154</b>
Impact of IFRS 16	(32)	-	(32)
IFRS 16 Budget	(51)	267	216
<b>Total DEL Expenditure</b>	<b>9,497</b>	<b>3,122</b>	<b>12,619</b>
<b>Total DEL Budget</b>	<b>9,583</b>	<b>3,438</b>	<b>13,021</b>
<b>Total DEL Underspend</b>	<b>86</b>	<b>316</b>	<b>402</b>
Non-Cash Expenditure	Outturn		
	Non-Cash DEL £000	AME £000	
Depreciation and amortisation*	713		
Loss on revaluation of asset*			-
Pension Adjustments (Note 19)			(110)
<b>Total Non-Cash Expenditure</b>	<b>713</b>		<b>(110)</b>
<b>Total Budget</b>	<b>875</b>		<b>2,459</b>
<b>Underspend</b>	<b>162</b>		<b>2,569</b>

\*Refer to Statement of Comprehensive Net Expenditure on page 54

As noted in the Statement of Comprehensive Net Expenditure on page 54, income for 2023/24 was £3.13m (2022/23 - £1.70m). Project income funding from Scottish Government for Mission Zero and Visit Scotland Rural Tourism Infrastructure Funding for the Tarbet site redevelopment was the main driver for the significant increase compared to prior year. Other Project income included funding from Visit Scotland Rural Tourism Infrastructure Funding for the Steamship Company at Loch Katrine; Sustrans for the development and improvement car parking at Ben Ledi; Esmée Fairburn Foundation for Future Nature. Income also included contributions from planning fees, property rental income, income from partners, other generated income and recharges and Programme income in relation to the West Highland Way.

The Statement of Comprehensive Net Expenditure on page 54 details expenditure for the year. Total expenditure for 2023/24 was £13.11m (2022/23- £14.63m), which included depreciation and amortisation of £0.71m (2022/23 - £0.87m), impairment on assets of £nilm (2022/23 – impairment of assets of £0.24m) and net pension adjustments of (£0.11m) (2022/23 - £1.40m).

Capital additions totalled £3.22m during the year (2022/23 - £1.51m) and this included continued investment in our IT infrastructure and hardware; investment in our marine fleet and navigation infrastructure and water safety equipment; and investment in renewable technology at our offices and sites as part of Mission Zero and design, consultancy and build work as part of our Place Programme. The additions are shown in Notes 8 and 9 within Property, Plant and Equipment and Intangible Assets.

In the current year a cash underspend of £154k is reported, which was significantly impacted by a £150k capital underspend in relation to our Peatland restoration funding which was reported to the Scottish Government and not drawdown. The remaining revenue underspend and the capital overspend relate to our multi-year projects and have been reported to the Scottish Government and Board.

Non-cash AME is under budget (£2.35m) as a result of pension adjustments. The non-cash DEL was under budget by £0.16m as a result of depreciation and IFRS 16 adjustments.

The Statement of Financial Position on page 55 details the Authority's assets, liabilities and reserves at 31 March 2024. Trade and other payables have increased from £1.75m at 31 March 2023 to £3.39m at 31 March 2024 due to amounts payable in relation to our multi-year programmes of work for Mission Zero, the Tarbet site redevelopment and the Conic hill footpath improvements. The net pension position has changed from an asset of £2.91m at 31 March 2023 to a liability of £0.05m at 31 March 2024. This is primarily as a result of a change in the value of the asset ceiling applied to the pension asset. More details are included in Note 19 of the Annual Accounts.

We managed to achieve £230k (2022/23 - £167k) of efficiency savings in 2023/24 which equates to 2.40% of core resource DEL (2022/23 – 1.9%) through continued review of vacant positions and timing of recruitment, with roles being reviewed and not automatically replaced.

## Supplier Payment Performance

The Authority observes the Better Payment Practice Code which 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 2024, the Authority paid 63% (2022/23 - 64%) of all its invoices within the terms of this payment policy. Against the contracted payment terms of 30 days, the Authority paid 96% of invoices against this target (2022/23 - 96%). The average payment days per valid invoice is 11 days (2022/23 - 11 days).

## Partnership Working

In addition to the work set out earlier in this Performance Report, we continue to work in collaboration with Cairngorms National Park Authority in relation to a number of internal and procured shared services and systems and in sharing and learning from good practice in policy and project development. Both Park Authorities have agreed to review these arrangements with a view to exploring where further shared service benefits could be realised and in the context of the prospect of at least one new National Park being established in the coming years.

The Environment and Economy portfolio of Scottish Public Bodies has a valuable Leadership Group to support effective partnership working and share good practice within the portfolio. The organisation is participating in the EELG Public Service Reform review to explore where both short term and longer-term efficiencies can be achieved across the EELG family. This includes participation in the Futures Group and the Governance Group overseeing this work.

The National Parks Partnerships LLP was set up by the UK's 15 National Parks in order to create successful partnerships between the UK National Parks and businesses. During the year, through the work of National Parks Partnerships LLP, Revere has been awarded £240k by NatureScot under their FIRNS grant programme to develop and pilot a nature finance platform in the National Park working with local landowners.

## Staff Engagement

As part of our Headquarters Mission Zero works and our wellbeing programme we surveyed our staff to get their suggestions and ideas on what our workplace of the future could look like. From this we have created a modern working environment that allows us to have flexible collaborative working spaces alongside quiet areas for privacy that works for staff as well as the organisation.

We also engaged with staff on the development of our wellbeing programme for 24/25 which provides a wide range of tools and techniques that will be delivered in person, online, via group sessions and one to one. Our new approach to promoting and supporting staff wellbeing saw staff engage with a 'wellness coach', both through face-to-face and online methods. Staff are also able to access online resources, providing supporting tools and techniques for self-help mental health care.

## Anti-corruption and Anti-bribery Matters

The Authority has a zero-tolerance approach to fraud, bribery and corruption and our policies set out how we work to prevent, detect and manage these risks.



## Sustainable Development

In addition to the work set out above in relation to sustainable organisation, we continue to engage with the actions and reporting duties linked to the Climate Change (Scotland) Act 2009. Mandatory Public Bodies Climate Change Duties Annual Reporting was completed and submitted to the Scottish Government in November 2023. The report covers the period 2022/23 and includes the following areas: Governance, Management and Strategy; Emissions, Targets and Project; Adaptation; Procurement and Wider Influence; and Other Notable Activities. For transparency, this reporting period we saw a very similar emissions footprint to the previous year, including the unwelcome but expected continued impact of emissions-heavy backup generators while we are transitioning two of our sites to solar panels and air source heat pumps. Installation of the new technologies is nearing completion and 2022/23 should, therefore, be the last year we see significant fossil fuel emissions in our Public Bodies Climate Change Duties Annual Reporting arising from the backup systems.

## Complaints & Information Requests Performance

### **Complaints**

The Authority complies with the Complaints Handling Procedure (CHP) as produced by the Scottish Public Services Ombudsman (SPSO). Most complaints are resolved at the initial stage of this procedure as 'frontline complaints', which have a target response time of five working days. Some complaints are immediately escalated to the second stage of the CHP and handled as 'complaint investigations' if they are more complex in nature and cannot reasonably be answered within five working days and others are escalated where the complainant is dissatisfied with our initial response. A complaint investigation has a twenty working day response time.

The SPSO has five Key Performance Indicators (KPIs) to be used when reporting on complaints handling:

- Indicator One – Learning from complaints
- Indicator Two – The total number of complaints received
- Indicator Three – The number and percentage of complaints at each stage which were closed in full within the set timescales of five and twenty working days
- Indicator Four – The average time in working days for a full response at each stage
- Indicator Five – The outcome of complaints at each stage.

## Indicator 1: Learning from complaints

The total number of complaints processed (125) is down slightly from last year (127), although there was a small increase in the number of cases that reached Stage 2 (from 13 last year to 18 this year). Overall, our rate of compliance with the five and twenty working day time limits was 90% for 2023/24 (up from 87% in 2022/23).

In two cases, the complainants exercised their right to take their complaint to the SPSO on appeal. In both cases, the SPSO decided to take no further action.

Most visitor management complaints are received during the peak visitor season from July to September. The targeted approach to litter management from both the National Park Authority and external stakeholder partners continues to deliver positive results with a further drop in litter complaints. Resource to monitor email enquiries over the weekend during the summer has again helped us ensure enquiries and complaints were resolved as quickly as possible.

All complaint investigations are managed by a different team to the area of business to which the complaints relate, which helps to ensure that the complaint is managed impartially, and that the day-to-day business of the team continues separately from any investigation. We have clear systems in place to act on issues identified in complaints. In every instance, we:

- seek to identify the root cause of complaints;
- take action to reduce the risk of recurrence; and
- systematically review complaints performance to improve service delivery.

**Indicator 2: Total number of complaints received, and Indicator 3: Number and percentage of complaints at each stage which were closed in full within the set timescales of five and twenty working days**

Complaint Stage	Number received in 2023/24	Number responded to within time-limit (% of total)	Number received in 2022/23	Number responded to within time-limit (% of total)
Frontline complaints	107	96 (90%)	114	97 (85%)
Complaint investigations	18	17 (94%)	13	13 (100%)
Total	125	113 (90%)	127	110 (87%)

**Indicator 4: Average time in working days for a full response to complaints at each stage**

Average time in working days to respond to complaints at stage 1 in 2023/24	3
Average time in working days to respond to complaints at stage 2 in 2023/24	18
Average time in working days to respond to complaints after escalation in 2023/24	18

**Indicator 5: Outcome of complaints**

2023/24	Upheld	Not upheld	Partially upheld	Resolved
Frontline complaints	0	2	0	105
Complaint investigations	2	9	1	6
Total	2	11	1	111

## **Information Requests**

The Authority has procedures in place to ensure that requests for access to information held are processed in line with the relevant data protection and freedom of information legislation. In 2023/24, we achieved 100% compliance in responding to information requests within the statutory deadlines (up from 97% in 2022/23).

	<b>Number received 2023/24</b>	<b>Responded to within time limit 2023/24</b>	<b>Number received 2022/23</b>	<b>Responded to within time limit 2022/23</b>
Data Subject Access Requests (SAR)	4	4*	3	3
Environmental Information Requests & Freedom of Information Requests	53	53	54	52**
Environmental Information Reviews & Freedom of Information Reviews	4	4	2	2
<b>Total</b>	<b>61</b>	<b>61</b>	<b>59</b>	<b>57</b>

\* In one of these four cases, the case was closed with no personal information having been disclosed, as sufficient evidence of identity was not provided.

\*\*The response deadline for one information request was missed by one day due to an oversight. An apology was issued with the response. The response deadline for another request was missed by a longer period, this was due to the inclusion of the request as part of a planning representation. An apology was issued when the matter was identified, and the response was issued within 20 days of the request being identified.

## Health and Safety Performance

We successfully met our stated three key health and safety objectives of:

- Ongoing planned policy review and development
- Ensuring capability to undertake detailed specialised risk assessments
- Ensuring required Health Surveillance activity is active

We also continued to engage and develop further improvement activities throughout the year:

- Continuation of Compliance Check - internal performance monitoring

Findings from these internal compliance check audits continue to be worked through to closure, with no significant areas of concern to note.

- Development of new policies and supporting documentation, as required.
- Continuing to raise awareness of health and safety and support staff through a range of engagement and information sharing activities

As a result of ongoing and concerted efforts to increase staff awareness around the reporting of Accidents, Incidents and Near Misses, we continue to see a positive upward trend in the number of incidents submitted to our Health and Safety Officer:

Reporting Year	Incidents Submitted
2022/23	43
<b>2023/24</b>	<b>62</b>

The profile of incident types remains the same as previous years, although the numbers have increased. Close examination of these incidents by our Health and Safety Officer, and our Health and Safety Committee shows no significant driver for the increase in submissions, other than greater awareness and diligence towards reporting. This demonstrates the impact of our awareness raising activities.

All submissions are closely reviewed and assessed for improvement opportunities and where necessary support to staff.

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

**Gordon Watson**  
**Chief Executive and Accountable Officer**

**XX October 2024**

# Accountability Report

The Auditors review the Accountability Report for consistency with other financial information in the Accounts. This includes the full Corporate Governance Report and Parliamentary Accountability Report, and parts of the Remuneration and Staff Report.

## Corporate Governance Report

This report explains the composition and organisation of the Authority's governance structures and how these support the achievement of our objectives.

## Directors' Report

This section contains information relating to membership of the Board and the Executive Management Team of Loch Lomond & The Trossachs National Park Authority.

## Executive Management Team

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

- Chief Executive – Gordon Watson
- Director of Environment and Visitor Services – Simon Jones
- Director of Engagement and Innovation – Anna MacLean
- Director of Place – Stuart Mearns
- Head of Governance and Performance – Jane Kemp (from June 2023)
- Head of People and Assets – Samantha Stubbs (from June 2023)
- Head of Visitor Services – Kenny Auld
- Pete Wightman, Director of Corporate Services (1<sup>st</sup> April – 26th May 2023)

During the year the Director of Corporate Services role was restructured and the Head of Governance and Performance and Head of People and Assets roles were created.

## Loch Lomond & The Trossachs National Park Board and Committees

Our Board is comprised of up to seventeen Members. 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 normally serve between four and five years. The Members' periods of office and attendance at Board and Committee meetings is noted on page 30. The membership of all committees and groups is kept under review and amendments made as required. Dr Heather Reid has been the Convener of the Board throughout the reporting period for 2023/24. Full details of the Members are listed on our [website](#). In 2023/24, Board Membership has remained largely consistent – one Local Authority nominee from Stirling Council left the Board in September 2023, with their replacement in place from October 2023. The filling of the vacant Ministerial Appointee positing in October 2023 means that the Board has been at a full complement of seventeen members since that date. From January 2024 we have participated in the UK Government Boardroom Apprentice programme to increase opportunities for Board membership experience.

Configuration of Board at 31 March 2024					Statutory committee attendance 2023/24			Non-Statutory committee attendance 2023/24	
Name	Nature of appointment	Date of most recent appointment	End of term	Committee membership	NPA Board (4 meetings)	Planning & Access Committee (5 meetings)	Audit & Risk Committee (4 meetings)	Chairs and Exec (4 meetings)	Futures Group (3 meetings)
Martin Earl <sup>(1)</sup>	(a), (c)	01/10/2022	30/09/2027	CE, PI, LRB, F	75%	20% (1/5)	*	100%	100%
Claire Chapman <sup>(1)</sup>	(b)	01/11/2022	31/10/2026	CE, PI, LRB	100%	100%	*	75%	*
Sarah Drummond <sup>(1)</sup>	(b)	01/11/2022	31/10/2026	CE, F	100%	*	*	100%	100%
Ronnie Erskine <sup>(1)</sup>	(b)	01/11/2022	31/10/2026	A, CE, PI, LRB	50%	40% (2/5)	100%	100%	*
Heather Reid <sup>(1)</sup>	(b)	01/11/2022	31/10/2026	CE	100%	*	*	100%	*
Christopher Spray <sup>(1)</sup>	(b)	01/11/2022	31/10/2026	A, CE, PI, LRB	100%	80% (4/5)	75%	100%	*
Iain Shonny Paterson <sup>(1)</sup>	(c), (a)	08/07/2022	09/07/2026	PI, LRB	50%	60% (3/5)	*	*	*
Hazel Sorrell <sup>(1)</sup>	(c)	01/10/2022	30/09/2027	PI, LRB	75%	40% (2/5)	*	*	*
William Sinclair <sup>(1)</sup>	(c)	01/10/2022	30/09/2027	A, PI, LRB	100%	100%	100%	*	*
Maurice Corry <sup>(1)</sup>	(c)	26/10/2022	30/09/2027	A	100%	*	75%	*	*
Rhona Brock <sup>(1)</sup>	(c)	01/10/2022	30/09/2027	F	75%	*	*	*	100%
David Mackie <sup>(1)</sup>	(a)	08/07/2022	09/07/2026	A, PI, LRB	75%	100%	75%	*	*
David Fettes <sup>(1)</sup>	(a)	08/07/2022	09/07/2026	A, PI, LRB	50%	60% (3/5)	25%	*	*
Richard Johnson <sup>(1)</sup>	(a)	08/07/2022	09/07/2026	PI, LRB, F	50%	80% (4/5)	*	*	*
Gerry McGarvey <sup>(2)</sup>	(c)	01/10/2022	20/09/2023	PI, LRB, F	100% (2/2)	100% (2/2)	*	*	*
Sid Perrie <sup>(1)</sup>	(a)	08/07/2022	09/07/2026	F	100%	*	*	*	100%
Zain Seghal <sup>(2)</sup>	(d)	01/06/2022	30/06/2023	*	33% (1/3)	*	*	*	*

Colin Lee (1)	(b)	16/10/2023	16/10/2027	PI, LRB	100% (2/2)	100%	*	*	*
Chris Kane (1)	(d)	21/09/2023	30/09/2027	F	100% (2/2)	*	*	*	100%
Navid Foroutan (1)	(d)	01/01/2024	01/01/2025	*	100% (1/1)		*	*	*

\*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 / (d) Board Shadowing Project

**Committee/Group membership:** (A) Audit & Risk Committee/ (PI) Planning & Access Committee/ (CE) Chairs & Executive Group/ (F) Futures Group/ (LRB) Local Review Body

**Board and Committee attendance is stated as:** Percentage of meetings attended during each Member's membership of the body. Absence for reasons of Conflict of Interest is recorded as attendance.

**Status:** (1) Current Board Member at 31 March 2024; (2) Board Member during 2023/24 reporting period, not a Board Member at 31 March 2024

## Notification of Interests

The Authority has detailed policies in place for Board Members and staff governing situations where personal or business interests may arise in the activities and decisions of the organisation. It is the individual responsibility of Board Members and staff to ensure their register of interests are accurate and to advise the Authority of any changes to their register of interests within one month of these occurring in accordance with the Board Members' [Code of Conduct](#) and the Staff Register of Interest Policy respectively.

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 Management Team and Board Members. Board Members' interests are a matter of public record and are published on the Authority's website. An annual review of interests takes place for all Board Members, the Executive Management Team and staff requesting that any changes to notifiable interests be updated and recorded. All staff are required to make a submission, regardless of whether they have interests to declare. These are collected electronically, stored securely, and distributed to the appropriate staff members to manage conflicts of interest.

Regular updates are made to Members' Registers of Interests, with declarations made throughout the year. The most recent updates were provided by Board Members before the 31<sup>st</sup> March 2024.

Responsibility for declarations lies with individual Members. All Board Registers of Interests are published on our website: [National Park Website - Board Register of Interest](#) (click on Member's name to view their Register of Interests).

Our Code of Conduct sets out the manner in which our Board Members are expected to conduct themselves in their role, and can be viewed on our website: [National Park Website - Code of Conduct for Board Members](#).

## Information & Data Security

The Authority has had no instances of loss of data or personal information over the course of the year which required disclosure to the Information Commissioner (2022/2023 – nil).

Two data security incidents were identified and referred to The Authority's Data Protection Officer in 2023/2024 (down from 4 in 2022/2023). In both cases, the information had been sent to a third party in error. Neither incident involved a significant amount of personal data and, in both cases, the risk of harm was assessed as being low. The parties who received the information in error were asked to delete the emails they had received, and staff were reminded of their responsibilities in relation to data protection.

In order to test, assess and improve on data security, penetration testing is done annually under the Cyber Security Essentials Plus programme. The Authority is in the process of renewing its Cyber Security Essentials Plus certification for 2024. The Data Security section of Governance Statement on page 32 sets out more information on the Authority's range of internal controls and the review mechanisms to ensure data security.

## Whistleblowing Policy

No whistleblowing complaints were received during 2023/24 (2022/23 – nil).



# Statement of Accountable Officer's Responsibilities

Under Section 25(1) of The National Parks (Scotland) Act 2000, the Scottish Ministers have directed Loch Lomond & The Trossachs National Park Authority ("the Authority") to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of the affairs of the Authority and of its income and expenditure, Statement of Financial Position 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.

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 2023/24 is Forvis Mazars LLP.

The Independent Auditor's Report is on pages 50-53 and details of the auditors' remuneration are given in Note 7 of the Annual Accounts.

## **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 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 preparing the Accounts, the Accountable Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) and in particular to:

- Observe the Accounts Direction issued by the 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 as set out in the Government Financial Reporting Manual (FReM) have been followed, and disclose and explain any material departures in the Accounts;
- Prepare the Accounts on a going concern basis; and
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

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 the Chief Executive as Accountable Officer for Loch Lomond & The Trossachs National Park Authority. The responsibilities of an Accountable Officer, including responsibility for propriety and regularity of the public

finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding the Authority's assets are set out in the Memorandum of Accountable Officer responsibilities issued by the Principal Accountable Officer on the appointment of the Accountable Officer. This includes requirement to comply with the guidance set out in the Scottish Public Finance Manual and Managing Public Money published by the HM Treasury.

The Accountable Officer also has 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 of information to auditors by the Accountable Officer**

As the Accountable Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Authority's auditors are aware of the information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

### **Accountable Officer's statement on the Annual Report and Accounts**

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.

## **Governance Statement**

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 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 develop policy and strategy, discuss emerging issues in relation to the management of governance and priority issues, maintain the sustainability and security of the organisation and advise the Board on risk, control, audit and governance. Each Committee 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.

## **Board and Committee Structure**

The National Park Authority Board is made up of seventeen Board members. The Board agree the overall direction of the Authority and oversee the work of the Chief Executive and National Park staff. The Board meet in public at least three times a year and the members are tasked with ensuring effective and proper governance of the organisation.

We have two statutory committees that are required to meet and are held in public:

- The Planning & Access Committee which meets approximately 6 times a year, as required, to consider certain planning applications, enforcement actions, policy papers, legal agreements and access matters. The Local Review Body is made up of members of the Planning & Access Committee and meets as required to hear appeals and reviews.
- The Audit & Risk Committee which meets up to four times a year to support the Accountable Officer in their responsibilities for issues of risk, control and governance and associated assurance.

2023/24 saw all our statutory meetings being held in person, with the flexibility of virtual and hybrid meetings when appropriate. Most of our statutory meetings were webcast live for public viewing; where this did not occur, it was because of technological constraints relating to the meeting being held in a local community. In person attendance was encouraged and advance notice was provided on our website.

In addition, there are two other Committees as at 31 March 2024:

- The Chairs and Executive Group is a standing non-statutory group of the Board and is advisory only. Meetings are timed to ensure effective reporting to and advice on decision-making to the full Board and as a non-statutory group, meetings are not held in public. The meeting provides a responsive grouping of Board members and Executive Management team staff in order to be able to discuss emerging issues in relation to the management of governance and priority issues or developments; to maintain the sustainability and security of the organisation; and to advise the Board on strategic risk or opportunities.
- The Futures Group is a non-statutory group of the Board and is not held in public. The Futures Group provides an opportunity for Board members to contribute to early thinking on strategic topics, utilising external speakers and interactive workshops to engage Members.

## **The Operation of the Board and Committees**

The governance structure allows a balance of Board time between the oversight of the organisation's performance, discussion and development of policy and strategy and in engaging with issues and stakeholders in the National Park. The structure ensures that the Board is well informed on organisation performance, whilst delegating more detailed responsibilities appropriately to statutory and non-statutory Committees.

The Board and Committees met on the following basis during 2023/24:

- The Board held four formal meetings – all of which were scheduled. All meetings were physically accessible to members of the public and three were webcast live for wider public viewing – the intended livestreaming of the fourth meeting was not possible on the day due to network security. The meeting remained physically accessible to the public. These meetings were supplemented by a strategic development day in September. Due to the ongoing Mission Zero implementation work taking place at our Headquarters, three of these meetings were held externally - two at Lomond Parish Church in Balloch and one at Kinlochard Village Hall.
- The Audit & Risk Committee met four times to review corporate risk and governance, fraud risk, the Annual Accounts, Annual Report and accounting policies and the work of Internal and External Auditors. All meetings were accessible to the public.
- The Chairs and Executive Group met four times to discuss emerging issues in relation to governance, financial performance and strategies for the organisation.

- The Planning and Access Committee met six times to consider certain planning applications, enforcement actions, policy papers, legal agreements and access matters. All meetings were open and accessible to the public. There were meetings in the community at St Fillans and Balloch.
- The Local Review Body met twice to hear planning reviews. Both meetings were accessible to the public.

The Futures Group met twice during the year.

The outcomes from the Board and its Committees during the year included consideration of;

- The National Park Partnership Plan 2024-2029
- Updates against delivery of our 2023/24 Annual Operational Plan
- Our Annual Operational Plan and Budget for 2024/25
- Our Estates Strategy
- Progress on the Outcomes of our Equalities Mainstreaming Report
- The 2022/23 Annual Report and Accounts
- Progress on our Sustainable Travel work
- The Audit and Risk Committee Annual Report
- Our Framework Agreement with Scottish Government
- The Organisational response to the Scottish Government's consultation on Scotland's Strategic Framework for Biodiversity
- Regular Finance updates
- Our draft Gaelic Language Plan
- Annual updates on Mission Zero, Future Nature, Place Investment Strategy and Health and Safety

### ***Internal Audit***

Recommendations from independent Internal 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 & Risk 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 & Risk 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 & Risk Committee. The Internal Audit function independently follow up on the implementation of recommendations and report their findings to the Audit & Risk Committee. The Audit & Risk Committee reports to the Board on the adequacy and effectiveness of the Authority's internal controls.

The Internal Audit function is an integral element of the Authority's internal control systems. Audit Glasgow, part of the Glasgow City Council internal audit team, were awarded the contract for Internal Audit Services following the procurement process for three years from 1 April 2020 to 31 March 2023, with provision for extension. In March 2024, the Audit & Risk Committee agreed to a final one-year extension to the contract, which will end on 31 March 2025 and cannot be extended again.

The Internal Auditors presented the Internal Audit Annual Plan for 2023/24 and the Audit Universe, which details the key areas that are being covered during their appointment. Over the course of the year to 31 March

2024, Internal Audit have reported to the Audit & Risk Committee on their independent reviews on Carbon Management, Workforce Succession Planning, Volunteering Arrangements and Estates Assets Management. All areas audited resulted in a satisfactory level of assurance being found.

As part of the internal audit process, each member of the Executive Management team prepares an annual statement of assurance that is presented to myself as CEO and Accountable Officer, and shared with the Audit & Risk Committee. These annual statements indicate that reasonable assurance can be placed on the adequacy, effectiveness, robustness, and proportionality of each of the Services arrangements for control, governance and risk management in the year.

### ***External Audit***

Forvis Mazars are in the second year of their contract as the Authority's External Auditor. This follows a tender exercise conducted by Audit Scotland in 2021/22 on behalf of the Auditor General for Scotland and the Accounts Commission for Scotland, in which Forvis Mazars were appointed auditor for the Authority from 2022/23 until 2026/27.

### ***Fraud, Bribery and Corruption***

The remit of the Audit & Risk Committee also includes receiving reports and advising the Board of any fraud, bribery or corruption, successful or attempted. One incident of suspected defrauding occurred. In line with the Scottish Public Finance Manual a summary was given to Internal Audit, External Audit, the Scottish Government Sponsor team and an update was provided to the Chair and Members of the Audit and Risk Committee. The incident was referred to Police Scotland.

### ***Best Value***

The Authority is subject to a duty of Best Value as set out in the SPFM and the Best Value in Public Services, Guidance for Accountable Officers (Best Value Guidance), issued by the Scottish Government in March 2011. The Authority demonstrates compliance with Best Value Guidance by preparing a summary annual report for review by the Audit & Risk Committee. The Audit & Risk Committee received the Annual Report on Best Value for 2023/24 in June 2024 confirming our compliance with the Best Value Guidance to Accountable Officers. The main monitoring tool we use to demonstrate continuous improvement is our Annual Operational Plan update which is also reported to the Board.

### ***Board Continuity and Development***

2023/24 saw the Board return to its full complement of seventeen Members following a period of Membership change. In order to manage and support continuity during this period, a number of operational activity plans were developed and implemented:

- Board Induction Planning
- Board Equality and Diversity Plan
- Board Training and Development Plan (including Strategy in Action)
- Board Skills Analysis and Succession Planning

A Board Shadowing Pilot Project with an emphasis on increasing diversity and engagement concluded in December 2023, and the organisation signed up for the UK Government's Boardroom Apprentice programme which began in January 2024 and has seen an additional non-voting Member join the Board to help develop skills and opportunities on both sides.

## ***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 corporate risk management in the activities of the organisation. The key risks, mitigations and risk management framework are laid out [above](#). 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 the Annual Operational Plan objectives, National Park Plan delivery, and for wider assessment of organisational performance.

The Audit & Risk Committee and Executive Management 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 Executive prepare a Corporate Risk Register, which is reviewed by the Audit & Risk Committee quarterly to provide scrutiny and oversight of the risks throughout the year. This includes scheduled risk deep dives; in 2023/24, Audit & Risk Committee asked for focus on the corporate risks related to Climate Change – one of the [key risks](#) identified through our corporate risk register.

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

## ***Data Security***

Measures are in place to ensure that information is managed in accordance with relevant legislation. As highlighted under [Key Risks](#), Business Continuity and Cyber Security is actively managed and closely monitored.

The Authority's policy is to maintain the highest level possible of data security in its operations. Over the course of 2023/24 we have continued to implement improvements to increase our data and systems security such as;

- Full version update of our VPN providing firewalls, with greater traffic monitoring in place through Access Control Lists limiting managing traffic to the right areas.
- Additional security on our external VPN connection – all externally connected traffic now flowing through our external firewalls.
- Enabled MFA on VPN
- Continual monitoring of traffic and connection utilising further connections between the VPN firewalls and internal server structure.
- Continuing to push for services to be linked with existing infrastructure, for example making sure that new software, SAAS, or PAAS are all SSO capable with Microsoft Azure.

The Park Authority continues to work with auditors and independent accreditation bodies in order to ensure the continued improvement of our data security.

We have recruited a new Infrastructure Engineer with a background in Infrastructure and Security who has been instrumental in helping monitor our security position and will become a key security lead from 2024 onwards.

The Authority's Cyber Essentials Plus accreditation is in the process of being renewed for 2024. This certifies that the Park Authority is assessed as meeting the Cyber Essentials Plus implementation profile and therefore, at the time of testing, our ICT defences were assessed as satisfactory against commodity based cyber-attack. The Authority continues to provide on-going regular Cyber Security Training to all users.

## **Conclusion**

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

- The Executive and Managers within the organisation who have responsibility for the development and maintenance of the internal control framework, which includes, but is not limited to the risk management framework, feedback from whom is obtained through regular meetings of the Executive Management 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 & Risk 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 also been advised on the effectiveness of the system of internal control by both the Board and the Audit & Risk Committee. Appropriate action is taken to address recommendations made and ensure continuous improvement of our systems. I can confirm that these systems of controls were in place for the year under review, and will remain in place up to the date of approval of the annual report and accounts.

The Internal Auditors review for 2023/24 concluded that the Authority has a system of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

The Internal Auditors, as part of their reviews, have identified improvements to the internal control environment, which have been accepted by management. Internal Audit will monitor the implementation of these improvements through future follow up audits.

The Internal Auditor's annual report for 2023/24 states that based on the audit work undertaken and the assurances provided by the Executive Management Team, but excluding the issues noted above, it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the governance and control environment which operated during 2023/24 within Loch Lomond and the Trossachs National Park Authority.

# Remuneration and Staff Report

This report sets out the Authority's remuneration policy for directors, reports on how the policy has been implemented and sets out the amounts awarded to directors. The remuneration and staff report contain both audited information and information which is not subject to audit. The areas which are not subject to audit are highlighted with a '#' next to the heading. The areas not subject to audit are the Remuneration Policy and Trade Union facility time disclosures, within Employment Policies/ Consultation.

## Remuneration Report

### Remuneration Policy #

The Chief Executive's remuneration and Board Members' fees are directed by the Scottish Government's Public Sector Pay Strategy. This body also sets, each year, the award for the Chief Executive and Board Members. The Chief Executive's contract is on a permanent basis with a three-month period of notice. The annual pay remit for staff is also subject to Scottish Government approval and negotiation with our recognised Trade Union. In 2023/24, the Convenor, as authorised by the Board, implemented the £4.00 uplift in daily fees pay award (1.84%) available to Board Members in line with Scottish Government Public Sector Pay Strategy (2022/23: 0.9%). Board members receive a set monthly payment based on a daily fee and agreed monthly time commitment.

### Local Government Pension Scheme #

The Authority operates a Local Government Pension Scheme provided by Strathclyde Pension Fund, which is administered by Glasgow City Council and is a defined benefit scheme. Details of the contributions to and movements in the fund in the year are stated in Note 19 of the Annual Accounts. Details of the actuarial assumptions used in pension valuations are included in Notes 1.16 and 19 of the Annual Accounts.

### Disclosure of Remuneration – Chief Executive and Executive Management Team

Year ended 31 March 2024	Salary band at 31/3/24 £000	Salary band paid during 2023/24 £000	Allowances band £000	Accrued Pension Benefits (1) £000	Total Remuneration Band £000
<b>Chief Executive</b> Gordon Watson	95-100	95-100	0	40-45	140-145
<b>Executive Management Team</b>					
Simon Jones	70-75	70-75	0-5	35	105-110
Anna MacLean	60-65	60-65	0	32	95-100
Stuart Mearns	70-75	70-75	0	38	105-110
Pete Wightman (2)	65-70	10-15 <sup>(2)</sup>	0	9	20-25
Samantha Stubbs (4)	45-50	45-50 <sup>(4)</sup>	0	12	60-65
Jane Kemp (4)	50-55	45-50 <sup>(4)</sup>	0	12	55-60
Kenny Auld (4)	50-55	50-55 <sup>(4)</sup>	0	8	60-65



Year ended 31 March 2023	Salary band at 31/3/23 £000	Salary band paid during 2022/23 £000	Allowances band £000	Accrued Pension Benefits <sup>(1)</sup> £000	Total Remuneration Band £000
<b>Chief Executive</b> Gordon Watson	95-100	95-100	0	0 <sup>(3)</sup>	95-100
<b>Executive Management Team</b>					
Simon Jones	65-70	65-70	0-5	11	80-85
Anna MacLean	60-65	60-65	0	9	70-75
Stuart Mearns	65-70	65-70	0	2	70-75
Pete Wightman	65-70	60-65 <sup>(2)</sup>	0	13	70-75

1. 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).
2. Leaver during the year
3. Although the pension and lump sum has increased, along with the cash equivalent transfer value, the accrued pension benefit for the year has not increased after inflation has been excluded.
4. Joined Executive Management Team during the year

There were no other emoluments paid to the Chief Executive and the Executive Management Team in the year ended 31 March 2024 (2022/23 – nil).

Year ended 31 March 2024	Real increase/ (decrease) in pension value £000	Real increase / (decrease) in related lump sum £000	Total accrued pension at 31 March 2024 £000	Total related lump sum at 31 March 2024 £000	Cash equivalent transfer value at 31 March 2024 £000	Real increase/ (decrease) in cash equivalent transfer value (1) £000
<b>Chief Executive</b> Gordon Watson	2.5-5	(2.5-5)	60-65	80-85	1,100	156
<b>Executive Management Team</b>						
Simon Jones	0-2.5	0-2.5	10-15	0-5	199	48
Anna MacLean	0-2.5	0-2.5	10-15	0-5	178	47
Stuart Mearns	0-2.5	0-2.5	15-20	0-5	264	66
Pete Wightman <sup>(2)</sup>	0-2.5	0-2.5	0-5	0-5	44	4
Jane Kemp <sup>(3)</sup>	0-2.5	0-2.5	0-5	0-5	13	8
Samantha Stubbs <sup>(3)</sup>	0-2.5	0-2.5	0-5	0-5	26	8
Kenny Auld <sup>(3)</sup>	0-2.5	0-2.5	10-15	0-5	178	37

Year ended 31 March 2023	Real increase in pension value £000	Real increase in related lump sum £000	Total accrued pension at 31 March 2023 £000	Total related lump sum at 31 March 2023 £000	Cash equivalent transfer value at 31 March 2023 £000	Real increase in cash equivalent transfer value (1) £000
<b>Chief Executive</b> Gordon Watson	(0-2.5)	(5-7.5)	55-60	80-85	899	(19)
<b>Executive Management Team</b>						
Simon Jones	0-2.5	0-2.5	10-15	0-5	137	9
Anna MacLean	0-2.5	0-2.5	10-15	0-5	119	5
Stuart Mearns	0-2.5	0-2.5	15-20	0-5	183	2
Pete Wightman	0-2.5	0-2.5	0-5	0-5	38	4

1. Excluding inflation and Executive contributions.
2. Leaver effective 26 May 2023
3. Joined Executive Management Team effective 29 May 2023

Gordon Watson, Simon Jones, Anna MacLean, Stuart Mearns and Pete Wightman, Kenny Auld, Samantha Stubbs and Jane Kemp are ordinary members of the Strathclyde Pension Fund.

#### Cash Equivalent Transfer Value (CETV)

The CETV 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 2024 (2022/23 – 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 2024 (2022/23 – nil).

#### **Fair Pay**

The midpoint of the highest paid Director's salary banding has increased by 1.6% between 2022/23 and 2023/24, reflecting the Scottish Government's public sector pay strategy. For the employees of the organisation as a whole, at 31 March 2024, the average percentage salary change from the previous year was an increase of 4.2% reflecting the impact of the annual pay award. Excluding seasonal and agency staff, the average salary has increased by 6.2%, which is again reflective of the 2024 pay award and a change in staff mix between years with more staff employed at higher salaries as at 31 March 2024.

The median total remuneration (the difference between the mid-point of pay taking into account all roles within an organisation) of all staff was £32,511 at 31 March 2024 (2022/23 - £31,011). The pay multiple between the mid-point of the highest paid director's banding and the median total remuneration of all staff was 2.9 (2022/23 - 2.9). At 31 March 2024, there were 22 seasonal staff employed by the Authority (2022/23 - 12).

The tables below analyse the ratios between the highest paid director's remuneration and the remuneration of those employees on the 25th, 50th and 75th percentile of pay for the Authority's employees during the financial year.

<b>Pay Ratio (including seasonal staff)</b>	<b>31 March 24</b>	<b>31 March 23</b>
25 <sup>th</sup> Percentile	3.7 : 1 £26,615	3.7 : 1 £25,880
50 <sup>th</sup> Percentile	3.0 : 1 £32,511	3.1 : 1 £31,011
75 <sup>th</sup> Percentile	2.4 : 1 £40,552	2.4 : 1 £40,473

The pay ratios have remained broadly the same across financial years. Seasonal ranger headcount increased from 12 at the end of 2022/23 to 22 at the end of 2023/24. This number fluctuates over the year to meet the demands of the season. At its highest within the 2023/24 financial year, we employed 43 seasonal staff, compared to 54 in 2022/23.

When seasonal numbers are excluded from the calculations, pay ratios have remained broadly the same across financial years. When the impact of seasonal staff fluctuations are excluded, the Authority believes that the median pay ratio reflects the pay and progression policy for employees as a whole.

<b>Pay Ratio (excluding seasonal staff)</b>	<b>31 March 24</b>	<b>31 March 23</b>
25 <sup>th</sup> Percentile	3.4 : 1 £29,259	3.5 : 1 £27,759
50 <sup>th</sup> Percentile	2.8 : 1 £34,776	2.9 : 1 £33,276
75 <sup>th</sup> Percentile	2.3 : 1 £42,092	2.4 : 1 £40,473

The remuneration for roles within the National Park Authority is provided in bandings (excluding pensions). Below are the maximum bandings for the lowest and highest paid staff members.

<b>Band</b>	<b>Grade Minimum (£)</b>	<b>Grade Maximum (£)</b>
A	20,811	26,615
CEO	87,333	98,152

## Analysis of Board Members' Fees and Expenses

Board member	Nature of Appointment	2023/24 Fees £000	2023/24 Expenses (1) £	2022/23 Fees £000	2022/23 Expenses (1) £
Martin Earl	(a)/(c)	15-20	0	5-10	96
Claire Chapman	(b)	15-20	792	10-15	843
Sarah Drummond	(b)	10-15	1,501	5-10	1,098
Ronnie Erskine	(b)	10-15	672	10-15	1,068
Heather Reid	(b)	20-25	145	10-15	150
Christopher Spray	(b)	5-10	623	5-10	705
Iain Shonny Paterson	(c)/(a)	5-10	-	5-10	-
Zain Sehgal	(d)	0-5	93	0-5	765
William Sinclair	(c)	5-10	748	0-5	605
Maurice Corry	(c)	5-10	-	0-5	-
Garry McGarvey	(c)	5-10	-	0-5	-
Hazel Sorrell	(c)	5-10	-	0-5	-
Rhona Brock	(c)	5-10	94	0-5	-
David Mackie	(a)	5-10	-	5-10	-
David Fettes	(a)	5-10	212	5-10	254
Richard Johnson	(a)	5-10	416	5-10	189
Sid Perrie	(a)	5-10	-	5-10	-
Colin Lee	(b)	0-5	-	-	-
Chris Kane	(d)	0-5	-	-	-
Navid Foroutan	(d)	-	-	-	-
			5,296		5,773

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

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

# 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 also on consulting on new initiatives. There was one Trade Union representative during the year, and they are paid for facility time. Total facility time for 2023/24 was 40 hours, which as a percentage of working hours was between 1 and 50% (2022/23: 47.5 hours).

During 2023/24 the key matters on which UNISON representatives were consulted were:

- Pay negotiations,
- Right to Disconnect,
- Policies and Procedures.

## Equality and Diversity #

We are committed to supporting and promoting diversity on our Board, Executive Management 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. The Mainstreaming report sets out how we are mainstreaming equality and the progress we have made to deliver against the outcomes we have set ourselves. Our [latest mainstreaming report](#) was published in April 2023.

We continue to look at ways to engage staff in promoting diversity and inclusion. This year we worked with Inclusion Scotland to review some of our working practices, we widened our recruitment network to promote vacancies to underrepresented groups as well as the continued development of our EQIA process.

We continue to implement our Board Diversity Plan for Board Appointments and elections to seek ways to have a more diverse Board. Gender balance remained consistent on the Board in 2023/24 – 31% of Board Members were women. Our participation in both the Board Shadowing Pilot and the Boardroom Apprentice Programme have increased the diversity of our board's ethnic composition and the evaluation process of the former has allowed us to develop actions to help further develop our work in diversifying the Board.

Our policies ensure that all staff are treated equally irrespective of sex, marital/civil partnership status, pregnancy or maternity status, age, race, sexual orientation, disability, religion or belief, work pattern, employment status, gender reassignment *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 mainstream equality and diversity in every aspect. We have a ParkForAll working group where representatives from throughout the organisation, chaired by a Head of Service, support the organisation to achieve our equality outcomes and work with all staff to mainstream equalities into all work areas. Together our policies, strategies and approaches will support us in changing behaviours and culture to create a fully inclusive organisation and becoming representative of the society we serve, at all levels.

The Authority is committed to providing equal opportunities in employment and avoiding unlawful discrimination within the organisation. We are committed to avoiding unlawful discrimination in all aspects of employment including recruitment, promotion, opportunities for learning and development, pay and benefits.

We have an Equal Opportunities Policy and ensure that we take reasonable steps to avoid features in our premises or policy or practice which puts a disabled person at a substantial disadvantage compared to people who are not disabled. We welcome applications for employment from all backgrounds. Person specifications are limited to those requirements that are necessary for the effective performance of the job. Candidates are assessed objectively against the requirements of the job, taking account of any reasonable adjustments that may be required for candidates with a disability.

## Staff Composition

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

Headcount	31 March 2024			31 March 2023		
	Female#	Male#	Total	Female#	Male#	Total
Executive Management Team	3	4	7	1	5	6
Managers	12	8	20	14	6	20
Other Employees	88	84	172	78	75	153
<b>Total</b>	<b>103</b>	<b>96</b>	<b>199</b>	<b>93</b>	<b>86</b>	<b>179</b>

## Other Staff Details

Staff Numbers	2024	2023
Average Number of Board Members during the Year	18	16
Average Number of Full Time Equivalent Employees during the Year	174.87	178.25
<b>Analysis of Average Number of Full Time Equivalent Employees</b>		
Permanent	144.40	127.05
Fixed Term	8.17	15.73
Seasonal	22.30	35.48
<b>Total</b>	<b>174.87</b>	<b>178.26</b>

Numbers of staff with salaries above £70,000 (including Chief Executive)	2024	2023
£90,001 - £100,000	1	1
£70,001 - £90,000	2	-

<b>Board Member and Staff Costs (Note 6)</b>	<b>Note</b>	<b>2024</b>	<b>2023</b>
		£	£
Board Members' Fees		170,393	158,295
Social Security Costs		4,351	4,147
<b>Total Board Members</b>		<b>174,744</b>	<b>162,442</b>
Permanent Staff Salaries		4,943,902	4,547,706
Social Security Costs		499,233	478,513
Pension Costs		887,789	850,354
<b>Total Permanent Staff</b>		<b>6,330,924</b>	<b>5,876,572</b>
Other Staff Salaries		859,110	1,082,499
Social Security Costs		73,090	93,870
Pension Costs		169,310	174,830
<b>Total Other Staff</b>		<b>1,101,510</b>	<b>1,351,199</b>
Apprenticeship Levy		15,514	13,951
Increase/ (decrease) in holiday accrual		29,114	(73,959)
Deduct: Included in Programme and Project figures		(50,255)	(85,246)
<b>Total Permanent and Other Staff costs before adjustments for pensions reporting</b>		<b>7,426,807</b>	<b>7,082,517</b>
<u>Adjustments for Pensions Reporting</u>			
Add: Current Service Costs	19	1,079,000	2,314,000
Less: Employer's Contribution	19	(1,051,000)	(1,007,000)
<b>Total Permanent and Other Staff costs after adjustments for pensions reporting</b>		<b>7,454,807</b>	<b>8,389,517</b>
<b>Total Board Member and Staff Costs</b>		<b>7,629,551</b>	<b>8,551,959</b>

### Staff Turnover #

Staff turnover, excluding seasonal staff, was 13.8% (2022/23 - 15.2%). This is a decrease on last year, and still below the national average of 21.1%.

### Wellbeing #

During the year, the Authority recorded an average loss of 5.2 days per employee for sickness absence, which remains the same level as 2022/23.

The health and wellbeing of our staff continues to be a priority. As part of our fresh approach to supporting staff wellbeing we enlisted the expertise of a wellness coach who worked with us throughout the year offering various in-person sessions as well as a wide-ranging online programme.

We continue to support our staff by providing:

- Clear, consistent and regular communication to staff,
- Flexible HR policies

- Additional HR support to managers and staff
- Opportunity to engage the services of our Employee Assistance Programme 24 hours a day, 7 days a week for free and confidential advice and support.

**Expenditure on Consultancy and Off Payroll Arrangements**

The Authority had no consultancy remuneration (2022/23 - nil) and paid off payroll arrangements in the year ended 31 March 2024 £3,288 (2022/23 – nil).

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# Parliamentary Accountability Report

## Regularity of Expenditure

Loch Lomond & The Trossachs National Park Authority is held to account by the Scottish Ministers, in accordance with the requirements of The National Parks (Scotland) Act 2000. 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 financial budget performance and details on income and expenditure are included on pages 20 to 23. A net cash underspend of £154k was reported for the year to 31 March 2024, with revenue being £105k underspent and capital £49k underspent. Non-cash expenditure was £2.2m under budget.

Income for 2023/24 includes planning fees, property rental income, income and grant funding from partners, recharges and generated income, which includes boat registration, launch fees, camping income and car parking charges.

Expenditure for 2023/24 includes Board Member and staff costs, operating costs, project expenditure and programme expenditure in relation to the West Highland Way. Non-cash expenditure includes depreciation and amortisation, movement in the holiday accrual and pension adjustments.

## Gifts and Charitable Donations

Gifts totalling £325 were made in the year (2022/23 - £706). There were no charitable cash donations made in the year (2022/23 - nil).

## Losses, Special Payments and Write-offs

There was no bad debt provision for in the year (2022/23 – £14,442) and a bad debt write off of £127,200 (2022/23 - nil) was approved by our Scottish Government sponsor team. There were no special payments or stock write-offs in the year (2022/23 – no special payments and no stock write-offs). There no losses arising from asset write-offs (2022/23 - £nil).

## Remote Contingent Liabilities

There were no remote contingent liabilities as at 31 March 2024.

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

**Gordon Watson**

**Chief Executive and Accountable Officer**

XX October 2024

# Independent Auditor's Report

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

## Reporting on the audit of the financial statements

### Opinion on the financial statements

We have audited the financial statements in the annual report and accounts of Loch Lomond and The Trossachs National Park Authority for the year ended 31 March 2024 under the National Parks (Scotland) Act 2000. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayer's Equity and notes to the financial statements, including material accounting policy information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2023/24 Government Financial Reporting Manual (the 2023/24 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2024 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2023/24 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 for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. 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 were appointed by the Auditor General on 18 May 2022. Our period of appointment is five years, covering 2022/23 to 2026/27. 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 Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern basis of accounting

We have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, we report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland Website](#).

## **Risks of material misstatement**

We report in our separate Annual Audit Report the most significant assessed risks of material misstatement that we identified and our judgements thereon.

## **Responsibilities of the Accountable Officer for the financial statements**

As explained more fully in the Statement of 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.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain 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) 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 decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using our understanding of the central government sector to identify that the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among our audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Reporting 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. In addition to our responsibilities in respect of irregularities explained in the audit of the financial statements section of our report, 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.

## **Reporting on other requirements**

### Opinion prescribed by the Auditor General for Scotland on audited parts of the Remuneration and Staff Report

We have audited the parts of the Remuneration and Staff Report described as audited. In our opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the National Parks (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers.

### **Other information**

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited parts of the Remuneration and Staff Report.

Our responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

### **Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement**

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 audited parts 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.

## **Conclusions on wider scope responsibilities**

In addition to our responsibilities for the annual report and accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in our Annual Audit Report.

## **Use of our report**

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 108 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Tom Reid (Audit Director)

For and on behalf of Forvis Mazars LLP

Forvis Mazars LLP

100 Queen Street

Glasgow – G1 3DN

**XX October 2024**

# Annual Accounts

## Statement of Comprehensive Net Expenditure

For the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Expenditure</b>			
Programme Expenditure	3	(81,633)	(301,737)
Project Expenditure		(2,321,483)	(2,367,793)
Board Members and Staff Costs	6	(7,629,551)	(8,551,959)
Other Operating Costs	7	(2,362,575)	(2,294,204)
Depreciation and Amortisation	8/9	(712,849)	(869,028)
Provision for Impairment of Assets		-	(244,069)
<b>Total Expenditure</b>		<b>(13,108,091)</b>	<b>(14,628,790)</b>
<b>Income</b>			
Planning Fees		201,728	468,950
Programme Income	3	82,325	301,737
Project Income		1,981,163	322,563
Other Income	5	865,095	576,137
Profit on Disposal of Property, Plant & Equipment		-	25,898
<b>Total Income</b>		<b>3,130,311</b>	<b>1,695,285</b>
<b>Net Expenditure</b>		<b>(9,977,780)</b>	<b>(12,933,505)</b>
Interest Receivable		31,891	6,321
Interest Payable		(8,131)	(5,580)
<b>Net Expenditure for Year</b>		<b>(9,954,020)</b>	<b>(12,932,764)</b>
<b>Other Comprehensive Net Expenditure</b>			
Net Gain on Revaluation of Property		224,789	659,380
Actuarial (Loss)/ gain on Pension Scheme		(3,069,000)	6,890,000
<b>Total Other Comprehensive Net Expenditure</b>		<b>(2,844,211)</b>	<b>7,549,380</b>
<b>Total Comprehensive Net Expenditure</b>		<b>(12,798,231)</b>	<b>(5,383,384)</b>

No activities were discontinued during the year.

The notes on pages 58 to 90 form part of these Accounts.

# Statement of Financial Position

As at 31 March 2024

	Note	2024 £	2023 £
<b>Non-current Assets</b>			
Property, plant and equipment	8	13,176,644	10,490,916
Intangible assets	9	27,335	4,564
Investments	10	-	-
Trade and other receivables	11	63,438	83,994
Pension fund asset	19	-	2,908,000
<b>Total Non-current Assets</b>		<b>13,267,417</b>	<b>13,487,474</b>
<b>Current Assets</b>			
Inventories		4,610	6,529
Trade and other receivables	11	930,531	616,361
Cash and cash equivalents	12	3,550,403	2,142,408
<b>Total Current Assets</b>		<b>4,485,544</b>	<b>2,765,298</b>
<b>Current Liabilities</b>			
Trade and other payables	13	3,389,638	1,750,338
<b>Total Current Liabilities</b>		<b>3,389,638</b>	<b>1,750,338</b>
<b>Non-current Assets less Net Current Liabilities</b>		<b>14,363,323</b>	<b>14,502,434</b>
<b>Non-current Liabilities</b>			
Trade and other payables	13	464,454	480,844
Pension fund liability	19	51,000	-
<b>Total Non-current Liabilities</b>		<b>515,454</b>	<b>480,844</b>
<b>Assets less Liabilities</b>		<b>13,847,869</b>	<b>14,021,590</b>
<b>Taxpayers' Equity</b>			
General Reserve		8,268,578	5,523,893
Revaluation Reserve		5,510,291	5,469,697
Donated Asset Reserve		120,000	120,000
Pension Reserve	19	(51,000)	2,908,000
<b>Total Taxpayers' Equity</b>		<b>13,847,869</b>	<b>14,021,590</b>

The Accountable Officer authorised these financial statements for issue on **XX October 2024**.

**Gordon Watson**

**Chief Executive and Accountable Officer**

The notes on pages 58 to 90 form part of these Accounts.

# Statement of Cash Flows

For the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash Flows from Operating Activities</b>			
<b>Net Expenditure before Interest</b>		(9,977,780)	(12,933,505)
<b>Adjustments for items not involving the Movement of Cash</b>			
Pension adjustments in Other Income	5	(138,000)	89,000
Net pension adjustments in Staff Costs	6	28,000	1,307,000
Depreciation and Amortisation	8/9	712,849	869,028
Provision for impairment of assets		-	244,069
Net gain on sale of property, plant & equipment		-	(25,898)
Net gain on sub-lease		-	(17,150)
<b>Movements in Working Capital</b>			
Increase in trade and other receivables		(314,170)	(44,079)
Increase in trade and other payables		1,663,202	2,360
Decrease/ (increase) in inventories		1,919	(1,367)
<b>Movement in Non-current Assets and Liabilities</b>			
Decrease/ (increase) in trade and other receivables > 1 year		16,539	(580)
(Decrease)/ increase in trade and other payables > 1 year		(11,107)	17,956
<b>Net Cash Outflow from Operating Activities</b>		(8,018,548)	(10,493,166)
<b>Cash Flows from Investing Activities</b>			
Bank interest received		31,891	5,275
Lease payments received from finance leases		5,000	5,000
Purchase of property, plant & equipment and intangible assets		(3,221,308)	(1,017,030)
Proceeds from sale of property, plant & equipment		-	25,898
<b>Net Cash Outflow before Financing</b>		(11,202,965)	(11,474,023)
<b>Cash flows from Financing Activities</b>			
Payment of lease liabilities		(44,040)	(72,415)
Cash allocation applied to Operating Costs	2	9,634,000	9,405,000
Cash allocation applied to Capital Expenditure	2	3,021,000	2,319,000
<b>Net Increase in Cash and Cash Equivalents</b>		<b>1,407,995</b>	<b>177,562</b>
Cash and cash equivalents at the beginning of the period	12	2,142,408	1,964,846
<b>Cash and Cash Equivalents at the End of the Period</b>	12	<b>3,550,403</b>	<b>2,142,408</b>

The notes on pages 58 to 90 form part of these Accounts.



# Statement of Changes in Taxpayers' Equity

For the Year Ended 31 March 2024

	General Fund	Revaluation Reserve	Donated Asset Reserve	Pension Reserve	Total
	£	£	£	£	£
<b>Balance at 1 April 2022, as previously reported</b>	<b>5,072,621</b>	<b>5,015,705</b>	<b>8,000</b>	<b>(2,586,000)</b>	<b>7,510,326</b>
Impact of change in accounting policy	60,648	-	110,000	-	170,648
<b>Adjusted balances at 1 April 2022</b>	<b>5,133,269</b>	<b>5,015,705</b>	<b>118,000</b>	<b>(2,586,000)</b>	<b>7,680,974</b>
Cash allocation*	11,724,000	-	-	-	11,724,000
Net expenditure after interest	(12,932,764)	-	-	-	(12,932,764)
Gain on revaluation of property	-	284,958	2,000	-	286,958
Release of revaluation reserve to general reserve to offset increased depreciation on revalued assets	203,388	(203,388)	-	-	-
Write back of depreciation on revaluation	-	372,422	-	-	372,422
Pension fund actuarial gain	-	-	-	6,890,000	6,890,000
IAS 19 pension adjustment	1,396,000	-	-	(1,396,000)	-
<b>Balance at 31 March 2023</b>	<b>5,523,893</b>	<b>5,469,697</b>	<b>120,000</b>	<b>2,908,000</b>	<b>14,021,590</b>
<b>Balance at 1 April 2023</b>	<b>5,523,893</b>	<b>5,469,697</b>	<b>120,000</b>	<b>2,908,000</b>	<b>14,021,590</b>
Cash Allocation*	12,655,000	-	-	-	12,655,000
Net Expenditure after interest	(9,954,020)	-	-	-	(9,954,020)
Gain on indexation of property	-	224,789	-	-	224,789
Loss on revaluation of property	-	(32,340)	-	-	(32,340)
Release of revaluation reserve to general reserve to offset increased depreciation on revalued assets	153,705	(153,705)	-	-	-
Write back of depreciation on revaluation	-	1,850	-	-	1,850
Pension fund actuarial loss	-	-	-	(3,069,000)	(3,069,000)
IAS 19 pension adjustment	(110,000)	-	-	110,000	-
<b>Balance at 31 March 2024</b>	<b>8,268,578</b>	<b>5,510,291</b>	<b>120,000</b>	<b>(51,000)</b>	<b>13,847,869</b>

\* 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

## 1. Accounting Policies

In accordance with the direction issued by Scottish Ministers under Section 25 of The National Parks (Scotland) Act 2000 and Accounts Direction issued by Scottish Ministers, 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 (GAAP) as defined in International Financial Reporting Standards (IFRS) applicable in the UK 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.

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. The Board and Accountable Officer's assessment of the going concern basis has been based on confirmation of Grant in Aid and prudent financial forecasts.

### .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 to fair value as determined by the relevant accounting standard.

### .2. Accounting Period

The accounting period commenced on 1 April 2023 and ended on 31 March 2024.

### .3. Non-Current Assets: Property, Plant and Equipment

#### ***Property, Plant and Equipment***

Expenditure is capitalised on the acquisition or creation of property, plant and equipment

- (i) only where it is probable that the future economic benefits associated with the item will flow to the Authority
- (ii) and the cost of the asset can be measured reliably.

On initial recognition, property, plant and equipment are valued at cost, including any costs directly attributable to bringing them into working condition. The capitalisation threshold is £500 for individual or pooled assets.

Operational land and buildings are valued at current value in existing use, which is interpreted as market value in existing use defined in the RICS Red Book as Existing Use Value (EUV). For specialised assets, current value in existing use is interpreted as the present value of the asset's remaining service potential, which can be assumed to be at least equal to the cost of replacing that service potential. Depreciated Replacement Cost (DRC) is considered the most appropriate measure of current value in existing use for operational specialised assets.

Where an asset is not being used to deliver services and there is no plan to bring it back into use, with no restrictions on sale, and is not held for sale or investment, the asset is considered as surplus and is valued at fair value using IFRS 13 Fair Value Measurement.

A quinquennial valuation is carried out on land and buildings by a professional valuer. The value of non-specialised assets is assessed as market value based on the quinquennial valuation supplemented by an interim professional valuation in year 3. The value of specialised assets is assessed as depreciated replacement cost (DRC) based on the quinquennial valuation supplemented by an interim professional valuation in year 3 and annual indexation in years 1, 2 and 4 using published indices.

A full revaluation is undertaken where there is a risk around material movement in the property valuation. More details on valuation are provided in Note 1.16.

Depreciated historical cost, less any impairment, is used as a proxy for current value in existing use based on the low carrying value of: Vehicles and Marine Vessels; Equipment, Plant and Machinery; Furniture and Fittings; IT Hardware and Infrastructure.

### ***Subsequent Expenditure***

Expenditure on improvements, repairs and renewals of non-current assets is charged as an expense, unless it is considered to have replaced part of an asset. If it has replaced part of an asset, it will be capitalised and the cost and cumulative depreciation or amortisation of the asset it has replaced will be removed.

### ***Assets under construction***

Assets in the course of completion are valued at cost. On completion they are transferred to the appropriate asset category and reviewed for impairment, which for any property assets will include valuation in accordance with the policy above. No depreciation or amortisation is charged until the asset is in operational use and any impairment or gain has been recognised.

### ***Intangible assets***

Expenditure on intangible assets, which includes copyright, IT systems and software, and our website, has a threshold for capitalisation of £500.

Following the initial recognition of an intangible asset, where an active (homogeneous) market exists, intangible assets other than those that are held for sale should be carried at current value in existing use at the reporting period date.

Where an active market exists current value is based on the market value in existing use. Where no active market exists, intangible assets are revalued, to the lower of depreciated replacement cost and value in use where the asset is income generating. Where there is no value in use, the asset should be valued using depreciated replacement cost.

### ***Depreciation and amortisation***

Depreciation or amortisation is provided on a straight-line basis on all non-current assets (other than freehold land) at rates calculated to write down the cost or valuation of each asset over its estimated useful life, as detailed in the table below. Depreciation and amortisation is charged to the Statement of Comprehensive Net Expenditure on the carrying value of the non-current assets with a full year being charged in both the year of acquisition and disposal. Any element of depreciation or amortisation arising from any increase in valuation and in excess of the depreciation or amortisation that would be charged on the historic cost value of the asset is taken to the Revaluation Reserve.

Type of Asset	Asset lives (years)
Freehold Land	Not depreciated
Freehold Buildings	50 or expected life determined by valuer if shorter
Leasehold Buildings	50 or period of lease if shorter
IT Hardware	3 – 5
IT Infrastructure	5
Vehicles	5
Vessels	5 – 25
Machinery, Equipment, Furniture & Fittings	3 – 5
Copyright	5
Website, IT systems and software	3

### ***Impairment***

We assess at each reporting date, and when any assets in the course of completion transfer into use, whether there is an indication that any assets may be impaired. This assessment is made through discussions with property and other colleagues to identify any events which have occurred that would indicate that impairment may have taken place, and also from the quinquennial, interim and initial valuations undertaken in accordance with the valuation policies above.

Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered to be impaired and written down to its recoverable amount. Impairment losses are recognised in the Statement of Comprehensive Net Expenditure, except for assets previously revalued, where the revaluation increase was taken to the asset revaluation reserve. In this case the impairment is recognised in the revaluation reserve up to the amount of any previous revaluation.

### ***Leased Assets***

From 1 April 2022 we have applied IFRS 16 using the modified retrospective approach where we are the lessee and therefore comparative information has not been restated and continues to be reported under IAS 17.

IFRS 16 provides a single lessee accounting model, with a right of use asset and a lease liability being recognised on the commencement of a lease. The distinction between operating and finance leases remains for lessors. More details are provided in note 1.5.

#### **.4. 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. In the limited circumstances where VAT is recoverable, VAT is excluded.

The net amount of VAT recoverable from, or payable to, HMRC is included as part of receivables or payables in the Statement of Financial Position.

#### **.5. Leases**

As noted about, we have applied IFRS 16 from 1 April 2022 using the modified retrospective approach where we are the lessee.

At inception of a contract, we assess whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, we assess whether:

- The contract involves the use of an identified asset - this may be specified explicitly or implicitly, and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified;
- We have the right to obtain all of the economic, or equivalent, benefits from use of the asset throughout the period of use; and
- We have the right to direct the use of the asset. We have this right when we have the decision-making rights that are most relevant to changing how and for what purpose the asset is used. In the rare cases where the decision about how and for what purpose the asset is used is predetermined we have the right to direct the use of the asset if either:
  - We have the right to operate the asset; or
  - We designed the asset in a way that predetermines how and for what purposes it will be used.

### ***As a lessee***

We recognise a right-to-use asset and lease liability at the lease commencement date. The right-to-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or site on which it is located, less any lease incentives received.

For peppercorn leases, which are defined as leases for which the consideration paid is nil or nominal (that is, significantly below market value), we recognize a right-to-use asset and initially value it at current value in existing use or fair value in line with our accounting policy for property, plant and equipment described in 1.3.

The right-to-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful economic life of the right-to-use asset or the end of the lease term. The estimated useful lives of right-to-use assets are determined on the same basis as those of property and equipment. In addition, the right-to-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the discount rates advised by HM Treasury. We use the discount rates advised by HM Treasury.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments, including in-substance fixed payments;
- Variable lease payments that depend on an index or a rate, initially measured using the index or the rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that we are reasonably certain to exercise, lease payments in an optional renewal period if we are reasonably certain to exercise an extension option, and penalties for early termination of a lease unless we are reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in our estimate of the amount expected to be payable under a residual value guarantee, or if the Authority changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset or is recorded in the Statement of Consolidated Net Expenditure if the carrying amount of the right-of-use asset has been reduced to zero.

We present right-of-use assets that do not meet the definition of investment property in 'property, plant and equipment' and lease liabilities in 'trade and other payables' in the statement of financial position.

#### ***Short-term leases and leases of low-value assets***

We have elected not to recognise right-of-use assets and lease liabilities for short-term leases and leases of low-value assets. We recognise the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

### ***Impact of application of IFRS 16***

The Authority applied IFRS 16 with a date of initial application of 1 April 2022. On transition to IFRS 16, the Authority recognised an additional £483,100 of right-of-use assets and £366,078 of lease liabilities, recognising the difference in retained earnings and in the donated asset reserve for peppercorn leases.

When measuring lease liabilities, the Authority discounted lease payments using the HM Treasury nominal discount rate.

#### **.6. Scottish Government Departmental Expenditure Limit**

The Authority receives Grant in Aid from the Scottish Government, known as Departmental Expenditure Limit (DEL), to finance net expenditure.

The DEL cash allocation is credited to the General Reserve in the Statement of Changes on Taxpayers' Equity. The net expenditure on activities funded by the DEL cash allocation is charged to this fund.

#### **.7. Income**

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

Where income has been recognised but cash has not been received or paid, a receivable for the corresponding amount is recorded in the Statement of Financial Position. Where cash has been received in advance of the activity, no income is recognised and a payable for the corresponding amount is recorded in the Statement of Financial Position.

Operating income is income that relates directly to the operating activities of the Authority. It includes fees and charges for services provided to external customers.

All income from contracts with customers is recognised in accordance with IFRS15, which depicts the transfer of goods and services to customers in an amount that reflects the consideration to which the Authority expects to be entitled to in exchange for those goods or services. Revenue is recognised in accordance with that core principle by applying the following steps:

- Identification of contract with a customer
- Identification of the performance obligations in the contract
- Determine the transaction price
- Allocate the transaction price to the performance obligations in the contract
- Recognise revenue when the performance obligation is satisfied and control of the goods or service has been passed over.

Grant income is recognised in line with IAS 20 when it is receivable. If entitlement of grant income is subject to performance conditions, the income is recognised as the performance conditions are met.

Where the purchase or construction of capital assets are financed in whole or in part by grants, the funding element is recognised as income and taken through the Statement of Comprehensive Net Expenditure. Deferral of grant income occurs when:

- conditions have been imposed by the funder that require return if not complied with,
- these conditions have not been satisfied at the year end, and
- there is reasonable assurance that the Authority is willing and able to comply with the conditions in future.

Once the conditions are satisfied, the income will be recognised immediately.

.8. Expenditure

Expenditure is accounted for and charged to the Statement of Comprehensive Net Expenditure in the year to which it relates, and not to when cash payments are made or received. Staff costs are accounted for in the year that salaries are earned, together with the employer costs.

Where expenditure has been recognised but cash has not been paid, a payable for the corresponding amount is recorded in the Statement of Financial Position. Where cash has been paid in advance of the activity or expenditure, no expense is recognised and a receivable for the corresponding amount is recorded in the Statement of Financial Position.

.9. Pension Costs

The Authority participates in a Local Government Pension Scheme, Strathclyde Pension Fund, which is administered by Glasgow City Council and is a defined benefit scheme. Employer's contributions to the pension fund and the pension liability are accounted for under the requirements of International Accounting Standard 19, Employee Benefits.

The expected cost of providing staff pensions to employees contributing to the pension fund is recognised in the Statement of Comprehensive Net Expenditure on a systematic basis over the expected average remaining lives of members of the funds in accordance with IAS 19 Employee Benefits and recognises retirement benefits as the benefits are earned and not when they are due to be paid. The actuary conducts a formal triennial valuation of the fund and calculates the required rate of employer's contributions (Notes 1.16 and 19). The contribution charges are recognised in the financial years in which they arise.

.10. Cash and Cash Equivalents

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

Cash received from the Scottish Government DEL cash budget (Grant in Aid), income from other sources and contributions is held as short term, liquid cash at commercial banks. The Authority has no powers to borrow money or to invest surplus funds. The cash held funds the Authority's obligations as these fall due.

.11. Trade Receivables

In line with the recognition of income, trade and other receivables are recognised in the Statement of Financial Performance where the income relates to the financial year ended 31 March 2024.



.12. Trade Payables

In line with the recognition of expenditure on an accruals basis, trade and other payables are recognised in the Statement of Financial Performance where the expenditure relates to the financial year ended 31 March 2024.

.13. Provisions, Contingent Assets and Contingent Liabilities

Provisions are recognised when the Authority has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of economic resources will be required from the Authority; and amounts can be estimated reliably. The timing or amount of the outflow may still be uncertain.

No liability is recognised if an outflow of economic resources as a result of present obligations is not probable. Such situations are disclosed as contingent liabilities unless the outflow of resources is remote.

Contingent assets are disclosed where a possible asset arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority.

.14. Assets Held on Behalf of Third Parties

Where the Authority holds an asset on behalf of a third party and the Authority does not have beneficial rights to the asset and cannot use the asset for its own purposes, the asset is not recognised on the Statement of Financial Position. However, disclosure of the nature and extent of these assets and the underlying activity is included in the Accounts.

Where the Authority holds an asset on behalf of a third party that is controlled by the Authority and there is a present obligation as a result of past events, both the asset and liability are recognised in the Statement of Financial Position.

.15. 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 (Note 4).

.16. Critical Judgements and Estimates

The preparation of the financial statements requires the Board and the Accountable Officer to make judgements, estimates and assumptions that affect the application of the accounting policies outlined above and the reported amounts of assets, liabilities, income and expenses.

Critical accounting judgements relate to the selection and application of accounting policy, whereas estimates relate to material estimation and associated assumptions, based on historical experience and other factors that are considered to be relevant.

There are limited areas where judgement and estimates have to be made, however these relate to material valuations and disclosure.

## Judgements

### a) Valuation of Land and Buildings

As detailed in Note 1.3, assets are subject to formal revaluation with sufficient frequency to ensure that the carrying value is not materially different than if a full revaluation were to be undertaken. All land and buildings are valued using professional valuations in accordance with IAS 16 every five years supplemented by an interim valuation in year three. Valuations are also carried out on initial recognition of new land and buildings and where there is a risk around material movement in property valuations. Ryden LLP provide the Authority's property valuations and are a Royal Institute of Chartered Surveyors (RICS) Regulated firm. Ryden LLP must ensure that all processes and valuations are fully compliant with the RICS Valuation – Global Standards 2020 (The Red Book), with the latest edition having taken effect from 31 January 2022. Assets are valued on the basis of either market value in existing use or Depreciated Replacement Cost, except for when assets are considered as surplus or held for sale (Note 1.3).

The last full property portfolio re-valuation was carried out as at 31 March 2023. The value of specialised assets held on a depreciated replacement cost (DRC) basis and valued at 31 March 2023 is supplemented by annual indexation as at 31 March 2024 using published indices.

During year ending 31 March 2022 the valuation basis of two properties changed.

- One property, previously valued on a Depreciated Replacement Cost basis was considered a surplus property at 31 March 2022. The building is leased by the Authority and is vacant at 31 March 2024. There is no clear plan to bring asset back into future use as an operational asset. The asset is therefore assessed as being surplus and valued under IFRS 13 Fair Value Measurement. Given the conditions of the head lease and lack of tenant demand, the fair value of the property to the Authority has been assessed as nil and the asset has been fully impaired.
- The second property was previously valued on a Depreciated Replacement Cost basis as a specialised asset. At 31 March 2024, the asset is considered as surplus and options for disposal of the property are being investigated. The asset is therefore assessed as being surplus and valued under IFRS 13 Fair Value Measurement. A formal valuation has been carried out by Ryden LLP at 31 March 2023.

The Board and Accountable Officer do not consider there to be any other critical accounting judgements requiring disclosure at 31 March 2024.

## Estimates

The following are the critical estimates that have the most significant effect on the amounts recognised in the accounts.

a) Valuation of Land and Buildings

The valuation report provided at 31 March 2024 highlights that although it is being provided in a market that is experiencing some uncertainty, the valuer does not consider the assets which are being appraised to be subject to material valuation uncertainty at the valuation date.

A variance of 1% in the indexation rate applied to land and buildings as at 31 March 2024 would result in a change in valuation of £68k.

b) Pension Valuations

The pension valuations are provided by the pension scheme's actuaries, Hymans Robertson. The pension liability has been calculated by the actuary in line with IAS 19 requirements and includes a number of assumptions. Details of assumptions including discount rate, life expectancies and increases in inflation and salary rates are included in Note 19.

The actuary conducts a formal triennial valuation of the fund, the most recent valuation being conducted as at 31 March 2023. The formal valuation calculates the employer's assets and liabilities on a detailed basis using individual member data and calculates the required rate of employer's contributions to the fund for the period from 1 April 2024 to 31 March 2027. The balance sheet position as at 31 March 2024 and the projected cost for 2024/25 are based on the roll forward from the valuation at 31 March 2023. In preparing the valuation, no allowance is made for the effect of changes in membership since the last formal valuation date.

The roll forward allows for changes in financial assumptions, additional benefit accrual and estimated cash flows over the period. The assets are valued at bid value as required by IAS 19 and the projected unit credit method of valuation is used. Investment returns on the Fund is based on actual Fund returns for the year to 31 March 2024. The pension liabilities are valued on an actuarial basis, using the actuary's standard assumptions, appropriate for the Authority's liability profile.

The sensitivities regarding the principal assumptions used to measure the scheme liabilities are set out below:

Change in assumptions as at 31 March 2024	Approximate increase Employer Liability	% to	Approximate monetary amount £000
0.1% decrease in Real Discount Rate		2%	589
1 year increase in life expectancy		4%	1,106
0.1% increase in the Salary Increase Rate		0%	35
0.1% increase in the Pension Increase Rate (CPI)		2%	564

.17. Changes in Accounting Standards

a) *Standards, amendments, and interpretations effective in 2023/24*

The Authority has applied the amendments to IAS 1 with respect to the disclosure of material accounting policies. Accounting policies have been included where the information is considered material to understand other material information in the accounts.

b) *Standards, amendments, and interpretation early adopted in 2023/24*

There are no new standards, amendments or interpretations early adopted this year.

c) *Standards, amendments and interpretation effective in 2024/25*

There are no new standards, amendments or interpretations effective in 2023/24.

DRAFT

## 2. Scottish Government Departmental Expenditure Limit (DEL)

	2024	2023
	£	£
Cash DEL allocated to meet operational expenditure	9,634,000	9,405,000
Cash DEL allocated to meet capital expenditure	3,021,000	2,319,000
<b>Total cash DEL received (resource and capital DEL)</b>	<b>12,655,000</b>	<b>11,724,000</b>

The cash DEL (Grant in Aid) in 2023/24 included

- direct funding for peatland restoration, conservation and management in the National Park totalling £421,000 (2022/23 - £473,000) and
- £nil to fund a landscape scale restoration project securing positive outcomes for biodiversity, tackling climate change, green recovery and regional land use management (2022/23 - £77,000) and
- £250,000 (2022/23 - £250,000) to fund Capital projects contributing to the delivery of the National Park's Future Nature programme to secure positive outcomes for biodiversity and tackling climate change.
- £300,000 (2022/23 - £nil) to fund Capital projects contributing to the delivery of the National Park's Mission Zero programme to become a net zero organisation by 2030.

In addition, cash DEL to meet operational expenditure included £500,000 to fund additional staff resource and other measures to support visitor management (2022/23 - £630,000).

## 3. Programme Income & Expenditure

	Income	Expenditure	Net
	£	£	£
West Highland Way	70,736	70,736	-
Callander Landscape Partnership	11,589	10,897	692
<b>Total 2024</b>	<b>82,325</b>	<b>81,633</b>	<b>692</b>
West Highland Way	71,236	71,236	-
Callander Landscape Partnership	230,501	230,501	-
<b>Total 2023</b>	<b>301,737</b>	<b>301,737</b>	<b>-</b>

The Authority is a member of the West Highland Way Management Group and manages the programme income and expenditure for this specific purpose.

The Authority was a member of the Callander Landscape Partnership, alongside 14 other partners from across the community, public bodies, voluntary sector organisations, local businesses, and landowners. The Partnership was successful in securing National Heritage Lottery Funding to turn the town of Callander into the outdoor capital of the National Park, with a more accessible and conserved landscape ready for visitors and locals to enjoy and explore.

The Authority was the lead partner and managed the programme income and expenditure for this specific purpose. The Programme of work was completed in March 2023.

#### 4. Analysis of Net Expenditure by Segment

	Board members and staff costs	Other operating & programme costs	Project Expenditure	Income	Net Segmental Expenditure
	£	£	£	£	£
Visitor Experience	4,363,684	1,268,590	1,429,757	(2,114,188)	4,947,843
Conservation	1,455,574	81,195	913,227	(269,382)	2,180,614
Rural Development	1,810,293	1,012,790	60,132	(608,741)	2,274,474
<b>Total 2024</b>	<b>7,629,551</b>	<b>2,362,575</b>	<b>2,403,116</b>	<b>(2,992,311)</b>	<b>9,402,931</b>
Visitor Experience	5,125,145	1,267,097	1,026,223	(645,676)	6,772,789
Conservation	1,422,737	100,665	914,385	(190,179)	2,247,607
Rural Development	2,004,078	1,228,180	427,185	(922,534)	2,736,910
<b>Total 2023</b>	<b>8,551,959</b>	<b>2,595,941</b>	<b>2,367,793</b>	<b>(1,758,388)</b>	<b>11,757,305</b>

Net Segmental Expenditure as above

**Items not attributable to segmental activity:**

Surplus of return on pension assets over interest	(138,000)
Depreciation and amortisation	712,849
Impairment of asset	-
Net loss on disposal of property, plant, and equipment	-
Interest receivable	(31,891)
Interest payable	8,131
<b>Net Expenditure for the Year</b>	<b>9,954,020</b>

#### 5. Other Income

	2024	2023
	£	£
Shared services recharge	99,006	104,249
Boat registration and launch fees	80,638	75,019
Sale of goods	14,394	15,478
Property rental and recharges	171,405	155,849
Surplus/(Deficit) of return on pension assets over interest	138,000	(89,000)
Camping charges	137,604	117,229
Car park charges	51,552	33,379
Recharges	64,498	72,325
Grants and other miscellaneous income	107,998	91,609
	<b>865,095</b>	<b>576,137</b>

6. Board Members and Staff Costs	Note	2024	2023
		£	£
<u>Board Members</u>			
Fees*		170,393	158,295
Social Security Costs		4,351	4,147
		<b>174,744</b>	<b>162,442</b>
<u>Permanent Staff</u>			
Salaries		4,943,902	4,547,706
Social Security Costs		499,233	478,513
Pension Costs		887,789	850,354
		<b>6,330,924</b>	<b>5,876,572</b>
<u>Other Staff</u>			
Salaries		859,110	1,082,499
Social Security Costs		73,090	93,870
Pension Costs		169,310	174,830
		<b>1,101,510</b>	<b>1,351,199</b>
Apprenticeship Levy		15,514	13,951
Increase/ (Decrease) in holiday accrual		29,114	(73,959)
Deduct: Included in Programme and Project figures		(50,255)	(85,246)
<b>Total Permanent and Other Staff Costs before pension adjustments</b>		<b>7,426,807</b>	<b>7,082,517</b>
<u>Adjustments for Pensions Reporting</u>			
Add: Current Service Costs	19	1,079,000	2,314,000
Less: Employer Contributions	19	(1,051,000)	(1,007,000)
<b>Total Permanent and Other Staff Costs after pension adjustments</b>		<b>7,454,807</b>	<b>8,389,517</b>
<b>Total Board Member and Staff Costs</b>		<b>7,629,551</b>	<b>8,551,959</b>

\* Refer to Remuneration Report on page 40.

<b>7. Other Operating Costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Travel & Subsistence	28,797	26,879
Conferences, Courses & Training	80,112	107,952
Other Staff Costs	72,362	46,471
Property Rent & Rates	247,327	191,868
Energy Costs	157,868	112,298
Property Repairs & Development	205,701	105,893
Other Property Costs	363,104	290,232
Grounds Maintenance	88,087	92,079
Tools & Equipment Consumables	41,576	45,471
Transport Costs	163,386	170,635
Uniforms & Clothing	22,584	30,181
Catering & Hospitality	21,759	24,082
Printing & Stationery	21,533	28,710
Published Materials & Subscriptions	48,393	95,572
Telecommunications & Data	79,882	70,152
Legal & Professional Fees	219,469	409,109
Software & IT Supplies	352,426	337,010
Goods for Resale	11,767	9,582
Advertising - Statutory	20,327	19,694
- Other Advertising	504	416
Other Administration Costs	31,361	26,173
Contributions	47,482	16,850
Audit Fee - Internal	16,529	7,394
- External Audit remuneration for audit services	20,239	15,060
Bad Debt Provision Expense	-	14,442
	<b>2,362,575</b>	<b>2,294,204</b>

No non-audit fees were paid to External Audit during 2023/24 (2022/23 - £Nil).



## 8. Property, Plant and Equipment

	Freehold Land & Buildings £	Leasehold Buildings £	Right-to-use Land & Buildings £	Surplus Assets £	Vehicles & Marine Vessels £	Equipment Plant & Machinery £	Furniture & Fittings £	IT Hardware & Infrastructure £	Assets under Construction £	Total Tangible Assets £
<b>Cost or Valuation</b>										
Balance at 1 April 2022, as previously reported	5,320,781	3,145,768		200,000	1,551,685	388,941	934,041	1,302,860	52,816	<b>12,896,892</b>
Impact of change in accounting policy			483,100							483,100
Adjusted balance at 1 April 2022	5,320,781	3,145,768	483,100	200,000	1,551,685	388,941	934,041	1,302,860	52,816	<b>13,379,992</b>
Disposals at Cost					(107,540)					(107,540)
Additions at Cost	218,727	63,734	33,528		87,428	26,069	4,765	155,056	456,411	1,045,718
Transfer Asset into Use Reclassification to Surplus Asset	10,767	2,333							(13,100)	-
Impairment Charge	(200,000)	(214,568)								(414,568)
Revaluation	120,225	166,733								286,958
Indexation Increase										
<b>At 31 March 2023</b>	<b>5,470,500</b>	<b>3,164,000</b>	<b>516,628</b>	<b>200,000</b>	<b>1,531,573</b>	<b>415,010</b>	<b>938,806</b>	<b>1,457,916</b>	<b>496,127</b>	<b>14,190,560</b>
<b>Accumulated Depreciation</b>										
At 1 April 2022	107,724	139,804	-	-	1,061,263	299,404	853,000	1,023,708	-	<b>3,484,903</b>
Disposals					(107,540)					(107,540)
Charge for Year Reclassification to Surplus Asset	124,961	170,434	68,101		144,179	48,668	36,559	272,302	-	865,204
Written back on Revaluation:										
- Impairment Charge	(39,150)	(122,996)								(162,146)
- Impairment Reversal	(8,355)									(8,355)
- Revaluation	(185,180)	(187,242)								(372,422)
<b>At 31 March 2023</b>	<b>-</b>	<b>-</b>	<b>68,101</b>	<b>-</b>	<b>1,097,902</b>	<b>348,072</b>	<b>889,559</b>	<b>1,296,010</b>		<b>3,699,644</b>
<b>Net Book Values</b>										
31 March 2023	5,470,500	3,164,000	448,527	200,000	433,671	66,938	49,247	161,906	496,127	<b>10,490,916</b>
31 March 2022	5,213,057	3,005,964	-	200,000	490,422	89,537	81,041	279,152	52,816	<b>9,411,989</b>

	Freehold Land & Buildings £	Leasehold Buildings £	Right-to-use Land & Buildings £	Surplus Assets £	Vehicles & Marine Vessels £	Equipment Plant & Machinery £	Furniture & Fittings £	IT Hardware & Infrastructure £	Assets under Construction £	Total Tangible Assets £
<b>Cost or Valuation</b>										
Balance at 1 April 2023	5,470,500	3,164,000	516,628	200,000	1,531,573	415,010	938,806	1,457,916	496,127	<b>14,190,560</b>
Disposals at Cost	-	-	-	-	(4,080)	-	-	(393,835)	-	<b>(397,915)</b>
Additions at Cost	-	-	-	-	200,557	2,973	13,462	43,450	2,936,380	<b>3,196,822</b>
Transfer Asset into Use	-	-	-	-	259,572	-	9,174	-	(268,746)	-
Impairment Charge	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	(32,340)	-	-	-	-	-	<b>(32,340)</b>
Indexation Increase	122,855	101,934								<b>224,789</b>
At 31 March 2024	5,593,355	3,265,934	516,628	167,660	1,987,622	417,983	961,442	1,107,531	3,163,761	<b>17,181,916</b>
<b>Accumulated Depreciation</b>										
At 1 April 2023	-	-	68,101	-	1,097,902	348,072	889,559	1,296,010	-	3,699,644
Disposals	-	-	-	-	(4,080)	-	-	(393,835)	-	(397,915)
Charge for Year	127,510	161,942	43,090	-	184,407	38,044	31,437	124,703	-	711,133
Written back on Revaluation:										
- Impairment Charge	-	(1,850)	-	-	-	-	-	-	-	(1,850)
- Impairment Reversal	-	-	-	-	-	-	-	-	-	-
- Revaluation	-	-	(5,740)	-	-	-	-	-	-	(5,740)
<b>At 31 March 2024</b>	<b>127,510</b>	<b>160,092</b>	<b>105,451</b>	<b>-</b>	<b>1,278,229</b>	<b>386,116</b>	<b>920,996</b>	<b>1,026,878</b>	<b>-</b>	<b>4,005,272</b>
<b>Net Book Values</b>										
31 March 2024	5,465,845	3,105,842	411,177	167,660	709,393	31,867	40,446	80,653	3,163,761	<b>13,176,644</b>
31 March 2023	5,470,500	3,164,000	448,527	200,000	433,671	66,938	49,247	161,906	496,127	<b>10,490,916</b>

Assets under construction are assessed for impairment on completion. The revaluation reserve reflects the increase in value of land and buildings over their historical costs. Freehold Land and Buildings contain one piece of land at Kenmore Wood that was donated to the Authority and is valued at £10k (2022/23 - £10k) on an existing use value. The donated asset reserve reflects the corresponding entry.

As detailed in Notes 1.3 and 1.16 land and buildings are subject to formal revaluation with sufficient frequency to ensure that the carrying value is not materially different from the valuation should a full revaluation be undertaken. Land and buildings are subject to quinquennial revaluation, supplemented by an interim valuation in year 3. Specialised properties are also indexed in years 1,2 and 4 using published indices. A full revaluation is undertaken where there is a risk around material movement in property valuations. The last full valuation of property was conducted at 31 March 2023. At 31 March 2024, two properties were identified as surplus, with no plan to bring the assets back into use as operational assets. The properties were valued under IFRS13 Fair Value Measurement at 31 March 2023, with one being fully impaired.

## 9. Intangible Assets

	IT Systems & Software £	Website £	Copyright £	Total Intangible Assets £
<b>Cost or Valuation</b>				
At 1 April 2022	162,862	78,312	60,788	<b>301,962</b>
Disposals at Cost	-	(7,225)	-	(7,225)
Additions at Cost	840	-	4,000	4,840
<b>At 31 March 2023</b>	<b>163,702</b>	<b>71,087</b>	<b>64,788</b>	<b>299,577</b>
<b>Accumulated Depreciation</b>				
At 1 April 2022	162,363	77,432	58,619	<b>298,414</b>
Disposals	-	(7,225)	-	(7,225)
Charge for Year	780	880	2,164	3,824
<b>At 31 March 2023</b>	<b>163,142</b>	<b>71,087</b>	<b>60,783</b>	<b>295,012</b>
<b>Net Book Values</b>				
31 March 2023	559	-	4,005	<b>4,564</b>
31 March 2022	499	880	2,169	<b>3,548</b>

	IT Systems & Software £	Website £	Copyright £	Assets Under Construction £	Total Intangible Assets £
<b>Cost or Valuation</b>					
At 1 April 2023	163,702	71,087	64,788	-	<b>299,577</b>
Disposals at Cost	(31,872)	-	-	-	(31,872)
Additions at Cost	-	-	-	24,486	24,486
<b>At 31 March 2024</b>	<b>131,830</b>	<b>71,087</b>	<b>64,788</b>	<b>24,486</b>	<b>292,191</b>
<b>Accumulated Depreciation</b>					
At 1 April 2023	163,142	71,087	60,783	-	<b>295,012</b>
Disposals	(31,872)	-	-	-	(31,872)
Charge for Year	280	-	1,436	-	1,716
<b>At 31 March 2024</b>	<b>131,550</b>	<b>71,087</b>	<b>62,219</b>	<b>-</b>	<b>264,856</b>
<b>Net Book Values</b>					
31 March 2024	280	-	2,569	24,486	<b>27,335</b>
31 March 2023	559	-	4,005	-	<b>4,564</b>

## 10. Investments in Other Entities

The Authority is a Designated Member of National Parks Partnerships LLP and holds an equal share in the Partnership, along with the other 14 UK National Parks. At incorporation, the Authority and the other 14 UK National Parks contributed £10,000 for an equal share in the entity with a further capital call in March 2018.

This investment does not meet the criteria of a subsidiary, joint venture or associate and has been recognised as an investment. The investment was fully impaired as at 31 March 2018, as the capital contributions cannot be withdrawn or paid back. Under IFRS 9, the investment is measured at a fair value through the Statement of Comprehensive Net Expenditure. The fair value is assessed as nil, which is the same as the carrying value in the prior year.

## 11. Trade Receivables and Other Assets

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Trade receivables	307,857	367,611
Less provision for bad debts	-	(127,200)
Trade receivables net	307,857	240,411
Other receivables	5,330	2,688
VAT receivable	20,287	4,454
Prepayments and accrued income	592,057	363,808
Finance lease receivable	5,000	5,000
Total	<b>930,531</b>	<b>616,361</b>
Amounts falling due after one year:		
Prepayments	5,634	22,173
Finance lease receivable	57,804	61,821
Total	<b>63,438</b>	<b>83,994</b>

## 12. Cash and Cash Equivalents

	2024	2023
	£	£
Bank Accounts	3,549,728	2,141,683
Imprest Accounts	675	725
	<b>3,550,403</b>	<b>2,142,408</b>

All balances were held at banks or in hand (2022/2023 - all).

Not included in cash and cash equivalents disclosed above are amounts held by the Authority as a custodian on behalf of others of £916,332 (2022/23 - £841,956). These sums are not recognised as cash and cash equivalents in the Statement of Financial Position, as they are not considered assets of the Authority. Further details are provided in Note 15.

### 13. Trade Payables and Other Liabilities

	2024 £	2023 £
Amounts payable within one year:		
Trade payables	1,322,832	1,470,396
Accruals and deferred income	2,047,118	236,878
Lease liabilities	13,090	36,992
Funds held for third parties	6,598	6,073
	<b>3,389,638</b>	<b>1,750,338</b>
Amounts falling due after more than one year:		
Deferred Income	173,955	185,062
Lease liabilities	290,499	295,782
	<b>464,454</b>	<b>480,844</b>

### 14. Capital Commitments, Contingent Assets and Contingent Liabilities

#### Capital Commitments

There was £1,689k of committed but unspent capital expenditure at 31 March 2024 (31 March 2023 – £120k). This includes expenditure on the Tarbet site, our Mission Zero project and the improvements to the footpath on Conic Hill. There was no committed capital grant expenditure as at 31 March 2024 (31 March 2023 – nil) in relation to the Authority's grant scheme for 2023/24, where applicants were unable to complete works during the financial year.

#### Contingent Liabilities

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 with respect to repair and maintenance obligations, there is an inherent risk of liability, however remote, through ownership of assets.

The Authority is defending a legal action raised in the Court of Session by The Forestry Partnership 2008 LLP in relation to claimed access rights through our Glenoglehead site for the unrestricted transportation of felled timber from the adjacent forestry plantation. The parties have been to mediation and are in the course of implementing the terms agreed at said mediation. If the agreed terms cannot be implemented there may be a future liability for legal costs, which may be material.

### 15. Assets Held on Behalf of Third Parties

	2024 £	2023 £
Cash	<b>916,332</b>	<b>841,956</b>

The Authority holds cash of £916,332 (made up of £577,918.22 for restoration and aftercare and £268,692.95 for Greater Cononish Glen management, plus interest accruing) as a planning requirement for the development of a gold and silver mine in Cononish Glen. The cash is held within a 120-day deposit account at 31 March 2024.

As at 31 March 2023 the Authority held cash totalling £841,956 (made up of £537,918.22 for restoration and aftercare and £268,692.95 for Greater Cononish Glen management, plus interest accruing).

Once the Operator's Obligations relating to the Decommissioning and Restoration Obligations in relation to the Greater Cononish Glen Management Plan have been respectively completed and discharged in accordance with the s75 Agreement, the Authority will repay the respective funds to the Operator.

If the Operator fails to discharge these obligations, the funds are calculated to be sufficient to meet any costs incurred in respectively implementing these obligations and will be used to complete the restoration and land management plans as set out in the s75 Agreement. The Authority cannot use the funds for any other purpose other than as set out in the s75 Agreement. Interest accruing on the deposit is deemed to form part of the deposited funds and therefore subject to the same conditions.

At the end of the production either:

- The applicant will complete the restoration works and discharge their obligations and the Authority will return the deposit to them; or
- If the applicant fails to discharge its restoration obligations, the Authority may provide the funds to the landowners and/ or Crown Estate Scotland (Interim Management) to complete this work, failing which the Authority may itself use the funds to restore the site.

In July 2022 the Authority wrote to all parties to the s75 Agreement to advise that it considered that a review of both the Restoration and Aftercare bond amount and the Greater Cononish Glen Management Plan bond amount was required, due to changes to material costs, labour costs or other costs including inflationary changes that would be reasonably incurred by the Park Authority in implementing the GCGMP and the Restoration and Aftercare obligations. The Restoration and Aftercare Bond review has completed, which concluded that it should be increased from £537,918.22 to £623,767.46. £40,000 of the required increase was received from the operator in June 2023. To date the GCGMP bond review has not been completed as the Restoration and Aftercare bond review was prioritised.

The Authority has no beneficial interest or rights to the asset and cannot use the funds for its own purposes. As such, the cash is not included within the Statement of Financial Position as at 31 March 2024.

## **16. Lease Liabilities**

The Authority has entered into leases in the normal course of our operating activities.

Obligations under non-cancellable Leases are:

	<b>Land &amp; Buildings</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Within One Year	16,378	42,199
Two to Five Years	76,124	56,590
After Five Years	334,266	315,491
<b>Total undiscounted lease liabilities</b>	<b>426,768</b>	<b>414,280</b>
Less interest element	<u>(123,179)</u>	<u>(81,187)</u>
<b>Present value of obligations</b>	<b><u>303,589</u></b>	<b><u>333,093</u></b>

The leases relate to properties for our operations including stores, offices, campsites, visitor facilities and piers and pontoons.



Rents receivable under non-cancellable leases are:

	<b>Land &amp; Buildings</b>	
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Within One Year	68,419	90,377
Two to Five Years	24,025	197,936
After Five Years	45,031	44,412

These leases relate to the rental of properties to commercial operators for the provision of visitor facilities and the sub-lease of office capacity to tenants.

## 17. Related Party Transactions

The Authority is a Non-Departmental Public Body of the Scottish Government (NDPB). Our sponsoring body is the Scottish Government Environment and Forestry Directorate. The Scottish Government and Scottish Government Environment and Forestry Directorate are regarded as related parties with whom there have been various material transactions during the year in the normal course of business.

During the year, the Authority has had a number of material transactions with other entities for which the Directorate is regarded as the sponsor as below:

- Scottish Environment Protection Agency
- Cairngorms National Park Authority
- NatureScot

In addition, the Authority has had a number of material transactions with other government departments, central government bodies, local government and other non-departmental public bodies during the normal course of business including:

- Argyll & Bute Council
- Audit Scotland
- The Broads National Park Authority
- Convention of Scottish Local Authorities (COSLA)
- Forestry and Land Scotland
- Forth Valley and Lomond Leader
- Glasgow City Council
- Historic Environment Scotland
- HM Revenue and Customs
- Lake District National Park Authority
- Met Office
- National Heritage Lottery Fund
- The Registers of Scotland
- Scottish Enterprise

- Scottish Police Authority
- Scottish Environmental Protection Agency
- South Downs National Park Authority
- Strathclyde Pension Fund
- Stirling Council
- Sustrans
- The Valuation Office Agency
- Visit Scotland
- West Dunbartonshire Council
- West Lothian Council

Details of material transactions with other Government bodies and companies where Board members, Directors, and senior staff, have an interest, are disclosed, as follows:

<b><i>Board Member/ Director</i></b>	<b><i>Organisation</i></b>	<b><i>Role</i></b>	<b><i>Nature of Supply</i></b>	<b><i>Income to the Authority</i></b>	<b><i>Expenditure from the Authority</i></b>
Iain Shonny Paterson/ William Sinclair/ Maurice Corry	Argyll & Bute Council	Councillors	Contribution / Services including rates, water disposal and water sampling		£63,865
William Sinclair	COSLA	Member	Recruitment advertising		£3,600
Gordon Watson	National Parks Partnerships LLP	Board Member	Subscription/Gr ants	£12,000	£12,000
William Sinclair	Scotland Excel	Board Member	Consultancy		£6,000
Martin Earl/ Gerry McGarvey/ Chris Kane	Stirling Council	Councillors	Planning Fees, Contribution/ Waste, rates	£15,760	£56,300
Hazel Sorrell	West Dunbartonsh ire Council	Councillor	Contribution/ Services including rates, waste, rental, and repairs	£2,983	£154,728

Heather Reid	Nature Scot	Board Member	Grant		£5,610
Chris Spray	Loch Lomond & the Trossachs Countryside Trust	Director	Contribution		£85,000
Claire Chapman	Scottish Water	Employee	Planning Fees	£460	

The nature of the Authority's operations, and the composition of its Board make it very likely that transactions will take place in the normal course of business with other organisations in which a member may have an interest. All the transactions involving companies, or organisations in which a member may have an interest, are conducted at arm's length in the normal course of business.

The Authority has detailed policies in place for Board Members and staff governing situations where personal or business interests may arise in the activities and decisions of the organisation. 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.

## 18. Financial Instruments and Exposure to Risks

The Authority's cash operating and capital expenditure is met from the DEL cash budget allocation from the Scottish Government, from other income sources and from contributions from partner agencies to jointly fund projects. 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, the investment in National Parks Partnerships LLP (Note 10) and the cash held as a planning condition for the development of the gold and silver mine at Cononish Glen (Note 15), 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 therefore not exposed to material liquidity risks.

### Credit Risk

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

### Foreign Currency Risk

The Authority is not exposed to foreign currency risk.

The Authority's financial assets and liabilities are categorised by group under IFRS 9

	<b>2024</b>
<b>Financial Assets</b>	<b>Amortised Cost</b>
	<b>£</b>
Trade and Other Receivables	993,969
Cash and Cash Equivalents	<u>3,550,403</u>
Total Assets	<u><u>4,544,372</u></u>

	<b>2024</b>
<b>Financial Liabilities</b>	<b>Other Liabilities</b>
	<b>Amortised Cost</b>
	<b>£</b>
Trade and Other Payables	<u>3,854,092</u>
Total Liabilities	<u><u>3,854,092</u></u>

	<b>2023</b>
<b>Financial Assets</b>	<b>Amortised Cost</b>
	<b>£</b>
Trade and Other Receivables	700,355
Cash and Cash Equivalents	<u>2,142,408</u>
Total Assets	<u><u>2,842,763</u></u>

	<b>2023</b>
<b>Financial Liabilities</b>	<b>Other Liabilities</b>
	<b>Amortised Cost</b>
	<b>£</b>
Trade and Other Payables	<u>2,231,182</u>
Total Liabilities	<u><u>2,231,182</u></u>

The carrying amount of the following financial assets and liabilities is considered a reasonable approximation of fair value:

- trade and other receivables,
- cash and cash equivalents,
- trade and other payables.

## 19. Pension Scheme

The Authority participates in a Local Government Pension Scheme (LGPS), Strathclyde Pension Fund, which is administered by Glasgow City Council and is a defined benefit scheme.

In accordance with International Accounting Standard 19 (IAS19), the Authority is required to disclose information concerning assets, liabilities, income, and expenditure related to pension schemes for its employees. The Fund's actuary has provided the pension accounting figures in line with the IAS 19 requirements.

The actuary conducts a formal triennial valuation of the fund, the most recent valuation being conducted as at 31 March 2023. The formal valuation calculates the employer's assets and liabilities. The balance sheet position as at 31 March 2024 and the projected cost for 2024/25 are based on the roll forward from the valuation at 31 March 2023. The roll forward allows for changes in financial assumptions, additional benefit accrual and estimated cash flows over the period.

In 2023/24, the Authority paid an employer's contribution of £1,047,100 (2022/23 - £1,025,184 representing 19.3% (2022/23 - 19.3%) of employees' pensionable pay to the Strathclyde Pension Fund. The employer's contribution rate is determined by the Fund's actuary based on the triennial actuarial valuation completed as at 31 March 2023. The purpose of the valuation is to assess the value of the assets and liabilities of the Fund and calculate the required rate of employer's contributions from 1 April 2024 to 31 March 2027. Following this valuation, it was confirmed that the Authority's contribution rate would change to 10.1% from 1 April 2024 to 31 March 2027.

The Statement of Financial Position recognises the following for the pension scheme:

	<b>2024</b>	<b>2023</b>
	<b>£000</b>	<b>£000</b>
Fair value of plan assets	40,310	35,710
Present value of funded liabilities	(27,587)	(25,214)
Present value of unfunded liabilities	(51)	(52)
Adjustment for effect of asset ceiling	<u>(12,723)</u>	<u>(7,536)</u>
Net pension fund (liability)/asset	<u>(51)</u>	<u>2,908</u>

The pension reserve within Taxpayers' Equity reflects the corresponding entry to the net pension fund asset.

Movement in the present value of defined benefit and unfunded obligations:

	<b>2024</b>	<b>2023</b>
	<b>£000</b>	<b>£000</b>
Opening defined benefit obligation	25,266	37,915
Current service cost	1,079	2,314
Interest cost on defined benefit obligation	1,219	1,073
Actuarial (gain)/loss from actuarial remeasurements	461	(15,972)
Contributions by members	339	333
Benefits paid	<u>(726)</u>	<u>(397)</u>
Closing defined benefit obligation	<u>27,638</u>	<u>25,266</u>

Movement in the fair value of plan assets:

	<b>2024</b>	<b>2023</b>
	<b>£000</b>	<b>£000</b>
Opening fair value of plan assets	35,710	35,329
Interest income on plan assets	1,715	984
Actuarial gain from actuarial remeasurements	1,843	(1,546)
Contributions by employer	1,047	1,004
Contributions by members	339	333
Other Expenses	378	
Contributions by employer for unfunded benefits	4	3
Benefits paid	<u>(722)</u>	<u>(394)</u>
Closing fair value of plan assets	<u>40,314</u>	<u>35,713</u>

The amounts, excluding the employer contributions, recognised in the Statement of Comprehensive Net Expenditure are as follows:-

	<b>2024</b>	<b>2023</b>
	<b>£000</b>	<b>£000</b>
Current service cost	1,079	2,314
Interest cost on obligation	1,577	1,073
Interest income on plan assets	<u>(1,715)</u>	<u>(984)</u>
	<u>941</u>	<u>2,403</u>

Employer's contributions totaling £1,051k are recognised in the Statement of Comprehensive Net Expenditure (2022/23 - £1,007k), resulting in a total expense of £(110k) (2022/23 - £1,396k).

The net expense is recognised in the following line items in the Statement of Comprehensive Net Expenditure:

	<b>2022</b>	<b>2022</b>
	<b>£000</b>	<b>£000</b>
Board Member and Staff Costs	1,079	2,314
Other Income – (surplus)/ deficit of return on pension assets over interest cost	(138)	89
	<u>941</u>	<u>2,403</u>

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

## Fair value of employer assets

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

Asset Category	31 March 2024				31 March 2023			
	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	%
<b>Equity Securities</b>	8,141	9	8,150	20%	6,974	64	7,038	20%
<b>Private Equity</b>		9,624	9,624	24%		8,777	8,777	25%
<b>Real Estate</b>								
UK Property		3,169	3,169	8%		2,944	2,944	8%
<b>Investment Funds and Unit Trusts</b>								
Equities	166	13,736	13,902	34%	154	11,680	11,834	33%
Bonds		4,702	4,702	12%		4,118	4,118	11%
Commodities		16	16	0%		14	14	0%
Infrastructure						229	229	1%
Other						79	79	0%
Cash and Cash Equivalents	63	684	747	2%	494	183	677	2%
<b>Total</b>	<b>8,370</b>	<b>31,940</b>	<b>40,310</b>	<b>100%</b>	<b>7,622</b>	<b>28,088</b>	<b>35,710</b>	<b>100%</b>



The actuarial gains and losses recognised in the Statement of Changes in Taxpayers' Equity are as follows:

	<b>2024</b>	<b>2023</b>
	<b>£000</b>	<b>£000</b>
Actuarial (loss)/gain on the fair value of the plan assets	2,221	(1,546)
Actuarial gain/(loss) on the defined benefit obligation	(461)	15,972
Adjustment for effect of asset ceiling	(4,829)	(7,536)
Actuarial (loss)/gain recognised in the Statement of Changes in Taxpayers' Equity	<u>(3,069)</u>	<u>6,890</u>

The balance sheet position as at 31 March 2024 and the projected cost for 2024/25 are based on the roll forward from the valuation at 31 March 2023 performed by the independent actuaries to the Strathclyde Pension Fund. The actuarial assumptions were as follows:

	<b>2024</b>	<b>2023</b>
	<b>% pa</b>	<b>% pa</b>
Inflation/ Pension Increase Rate	2.75%	2.95%
Salary Increase Rate	3.45%	3.65%
Discount Rate	4.85%	4.75%

	<b>2024</b>	<b>2023</b>
Life Expectancy at age 65:		
Current Pensioners Male	21.2	19.3
Current Pensioners Female	22.7	22.2
Future Pensioners Male	21.5	20.5
Future Pensioners Female	24.9	24.2

The sensitivities regarding the principal assumptions used to measure the scheme liabilities are set out below:

<b>Change in assumptions as at 31 March 2024</b>	<b>Approximate % increase to Employer Liability</b>	<b>Approximate monetary amount £000</b>
0.1% decrease in Real Discount Rate	2%	589
1 year increase in life expectancy	4%	1,106
0.1% increase in the Salary Increase Rate	0%	35
0.1% increase in the Pension Increase Rate (CPI)	2%	564

## Information about the Defined Benefit Obligation

	Liability split	
	£000	Percentage %
Active members	15,455	56.0%
Deferred members	6,468	23.5%
Pensioner members	5,664	20.5%
<b>Total</b>	<b>27,587</b>	<b>100.0%</b>

## Projected defined benefit cost for the year to 31 March 2025

The table below shows an analysis of the projected amount to be charged to the Statement of Comprehensive Net Expenditure for the year to 31 March 2025.

Period ended 31 March 2025	Assets £000	Obligations £000	Effect of asset ceiling on net asset/liability	Net (liability) / asset	
			£000	£000	% of pay
Projected current service cost *		1,049		(1,049)	(19.3%)
<b>Total Service Cost</b>		<b>1,049</b>	<b>0</b>	<b>(1,049)</b>	<b>(19.3%)</b>
Interest income on plan assets	1,959			1,959	36.1%
Interest cost on defined benefit obligation		1,361		(1,361)	(25.1%)
Interest of the effect of the asset ceiling			0		
<b>Total Net Interest Cost</b>	<b>1,959</b>	<b>1,361</b>	<b>0</b>	<b>598</b>	<b>11.0%</b>
<b>Total included in Statement of Comprehensive Net Expenditure</b>	<b>1,959</b>	<b>2,410</b>	<b>0</b>	<b>(451)</b>	<b>(8.3%)</b>

\* 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 2023) or at any other time as instructed to do so by the Administering Authority. The contributions payable over the period to 31 March 2024 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 2023 actuarial valuation report dated 31 March 2024. The estimate of Employer's contribution for the year to 31 March 2025 is approximately £352,000.



### 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 2022, and subsequent years, shall comply with 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 12 January 2006 is hereby revoked.

Signed: Donald Henderson, Deputy Director of Nature Division  
by the authority of the Scottish Ministers

Dated: 02 August 2023