

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

REPORT and FINANCIAL STATEMENTS

for the year to 31 March 2023

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Contents

	Page
Report of the trustees	2 - 16
Auditors' report	17 - 20
Statement of Financial Activities	21
Balance sheet	22
Statement of Cash Flows	23
Notes to the financial statements	24 – 38

PATHS FOR ALL PARTNERSHIP

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Report of the Trustees for the year ended 31 March 2023

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 31 March 2023. 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 S Christie

Ms A Gray (Resigned 26 October 2022)

Mr P Kelly

Ms B Mukushi

Prof N Mutrie

Mr B Paddy

Ms A Riddell

Ms J Pepper (Appointed 26 October 2022)

Ms I Beautyman (Appointed 28 October 2022)

Day to day management of the charity is delegated to the Chief Executive Officer, Mr Kevin Lafferty, who is not a director or trustee of the charity.

Company Secretary

Ms Carol Johnston

Chief Executive Officer

Mr Kevin Lafferty

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 2023 (continued)

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

Bankers

Bank of Scotland
21 Mar Street
Alloa
FK10 1HR

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne
NE3 4PL

Aldermore Bank
1st Floor, Block B
Western House, Lynch Wood
Peterborough
PE2 6FZ

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

Advisors

Health and Safety
John Morris Safety Ltd
Craignavie Farmhouse
Craignavie Road
Killin
FK21 8SJ

Employment Law

Creideasach Employment Law Specialists
Farm Steading
4 King O'Muir's Road
Glenochil Village
Alloa
FK10 3AL

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2023 (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**. We work to be inclusive, to ensure more people from underserved communities and those with protected characteristics, benefit from walking and being more active.

Our work is based on our Step It Up Strategy, the key objectives of which are:

- Creating a walking society - Changing social norms and increasing positive attitudes towards walking
- Creating walking environments - Making places and spaces safe and attractive for walking and wheeling
- Creating walking systems - Strengthening leadership, partnerships and policy to make Scotland a walking nation
- Creating active people - Encouraging behaviour change and participation in daily activity through the right programmes, infrastructure, and community opportunities

A detailed Operational Plan is produced annually, which states what the Charity plans to achieve in that year within the context of the Strategy. The Charity monitors and evaluates its performance against indicators relating to the key outcomes and outputs in the Operational Plan and reports quarterly across the whole of the Operational Plan. The quarterly reports are considered by the Board and main funders.

OUR ACHIEVEMENTS AND PERFORMANCE

We have been successful in securing additional funding for enhanced programme delivery for 2022-2023 with an increase of c£5million to c£15.8m. The increased funding supported 8.61 FTE new posts which reflect both direct delivery and our focus on provision of enhanced financial and administrative support.

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 initial 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.

In terms of Governance, the Board met as planned 4 times in the year. As part of continued development Trustees undertook Governance awareness training delivered by Inspiring Scotland. Policies and procedures were kept up to date to ensure legal compliance and good practices were followed. We have continued to develop our approach to mitigate the risks associated with Cyber-crime and completed the process of reviewing our Remuneration and Reward Policy which we have now implemented. We have revised our supporting sub-Groups replacing existing sub-Groups with two new Board sub-Groups (Finance and Staffing, and Grant Allocation and Outcomes).

The organisation continued to manage changing working practices well with effective home and roam working due to our existing IT systems, hardware and processes and the ability to adapt and innovate to continue to deliver our objectives. Our Stirling office is open for use by staff as part of our blended working approach.

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2023 (continued)

DETAILED ACHIEVEMENTS

Health Walks

We manage and support the Scottish Health Walk Network (SHWN). The network runs over 850 regular walks all across Scotland. Walks are free, short, local, volunteer-led and accessible to all. Free from Covid restrictions, Health Walks welcomed thousands of new walkers this year and we supported thousands of existing participants returning after the pandemic.

- Membership of the Scottish Health Walk Network grew from 329 to 431, an increase of 31%
- 1,043 new Walk Leaders trained
- 9,003 people registered to join a Health Walk for the first time
- 86% of new walkers are regularly active after six months
- A new All-Ability Health Walk training course developed in partnership with Scottish Disability Sport
- 187 Health Walk Leaders completed strength and balance training
- Launched a new SHWN webinar series
- 27 projects shared £243,042 from our Walking for Health grant fund
- 97% of course attendees reported they felt confident and ready to lead walks after completing our training
- Delivered a demonstration Health Walk at the SCVO conference, The Gathering. Over 70 people attended and all completed the New Walker Form either online or in person

Dementia Friendly Walking

We support safe and welcoming walks and initiatives for people living with dementia, their families and carers. This includes a growing number of walks that are accredited as Dementia Friendly, and also work within care homes settings creating more opportunities for movement and connection with nature.

This year, the team contributed £33,000 to a wider project enabling the renovation of two garden spaces at Murray Royal Hospital. This work will see improvements to the gardens' infrastructure, design, planting, seating and spaces and resources for walking and strength and balance, interpretation on connecting with nature, all with an emphasis on inclusive design.

- Two Dementia Friendly Health Walks accreditations awarded
- Strength and balance panels installed in the grounds of Blairgowrie Community Hospital and Callander Medical Practice
- Launch of the Dementia Friendly area at the National Path Demonstration Site
- New resources developed for care settings including a falls prevention information card and the Walking with Nature pack
- New research published by the University of Stirling, commissioned by Paths for All, called for a culture change in care homes to reduce sedentary behaviour

Movement for Health Coalition

Through the Movement for Health Coalition, Scotland's leading health charities work together to promote physical activity and improve the health and wellbeing of people living with long-term conditions. We are proud to manage this coalition which aims to make it easier for people with a health condition to be more active.

- 19 charity members supported by 5 national organisations
- Named as a delivery partner in Public Health Scotland's Systemic Approach to Physical Activity
- Reviewed our brand identity to agree a set of values and collective tone of voice
- Expanded our digital reach with 850 Twitter followers and worked with partners to relaunch our website
- Three press releases achieved a media reach of 2,858,000
- Hosted a hybrid event to discuss how Scotland could lead a national approach to social prescribing with physical activity at its core. Endorsed by Scotland's Chief Medical Officer and attended by the Minister for SocialCare, Mental Wellbeing and Sport, the event brought together decision makers, physical activity delivery partners, social prescribers and link workers, primary care, charity sector, academics, allied healthcare professionals and the Scottish Government

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2023 (continued)

DETAILED ACHIEVEMENTS (continued)

Workplace Walking

An active workplace is a happy and healthy workplace. We support workplaces to get their staff moving more and sitting less during the working day.

- 12,812 took part in two nationwide Step Count Challenges
- 40 bespoke challenges were hosted, involving 7,010 participants
- 9 Walk at Work accreditations awarded, up from 3 the previous year
- 31 people completed the workplace walking online training course

Community Paths

Access to good quality, well-maintained outdoor spaces can help improve our physical, social and mental health. We provide support, expert advice and funding to community organisations, community groups and access professionals improving local paths throughout Scotland.

- 192 volunteers and professionals attended training courses
- 18 Community Path Grants worth £25,000 awarded
- 17 disadvantaged communities and groups supported
- 119 community groups and professionals receiving advice and support
- Launched the revamped National Path Demonstration Site and Dementia Friendly area with the Minister for Inequalities and Older People
- The 'nature connectedness placemaking toolkit' was trialed at the National Path Demonstration Site with a community group
- New animation produced as part of the Walking with Nature campaign
- Significant progress made to develop an award scheme encouraging children, young people, and families to be more active outdoors
- Our Technical Officer undertook guided tours of the Demo Site with teams from Sustrans, the Woodland Trust and ScotWays
- 10 Walking with Nature backpack kits allocated to Health Walk groups
- 2 path grading system training sessions delivered
- 9 online events delivered, including a new course on monitoring footfall on paths
- 4 on-site training courses co-designed and delivered

Ian Findlay Path Fund

The Ian Findlay Path Fund (IFPF) was launched on 9 August 2022, by the Active Travel Minister. The £1.5million fund supports path management projects that will make it easier to choose active travel and public transport by improving the accessibility and resilience of existing paths between homes, community services, active travel routes and public transport facilities or connections.

- Motion lodged in the Scottish Parliament to announce and welcome the new fund
- 171 enquiries from groups across Scotland
- Groups at every stage offered 'project specific' advice and support
- Early site visits were held for every group at the EOI stage, leading to several groups raising their level of ambition
- £1,293,153 funding allocated

Active and Sustainable Travel

We want walking and cycling to be the natural choice for short journeys and shared transport the best option for longer journeys. By supporting more people in Scotland to walk and cycle for everyday short journeys, we will improve health, create safer communities and reduce environmental impacts. By encouraging people to take public transport or use shared transport like car clubs for longer journeys, there is a knock-on effect of people walking more.

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2023 (continued)

DETAILED ACHIEVEMENTS (continued)

Smarter Choices, Smarter Places

Smarter Choices, Smarter Places (SCSP) is our £12 million grant programme, funded by Transport Scotland, to encourage people to change their travel behaviour and adopt more sustainable travel habits like walking, cycling, or using public transport.

2022-2023 was a fantastic year for the SCSP programme. With the continued support of Transport Scotland, we were able to double the level of funding provided to community groups and charities across Scotland through the Open Fund from £2.5million to £5million. We were also able to continue to support all 32 local authorities with a total of £5million funding through the Local Authority Fund while simultaneously developing and supporting national, strategic projects through the £2million Capability Fund.

Increasing the level of funding allowed us to increase our reach within Scotland's communities and to support 119 community-based projects on top of the 32 local authorities and 7 strategic projects.

As Scotland's national walking charity, we are particularly delighted that 45 projects supported through the SCSP programme were entirely focused on increasing walking with another 26 having walking elements combined with other modes of transport.

Over the whole SCSP programme results were as follows:

- More people choose not to drive – 83,035 miles saved
- More people choose to walk and cycle for short, local journeys – 107,812 people
- More people use public transport for longer journeys – 162,451 people chose a sustainable option conducting 209,490 journeys which meant 488,413 fewer miles travelled by car
- People develop more positive attitudes towards sustainable travel choices – 212,701 people engaged and 28,592 people trained. 791 organisations engaged and 5,843 events delivered. 6,891 people feel safer walking and cycling and 9,299 people referred to active travel options
- People's knowledge about sustainable travel choices increases – sustainable transport messages achieved a reach of 6,578,029 and 298,688 resources distributed. 2,184 routes promoted
- There is an increased evidence base to support sustainable travel interventions – 412 reports/ resources or studies delivered and 14,784 responses/ engagements delivered

Communications and Policy

We aim to change Scottish cultural norms, behaviours, and opinions on walking through our communications and campaign work. We champion inclusive and accessible opportunities to walk and wheel for all, focusing communications on those experiencing inequalities, and we promote walking as the best investment for Scotland.

Through our policy work, we provide key evidence and arguments to influence policy positively at a national level.

Communication channels

- During the year, our website had 829,976 views
- There were 793 items of coverage in the press and online news platforms - 39 of which were identified as high value having appeared in broadcast or national titles with quality content, interviews, quotes and video/photography
- 4 new podcasts episodes produced
- Our social media following grew to 34,202
- 109 email marketing campaigns sent
- 23 news stories and 28 success stories published on our website to share our news, funds, campaigns and impact

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2023 (continued)

DETAILED ACHIEVEMENTS (continued)

Communication campaigns and activities

- **National Walking Month** – We used the month of May to encourage people to share why they loved walking, using their favourite social media platform. With a focus on accessibility, the campaign was supported by professional social media influencers to expose our key messages to a younger, working-age audience. It meant we were able to reach new audiences and gauge what working-age adults loved about walking. Messages were also shared on how people can walk more with the help of Paths for All's Walking for Health programme. Over 150 people shared their story and we gained 228 new social media followers. There were also 114 items of media coverage with a combined reach of just under 4million.
- **The Ian Findlay Path Fund** – Working with the Community Paths team, the communications team supported the launch event, press and the coverage for the Ian Findlay Path Fund. In the first month the story achieved 118 pieces of coverage giving over five million people the opportunity to see it. Promotion resulted in 10,800 webpage views and an interview with BBC Out of Doors radio show.
- **Scottish Walking Awards** - With our partners Ramblers Scotland and Living Streets Scotland, we launched the nominations for this year's Scottish Walking Awards. Through promotion from email marketing, social media, web content and a press release, we achieved 89 nominations across ten categories.
- **Romantic Walks** - For Valentine's Day we produced a stunning video and written content on some of Scotland's most romantic walks to inspire individuals, couples and families to walk in some of Scotland's picturesque spots.
- **Strength and Balance at Home** - This six-week Facebook campaign shared videos of qualified trainers performing simple exercises to improve strength and co-ordination. It targeted older adults and health care professionals working with older adults. The videos were viewed over 3,200 times and a total watch time on YouTube of over 43 hours.
- **Step Count Challenge** - A comms plan and campaign toolkit was created for each of the two national Step Count Challenges in 2022-2023. It helped to drive the momentum of this ever-popular event and offered fresh prizes, new blogs and team graphics to encourage sign ups. Over 1,300 teams registered across the two challenges.
- **Ministerial visit to Water of Leith** - We increased awareness of the importance of good quality community paths during a visit to the Water of Leith with the Minister for Green Skills, Circular Economy and Biodiversity. We secured coverage of the Minister's praise of the project, helping to highlight the impact of the work of path volunteers and the importance of spending time in nature.
- **Strength and Balance Panels** – Two news stories were produced to highlight how our Strength and Balance panels are being more actively used in health and social care settings in Scotland. Following this publicity, our team reported a notable increase in enquiries and orders.
- **SCSP Open Fund** – The communications team facilitated an online launch of the fifth year of the £5million SCSP Open Fund. Later in the year, more publicity was produced to spread the word that the grant threshold had increased from £50,000 to £100,000.
- **Festive social media campaign** - Over Christmas and New Year, we created a mini social media campaign to reflect on our key moments from 2022. Running across Twitter, Facebook and Instagram, it showcased our projects, funds and programmes and signposted audiences to information and resources.

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2023 (continued)

DETAILED ACHIEVEMENTS (continued)

Communications events

- **Volunteer Awards** - The Volunteer Awards took place on 28 September at the Scottish Parliament. They were sponsored by Paul McLennan MSP with a keynote address and awards presented by the Minister for Social Care, Mental Wellbeing and Sport. Our MC was BBC broadcaster Fiona Stalker. 19 MSPs attended the awards. There were 154 attendees who saw the 11 awards presented. The Volunteer Awards generated new content through 10 videos, news coverage, on-the-night social media activity and 11 website success stories and 9 regional news releases.
- **Active Travel Conference** - Working with active travel delivery partners our SCSP team planned and delivered an excellent conference in June when 160 delegates attended. The event was a key opportunity to promote the SCSP programme and the difference funding had made in communities.
- **Expert Lecture** – With nature connectedness as its theme, the 2022 Expert Lecture was held in Glasgow on 2 November. We welcomed the Chief Medical Officer Gregor Smith to open the lecture before the keynote delivered by Professor David Sheffield from the University of Derby – an institution leading the field in nature connectedness research. The event explored the links between walking, wellbeing and connecting with nature and incorporated an active break based on our strength and balance programme. A post-event survey showed delegates rated our event 4.6 out of a possible 5, with 100% of responders reporting the event met or exceeded expectations.

Policy

We continue to work to increase the profile of walking and to influence policy at both a local and a national level.

We have contributed to a significant number of policy consultations at local and national level.

We provided several responses to national consultations including: the Charities Bill; Network Rail - Sustainable Travel to Stations strategy and M&E plan; Wellbeing and Sustainable Development (Scotland) Bill.

We provided several responses to regional consultations including: SWestrans Draft Regional Strategy; Glasgow City Council Strategic Parking Plan; High Life Highland - Active Highland strategy. We also attended Cross Party Groups on: Health Inequalities, Rural Policy, Mental Health, Improving Scotland's Health, Volunteering, Towns and Town Centres, Outdoor Education.

- 69 policy consultation responses
- 10 joint policy engagements
- 13 blogs and articles produced to support policy change
- 49 strategic groups attended and supported
- 43 national fora meetings attended

This year, we also attended major conferences focused on raising the profile of walking:

- Attended Pan European Programme in Walking in Paris – ongoing process to develop a masterplan for walking
- 8 members of staff and our Chairman attended the Walk21 conference in Dublin

Parliamentary Walking Debate

The first walking-focused debate at the Scottish Parliament, which took place during National Walking Month in May, provided a golden opportunity to highlight the importance of everyday walking, its place in our post-Covid society and our achievements in recent years.

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2023 (continued)

DETAILED ACHIEVEMENTS (continued)

Political Awareness

Across the year we have seen an increase in political awareness through our work with Grayling and the briefings, meetings, and papers that have taken place. During 2022-2023, we have had 13 Ministerial interactions; 21 MSP interactions; one with the Chief Medical Officer; 19 motions and a Walking Debate in Parliament.

Research

Engagement with research projects and innovation work included engagement with Scottish Association for Mental Health and the University of Edinburgh research project on Menopause and physical activity.

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 Paths Group activity and Dementia Friendly Walking projects. As mentioned above, an addition to this for 2022-2023 was the Ian Findlay Path Fund. The processes for applying, assessing, awarding, monitoring and evaluating grants are set out in detailed grant guidance.

Volunteers

The Charity itself does not engage the services of volunteers directly, other than voluntary Trustees (Directors). However, a significant number 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.

Business Development and Organisational Management

We held a successful virtual AGM and are continuing to actively seek additional Trustees to join our Board to improve our Skills and Diversity mix. We welcomed two new Directors this year.

We secured anticipated public sector funding for 2022-2023. We have achieved a significant increase in funding which highlights how well our funding partners believe in and support the work we do with an increased staff complement.

Additional to our increased funding from Active Scotland and Transport Scotland, we were successful in being awarded £1.5million to deliver the new Ian Findlay Path Fund grant programme (also through Transport Scotland). This fund, launched in August 2022 supports communities to develop their own path networks with a view to encouraging more people to travel actively and sustainably.

NatureScot has adopted a narrower focus to protect and restore nature with reduced investment to support our Community Paths team. The reduction necessitated some organisational changes to protect posts, which now have been made. However, we are actively working on securing alternative funding as NatureScot funding will cease from 2024-2025.

We are looking at opportunities to diversify funding sources as well as delivering a challenging programme of work.

We instigated and have implemented a full Review of our Pay and Grading structure.

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2023 (continued)

FINANCIAL REVIEW

Overview

The Company's overall financial position at the end of the reporting year showed a surplus of £196,095 (2022 – surplus of £29,550). 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 7 and 8 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 gave final approval for the annual budget for the Charity at the July Board meeting.

Detailed quarterly financial reports are produced following the end of each quarter and summarised for the Board. The reports typically include the following: Balance Sheet, Income and Expenditure by funding source, Income and Expenditure by activity, Detailed Variances, Grants Analysis all against the approved Budget, with Forecast Reviews in January and March (an analysis which allows for an accurate prediction of year-end out-turn). Summary reports are presented to and reviewed by the Directors at their quarterly meetings. The main aim of the summary commentary is to summarise the Charity's financial position and to highlight matters relevant for the Directors' consideration. We have secured high level consultancy support to strengthen our financial management processes and controls and overall resilience.

Our new Finance and Staffing and Grants Allocation and Outcomes sub groups meet as required.

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 Chief Executive 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 NatureScot in 1997. This sum was placed in the Development Fund; 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 five-year Paths to Health Project, which finished in October 2006. The Development Fund balance at 31 March 2023 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 2022. The Policy is based on OSCR's published factsheet on financial reserves policies. The most recent financial reserve target has been calculated at £566,738 and been approved by the Board at its August 2023 meeting. Currently the financial reserve (General Fund) stands at £544,055 (2022 - £488,914). Therefore, the Charity can meet its financial reserve target through a combination of using all its unrestricted reserves and some 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 2023 (continued)

FINANCIAL REVIEW (continued)

Going concern

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 for the reasons outlined in the 'Plans for the Future' section below. However, the scale and unpredictability of macro factors such as funders' pressures and general economic conditions 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

We have submitted ambitious plans and had confirmed funding increases from our two main funding sources.

Going forward Paths for All will do everything we can to ensure that our work helps address inequalities and we help to create a healthier, happier, greener Scotland, where everyone has the opportunity to be active every day.

The national policy and political environment in which the Charity is working remains predominantly positive. However, there is uncertainty in the future Scottish Government funding landscape and less likelihood of multi-year funding awards. The Charity continues to 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 and we are focused on developing a more inclusive Engagement Strategy.

Within Government, the Active Scotland Division, which sits within the Health Improvement Directorate, and the physical activity budget, are relatively stable. With the manifesto pledge from the current administration to double the budget for sport and physical activity over the life of the Parliament, 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 Executive Officer of the Charity sits on the high-level Active Scotland Development Group. The Charity will play a lead role in delivery of the National Walking Strategy next year. The Charity continues to be a member of a number of national policy development groups and fora relating to active and sustainable travel.

The Charity is well established as a key stakeholder in the development of transport policy and a key delivery agent of active and sustainable travel policy more generally. This is reflected in the levels of funding for the SCSP projects in the coming year as well as the Ian Findlay Path Fund launched in August 2022. In recognition of our increased turnover and overall Grants awarded, we are strengthening our Grant Allocation management with the introduction of Board oversight for individual larger scale Grants and multiple applications from organisations.

NatureScot has adopted a narrower focus to protect and restore nature with reduced investment in people and communities' work and we are aware that this funding will cease from 2024-2025 and are actively seeking alternative sources of funding.

To cope with the risks, and capitalise on the opportunities ahead, the Charity must plan to be as resilient as possible to deal with the risks and as flexible as possible to seize opportunities and a key focus is considering a Plan to diversify funding in the medium term.

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2023 (continued)

PLANS FOR THE FUTURE (continued)

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

- Diversifying our funding streams
- Developing our data management and evaluation capabilities
- Developing our Digital Strategy and capability
- Developing our Engagement Strategy for new and existing stakeholders
- Building on the initial success of the Ian Findlay Path Fund and growing its reputation and profile
- Refreshing the National Walking Strategy
- Support 20-Minute Neighbourhoods
- Enhancing walking support for young people
- Championing sustainable active travel
- Extending the reach of the Step Count Challenge Programme
- Refreshing the governance arrangement for the Movement for Health Coalition
- Extending our Strategic Partnership working with SAMH and other key partners

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2023 (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 NatureScot 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. We seek to ensure our work is inclusive, reaching people from underserved communities and those with protected characteristics to benefit from walking and being more active.

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 11 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 3 consecutive 3 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 two sub-groups of the Board, the Finance and Staffing sub-group, and Grant Allocation and Outcomes 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 2023, the Charity employed 40.19 full-time equivalents. The staff team comprised (expressed in full-time equivalents) 1.0 Chief Executive Officer, 4.0 Managers, 14.54 Senior Development Officers, 17.05 Development Officers and 3.6 Administration Officers.

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 pack and an induction session with the Chief Executive Officer. 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 elements of the induction process. Trustees attended an Awareness Session on roles and responsibilities of Charity Trustees delivered by Inspiring Scotland.

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2023 (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 Executive Officer and is governed by a wide range of policies, with key policies approved by the Directors. The policies and operating procedures are available to all staff and Directors. We have revised our supporting sub-Groups with two new Board sub-Committees (Finance and Staffing, and Grant Allocation and Outcomes).

Risk management

A Strategic Risk Register is produced and approved by Directors on a quarterly basis with updates provided on mitigation actions. In addition, risks are reviewed regularly by the Senior Management Team. We are currently actively seeking alternative funding sources to replace NatureScot funding which is planned to cease. We are a major recipient of funds from Transport Scotland as a key agent of delivery of active and sustainable travel behaviour change. We also benefit from funding from Active Scotland. We are aware of the potential risks of limited sources of income and are developing a plan to diversify funding in the medium term. In addition we are continuing to improve our approach and mitigate risks of cyber fraud and to improving our Grant Allocation and management. We are also developing our Engagement Strategy and data management and evaluation capacity to ensure we continue to demonstrate value for money for our funders and potential future funders.

Related Parties

The Charity offered grants to the following organisations, so Directors of Paths for All, as employees of these organisations are considered as related Parties.

University of Edinburgh – awarded £26,592 March 2023

Ramblers Scotland – awarded £50,000 December 2022

Love My Bus (Transform Scotland) – awarded £278,998 April 2022

Key Management Personnel and remuneration policy

The Directors consider the Board of Directors and the Senior Management Team (comprises the Chief Executive 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 Executive Officer, along with all other staff, is agreed by the Board of Directors annually. Changes to the Chief Executive Officer's remuneration are made on the same basis 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 2023 (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



Carol Johnston
Company Secretary

27 September 2023

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 31 March 2023

Opinion

We have audited the financial statements of Paths for All Partnership (the 'charitable company') for the year ended 31 March 2023 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 31 March 2023 (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; or

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 31 March 2023 (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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to any significant unusual transactions and challenging judgements and estimates;
- Reviewing minutes of meetings held by management and those charged with governance to identify any matters including actual or attempted fraud, litigation and non-compliance with laws and regulations;
- Inspecting expenditure incurred in the year while making sure this has been appropriately categorised in the financial statements. This work included agreeing a sample from the nominal ledger to purchase invoices or grant paperwork while also reviewing post year end transactions and invoices to confirm the completeness of the expenditure was disclosed.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 31 March 2023 (continued)

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.

Use of our report

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.



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: 27 September 2023

PATHS FOR ALL PARTNERSHIP
(a company limited by guarantee, not having a share capital)
STATEMENT of FINANCIAL ACTIVITIES
for the year to 31 March 2023

	Note	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
		£	£	£	£
Income:					
Donations and legacies	2	250	-	250	9,432
Charitable activities	3	30,667	15,739,679	15,770,346	11,177,914
Other trading activities	4	61,129	-	61,129	62,379
Investments	5	4,580	1,394	5,974	2,697
Other Income	6	5,104	-	5,104	2,120
Total		101,730	15,741,073	15,842,803	11,254,542
Expenditure:					
Raising funds	7	-	80,134	80,134	54,585
Charitable activities		35,834	15,530,740	15,566,574	11,170,407
Total		35,834	15,610,874	15,646,708	11,224,992
Net Income/ (expenditure)		65,896	130,199	196,095	29,550
Transfers between funds		-	-	-	-
Net Movement in Funds		65,896	130,199	196,095	29,550
Balances brought forward		626,551	64,974	691,525	661,975
Balances carried forward		692,447	195,173	887,620	691,525

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 24 to 38 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 2023

	Notes	2023	2022
		£	£
FIXED ASSETS			
Tangible fixed assets	13	1,548	22,850
CURRENT ASSETS			
Stock	14	5,061	3,789
Debtors	15	5,046,992	1,794,624
Cash at bank and in hand		8,532,251	7,835,982
		<u>13,584,304</u>	<u>9,634,395</u>
CURRENT LIABILITIES -			
Creditors: amounts falling due within one year	16	(12,698,232)	(8,965,720)
<u>NET CURRENT ASSETS</u>		886,072	668,675
<u>NET ASSETS</u>		887,620	691,525
FUNDS			
Unrestricted Funds:			
General fund		544,055	488,914
Designated development fund		86,055	86,055
Designated active travel fund		12,773	12,039
Designated training fund		44,503	35,754
Designated pedometer fund		5,061	3,789
		<u>692,447</u>	<u>626,551</u>
Restricted Funds:			
Restricted revenue reserve fund		2,971	38,274
Designated restricted revenue reserve fund		192,202	26,700
		<u>195,173</u>	<u>64,974</u>
<u>TOTAL CHARITY FUNDS</u>	18	887,620	691,525

The notes on pages 24 to 38 form part of these financial statements.

Approved by the Board of Directors on 27 September 2023 and signed on its behalf by



.....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 2023

	2023	2022
	£	£
Reconciliation of net movement in funds to net cash inflow / (outflow) from operating activities		
Net movement in funds	196,095	29,550
Interest income shown in investing activities	(5,974)	(2,697)
Depreciation	21,302	23,534
(Increase)/ decrease in stocks	(1,272)	1,329
Increase in debtors	(3,252,368)	(661,551)
Increase/ (decrease) in creditors	3,732,512	(112,223)
Net cash provided by / (used by) operating activities	<u>690,295</u>	<u>(722,058)</u>
Cash flows from investing activities		
Interest received	5,974	2,697
Purchase of fixed assets	-	(3,094)
Net cash generated by/ (used by) investing activities	<u>5,974</u>	<u>(397)</u>
Increase/(decrease) in cash and cash equivalents in the year	696,269	(722,455)
Cash and cash equivalents at 1st April 2022	7,835,982	8,558,437
Cash and cash equivalents at 31st March 2023	<u>8,532,251</u>	<u>7,835,982</u>

The notes on pages 24 to 38 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 2023

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 2023-2024, the Charity is a going concern on a similar basis to 2022-2023. Funds have been secured at a slightly higher level to 2022-2023 from Scottish Government Active Scotland and Transport Scotland.

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. The directors are aware that funding from NatureScot will cease from 2024-2025 and are actively seeking alternative sources of funding. 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 2023

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 7 and 8.

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 2022. The Policy is based on OSCR's published factsheet on financial reserves policies. The financial reserve target has been calculated at £566,738. Currently the financial reserve (General Fund) stands at £544,055 (2022 - £488,914).

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 2023 (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 2023 (continued)

2. Income from donations and legacies

	2023	2022
	£	£
Gifts in kind	250	9,432

3. Income from charitable activities

	2023	2022
	£	£
Scottish Government – Active Scotland	1,850,000	1,245,000
Scottish Government – Transport Scotland	13,766,607	9,633,403
NatureScot	116,000	156,800
Life Changes Trust	-	24,824
Dementia Friendly	7,072	60,200
Community Paths	-	22,925
	<hr/> 15,739,679	<hr/> 11,143,152
Courses & training income	12,700	21,715
Consultancy income	-	765
Active Travel Conference	17,967	12,282
Income from charitable activities	<hr/> 15,770,346	<hr/> 11,177,914

4. Income from trading

	2023	2022
	£	£
Merchandise income	61,129	62,379
Income from trading	<hr/> 61,129	<hr/> 62,379

5. Income from investments

	2023	2022
	£	£
Bank interest receivable	5,974	2,697
Income from investments	<hr/> 5,974	<hr/> 2,697

6. Income from other income

	2023	2022
	£	£
Other income	5,104	2,120
Income from other income	<hr/> 5,104	<hr/> 2,120

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 2023 (continued)

7. Analysis of expenditure on charitable activities

	Basis of Apportionment	Raising Funds	Charitable Activities	2023 Total
		£	£	£
Staff costs	Staff Time	64,151	1,196,912	1,261,063
Other staff costs	Staff Time	472	40,307	40,779
Project costs and grants awarded	Direct	-	13,932,866	13,932,866
Depreciation	Direct	-	21,302	21,302
Office running costs	Staff Time	1,353	104,116	105,469
Professional costs	Direct	-	-	-
Audit fee	Direct	-	-	-
Board costs	Direct	-	-	-
		65,976	15,295,503	15,361,479
Support costs allocated to activities				
Support costs	Staff Time	9,816	187,938	197,754
Governance costs	Staff Time	4,342	83,133	87,475
		80,134	15,566,574	15,646,708

	Basis of Apportionment	Raising Funds	Charitable Activities	2022 Total
		£	£	£
Staff costs	Staff Time	43,997	974,785	1,018,782
Other staff costs	Staff Time	314	24,193	24,507
Project costs and grants awarded	Direct	-	9,846,727	9,846,727
Depreciation	Direct	-	23,543	23,543
Office running costs	Staff Time	1,275	98,285	99,560
Professional costs	Direct	-	-	-
Audit fee	Direct	-	-	-
Board costs	Direct	-	-	-
		45,586	10,967,533	11,013,119
Support costs allocated to activities				
Support costs	Staff Time	6,035	136,048	142,083
Governance costs	Staff Time	2,964	66,826	69,790
		54,585	11,170,407	11,224,992

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 2023 (continued)

8. Allocation of Support & Governance Costs

	Basis of Apportionment	Support Costs	Governance Costs	2023 Total
		£	£	£
Staff costs	Staff Time	158,818	58,849	217,667
Other staff costs	Staff Time	9,436	944	10,380
Project costs and grants awarded	Direct	-	-	-
Depreciation	Direct	-	-	-
Office running costs	Staff Time	27,043	2,704	29,747
Professional costs	Direct	2,457	-	2,457
Audit fee	Direct	-	8,500	8,500
Board costs	Direct	-	16,478	16,478
		197,754	87,475	285,229

Support costs allocated to activities

Charitable activities	Staff Time	187,938	83,133	271,071
Raising funds	Staff Time	9,816	4,342	14,158
		197,754	87,475	285,229

	Basis of Apportionment	Support Costs	Governance Costs	2022 Total
		£	£	£
Staff costs	Staff Time	104,052	40,342	144,394
Other staff costs	Staff Time	6,284	628	6,912
Project costs and grants awarded	Direct	-	-	-
Depreciation	Direct	-	-	-
Office running costs	Staff Time	25,529	2,554	28,083
Professional costs	Direct	6,218	-	6,218
Audit fee	Direct	-	6,700	6,700
Board costs	Direct	-	19,566	19,566
		142,083	69,790	211,873

Support costs allocated to activities

Charitable activities	Staff Time	136,048	66,826	202,874
Raising funds	Staff Time	6,035	2,964	8,999
		142,083	69,790	211,873

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 2023 (continued)

9. Analysis of grants awarded

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

	2023	2022
	Total	Total
	£	£
Scottish Government – Smarter Choices Smarter Places		
Aberdeen City Council	209,995	201,241
Aberdeenshire Council	217,295	205,400
Angus Council	106,062	122,002
Argyll & Bute Council	87,022	59,509
Clackmannanshire Council	54,922	64,818
Comhairle nan Eilean Siar Council	50,000	100,000
Dumfries & Galloway Council	86,619	90,877
Dundee City Council	126,000	191,000
East Ayrshire Council	177,406	172,000
East Dunbartonshire Council	67,470	53,309
East Lothian Council	94,000	151,223
East Renfrewshire Council	85,000	138,809
Edinburgh Council	459,474	447,354
Falkirk Council	145,000	145,000
Fife Council	337,000	362,000
Glasgow Council	514,752	566,226
Highland Council	213,769	214,000
Inverclyde Council	73,000	73,000
Midlothian Council	76,271	80,488
Moray Council	123,100	88,500
North Ayrshire Council	124,000	124,000
North Lanarkshire Council	239,633	183,526
Orkney Council	50,000	50,000
Perth & Kinross Council	177,000	236,000
Renfrewshire Council	110,284	138,391
Scottish Borders Council	104,000	115,500
Shetland Islands Council	37,748	-
South Ayrshire Council	166,357	158,150
South Lanarkshire Council	289,000	304,000
Stirling Council	120,000	152,664
West Dunbartonshire Council	41,044	41,795
West Lothian Council	163,000	163,000
	<u>4,926,223</u>	<u>5,193,782</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 2023 (continued)

9. Analysis of grants awarded (continued)

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

	2023	2022
	Total	Total
	£	£
Scottish Government – Open Fund and COP 26 Legacy Fund		
Alloa Academy	-	50,000
Angus Cycle Hub	100,000	-
Angus Cycle Hub CIC	50,000	-
A Place in Childhood	25,000	-
Arran Eco Savvy	56,428	40,686
Bainsford Primary School	78,000	-
Bannockburn High School	-	50,000
Bike for Good	189,980	92,623
Bikes for Refugees (Scotland)	49,750	-
Braveheart Association	-	20,885
Callendar Park Cycling & Active Travel Hub	55,000	-
Cargo Bike Movement	41,000	49,495
Central & West Integration Network	15,000	15,000
City of Edinburgh Council	100,000	-
Clackmannanshire Economic Regeneration Trust	37,500	-
Climate Action Strathaven	100,000	71,500
Climate Group	16,000	-
Community Asset Project	50,000	50,000
Community Energy Scotland	48,567	38,850
Community Rail Partnership	43,890	34,505
CoMoUK	22,000	-
Creative Carbon Scotland	15,569	-
Cycling UK	150,000	100,000
Cycling UK 'Golspie Bothy 2'	81,008	-
Cycling UK 'North Ayrshire Bothy'	40,000	-
Development Trusts Association Scotland	-	50,000
Dundee Volunteer & Voluntary Action	-	35,157
East Renfrewshire Council	-	50,000
East Dundee environment Network	-	15,000
Eden	26,000	-
Edinburgh Bioquarter	50,000	-
Edinburgh & Lothian Out of School Care Network	17,500	-
Edinburgh Napier University	16,083	24,046
ELREC Cycle Club	22,054	-
Enable Scotland	50,000	-
Falkirk Council	60,000	-
Flexibility Works	35,000	24,900
Forth Environment Link	100,000	-
Forth Environment Link 'Project Travel 2023-24'	100,000	-
Forth Valley College	-	33,547
Friends of Scottish Settlers	50,000	-
Gatehouse Development Initiative	30,000	-
Getting Better Together Ltd	65,479	56,621
Glasgow City Council	30,000	-
Glenboig Development Trust	28,027	27,755
Glenfarg Community Transport Group	100,000	-
Govan Community Project	25,274	-
Greener Kirkcaldy	95,487	42,049

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 2023 (continued)

9. Analysis of grants awarded (continued)

	2023	2022
	Total	Total
	£	£
Scottish Government – Open Fund and COP 26 Legacy Fund (continued)		
Handicabs (Lothian) Ltd	46,391	-
HealthiestTown	18,215	-
Healthy Valleys	69,209	32,869
Highland Third Sector Interface Ltd	22,273	46,298
HITRANS	95,000	50,000
Hope Amplified	-	50,000
Huntly Development Trust	27,000	-
Huntly Travel Hub Launch	-	27,000
Include Me 2 Club	49,979	-
Inverclyde Community Development Trust	66,599	44,988
LEAP	16,725	17,617
Live Active Leisure	50,000	-
Live Learn Earn	24,250	23,750
Living Streets	40,000	24,953
Lochaber Environmental Group	47,234	43,500
Loch Lomond & The Trossachs Countryside Trust	47,632	42,873
Loch Lomond & Trossachs National Park Authority	100,000	100,000
Loch Lomond & Trossachs National Part Authority	25,000	-
Lornshill Academy	-	50,000
Milnbank Housing Association	-	49,250
Moray Car Share	49,460	-
Nestrans	50,000	-
NHS Fife	46,485	-
NHS Forth Valley	82,613	50,000
NHS Greater Glasgow & Clyde	41,248	-
Nubian Women Cycling	-	50,000
Outfit Moray	26,832	19,840
Paths For All – Active Environments	-	40,000
Perth Autism Support	50,000	-
Planning Aid Scotland	60,000	50,000
Port Glasgow Voluntary	25,000	15,000
Porty Community Energy	25,400	-
Radio City Association	52,638	28,356
Ramblers Scotland	50,000	50,000
Recyke-A-Bike	50,000	-
Refugee Survival Trust	99,498	-
Rock Solid Dundee	15,000	-
Scottish Rural and Islands	40,500	50,000
SCVO	-	33,164
SEStran	100,000	-
Slow Ways CIC	92,578	-
Social Enterprise Academy	-	20,000
Social Track	100,000	50,000
Soirbheas	-	30,000
South Ayrshire Council	16,461	-
SRUC	30,000	-
Stirling Council	50,000	-
St. Pauls Youth Team	42,836	40,798
Stow Cycle Hub	20,000	17,000
Sunny Cycles	20,000	-
Sutherland Outdoor Activities	-	50,000
The Bike Station	50,673	79,819
The Cateran Ecomuseum	28,771	-

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 2023 (continued)

9. Analysis of grants awarded (continued)

	2023	2022
	Total	Total
	£	£
Scottish Government – Open Fund and COP 26 Legacy Fund		
(continued)		
The Braveheart Association	22,974	-
Tollcross Housing Association	-	48,200
Transition Scotland	50,000	-
Twechar Community Action	25,000	24,000
University of Edinburgh	26,592	50,000
University of Stirling	87,871	43,467
University of Strathclyde	40,257	-
Velocity Café and Bicycle Workshop	86,599	32,500
Volunteering Hebrides	36,000	-
Women on Wheels	99,542	-
Other Grants < £15,000 each	178,442	133,827
	<u>4,980,373</u>	<u>2,581,688</u>

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

	2023	2022
	Total	Total
	£	£
Scottish Government – Capability Fund		
Cycling UK	560,183	655,813
Cycling Without Age	330,000	300,000
Forth Environment Link	311,000	190,000
Nature Scot	90,000	60,000
Recycle to Cycle	297,293	149,700
Tactran	69,230	55,810
Transfrom Scotland	278,998	150,000
Other Grants < £15,000 each	14,682	12,450
	<u>1,951,386</u>	<u>1,573,773</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 2023 (continued)

9. Analysis of grants awarded (continued)

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

	2023	2022
	Total	Total
	£	£
Scottish Government – Ian Findlay Path Fund		
Aboyne Deeside Way Improvements	63,556	-
Ardnish Path Restoration Project	60,000	-
A short path with a big impact	58,800	-
Beeches Path, Gargunnock	50,000	-
Castlemilk Park Lighting & Floor Improvements	90,000	-
Coalburn to Douglas	49,450	-
Coalie Park, Water of Leith	100,000	-
Cullen Community and Residential Centre	21,872	-
Dalmeny Path	35,000	-
Dreelside Woods	20,000	-
Dunnottar War Memorial Coastal Path, Stonehaven	100,000	-
Garnock Valley Citizens Service	77,000	-
Glen Tanar to Aboyne	100,000	-
Glye Park Network Upgrade 2023	89,930	-
Kinlochranoch	30,000	-
Links Path Nairn	70,000	-
Oakbank to MacRosty Park	24,474	-
Repair & Maintenance of the Loch Leven Heritage Trail	76,690	-
South West Scotland Coastal Way	22,822	-
Westhill Orbital Trail – Broadshade Avenue to Golf Club Upgrade	29,949	-
Westhill Orbital Trail – Carnie Woods	89,910	-
WGC Core Path 7	15,000	-
Other Grants < £15,000 each	18,700	-
	<u>1,293,153</u>	<u>-</u>
Other grant projects		
Other Grants < £15,000 each	*	
	<u>272,202</u>	<u>245,038</u>
	<u>272,202</u>	<u>245,038</u>
Total grants	<u>13,423,337</u>	<u>9,594,281</u>

Notes

* Includes Walking for Health grants, Community Path grants 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 2023 (continued)

	2023	2022
	£	£
10. Net Income/(expenditure) for the year		
Net Income/(expenditure) for the year is stated after charging		
Board of Directors and Members costs	253	809
Auditors remuneration		
Audit	8,500	6,700
Other	1,160	1,160
Operating lease rentals	13,021	25,203
Depreciation of fixed assets	21,302	23,534
	<hr/>	<hr/>
	2023	2022
	£	£
11. Staff Costs		
<i>Staff employment costs -</i>		
Salaries	1,229,445	975,064
Employer's NIC	121,485	89,280
Employer's superannuation	127,800	98,832
	<hr/>	<hr/>
	1,478,730	1,163,176
<i>Average staff numbers</i>		
Those employed for more than 20 hours per week	<hr/>	<hr/>
	36	35

Creditors include £NIL (2021 - £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 (2022: none) which was between £70,000 and £80,000.

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 Executive Officer and 4 staff (2022: 6 staff). All Directors give their time freely and no Director receives remuneration. The total remuneration of the key management personnel were £268,349 (2022: £230,737).

12. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 (2022: £nil).

Trustees' Expenses

Expenses reimbursed in the year to Trustees' amounted to £253 (2022: £809).

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 2023 (continued)

13. Fixed Assets

Tangible assets

	Office furniture and other equipment £	Computer equipment £	Total £
Cost:			
At 1 April 2022	44,320	115,675	159,995
Additions during the year	-	-	-
Disposals during year	-	-	-
At 31 March 2023	44,320	115,675	159,995
Accumulated depreciation:			
At 1 April 2022	36,369	100,776	137,145
Provided during the year	6,403	14,899	21,302
Disposals during year	-	-	-
At 31 March 2023	42,772	115,675	158,447
Net book value			
31 March 2023	1,548	-	1,548
31 March 2022	7,951	14,889	22,850

	2023 £	2022 £
14. Stock		
Pedometers	5,061	3,789

	2023 £	2022 £
15. Debtors: Amounts falling due within one year		
Other debtors	55,530	104,029
Taxation and social security	8,264	4,297
Prepayments and accrued income	4,983,198	1,686,298
	5,046,992	1,794,624

	2023 £	2022 £
16. Creditors: Amounts falling due within one year		
Other creditors	306,580	148,678
Taxation and social security	32,187	22,348
Accruals and deferred income	85,406	37,027
Grants payable	11,859,248	8,374,614
Grants in advance	414,811	383,053
	12,698,232	8,965,720

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 2023 (continued)

17. Funds Analysis at 31 March 2023

	Restricted	Unrestricted	2023 Total Funds	2022 Total Funds
	£	£	£	£
Fixed assets	1,548	-	1,548	22,850
Current assets				
Stock	-	5,061	5,061	3,789
Debtors	5,020,462	26,530	5,046,992	1,794,624
Cash at bank and in hand	7,871,395	660,856	8,532,251	7,835,982
	12,891,857	692,447	13,584,304	9,634,395
Current liabilities	(12,698,232)	-	(12,698,232)	(8,965,720)
Net current assets	193,625	692,447	886,072	668,675
Net Assets/Funds	195,173	692,447	887,620	691,525

18. Fund Reconciliation

	At 1 st April 2022	Net movement in funds	Transfers	At 31 st March 2023
	£	£	£	£
Unrestricted funds				
General fund	488,914	55,141	-	544,055
Designated development fund	86,055	-	-	86,055
Designated active travel fund	12,039	734	-	12,773
Designated training fund	35,754	8,749	-	44,503
Designated pedometer fund	3,789	1,272	-	5,061
	626,551	65,896	-	692,447
Restricted funds				
Restricted revenue reserve fund	38,274	130,199	(165,502)	2,971
Designated restricted revenue reserve fund	26,700	-	165,502	192,202
	64,974	130,199	-	195,173
	691,525	196,095	-	887,620

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 2022/2023 relating to the provision of pedometers.

Restricted Revenue Reserve Fund

The restricted revenue reserve fund balance represents balances to which the charity has entitlement to, but which have not been expensed at the year end.

Designated Restricted Revenue Reserve Fund

The designated restricted 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 2023 (continued)

19. Leasing Commitments

	2023	2022
	£	£
<u>Property</u>		
Within one year	18,130	11,381
Between 2 and 5 years	-	-
	<hr/> 18,130	<hr/> 11,381
<u>Other</u>		
Within one year	876	784
Between 2 and 5 years	896	-
	<hr/> 1,772	<hr/> 784
Total	<hr/> 19,902	<hr/> 12,165

20. Contingent Liabilities

Most of the charity's activities have been funded by grants receivable from NatureScot, 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.

21. Commitments

There were no capital commitments at 31 March 2023 (2022: £nil). There were no contingent liabilities at 31 March 2023 (2022: £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 2023

	2023		2022	
INCOME	£	£	£	£
Income from activities -				
Grants	15,739,679		11,143,152	
Courses & training income	12,700		21,715	
Consultancy income	-		765	
Merchandise income	61,129		62,379	
Active Travel Conference	17,967		12,282	
Other Income	5,104		2,120	
TOTAL CORE INCOME		15,836,579		11,242,413
Donations in Kind		250		9,432
Interest Receivable		5,974		2,697
<u>TOTAL INCOME for the year</u>		<u>15,842,803</u>		<u>11,254,542</u>
EXPENDITURE				
Core staffing costs -				
Salaries, National Insurance and Pension costs	1,478,730		1,163,176	
Other staff costs	51,159		31,419	
		1,529,889		1,194,595
Core running costs -				
Board of Directors and other member costs	16,478		19,566	
Office running costs	135,216		127,643	
Professional support costs, including audit fees	10,957		12,918	
Depreciation of fixed assets (including loss on disposal)	21,302		23,543	
		183,953		183,670
Project costs and grants awarded		13,932,866		9,846,727
<u>TOTAL EXPENDITURE for the year</u>		<u>15,646,708</u>		<u>11,224,992</u>
<u>SURPLUS for the year</u>		<u>196,095</u>		<u>29,550</u>

This statement does not form part of the Statutory Report and Financial Statements for the year to 31 March 2023 and is provided for information.