

PATHS FOR ALL PARTNERSHIP
(A Company limited by guarantee, not having a share capital)

REPORT and FINANCIAL STATEMENTS

for the year to 31 March 2020

PATHS FOR ALL PARTNERSHIP
(A Company limited by guarantee, not having a share capital)

Contents

	Page
Report of the trustees	2 - 15
Auditors' report	16 - 18
Statement of Financial Activities	19
Balance sheet	20
Statement of Cash Flows	21
Notes to the financial statements	22 – 34

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020

The directors of Paths for all Partnership have pleasure in presenting their annual report, which incorporates the Strategic Report, and the audited Financial Statements for the year ended 31st March 2020. In preparing this report the Directors have complied with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and applicable accounting standards.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC168554

Registered Charity number

SC025535

Registered office

Kintail House
Forthside Way
Stirling
Scotland
FK8 1QZ

Trustees

Mr D Brotherston	(Resigned 31 October 2019)
Mr S Christie	(Appointed 31 October 2019)
Mr J Fowlie	
Ms A Gray	
Ms J Hoeflich	
Mr P Kelly	
Mr N Kempe	
Dr M Kidd	(Resigned 30 October 2019)
Ms B Mukuski	(Appointed 29 January 2020)
Mr B Paddy	(Appointed 31 October 2019)
Ms E Reid	
Mr S Rennie	(Resigned 31 October 2019)
Ms A Riddell	
Mr M Sangster	

Day to day management of the charity is delegated to the Chief Officer, Ian Findlay CBE, who is not a director or trustee of the charity.

Company Secretary

Ian Findlay CBE

Chief Officer

Ian Findlay CBE

Auditors

Dickson Middleton
Chartered Accountants & Statutory Auditors
20 Barnton Street
Stirling
FK8 1NE

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020 (continued)

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

Bankers

Bank of Scotland
21 Mar Street
Alloa
FK10 1HR

Virgin Money
9 Castle Street
Edinburgh
EH2 3AH

Aldermore Bank
Western House
Lynch Wood
Peterborough
PE2 6FZ

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

Advisors

Health and Safety Adviser

John Morris Safety Ltd
Craignavie Farmhouse
Killin
FK21 8SJ

Employment Law Adviser

Creideasach Employment Law Specialists
Forrester Lodge
Tullibody Road
Alloa
FK10 2HU

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020 (continued)

OUR PURPOSES AND ACTIVITIES

The Object for which the Charity is established is:-

To advance, encourage and facilitate the creation, improvement, management, promotion and use by everyone of paths and other routes on land and water for recreation, everyday journeys and physical activity; and in so doing advance health and well-being, environmental improvement, heritage, community development, sustainable transport and economic development.

The above Object is in turn translated into the Charity's Vision which is for a **happier and healthier Scotland, where increased physical activity improves quality of life and wellbeing for all**. Paths for All has a clear focus; it wants to significantly increase the number of people walking: **everyone, everyday, everywhere**.

The Charity's Vision is delivered through four, interlinked, delivery themes as follows:

- **Walking for Health** Our Aim: The number of people in Scotland walking every day is increasing thereby improving wellbeing, reducing health inequalities and preventing ill health.
- **Active environments** Our Aim: Outdoor environments in Scotland are increasingly welcoming, safe, fit for purpose and encourage increased physical activity.
- **Active travel** Our Aim: More people choose to walk and cycle for everyday short journeys, thereby improving health, creating safer communities and reducing environmental impacts.
- **Communications and policy** Our Aim: More people are aware of the benefits of everyday walking, physical activity and how to take part. There is an increasing focus on physical activity within policy and practice at the national and local levels.

A detailed Operational Plan is produced annually, which states what the Charity plans to achieve in that year within the context of the 3-year Strategy. The Charity monitors and evaluates its performance against indicators relating to the key outcomes and outputs in the Operational Plan, and quarterly reports across the whole of the Operational Plan, including the indicators. The quarterly reports are considered by the Board and main funders. The Charity has developed an impact framework with expert input from the Social Value Lab, which was implemented in 2019/2020.

OUR ACHIEVEMENTS AND PERFORMANCE

Operationally, the Charity and our funders set targets and indicators at the beginning of the accounting year. The vast majority of targets and indicators were fully met and for those which were not, a justification was provided. Furthermore, additional activities were achieved throughout the year that were not included in the targets and indicators.

From a funding and resourcing perspective, the Charity secured all the planned funding for the accounting period and expended the funds as planned and required by the funders. All funding claims were honoured in full by funders and no funds were withheld or clawed back.

In terms of Governance, the Board met as planned 4 times in the year. Policies and procedures were kept up to date to ensure legal compliance and good practices were followed. During the reporting year, the Board approved a Remuneration and Rewards Policy and a new Travel Policy. Both these policies were large undertakings with a number of rounds of staff consultation.

Staff development continues to be of paramount importance to the Charity. All Performance and Development Review and Personal Development Plans were completed.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020 (continued)

DETAILED ACHIEVEMENTS

Walking for Health

Health Walks

We now have 230 Walking for Health projects who are members of the Scottish Health Walk Network (SHWN) across all Health Boards and all Local Authorities. We supported the SHWN throughout the year with training, funding, learning and networking events and resources.

A record 6,760 people joined a Health Walk for the first time this year, with 86% of walkers stating they are still walking with their group after 6 months and 89% stating they are regularly active.

During the year, we trained 980 new Volunteer Health Walk Leaders and developed a Walk Leader course for Care Staff supporting frail older adults in care homes to walk more every day and supported this with a suite of resources to promote and encourage strength and balance.

Through our Walking for Health Fund, we awarded £175,000 in funding to 39 projects to deliver Health Walks across Scotland.

We established the Scottish coalition for Physical Activity and Long-Term conditions. This coalition of charities aims to engage and influence policy and initiatives that support people living with LTC's to enjoy the benefits of physical activity supporting them to move more as part of their daily routine.

We worked in partnership with SAMH to launch a toolkit supporting Walking for Wellbeing and raising awareness of the benefits of Health Walks for mental health.

We commissioned Alec Finlay as our first ever Artist in Residence to engage the Scottish Health Walk Network in creative ways to promote and enjoy their Health Walks.

Cancer Friendly Walking

There are now 111 Cancer Friendly walking groups across Scotland, supported by 25 Macmillan Move More projects. We trained 96 new Macmillan Walk Leader volunteers to lead these walks, which had 2,941 attendances by people affected by cancer.

We supported 119 people affected by cancer to engage in physical activity through the use of pedometer packs.

We ran a Step Count Challenge for 264 health and social care professionals in Ayrshire to increase knowledge of the Move More programme and the benefits of walking whilst supporting staff to get active.

Dementia Friendly Walking

We won the SportScotland Coaching for an Active Life COV Award and the Silver Perth and Kinross Council DESIGNing the Futures together Award for our Dementia Friendly Walking work.

During the year, we ran 10 dementia friendly walk leader courses training 80 volunteers who lead over 130 Dementia Friendly Health Walks across Scotland.

We worked with 5 care homes in Perth and Kinross to provide walking and strength and balance activities for residents.

We began work with Dementia Friendly Prestwick to make positive improvements to town's promenade and the walking environment.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020 (continued)

DETAILED ACHIEVEMENTS (continued)

Workplace Walking

We ran two national challenges, one in spring and one in autumn, and 17 stand alone challenges with 7,736 people taking part throughout the year. We also began development of a new website for Step Count Challenge with new branding and increased functionality.

We worked with 26 workplaces from across Scotland to support them in achieving our Walk at Work Award.

In collaboration with the University of St Andrews, we secured funding for a PhD to look into the impacts of the Step Count Challenge.

Active Environments

Grant programme

We awarded £90,374 of funding to 48 community organisations and groups to create, promote and maintain community paths and active travel routes, through our Community Path and Community Active Travel Grants schemes.

Training and technical advice

Throughout the year, 136 participants attended Community Path Training courses and workshops and 35 people attended 2 Sharing Best Practice events organised for the Scottish Outdoor Access Network.

We received 101 technical enquiries from communities, third sector organisations, national charities, public and private sector organisations and individuals. 73 communities and organisations were provided with advice via phone or email and we supported 28 communities and organisations with onsite technical support.

We supported 7 disadvantaged communities to develop and secure funding for their community path projects.

We launched our Walking with Nature Programme, supporting Health Walk groups to engage in nature and basic path maintenance. Four Health Walk groups took part in the first year.

We invested £34,951 in the creation of new infrastructure, signage and a dementia friendly outdoor space at the National Path Demonstration Site.

Path Skillz

Our Path Skillz programme welcomed 42 disadvantaged young people from 5 organisations onto our five-day course which included upgrading 1.2Km of paths.

We developed a Youth Tracks training course for youth workers and leaders to engage young people in path development and the outdoors, with 16 people taking part.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020 (continued)

DETAILED ACHIEVEMENTS (continued)

Active Travel

Smarter Choices, Smarter Places

The Review of SCSP for 2018/2019 was published in October. This identified that the Programme had a collective impact of getting more than 70,000 people walking and cycling more; there were 235,000 attendances at over 2,300 events and activities, and communications activity had a media reach of over 8 million. Financially, local authorities claimed 94% of the funding available to them, the best ever result in the four years of the Programme.

In 2019/2020, £4,761,970 was awarded to 31 Local Authorities to deliver a wide range of sustainable travel behaviour change activities. The SCSP staff regularly meet with projects to ensure sharing of good practice and motivating recipients to deliver targets.

Year two of the SCSP Open Fund was launched on 20 May 2019. Ninety-three projects were awarded £2,322,759. 63% of the grant recipients were charities or voluntary organisations. The remainder was spread across national and local public bodies. 46% of the projects are aimed at increasing the number of people walking and cycling. Open Fund recipients rated 'Increased the capacity to deliver active travel initiatives' as 4.2/5.0 and 'Increased skills and knowledge about sustainable transport choices within the organisation' as 4.0/5.0.

A partnership with The Improvement Service has been developed to undertake a review of the impact of 2019/2020 SCSP project activities.

An online, automated grants system was introduced during the year, making it more efficient for organisations to apply and report on progress and reduces the workload for Paths for All staff.

The SCSP Learning event held in December was attended by 120 delegates. 90% of delegates rated their experience as Very Good or Excellent.

Networking events were held across the country for local projects, large local authorities and for project staff new to SCSP. Six good practice video case studies were produced along with twelve downloadable good practice case studies.

Paths for All is a key actor with the Active Travel Delivery Partners. Collaborative work ensures effective representation to Transport Scotland, no duplication in service provision and collaboration on a wide range of projects. Paths for All led the partnership that delivered the 'Walking Cycling Connecting Communities' conference on 12 June with 230 attendees making it the biggest conference in its 11-year history. 84% of delegates rated their objectives as fully met or exceeded.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020 (continued)

DETAILED ACHIEVEMENTS (continued)

Communications and Policy

Communication channels

88% of professionals completing our annual survey stated Paths for All communications had a positive impact on the delivery of their work, and 95% of all respondents stated Paths for All communications increase their awareness and knowledge of walking and physical activity.

Our communication channels continued to grow during the year, with our Social Media following increasing to 13,875, our website achieving over 1.07 million hits and our monthly eNews reaching 8,879 subscribers.

We achieved 872 published articles in the media with a reach of 14.4 million and a total estimated news value of £1.7 million.

Communication campaigns and events

We developed and launched a number of communications campaigns to target our wide range of audiences including: Scotland's romantic walks, community paths Know Your Routes, the Walk at Work Award, Strength and Balance, volunteer awards, Big Fit Walks, Health Walks, opinion Survey stats, transport strategy, Step Count Challenge, Humans of The Walk photography exhibition and more.

This year we launched our new podcast series called Voices of the Walk, recording our first six episodes with a range of expert guest speakers. We also developed and launched 'Walkipedia' - launched a website for access and planning professionals, academic researchers, healthcare practitioners, and community groups looking to create, manage or evaluate walking initiatives and infrastructure.

We also launched a microsite and animation for the National Walking Strategy.

During National Walking Month, Paths for All's first photography exhibition took place in partnership with Edinburgh's Open Streets event. The stunning portraits, commissioned from students from University of Edinburgh, featured people from all walks of life with varied and personal views on the value of walking more every day. Throughout the year, the exhibition travelled to our Expert Lecture, the Scottish Parliament and Scottish Government, with 56 MSPs pledging their support of walking during the parliamentary exhibition.

In September we hosted our Volunteer Awards at the Scottish Parliament, with 12 awards given to celebrate volunteers across our Active Travel, Active Environments and Walking for Health projects, and a further 188 certificates issued for nominated volunteers.

In October, we hosted our Annual Expert Lecture with global thought leader Professor Jeff French and over 200 professional delegates attended.

Policy work

We commissioned an attitudes survey to inform our activities, giving insights on the Scottish population's participation and attitudes to walking. The 2019 National Survey updates the information collected in 2009 and 2014 and compliments other sources of information such as the Scottish Household Survey and Scotland's People and Nature. The results have been widely used in comms and policy work.

We supported the National Household Survey team to produce their first topic report on physical activity and walking called A Single Step.

We responded to 41 national and 38 local consultations, including the Planning Act, STPR2, National Transport Strategy, Public Health Scotland and preparing response to NPF4.

Throughout the year, we attended 38 cross party groups and national policy forums to advocate for walking and formed 14 partnerships to work on projects increasing the evidence of our work.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020 (continued)

DETAILED ACHIEVEMENTS (continued)

Business Development and Organisational Management

We successfully moved to our Registered office to the Robertson Trust's Barracks Charity Hub in Stirling.

The annual audit process was completed with unqualified, signed annual accounts and annual report.

The Risk Register and Financial Reserves Policies and a new Remuneration and Benefits Policy were all approved by Board and implemented.

We successfully recruited 2 new Board members.

We held a successful AGM with 18 partners attending. This represents 60% and is an increase on last year.

We successfully retained our Healthy Working Lives Gold award, which is a significant achievement.

Our new and ambitious Travel Policy was approved and implemented.

Work on our new corporate strategy was initiated. A tendering exercise was undertaken and a consultant appointed to assist with the process. The Senior Management Team met with all Partners individually regarding our new Strategy.

The Management Team, reacted to the developing Covid-19 situation to assess staff capacity, revise the budget, review our 2020/2021 Operational Plan and develop appropriate staff communications and support, to ensure business continuity and maximise productivity.

We secured our anticipated and applied for public sector funding for 2020/2021 at the end of March 2020. This was a major achievement due to the uncertainties associated with Covid-19 and the lockdown. This helped ensure business continuity and meant that we did not need to furlough any staff or apply to any of the resilience funds.

Grant-making

A key mechanism by which the Charity delivers its charitable purposes is through grant-making. Grants are provided for Smarter Choices Smarter Places, Walking for Health, Community Path Group activity and Dementia Friendly Walking projects. The processes of applying, assessing, awarding, monitoring and evaluating grants are set out in detailed grant guidance.

The maximum intervention rate for the Charity's grants varies depending on the type of grant. Equally, the type and level of in-kind contributions vary. However, for the two largest grant schemes, Smarter Choices Smarter Places and Walking for Health, the maximum intervention rate is 50%. This helps ensure the development of local partnerships and sustainability beyond the Charity's grant input, as well as providing good leverage of additional funds. The maximum levels of intervention and treatment of in-kind contributions are set out in the relevant grant guidance.

Volunteers

The Charity itself does not engage the services of volunteers directly, other than voluntary Trustees (Directors). However, a significant proportion of the Charity's achievements are possible only through volunteer effort, where the volunteers are recruited and managed by third parties. The Charity, therefore, puts considerable resources into providing training and development materials for volunteers, such as training courses, cascade trainers, insurance, newsletters and volunteer awards.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020 (continued)

FINANCIAL REVIEW

Overview

The Company's overall financial position at the end of the reporting year showed a surplus of £92,434 (2019 – surplus £41,247). The key external funding sources for the reporting year are reported in Note 3. Regarding the SOFA, resources expended have been allocated between fundraising, charitable activities and governance. Refer to Notes 6 and 7 for details on how the allocations have been calculated. In summary, 1% of total resources expended have been allocated to fundraising, 98% to charitable activities and 1% to governance.

Financial management

The Charity's financial management system is Sage 50. The Board of Directors approve the annual budget for the Charity at the May Board meeting each year.

Detailed quarterly financial reports are produced approximately two-to-three weeks after the end of each quarter. The reports typically include the following: Balance Sheet, Income and expenditure by funding source, Income and expenditure by activity, Detailed variances, Grants analysis, Approved budget, and Forecast reviews in January and March (an analysis which allows for an accurate prediction of year-end out-turn). The reports are presented to and reviewed by the Directors at their quarterly meetings. The detailed reports are supported by a commentary. The main aim of the commentary is to summarise the Charity's financial position and to highlight matters relevant for the Director's consideration.

The Finance Sub-group (FSG) meets in January and September to coincide with the year-end forecast out-turn and completion of the annual accounts.

Key financial management tools are monthly management reports, the quarterly reports and the year-end forecast out-turns. The out-turns are produced at the beginning of January and the third week in March and are based on the finances up to the end of Quarter Three and beginning of March respectively. The out-turn produced in January is reviewed by the FSG. Both out-turns are critical in terms of year-end expenditure decisions and ensuring income due is received.

The Chief Officer, Management Team and Senior Development Officers with budget responsibilities receive detailed monthly management reports generated by Sage.

Development Fund

The Charity received an endowment of £130,228 from Scottish Natural Heritage in 1997. This sum was placed in the Development Fund; and the Directors use the Fund to further Paths for All's Vision and Outcomes. The sum of £59,418 was provided as a match funding contribution to the original 5-year Paths to Health Project, which finished in October 2006. The Development Fund balance at 31 March 2020 stood at £86,055. The use of this Fund is set out in Operational Guidelines, which has been approved by the Directors.

Value Added Tax

The Charity is registered for VAT.

Policy on Reserves

The Charity's Financial Reserves Policy was reviewed and approved by the Paths for All Board of Directors in July 2020. The Policy is based on OSCR's published factsheet on financial reserves policies. The financial reserve target has been calculated at £492,818. Currently the financial reserve (General Fund) stands at £427,294 (2019 - £407,362). Therefore, the Charity can meet its financial reserve target through a combination of using all its unrestricted reserves and the majority of the Development Fund.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020 (continued)

FINANCIAL REVIEW (continued)

Going concern

At the time of approving this Report and in light of 'Going concern guidance for charity trustees' published by The Institute of Chartered Accountants of Scotland in August 2020, the Directors, whilst not in any sense meaning to imply complacency, are satisfied that the Charity is following the ICAS guidance and are not unduly concerned about going concern for the reasons outlined in the 'Plans for the Future' section below. However, the scale and unpredictability of macro factors such as Brexit and Covid-19 inevitably mean that the Charity, along with everyone else, is operating in increasingly uncertain and risky times.

Social investment

The Charity has no trading subsidiaries and does not consider itself to be a social enterprise. However, the Charity does and will continue to optimise its income generation as a 'by-product' of delivering its charitable purposes where this does not impinge negatively on the delivery of such purposes.

PLANS FOR THE FUTURE

The national policy and political environment in which the Charity is working remains predominantly positive. The Charity is also at a stage of organisational development where it can increasingly influence its operating environment, as well as reacting to it. The increased level of cross policy working at a Ministerial and Government level continues to develop, which has reinforced the connections between the Charity's different workstreams.

Within Government, the Active Scotland Division, which sits within the Health Improvement Directorate and the physical activity budget are relatively stable. The Active Scotland Division has developed a high-level Active Scotland Outcomes Framework into which all physical activity implementation fits. The Charity's activities are well represented within the Framework. The Chief Officer of the Charity sits on the high-level Active Scotland Development Group. The Charity continues to play a lead facilitation role in delivery of the National Walking Strategy and associated Action Plan and Delivery Forum. In the reporting year the Charity led on the creation of the Physical Activity and Long-term Conditions Coalition.

During the reporting year, the doubling of the Scottish Government's active travel budget from £40million to £80million, was sustained. The Charity's Smarter Choices Smarter Places Programme awarded £5million of grants to local authorities and £2million to a wide range of constituted bodies in 2019/2020. The Charity has now established itself as a key stakeholder in the development of transport policy and a key delivery agent of active and sustainable travel policy more generally. The Charity is a member of a number of national policy development groups and forums relating to active and sustainable travel. In terms of development of the SCSP Programme, the Charity aims to extend the Open Fund to promote more bus travel.

During the year there has been continuing policy focus on the development of 'Our Natural Health Service', which includes the establishment and development of Green Health Partnerships. This initiative has been led by Scottish Natural Heritage. The Charity sits on SNH's high-level ONHS Programme Board, which oversees this initiative.

2019/2020 constitutes the third and final year of the Charity's three-year Strategy, which was fundamentally informed by the policy and political context outlined above. In summary, the Strategy states that the Charity should build on its successes on what it uniquely does best by developing and evolving its current strategic direction and activities, rather than significantly changing direction. The Charity is currently in the process of developing a new strategy. Current thinking is that the new strategy will be a further evolution of the current strategy with the emphasis being innovation and focus around current workstreams.

In terms of maintaining and building on the current business model, the Charity recognises that securing ongoing funding from the Scottish Government Active Scotland Division, Transport Scotland and SNH are vital. Discussions continue on moving to multi-year funding arrangements.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020 (continued)

PLANS FOR THE FUTURE (continued)

However, this has been frustrated by uncertainties relating to Brexit and more recently the Covid-19 pandemic (see below). In addition to this, the Charity will continue to develop projects such as the Macmillan Cancer Support and Dementia Friendly walking projects and sponsorship opportunities.

The above plans for the future are based on the concept of 'planning for the planned'. However, the last reporting year has demonstrated clearly that there is a critical need to also 'plan for unplanned'. At the beginning of the year uncertainties due to Brexit dominated and latterly the Covid-19 pandemic and associated lockdown moved the whole country, indeed the whole world, into unprecedented and unpredictable territory. Brexit and Covid-19 are macro factors that are totally outwith the control of the Charity, but nevertheless have a fundamental impact on it. To cope with the risks, and capitalise on the opportunities, presented by these massive changes in the operating environment, the Charity must plan to be as resilient as possible to deal with the risks and flexible as possible to seize opportunities. In such times, business resilience and continuity take precedence over business as usual.

Regarding Covid-19 and the lockdown, the Charity had already put in place infrastructure and processes for home and remote working and so the transition to forced homeworking was relatively smooth. The Charity received all its anticipated funding in March 2020 with an understanding from the funders that there would be a need to be flexible in terms of operational delivery. This meant that the Charity did not require to furlough any staff or make use of any of the resilience funds. Operationally, the lockdown has had an impact on planned delivery, especially group activities, but overall the Charity has at least maintained its impact in terms of its charitable purposes due to the increased prominence of walking. On a practical level, working practices, including the Charity's offices, will need to respond to the 'new normal' of physical distancing and increased hygiene measures.

Covid-19 also presents the Charity with delivery opportunities related to the increased profile and uptake of walking as a consequence of walking being one of the 'permitted' activities during lockdown. In particular, there has been a renaissance in recreational walking and for active travel arising from temporary road allocation measures for walking and cycling arising through the Spaces for People Programme.

Looking to the future, the Charity will build on the above 'planned' and 'unplanned' and engage in national developments and initiatives such as:

- the development of the new public body Public Health Scotland and associated delivery of the Public Health Priorities
- systems mapping for physical activity which is being coordinated by Active Scotland
- delivery of the new National Transport Strategy
- development of the new Strategic Transport Projects Review
- implementation of relevant sections of the new Transport (Scotland) Act 2019 and Planning (Scotland) Act 2019
- responding to the declared Climate Emergency and input to the Climate Change Plan
- ongoing development of 'Our Natural Health Service'
- potential new economic models such as wellbeing economics and the circular economy
- the 'Green Recovery' from the Covid-19 pandemic and associated lockdown. In particular, the Charity will investigate ways on ensuring that the creation of walking infrastructure is part of this process.

The Charity will also prioritise implementation of the National Walking Strategy Action Plan and facilitating the Scottish Physical Activity and Long-Term Conditions Coalition.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020 (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

The Paths for All Partnership is a company limited by guarantee and has no share capital. It was founded by Scottish Natural Heritage to take forward the Paths for All Initiative to help others provide better opportunities for walkers, horse riders and cyclists to enjoy the countryside in and around their town or village. Since its inception, the Charity's remit has expanded significantly with a vision to create a happier and healthier Scotland through the delivery themes of walking for health, active environments, active travel and communications and policy.

The Paths for All Partnership currently comprises 30 Partner organisations representing the public sector and national representative bodies which share a commitment to the delivery of the Charity's charitable purposes, i.e. the object as defined in the Memorandum and Articles of Association. The Charity was incorporated on 19 September 1996 at Companies House, Edinburgh. Its Scottish Charity number is SC025535.

The principal activity of the Charity, as set out in its Object, is to work in partnership with others to advance, encourage and facilitate the creation, improvement, management, promotion and use by everyone of paths and other routes on land and water for recreation, everyday journeys and physical activity; and in so doing advance health and well-being, environmental improvement, heritage, community development, sustainable transport and economic development.

Recruitment and appointment of new trustees

The Directors of the Charity are also charity trustees for the purposes of charity law and under the Company's Articles are known as the Board of Directors. The Board comprises up to eleven Directors including office bearers. The Directors are appointed by the Members of the Charity (i.e. the Partners) at Annual General Meetings. Directors are restricted to a maximum term of office of three consecutive three-year terms from the date of appointment at an AGM.

The Board of Directors is the governing body of the Charity and is responsible for monitoring overall governance needs. Currently, there are three Sub-groups of the Board, the Staffing Sub-group, the Finance Sub-group and the Impact and Evaluation Sub-group. The Sub-groups work to Terms of Reference which have been approved by the Board of Directors. Directors have agreed to adhere to a Code of Corporate Governance, including the retention of a Register of Interests which is held at the Charity's Registered Office and reviewed annually. Directors also sign a charity trustee declaration.

Honorary Officers and Staff

The Directors have the right to appoint an individual to be President of the Charity. This is an honorary appointment, restricted to a maximum term of five years and the President is not a Director of the Charity. There is currently no one holding the position of President.

At 31 March 2020, the Charity employed 31 full-time equivalents. The staff team comprised (expressed in full-term equivalents) 1 Chief Officer, 4 Managers, 9 Senior Development Officers, 14 Development Officers and 3 Corporate Services.

Induction and training of new trustees

New Directors are generally familiar with the work of the Charity in that Directors are drawn from the Partner organisations and key stakeholders, which are already engaged in the Partnership's activities, or are individuals with knowledge and experience relating to the Charity's object.

New Directors receive an induction session with the Chief Officer and an induction pack. This session covers corporate governance, strategic planning and reporting, Charity policies and procedures, risk management, staff structures, and the roles and responsibilities of being a Director. OSCR's published guidance, such as 'Guidance for Charity Trustees' and 'Being a Charity in Scotland' are key element of the induction process.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020 (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Organisational structure

The Board of Directors is the sole executive committee of the Charity and is responsible for decisions regarding strategic direction. The Board meets formally four times per annum. Authority for the day-to-day management of the Charity is delegated to the Chief Officer and is governed by a wide range of policies, all of which are approved by the Directors. In addition, the Board of Directors have delegated certain procurement and grant approval decisions to the Finance Sub-group of the Board as set out by the Sub-group's Terms of Reference. The policies and operating procedures are contained in the Staff Handbook and are available to all staff and Directors.

Risk management

A Strategic Risks Register is produced and approved by Directors on an annual basis. In addition, an Operational Risks Register is produced and overseen by the Senior Management Team. The latter Register follows the same format as the former.

At the beginning of the Covid-19 lockdown a separate Covid-19 risk assessment was undertaken.

Related Parties

The Charity offered a grant of £50,000 to Ramblers Scotland in 2019/2020 and 2020/2021 and so the Director, Brendan Paddy, who is Director Scotland for this organisation, is a Related Party.

The Charity offered a grant of £31,405 to the University of Edinburgh. Directors Eliane Reid and Paul Kelly are employed by the University and although neither were directly involved in applying for or administering this grant, they are a Related Party through their employer.

Key Management Personnel and remuneration policy

The Directors consider the Board of Directors and the Senior Management Team (comprises the Chief Officer and four staff at Manager Grade) to comprise the key management personnel of the Charity as they are in charge of directing, controlling, running and operating the Charity on a day to day basis. All Directors give their time freely and no Director receives remuneration. Reasonable 'out-of-pocket' expenses are reimbursed in accordance with the Charity's Expenses Policy.

The remuneration of the Chief Officer, along with all other staff, is agreed by the Board of Directors annually. Changes to the Chief Officer's remuneration are the same as for all staff.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Report of the Trustees for the year ended 31 March 2020 (continued)

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of Paths for All Partnership for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

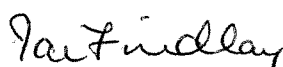
Directors' and officers' liability insurance

During the period the charity purchased liability insurance for its directors and staff as permitted by Section 233 of the Companies Act 2006.

Auditors

Messrs Dickson Middleton are auditors to the charity and the Directors recommend their reappointment at the Annual General Meeting. A resolution will be proposed at the Annual General Meeting authorising the Directors to fix the remuneration of the auditors.

By order of the Board



Ian Findlay CBE
Company Secretary

28 September 2020

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Independent Auditor's Report to the Trustees and Members of Paths for All Partnership for the year ended 31st March 2020

Opinion

We have audited the financial statements of Paths for All Partnership (the 'charitable company') for the year ended 31st March 2020 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2020, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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 are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Independent Auditor's Report to the Trustees and Members of Paths for All Partnership for the year ended 31st March 2020 (continued)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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 trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Independent Auditor's Report to the Trustees and Members of Paths for All Partnership for the year ended 31st March 2020 (continued)

Auditor's responsibilities for the audit of the financial statements

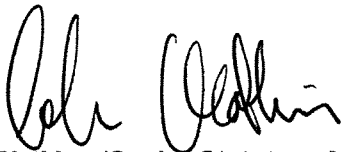
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

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 economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



John Watkins (Senior Statutory Auditor)

**For and on behalf of Dickson Middleton, Chartered Accountants, Statutory Auditors,
20 Barnton Street, Stirling. FK8 1NE.**

Dickson Middleton is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Date: 28 September 2020

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

STATEMENT of FINANCIAL ACTIVITIES

for the year to 31 March 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Income:					
Donations and legacies	2	3,000	-	3,000	3,000
Charitable activities	3	48,622	8,989,625	9,038,247	9,270,500
Other trading activities	4	39,004	-	39,004	39,976
Investments	5	2,685	15,589	18,274	10,360
Other Income		740	-	740	402
Total		94,051	9,005,214	9,099,265	9,324,238
Expenditure:	6				
Raising funds		-	68,547	68,547	69,095
Charitable activities		66,663	8,871,621	8,938,284	9,213,896
Total		66,663	8,940,168	9,006,831	9,282,991
Net Income/ (expenditure)		27,388	65,046	92,434	41,247
Transfers between funds		-	-	-	-
Net Movement in Funds		27,388	65,046	92,434	41,247
Balances brought forward		521,316	41,511	562,827	521,580
Balances carried forward		548,704	106,557	655,261	562,827

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 22 to 34 form part of these financial statements.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)


BALANCE SHEET

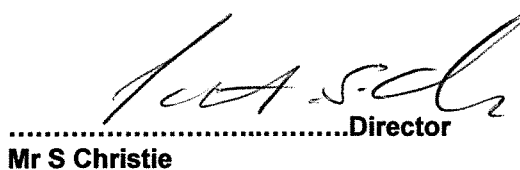
As at 31 March 2020

	Notes	2020	2019
		£	£
FIXED ASSETS			
Tangible fixed assets	12	66,051	3,711
CURRENT ASSETS			
Stock	13	2,677	1,904
Debtors	14	1,022,071	112,375
Cash at bank and in hand		7,882,885	8,483,557
		<u>8,907,633</u>	<u>8,597,836</u>
CURRENT LIABILITIES -			
Creditors: amounts falling due within one year	15	(8,318,423)	(8,038,720)
NET CURRENT ASSETS		589,210	559,116
NET ASSETS		655,261	562,827
FUNDS			
Unrestricted Funds:			
General fund		427,294	407,362
Designated development fund		86,055	86,055
Designated active travel fund		10,463	7,370
Designated training fund		22,215	18,625
Designated pedometer fund		2,677	1,904
		<u>548,704</u>	<u>521,316</u>
Restricted Funds:			
Restricted revenue reserve fund		79,057	27,098
Designated restricted revenue reserve fund		27,500	14,413
		<u>106,557</u>	<u>41,511</u>
TOTAL CHARITY FUNDS	17	655,261	562,827

The notes on pages 22 to 34 form part of these financial statements.

Approved by the Board of Directors on 28 September 2020 and signed on its behalf by


Director
Mr M Sangster


Director
Mr S Christie

Company Registration Number: SC168554

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

STATEMENT OF CASH FLOWS

for the year ended 31 March 2020

	2020	2019
	£	£
Reconciliation of net movement in funds to net cash inflow from operating activities		
Net movement in funds	92,434	41,247
Interest income shown in investing activities	(18,274)	(10,360)
Depreciation	23,550	5,518
(Increase)/ decrease in stocks	(773)	205
(Increase)/ decrease in debtors	(909,696)	47,985
Increase in creditors	279,703	2,236,297
Net cash (used by)/ provided by operating activities	<u>(533,056)</u>	<u>2,320,892</u>
Cash flows from investing activities		
Interest received	18,274	10,360
Purchase of fixed assets	(85,890)	(1,385)
Net cash (used by)/ generated by investing activities	<u>(67,616)</u>	<u>8,975</u>
(Decrease)/ increase in cash and cash equivalents in the year	(600,672)	2,329,867
Cash and cash equivalents at 1st April 2019	8,483,557	6,153,690
Cash and cash equivalents at 31st March 2020	<u>7,882,885</u>	<u>8,483,557</u>

The notes on pages 22 to 34 form part of these financial statements

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Notes to the Financial Statements

for the year ended 31 March 2020

1. Accounting Policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS102) and the Companies Act 2006. A summary of the more important accounting policies, which have been applied consistently, is set out below.

The charity meets the definition of a public benefit entity under FRS 102.

The directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern. With respect to the financial year 2020/2021, the Charity is a going concern on a similar basis to 2019/2020. Funds have been secured at a similar level to 2019/2020 from Scottish Government Active Scotland, Transport Scotland, Scottish Natural Heritage, MacMillan Cancer Support and The Life Changes Trust.

At the time of approving this Report, the Directors, whilst not in any sense meaning to imply complacency, are not unduly concerned about going concern. The rationale for this position partly relates to the positive national policy and political environment in which the Charity is operating (as described in the 'Plans for the future' section of the Trustees Report) and partly based on initial discussions that senior staff have had with the Charity's main funders. Initial discussions have already taken place with the relevant budget holders within the Active Scotland Directorate and Transport Scotland. Whilst in both cases the officials have been clear that there is no certainty until the Scottish Budget Spending Review has been concluded (usually in Quarter 4), they have indicated their intentions to continue funding the Charity at a similar level and that they will be making this case through the Spending Review process. Furthermore, they are anticipating similar overall divisional budgets to previous years, which would allow for a 'business as usual' approach. Equally, neither party has given any indication of either a significant reduction or cessation of funding for the Charity. A similar conversation will soon be taking place with Scottish Natural Heritage. The Directors are also aware that this level of uncertainty has existed annually at this stage in the Scottish Budget process.

The Directors have also considered other uncertainties relating to going concern through the annual risk register process. It remains a priority of the Charity to diversify its funding base by securing new funding opportunities.

Accounting convention

The financial statements have been prepared under the historical cost convention.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income from charitable trading activities is recognised when earned (i.e. as the related goods and services are provided).
- Voluntary income is received by way of grants, donations and gifts and is included in full when receivable.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Income is deferred for grants which have claw back conditions.
- Investment income is included when receivable.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Notes to the Financial Statements

for the year ended 31 March 2020

1. Accounting Policies (continued)

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes VAT to the extent that it cannot be fully recovered. The following specific policies are applied to particular categories of expenditure;

- Costs of raising funds comprise the costs associated with courses, training income and income from the sale of merchandise and their associated support costs.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and programmes for its beneficiaries and their associated support costs.
- Support costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the usage of the resource. Costs relating to a particular activity are directly allocated to a cost category, while others are apportioned on an appropriate basis (e.g. staff time, activity, usage).
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

The bases on which costs have been allocated are set out in notes 6 and 7.

Pensions

The Company has staged for Auto Enrolment, which formalised pension provision for all employees. Generally, the company undertakes to make a 10% contribution of salary on the condition the member of staff makes a 6% personal contribution. The charge in the financial statements represents the company's contribution to such schemes. The company contributions are accounted for by recognising contributions payable in the year in the statement of financial activities.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the period of the lease.

Reserves policy

The Charity's Financial Reserves Policy was reviewed and approved by the Paths for All Board of Directors in July 2020. The Policy is based on OSCR's published factsheet on financial reserves policies. The financial reserve target has been calculated at £492,818. Currently the financial reserve (General Fund) stands at £427,294 (2019 - £407,362).

Taxation

The charity is exempt from corporation tax on its charitable activities. Interest receivable is shown gross and no provision for tax is considered necessary.

Stock

Stock is valued at the lower of cost and net realisable value on a First in First Out basis making due allowance for obsolescence.

Tangible fixed assets

The cost of tangible fixed assets is their purchase cost or, if gifted, their value at the date of gift.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Notes to the Financial statements

for the year ended 31 March 2020 (continued)

1. Accounting Policies (continued)

Depreciation

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Office furniture and other equipment	- 4 years
Computer equipment	- 4 years

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently remeasured at their settlement value.

Fund accounting

The various reserves set aside by the charity are as follows:

- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of a grant.
- Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.
- Designated funds are funds earmarked by the directors for particular purposes.

Gifts in kind

Gifts in kind represent the value of benefits provided to the charity. These values are based on reasonable estimates and on information provided to us by the suppliers. The total value is presented in the financial statements as both an incoming and outgoing resource.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Notes to the Financial statements

for the year ended 31 March 2020 (continued)

2. Income from donations and legacies

	2020	2019
	£	£
~ Gifts in kind	3,000	3,000

3. Income from charitable activities

	2020	2019
	£	£
Scottish Government – Active Scotland	1,272,225	1,213,697
Scottish Government – Transport Scotland	7,380,244	7,699,250
Scottish Natural Heritage	156,123	151,385
Life Changes Trust	24,284	47,946
MacMillan	66,990	65,055
Robertson Trust	15,500	15,500
William Grant Foundation	-	10,000
Kings Park Project	-	6,013
Changing Lives Spirit of 2012	12,500	12,500
Dementia Friendly	24,648	75
Active Environment	37,111	16,604
	<u>8,989,625</u>	<u>9,238,025</u>
Courses & training income	21,320	9,313
Consultancy income	1,762	-
Active Travel Conference	25,540	23,162
Income from charitable activities	<u>9,038,247</u>	<u>9,270,500</u>

4. Income from trading

	2020	2019
	£	£
Merchandise income	39,004	39,976
Income from trading	<u>39,004</u>	<u>39,976</u>

5. Income from investments

	2020	2019
	£	£
Bank interest receivable	18,274	10,360
Income from investments	<u>18,274</u>	<u>10,360</u>

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Notes to the Financial statements

for the year ended 31 March 2020 (continued)

6. Analysis of expenditure on charitable activities

	Basis of Apportionment	Raising Funds	Charitable Activities	2020 Total
		£	£	£
Staff costs	Staff Time	54,726	942,638	997,364
Other staff costs	Staff Time	611	47,062	47,673
Project costs and grants awarded	Direct	-	7,606,404	7,606,404
Depreciation	Direct	-	23,550	23,550
Office running costs	Staff Time	1,426	109,793	111,219
Professional costs	Direct	-	-	-
Audit fee	Direct	-	-	-
Board costs	Direct	-	-	-
		56,763	8,729,447	8,786,210
Support costs allocated to activities				
Support costs	Staff Time	7,544	133,688	141,232
Governance costs	Staff Time	4,240	75,149	79,389
		68,547	8,938,284	9,006,831
	Basis of Apportionment	Raising Funds	Charitable Activities	2019 Total
		£	£	£
Staff costs	Staff Time	53,848	856,048	909,896
Other staff costs	Staff Time	657	50,670	51,327
Project costs and grants awarded	Direct	-	7,957,194	7,957,194
Depreciation	Direct	-	5,518	5,518
Office running costs	Staff Time	1,686	129,814	131,500
Professional costs	Direct	-	-	-
Audit fee	Direct	-	-	-
Board costs	Direct	-	-	-
		56,191	8,999,244	9,055,435
Support costs allocated to activities				
Support costs	Staff Time	8,359	139,049	147,408
Governance costs	Staff Time	4,545	75,603	80,148
		69,095	9,213,896	9,282,991

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Notes to the Financial statements

for the year ended 31 March 2020 (continued)

7. Allocation of Support & Governance Costs

	Basis of Apportionment	Support Costs	Governance Costs	2020 Total
		£	£	£
Staff costs	Staff Time	95,765	50,163	145,928
Other staff costs	Staff Time	12,224	1,224	13,448
Project costs and grants awarded	Direct	-	-	-
Depreciation	Direct	-	-	-
Office running costs	Staff Time	28,517	2,852	31,369
Professional costs	Direct	4,726	-	4,726
Audit fee	Direct	-	5,000	5,000
Board costs	Direct	-	20,150	20,150
		141,232	79,389	220,621

Support costs allocated to activities

Charitable activities	Staff Time	133,688	75,149	208,837
Raising funds	Staff Time	7,544	4,240	11,784
		141,232	79,389	220,621

	Basis of Apportionment	Support Costs	Governance Costs	2019 Total
		£	£	£
Staff costs	Staff Time	95,800	49,683	145,483
Other staff costs	Staff Time	13,161	1,316	14,477
Project costs and grants awarded	Direct	-	-	-
Depreciation	Direct	-	-	-
Office running costs	Staff Time	33,717	3,371	37,088
Professional costs	Direct	4,730	-	4,730
Audit fee	Direct	-	5,705	5,705
Board costs	Direct	-	20,073	20,073
		147,408	80,148	227,556

Support costs allocated to activities

Charitable activities	Staff Time	139,049	75,603	214,652
Raising funds	Staff Time	8,359	4,545	12,904
		147,408	80,148	227,556

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Notes to the Financial statements

for the year ended 31 March 2020 (continued)

8. Analysis of grants awarded

The following grants in excess of £15,000 were awarded to the projects and recipients listed below.

	Grants to Institution s £	Grants to Individuals £	2020 Total £	2019 Total £
Scottish Government – Smarter Choices Smarter Places				
Aberdeen City Council	204,647	-	204,647	184,470
Aberdeenshire Council	205,407	-	205,407	211,005
Angus Council	142,150	-	142,150	175,001
Argyll & Bute Council	27,497	-	27,497	55,893
Clackmannanshire Council	48,962	-	48,962	72,273
Comhairle nan Eilean Siar Council	-	-	-	20,800
Dumfries & Galloway Council	117,686	-	117,686	123,991
Dundee City Council	77,495	-	77,495	228,780
East Ayrshire Council	99,528	-	99,528	105,030
East Dunbartonshire Council	83,442	-	83,442	86,939
East Lothian Council	83,000	-	83,000	36,550
East Renfrewshire Council	185,596	-	185,596	182,312
Edinburgh Council	481,968	-	481,968	509,348
Falkirk Council	219,250	-	219,250	164,280
Fife Council	299,774	-	299,774	495,383
Glasgow Council	574,200	-	574,200	693,012
Highland Council	189,695	-	189,695	297,142
Inverclyde Council	101,879	-	101,879	87,690
Midlothian Council	68,962	-	68,962	89,904
Moray Council	87,000	-	87,000	87,951
North Ayrshire Council	269,000	-	269,000	181,969
North Lanarkshire Council	117,889	-	117,889	106,000
Orkney Council	4,000	-	4,000	33,994
Perth & Kinross Council	277,784	-	277,784	263,443
Renfrewshire Council	154,955	-	154,955	144,250
Scottish Borders Council	57,500	-	57,500	64,500
South Ayrshire Council	115,368	-	115,368	114,261
South Lanarkshire Council	256,382	-	256,382	249,463
Stirling Council	111,642	-	111,642	83,000
West Dunbartonshire Council	29,220	-	29,220	45,146
West Lothian Council	70,092	-	70,092	76,720
	<u>4,761,970</u>	-	<u>4,761,970</u>	<u>5,270,500</u>
Other				
Ramblers Scotland	50,000	-	50,000	-
Other Grants < £15,000 each	262,987	-	262,987	265,816
	<u>312,987</u>	-	<u>312,987</u>	<u>265,816</u>

*

Includes Walking for Health grants and Community Path and Community Active Travel grants.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Notes to the Financial statements

for the year ended 31 March 2020 (continued)

8. Analysis of grants awarded (continued)

The following grants in excess of £15,000 were awarded to the projects and recipients listed below.

	Grants to Institutions £	Grants to Individuals £	2020 Total £	2019 Total £
Scottish Government – Open Fund				
Alyth Development Trust	-	-	-	19,500
Angus Cycle Hub CIC	47,500	-	47,500	46,282
Argyll & Bute Council /West Coast Motors	50,000	-	50,000	-
Berwickshire Association For Voluntary Services	25,600	-	25,600	-
Bike for Good	51,150	-	51,150	49,257
Bike Station Perth	-	-	-	30,250
Blantyre Soccer Academy	34,860	-	34,860	34,735
Braveheart Association	17,894	-	17,894	17,160
Centre For Entrepreneurship Education Scotland	17,546	-	17,546	-
Clackmannan Development Trust	-	-	-	28,000
Cloudberry Communities CIC	-	-	-	38,500
Comhairle Nan Eilean Siar	-	-	-	50,000
Community Energy Scotland	30,090	-	30,090	-
Como UK	50,000	-	50,000	49,994
Cycling UK	45,450	-	45,450	65,942
Deaf Scotland	-	-	-	20,000
Edinburgh Napier University	38,567	-	38,567	-
Edinburgh University	31,405	-	31,405	-
Ettrick & Yarrow Development Company	34,000	-	34,000	-
Eyemouth & District CT	-	-	-	35,418
Fallin Community Enterprises	-	-	-	50,000
Forth Environment Link	50,000	-	50,000	50,000
Forward Coupar Angus	20,750	-	20,750	19,625
Getting Better Together Ltd	30,325	-	30,325	28,787
Glasgow Health & Social Care Partnership	-	-	-	44,508
Glasgow Kelvin College	16,743	-	16,743	-
Glenboig Development Trust	27,211	-	27,211	47,673
Golden Jubilee Foundation	41,610	-	41,610	-
Greener Kirkcaldy	36,917	-	36,917	-
Highland Third Sector Interface Ltd	26,500	-	26,500	-
HITRANS	49,000	-	49,000	51,000
HITRANS – Thistle Assistance Card	17,500	-	17,500	-
Hope Amplified	29,864	-	29,864	17,766
Huntly and District Development Trust	38,000	-	38,000	35,000
Interloch Transport	42,350	-	42,350	-
Inverclyde Community Development Trust	45,485	-	45,485	-
Live Life Aberdeenshire	-	-	-	15,000
Living Streets	50,000	-	50,000	32,283
Loch Lomond & The Trossachs	41,690	-	41,690	30,000
Lornhill Academy	50,000	-	50,000	50,000
Milnbank Housing Association	95,000	-	95,000	-
ML2 Action Sports Group C.I.C.	-	-	-	41,800
Nestrans	25,000	-	25,000	-
Nevis Partnership	50,000	-	50,000	-
NHS Forth Valley	128,176	-	128,176	49,875
P4W – Partnerships 4 Wellbeing	20,010	-	20,010	-

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Notes to the Financial statements

for the year ended 31 March 2020 (continued)

8. Analysis of grants awarded (continued)

The following grants in excess of £15,000 were awarded to the projects and recipients listed below.

	Grants to Institutions	Grants to Individuals	2020 Total	2019 Total
	£	£	£	£
Scottish Government – Open Fund (continued)				
Parkinson's UK	-	-	-	20,000
Perth Autism Support	21,263	-	21,263	-
Recycle To Cycle Ltd	50,000	-	50,000	-
Royston Youth Action	-	-	-	50,000
Scottish Borders Council	-	-	-	25,000
Scottish Canals	-	-	-	91,800
Soulriders	39,800	-	39,800	-
Soulriders Revolutionize	40,000	-	40,000	-
Tactran	-	-	-	96,500
The Adventure Syndicate	17,500	-	17,500	20,920
The Conservation Volunteers	-	-	-	24,736
The Highlands and Islands				
Transport Partnership	20,000	-	20,000	-
The Well Foundation	20,000	-	20,000	-
Transform Scotland	125,000	-	125,000	57,975
Transport for Edinburgh	71,316	-	71,316	100,000
University of Aberdeen	50,000	-	50,000	-
University of Dundee	-	-	-	20,353
University of Stirling	-	-	-	25,000
University of Strathclyde	-	-	-	16,889
Urban Goods CIC	24,000	-	24,000	-
Values Into Action Scotland	37,480	-	37,480	-
Velocity Café and Bicycle Workshop	43,626	-	43,626	42,381
Volunteer Dundee	-	-	-	20,791
Volunteering Hebrides	37,000	-	37,000	25,000
Woodfarm Educational Trust	21,300	-	21,300	-
Yipworld	24,713	-	24,713	-
Other Grants < £15,000 each	273,568	-	273,568	289,545
	<u>2,322,759</u>	<u>-</u>	<u>2,322,759</u>	<u>1,975,245</u>
Total	<u>7,397,716</u>	<u>-</u>	<u>7,397,716</u>	<u>7,511,561</u>

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Notes to the Financial Statements

for the year ended 31 March 2020 (continued)

	2020	2019
	£	£
9. Net Income/(expenditure) for the year		
Net Income/(expenditure) for the year is stated after charging		
Board of Directors and Members costs	765	611
Auditors remuneration		
Audit	3,840	3,840
Other	1,160	1,865
Operating lease rentals	17,336	7,984
Depreciation of fixed assets	23,550	5,518
	<hr/>	<hr/>
	2020	2019
	£	£
10. Staff Costs		
<i>Staff employment costs -</i>		
Salaries	959,537	884,859
Employer's NIC	88,496	84,143
Employer's superannuation	95,259	86,377
	<hr/>	<hr/>
	1,143,292	1,055,379
<i>Average staff numbers</i>		
Those employed for more than 20 hours per week	<hr/>	<hr/>
	35	35

Creditors include £NIL (2019 - £NIL) in respect of pension contributions to be paid over to relevant schemes at the end of the year.

1 employee had total remuneration in excess of £60,000 (2019: one).

The Directors consider the Board of Directors and the Management Team to be the key management personnel of the Charity as they are in charge of directing and controlling, running and operating the Charity on a day to day basis. The management team comprises the Chief Officer and 4 staff (2019: 4) at Manager Grade. All Directors give their time freely and no Director receives remuneration. The total remuneration of the key management personnel were £236,042 (2019: £230,828).

11. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2020 (2019: £nil).

Trustees' Expenses

Expenses reimbursed in the year to Trustees' amounted to £765 (2019: £611).

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Notes to the Financial Statements

for the year ended 31 March 2020 (continued)

12. Fixed Assets

Tangible assets

	Office furniture and other equipment £	Computer equipment £	Total £
Cost:			
At 1 April 2019	18,710	52,301	71,011
Additions during the year	22,516	63,374	85,890
Disposals during year	-	-	-
At 31 March 2020	<u>41,226</u>	<u>115,675</u>	<u>156,901</u>
Accumulated depreciation:			
At 1 April 2019	18,262	49,038	67,300
Provided during the year	5,778	17,772	23,550
Disposals during year	-	-	-
At 31 March 2020	<u>24,040</u>	<u>66,810</u>	<u>90,850</u>
Net book value			
31 March 2020	<u>17,186</u>	<u>48,865</u>	<u>66,051</u>
31 March 2019	<u>448</u>	<u>3,263</u>	<u>3,711</u>

	2020 £	2019 £
13. Stock		
Pedometers	<u>2,677</u>	<u>1,904</u>

	2020 £	2019 £
14. Debtors: Amounts falling due within one year		
Other debtors	15,922	20,960
Taxation and social security	4,030	15,762
Prepayments and accrued income	1,002,119	75,653
	<u>1,022,071</u>	<u>112,375</u>

	2020 £	2019 £
15. Creditors: Amounts falling due within one year		
Other creditors	79,157	85,989
Taxation and social security	21,782	21,428
Accruals and deferred income	70,738	92,780
Grants payable	7,444,058	7,405,319
Grants in advance	702,688	433,204
	<u>8,318,423</u>	<u>8,038,720</u>

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Notes to the Financial Statements

for the year ended 31 March 2020 (continued)

16. Funds Analysis at 31 March 2020

	Restricted	Unrestricted	2020 Total Funds	2019 Total Funds
	£	£	£	£
Fixed assets	66,051	-	66,051	3,711
Current assets				
Stock	-	2,677	2,677	1,904
Debtors	1,011,149	10,922	1,022,071	112,375
Cash at bank and in hand	7,346,261	536,624	7,882,885	8,483,557
	8,357,410	550,223	8,907,633	8,597,836
Current liabilities	(8,316,904)	(1,519)	(8,318,423)	(8,038,720)
Net current assets	40,506	548,704	589,210	559,116
Net Assets/Funds	106,557	548,704	655,261	562,827

17. Fund Reconciliation

	At 1 st April 2019	Net movement in funds	Transfers	At 31 st March 2020
	£	£	£	£
Unrestricted funds				
General fund	407,362	19,932	-	427,294
Designated development fund	86,055	-	-	86,055
Designated active travel fund	7,370	3,093	-	10,463
Designated training fund	18,625	3,590	-	22,215
Designated pedometer fund	1,904	773	-	2,677
	521,316	27,388	-	548,704
Restricted funds				
Restricted revenue reserve fund	27,098	65,046	(13,087)	79,057
Designated restricted revenue reserve fund	14,413	-	13,087	27,500
	41,511	65,046	-	106,557
	562,827	92,434	-	655,261

Designated Development Fund

This fund is used to further Paths for All's vision and outcomes. The use of the fund is set out in the Operational Guidelines, which has been approved by the Directors.

Designated Active Travel Fund

The designated active travel fund represents the surpluses on Active Travel Conferences held in the past and have been set aside to go towards the costs of future Active Travel Conferences.

Designated Training Fund

This fund represents the surplus on any training income received in the year. This fund will go towards the costs of providing training courses in the future.

Designated Pedometer Fund

The designated pedometer fund represents costs to be incurred in 2020/2021 relating to the provision of pedometers.

Designated Restricted Revenue Reserve Fund

The designated revenue reserve fund balance represents costs to be incurred relating to activities which the charity has already committed to and which are currently in progress.

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

Notes to the Financial Statements

for the year ended 31 March 2020 (continued)

18. Leasing Commitments

	2020	2019
	£	£
<u>Property</u>		
Within one year	18,130	-
Between 2 and 5 years	29,511	-
	<hr/> 47,641	<hr/> -
<u>Other</u>		
Within one year	15,291	2,059
Between 2 and 5 years	7,424	3,603
	<hr/> 22,715	<hr/> 5,662
Total	<hr/> 70,356	<hr/> 5,662

19. Contingent Liabilities

Most of the charity's activities have been funded by grants receivable from Scottish Natural Heritage, Scottish Government, Transport Scotland and other funders. The funding contracts contain conditions about the repayment of grants received. These conditions are not expected to lead to any obligation to repay the grants received.

20. Commitments

There were no capital commitments at 31 March 2020 (2019: £nil). There were no contingent liabilities at 31 March 2020 (2019: £nil).

PATHS FOR ALL PARTNERSHIP

(a company limited by guarantee, not having a share capital)

DETAILED INCOME and EXPENDITURE ACCOUNT

for the year to 31 March 2020

	2020		2019	
INCOME	£	£	£	£
Income from activities -				
Grants	8,989,625		9,238,025	
Courses & training income	21,320		9,313	
Consultancy income	1,762		-	
Merchandise income	39,004		39,976	
Active Travel Conference	25,540		23,162	
Other Income	740		402	
TOTAL CORE INCOME		9,077,991		9,310,878
Donations in Kind		3,000		3,000
Interest Receivable		18,274		10,360
<u>TOTAL INCOME for the year</u>		<u>9,099,265</u>		<u>9,324,238</u>
EXPENDITURE				
Core staffing costs -				
Salaries, National Insurance and Pension costs	1,143,292		1,055,379	
Other staff costs	61,121		65,804	
		1,204,413		1,121,183
Core running costs -				
Board of Directors and other member costs	20,150		20,073	
Office running costs	142,588		168,588	
Professional support costs, including audit fees	9,726		10,435	
Depreciation of fixed assets (including loss on disposal)	23,550		5,518	
		196,014		204,614
Project costs		7,606,404		7,957,194
<u>TOTAL EXPENDITURE for the year</u>		<u>9,006,831</u>		<u>9,282,991</u>
<u>SURPLUS for the year</u>		<u>92,434</u>		<u>41,247</u>

This statement does not form part of the Statutory Report and Financial Statements for the year to 31 March 2020 and is provided for information.