

# Appendix 1 Management Accounts 9 months to 31 December 2025 against FY Revised Budget

Agenda item 14

## National Park Authority Board Meeting

9 March 2026

Paper for information

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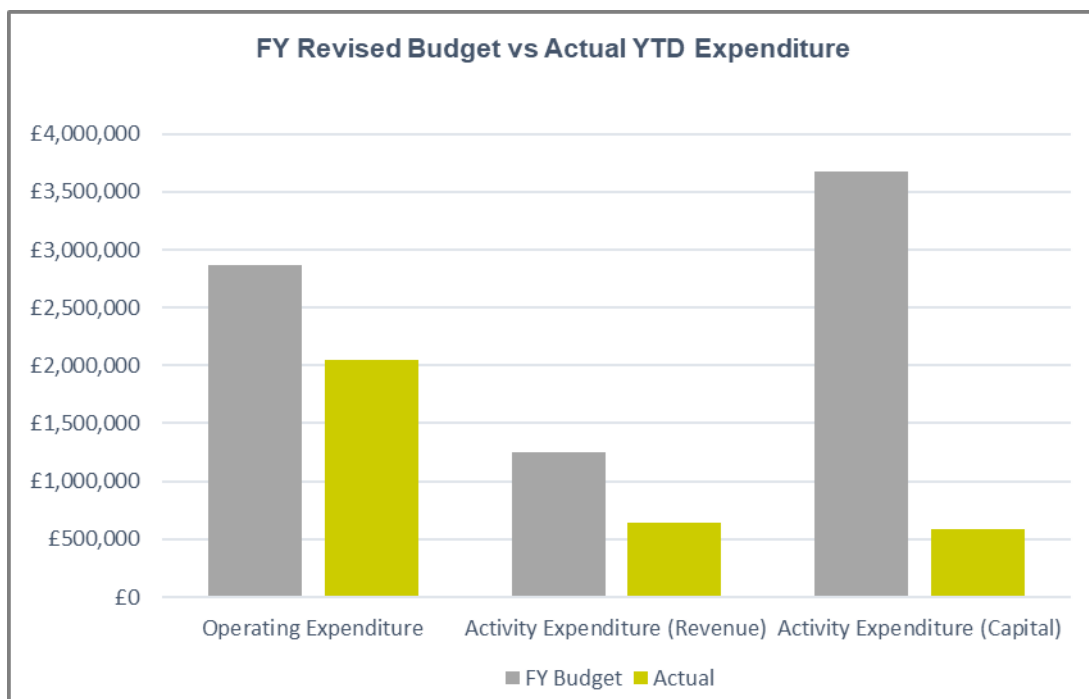
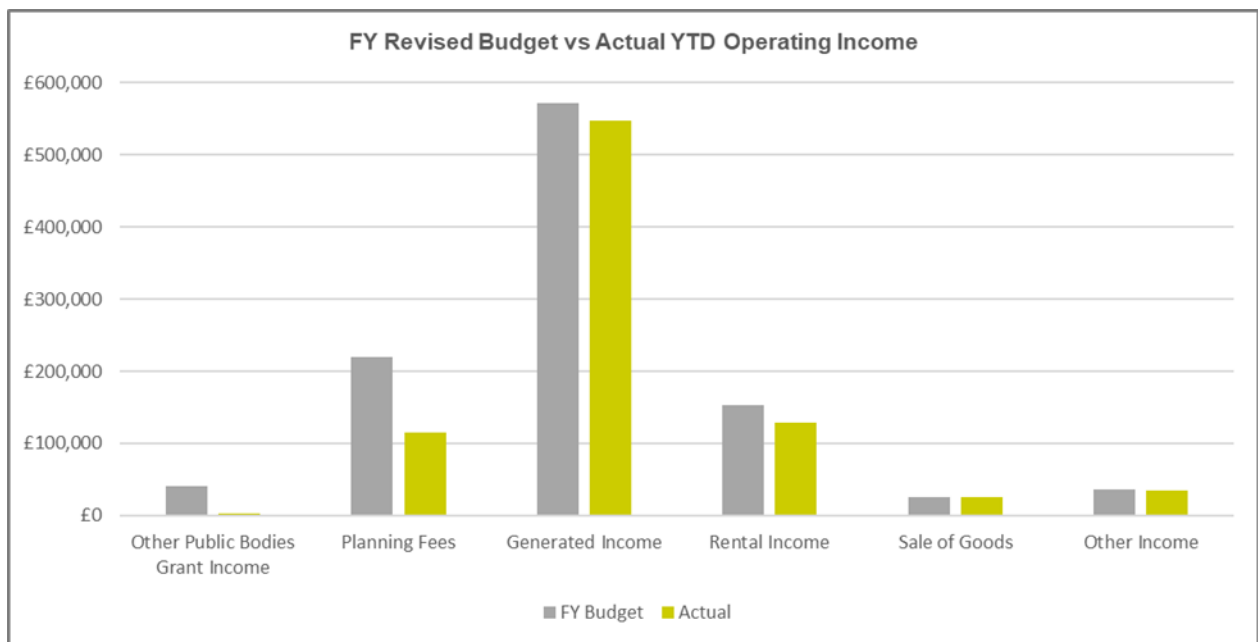
**Loch Lomond and the Trossachs National Park Authority**

**Management Accounts Summary against FY Budget**

**Year Ended 31 March 2026 - 9 Months Ended 31 December 2025**



|   | 2025/26 FY Revised Q2 Budget |               |               | Actual YTD   |              |               | Prior Year    |
|---|------------------------------|---------------|---------------|--------------|--------------|---------------|---------------|
|   | Capital                      | Revenue       | Total         | Capital      | Revenue      | Total         | Total         |
|   | £'000                        | £'000         | £'000         | £'000        | £'000        | £'000         | £'000         |
| <b>Income</b>                                       |                              |               |               |              |              |               |               |
| Grant in Aid  | 2,050                        | 10,191        | 12,241        | 1,550        | 7,750        | 9,300         | 10,996        |
| Grant in Aid (Visitor Management)                   | 0                            | 0             | 0             | 0            | 0            | 0             | 0             |
| Grant in Aid (Peatland)                             | 710                          | 240           | 950           | 300          | 140          | 440           | 908           |
| Grant in Aid (Nature Restoration)                   | 750                          | 275           | 1,025         | 300          | 140          | 440           | 0             |
| Grant in Aid (EV Charging TS)                       | 0                            | 0             | 0             | 0            | 0            | 0             | 0             |
| Income - Public Bodies                              | 0                            | 40            | 40            | 0            | 2            | 2             | 55            |
| Planning Fees                                       | 0                            | 220           | 220           | 0            | 115          | 115           | 203           |
| Generated Income                                    | 82                           | 489           | 571           | 62           | 486          | 548           | 443           |
| Property Rental Income                              | 0                            | 153           | 153           | 0            | 128          | 128           | 170           |
| Sale of Goods                                       | 0                            | 25            | 25            | 0            | 25           | 25            | 14            |
| Interest Received                                   | 0                            | 36            | 36            | 0            | 34           | 34            | 35            |
| <b>Total Income</b>                                 | <b>3,592</b>                 | <b>11,669</b> | <b>15,261</b> | <b>2,212</b> | <b>8,820</b> | <b>11,032</b> | <b>12,824</b> |
| <b>Expenditure</b>                                  |                              |               |               |              |              |               |               |
| <b>Operating Salaries</b>                           |                              |               |               |              |              |               |               |
| Permanent and Fixed Term Staff Costs                | 0                            | 7,243         | 7,243         | 0            | 5,022        | 5,022         | 6,507         |
| Seasonal Staff Costs                                | 0                            | 579           | 579           | 0            | 514          | 514           | 496           |
| <b>Total Salaries</b>                               | <b>0</b>                     | <b>7,822</b>  | <b>7,822</b>  | <b>0</b>     | <b>5,536</b> | <b>5,536</b>  | <b>7,004</b>  |
| <b>Operating Expenditure</b>                        |                              |               |               |              |              |               |               |
| Staff   | 0                            | 426           | 426           | 0            | 290          | 290           | 396           |
| Property  | 0                            | 1,105         | 1,105         | 7            | 819          | 826           | 1,098         |
| Transport   | 0                            | 187           | 187           | 0            | 109          | 109           | 159           |
| ICT   | 54                           | 620           | 674           | 42           | 481          | 524           | 505           |
| Supplies & Services                                 | 0                            | 57            | 57            | 0            | 55           | 55            | 54            |
| Administration                                      | 0                            | 394           | 394           | 0            | 222          | 222           | 345           |
| Payment to Third Parties                            | 0                            | 25            | 25            | 0            | 17           | 17            | 43            |
| <b>Total Operating Expenditure</b>                  | <b>54</b>                    | <b>2,813</b>  | <b>2,867</b>  | <b>49</b>    | <b>1,993</b> | <b>2,043</b>  | <b>2,601</b>  |
| <b>Net Activity Expenditure</b>                     | <b>2,242</b>                 | <b>739</b>    | <b>2,981</b>  | <b>240</b>   | <b>431</b>   | <b>670</b>    | <b>2,193</b>  |
| <b>Peatland and Nature Restoration (GIA funded)</b> | <b>1,430</b>                 | <b>515</b>    | <b>1,945</b>  | <b>344</b>   | <b>216</b>   | <b>561</b>    | <b>694</b>    |
| <b>Total Expenditure</b>                            | <b>3,726</b>                 | <b>11,889</b> | <b>15,615</b> | <b>633</b>   | <b>8,176</b> | <b>8,810</b>  | <b>12,491</b> |
| <b>Surplus / (Deficit)</b>                          | <b>(134)</b>                 | <b>(219)</b>  | <b>(353)</b>  | <b>1,579</b> | <b>644</b>   | <b>2,222</b>  | <b>333</b>    |



**Author:** Michael Ward, Finance Manager  
**Executive Sponsor:** Jane Kemp, Head of Governance and Performance