



# **Appendix 2 – Managements Accounts 6 months to 30 September 2025 against YTD Budget Agenda Item 12**

**National Park Authority Board Meeting**  
08 December 2025

**Paper for information**

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**Loch Lomond and the Trossachs National Park Authority**  
**Management Accounts Summary against YTD Budget**  
**Year Ended 31 March 2026 - 6 Months Ended 30 September 2025**



	2025/26 YTD Budget			Actual YTD			Prior Year YTD £'000
	Capital £'000	Revenue £'000	Total £'000	Capital £'000	Revenue £'000	Total £'000	
<b>Income</b>							
Grant in Aid	1,050	5,350	6,400	1,050	5,350	6,400	5,206
Grant in Aid (Visitor Management)	0	0	0	0	0	0	0
Grant in Aid (Peatland)	25	20	45	25	20	45	272
Grant in Aid (Nature Restoration)	25	20	45	25	20	45	0
Grant in Aid (EV Charging TS)	0	0	0	0	0	0	0
Income - Public Bodies	0	0	0	0	2	2	0
Planning Fees	0	138	138	0	69	69	106
Generated Income	0	305	305	62	435	497	316
Property Rental Income	0	76	76	0	96	96	139
Sale of Goods	0	17	17	0	25	25	14
Interest Received	0	8	8	0	20	20	16
<b>Total Income</b>	<b>1,100</b>	<b>5,934</b>	<b>7,034</b>	<b>1,162</b>	<b>6,037</b>	<b>7,199</b>	<b>6,069</b>
<b>Expenditure</b>							
<b>Operating Salaries</b>							
Permanent and Fixed Term Staff Costs	0	3,191	3,191	0	3,055	3,055	2,890
Seasonal Staff Costs	0	335	335	0	475	475	372
<b>Total Salaries</b>	<b>0</b>	<b>3,526</b>	<b>3,526</b>	<b>0</b>	<b>3,530</b>	<b>3,530</b>	<b>3,261</b>
<b>Operating Expenditure</b>							
Staff	0	207	207	0	184	184	193
Property	0	656	656	0	607	607	605
Transport	0	98	98	0	83	83	80
ICT	40	426	466	42	426	469	290
Supplies & Services	0	32	32	0	39	39	26
Administration	0	177	177	0	125	125	139
Payment to Third Parties	0	9	9	0	16	16	8
<b>Total Operating Expenditure</b>	<b>40</b>	<b>1,606</b>	<b>1,646</b>	<b>42</b>	<b>1,480</b>	<b>1,522</b>	<b>1,340</b>
<b>Net Activity Expenditure</b>	<b>493</b>	<b>192</b>	<b>685</b>	<b>141</b>	<b>412</b>	<b>552</b>	<b>1,301</b>
Peatland and Nature Restoration (GIA funded)	110	110	220	71	97	168	107
<b>Total Expenditure</b>	<b>643</b>	<b>5,434</b>	<b>6,076</b>	<b>254</b>	<b>5,518</b>	<b>5,772</b>	<b>6,010</b>
<b>Surplus / (Deficit)</b>	<b>458</b>	<b>500</b>	<b>958</b>	<b>908</b>	<b>519</b>	<b>1,426</b>	<b>59</b>

