



## **Appendix 2 Management Accounts 3 months to 30 June 2026 against YTD Budget Agenda Item 14**

### **National Park Authority Board Meeting**

14 September 2026

**Paper for information**

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**Loch Lomond and the Trossachs National Park Authority**  
**Management Accounts 2026 27 Summary against YTD Budget**  
**Year Ended 31 March 2027 - 3 Months Ended 30 June 2026**



|                                              | 2026 27 Budget YTD |                  |                | 2026 27 Actual YTD |                  |                | Prior Year YTD |
|----------------------------------------------|--------------------|------------------|----------------|--------------------|------------------|----------------|----------------|
|                                              | Capital<br>£'000   | Revenue<br>£'000 | Total<br>£'000 | Capital<br>£'000   | Revenue<br>£'000 | Total<br>£'000 | Total<br>£'000 |
| <b>Income</b>                                |                    |                  |                |                    |                  |                |                |
| Grant in Aid                                 | 450                | 2,500            | 2,950          | 450                | 2,500            | 2,950          | 3,000          |
| Grant in Aid (Visitor Management)            | 0                  | 0                | 0              | 0                  | 0                | 0              | 0              |
| Grant in Aid (Peatland)                      | 0                  | 0                | 0              | 0                  | 0                | 0              | 0              |
| Grant in Aid (Nature Restoration)            | 0                  | 0                | 0              | 0                  | 0                | 0              | 0              |
| Grant in Aid (EV Charging TS)                | 0                  | 0                | 0              | 0                  | 0                | 0              | 0              |
| Income - Public Bodies                       | 0                  | 0                | 0              | 0                  | 76               | 76             | 2              |
| Planning Fees                                | 0                  | 55               | 55             | 0                  | 26               | 26             | 39             |
| Generated Income                             | 0                  | 179              | 179            | 0                  | 204              | 204            | 232            |
| Property Rental Income                       | 0                  | 35               | 35             | 0                  | 96               | 96             | 69             |
| Sale of Goods                                | 0                  | 11               | 11             | 0                  | 13               | 13             | 14             |
| Interest Received                            | 0                  | 11               | 11             | 0                  | 9                | 9              | 8              |
| <b>Total Income</b>                          | <b>450</b>         | <b>2,790</b>     | <b>3,240</b>   | <b>450</b>         | <b>2,923</b>     | <b>3,373</b>   | <b>3,364</b>   |
| <b>Expenditure</b>                           |                    |                  |                |                    |                  |                |                |
| <b>Operating Salaries</b>                    |                    |                  |                |                    |                  |                |                |
| Permanent and Fixed Term Staff Costs         | 0                  | 1,552            | 1,552          | 0                  | 1,534            | 1,534          | 1,369          |
| Seasonal Staff Costs                         | 0                  | 189              | 189            | 0                  | 231              | 231            | 203            |
| <b>Total Salaries</b>                        | <b>0</b>           | <b>1,741</b>     | <b>1,741</b>   | <b>0</b>           | <b>1,766</b>     | <b>1,766</b>   | <b>1,572</b>   |
| <b>Operating Expenditure</b>                 |                    |                  |                |                    |                  |                |                |
| Staff                                        | 0                  | 152              | 152            | 0                  | 97               | 97             | 101            |
| Property                                     | 0                  | 412              | 412            | 4                  | 393              | 397            | 405            |
| Transport                                    | 0                  | 64               | 64             | 0                  | 65               | 65             | 80             |
| ICT                                          | 0                  | 298              | 298            | 0                  | 181              | 181            | 362            |
| Supplies & Services                          | 0                  | 18               | 18             | 0                  | 10               | 10             | 20             |
| Administration                               | 0                  | 97               | 97             | 0                  | 66               | 66             | 45             |
| Payment to Third Parties                     | 0                  | 4                | 4              | 0                  | 0                | 0              | 4              |
| <b>Total Operating Expenditure</b>           | <b>0</b>           | <b>1,046</b>     | <b>1,046</b>   | <b>4</b>           | <b>811</b>       | <b>816</b>     | <b>1,017</b>   |
| <b>Net Activity Expenditure</b>              | <b>568</b>         | <b>52</b>        | <b>620</b>     | <b>127</b>         | <b>36</b>        | <b>162</b>     | <b>17</b>      |
| Peatland and Nature Restoration (GIA funded) | 0                  | 63               | 63             | 0                  | 44               | 44             | 40             |
| <b>Total Expenditure</b>                     | <b>568</b>         | <b>2,902</b>     | <b>3,471</b>   | <b>131</b>         | <b>2,657</b>     | <b>2,788</b>   | <b>2,646</b>   |
| <b>Surplus / (Deficit)</b>                   | <b>(118)</b>       | <b>(112)</b>     | <b>(230)</b>   | <b>319</b>         | <b>266</b>       | <b>585</b>     | <b>718</b>     |

