

PATHS FOR ALL PARTNERSHIP
(A Company limited by guarantee, not having a share capital)
REPORT and FINANCIAL STATEMENTS
for the year to 31 March 2022

Reg. No. SC168554

Scottish Charity No. SC025535

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

Contents

	Page
Report of the trustees	2 - 19
Auditors' report	20 - 23
Statement of Financial Activities	24
Balance sheet	25
Statement of Cash Flows	26
Notes to the financial statements	27 – 40

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2022

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 2022. 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
Ms J Hoeflich (Resigned 27 October 2021)
Mr P Kelly
Ms B Mukushi
Prof N Mutrie
Mr B Paddy
Ms E Reid (Resigned 27 October 2021)
Ms A Riddell
Mr M Sangster (Resigned 27 October 2021)

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 (Appointed 29 April 2021)

Chief Executive Officer

Mr Kevin Lafferty (Appointed 6 September 2021)

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 2022 (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
Apex Plaza
Forbury Road
Reading
RG1 1AX

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 2022 (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 new 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 - Encourage 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 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.

OUR ACHIEVEMENTS AND PERFORMANCE

We have had a significant period of change this year with the appointment of Scott Christie as our new Chair and with the successful recruitment of our new Chief Executive Officer, Kevin Lafferty, in September.

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 four times in the year. 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 started the process of reviewing our Remuneration and Reward Policy to be implemented April 2022.

The organisation continued to manage the impact of Covid-19 well with effective home working due to our existing IT systems, hardware and processes and the ability to adapt and innovate to continue to deliver our objectives. We have recently been able, following Scottish Government Guidelines, to re-open our office in Stirling for use by staff. We made the decision to no longer have office space in Inverness and Aviemore.

We have been successful in securing additional funding for enhanced programme delivery for the year ahead with an increase of c£4.8 million expected in 2022/2023 to c£16.4 million including the establishment of a new £1.5 million Ian Findlay Path Fund. The increased programme funding will support c12 FTE new posts.

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2022 (continued)

DETAILED ACHIEVEMENTS

Health Walks

We manage and support the Scottish Health Walk Network. The network runs over 650 weekly walks all across Scotland. Walks are free, short, local, volunteer led and accessible to all. Walks have now resumed after Covid-19 and various lockdowns and continue to support their communities. We provide extensive support and guidance to all projects and have ensured walks have recommenced as soon as was safely possible.

- 329 members of the Scottish Health Walk Network (21% increase in 2021/2022)
- Trained 1,314 new Volunteer Health Walk Leaders
- All ability Health Walk Training in development
- Delivered 8 live online network chat support sessions for project coordinators
- £188,988 distributed across 14 strategic health projects through the Walking for Health Grant Fund
- We upskilled 17 of our cascade trainers to deliver Strength & Balance workshops to their own Walk Leaders
- 20 Strength & Balance workshops delivered to 166 Walk Leaders
- Six Strength & Balance workshops delivered to 63 Health and Social Care staff
- Over 2,000 Strength & Balance leaflets distributed to Health and Social Care Staff
- 121 Exercise cue cards distributed to Health and Social Care Staff
- 50 DVDs distributed to Health and Social Care Staff
- 41 sets of Strength & Balance wall vinyls distributed to Health and Social Care Staff

Dementia Friendly Walking

A Dementia Friendly Health Walk is much like any other walk. It is social and open to the whole community, led by a walk leader, uses safe, accessible paths and is an opportunity to enjoy some fresh air all year round.

What makes a Health Walk dementia friendly is including people living with dementia in the development of walks, providing Dementia Friendly Walk Leader training to volunteer walk leaders, building partnerships with organisations and agencies and ensuring that people living with dementia know about walking activities in their community. We have also supported people living with dementia in care homes over the past year to benefit from being more active and worked with communities to create places and spaces that support dementia friendly activity.

- 5 Dementia Friendly Health Walks accreditations awarded this year
- An online dementia friendly environments workshops was delivered in partnership with Active Environments focusing on inclusive design which 30 people attended
- Improvements to care home gardens including Strength & Balance exercise panels installed in various locations, accessibility improved with a new handrail in one home and Alec Finlay has worked with homes to design bespoke artworks including nest boxes and plant labels
- Revised Dementia Friendly Walking Accreditation launched
- 5 care homes recruited to the Care about Walking project and a further four care homes on the Walking with Nature pack development
- 144 care home residents have participated in sessions
- 313 people attended the Go4Gold Event
- 47 volunteers and care home staff have been trained through Strength & Balance workshops
- New Walking with Nature resource pack developed with care homes and tested with residents before going into production

Movement for Health (MfH) Coalition

- 19 charity members supported by 5 national organisations
- 2022/2023 will see the biggest drive for the MfH programme where we will aim to have developed a strategic communications plan with the resources in place to support its implementation, including support from an external PR company to support our policy influence
- An online community of practice will be developed to support a range of professionals and organisations to drive practice improvement within the sector ensuring people with long term conditions have increased opportunities to become more physically active
- A partnership with the Royal College of General Practitioners is in development which will allow MfH to implement some of this quality improvement within primary care

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2022 (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.

- 13,292 participants took part in Step Count Challenge this year
- 4,107 participants took part in 31 bespoke challenges
- 3 workplaces achieved the Walk at Work Award this year
- 24 participants took part in an online training course organised in Q4
- Additional work was carried out in schools and 4 bespoke school Step Count Challenges were delivered
- In Clackmannanshire 700 pupils/teachers/family members took part and 77,000 miles were recorded
- In North Lanarkshire 1,332 pupils took part over 10 high schools

Community Paths

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

We empower communities in Scotland to take the lead in creating, promoting and maintaining safe, welcoming community paths and active routes for everyone by sharing our expert knowledge and resources and by providing training and funding opportunities.

- 173 volunteers and professionals attended training courses
- 33 Community Path/Community Active Travel Grants awarded
- 146 disadvantaged groups supported
- 67 community groups receiving advice and support
- 26 access staff receiving advice and support
- This year's Community Path Grants awarded £25,769 of funding to 18 projects. The combined value of volunteers' in-kind contribution from these 18 projects amounts to £45,950. As well as this, an additional £63,841 of funding from other sources was raised. Bringing the total project value of these 18 projects to £135,560
- Path grading system has been incorporated into the design of leaflets and interpretation boards being produced by Castlemilk Housing Association, Northern Corridor Volunteers, Friends of Cove and the South Ayrshire Paths Initiative
- We have produced a new guidance note called 'How to Install Wayfinding Signage'. This guide has been developed to help groups and organisations install waymarkers, fingerposts, and orientation panels, safely and securely
- Courses delivered on topics 'Grading and Promoting Community Paths', 'Maintaining Paths', 'Raising Awareness about the Impacts that Climate Change will have on Path Networks'
- A newsletter article was produced promoting the success of South Ayrshire Paths Initiative project which relaunched and promoted the Blue Bonnet Trail. The project included developing walking information panels and walking leaflets using the path grading system
- Several site visits were undertaken, and detailed design drawings and costings were provided for Helensburgh Community Paths Group to install a network of paths within ground recently purchased for community use. Total length was measured at 650m
- Works on the Demonstration Site continued. We installed the new interpretation panel located at the site entrance. This new sign provides a refreshed plan of the site and includes two new routes which have been graded and described under the 'Standard Waymarked Path Grading System for Scotland'
- We successfully delivered a PathSkillz course with young people from Bridgend Farmhouse in Edinburgh. These young people were recent school leavers who have a desire to work in the construction industry. They are part of a programme where they develop the skills and confidence they need to help them cope within a working environment
- We have started working with young people from Stirling Community Enterprise on a PathSkillz course
- We delivered a very successful PathSkillz Course in partnership with the 'Skill Up' class at Perth College, aimed at getting young people ready to move on to further education

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2022 (continued)

DETAILED ACHIEVEMENTS (continued)

Walking with Nature

We engaged with several health walk co-ordinators to introduce our Walking with Nature Backpack Kits. These contain resources that will help people attending health walks connect with and learn about nature, as well as equipping them to do small things that will improve the places where they walk.

Our Walking with Nature campaign was Highly Commended in the Nature of Scotland 2021 Awards, Health and Wellbeing category.

- The campaign continued during Q4, promoting the themes of 'Looking up at the Sky', 'Woodlands', 'Noticing Three Good Things in Nature' and micro-volunteering
- We collated social media and website analytics for the campaign during Q4. On Facebook our campaign adverts reached a total of 123,248 people, 5,744 people visited Walking with Nature pages on our website, our micro-volunteering pages being the most popular with 1,595 hits. On Twitter 138,808 people saw posts relating to the campaign

Active and Sustainable Travel

We aim to make walking and cycling the natural choice for short journeys and shared transport for longer journeys. Active travel simply means making journeys by physically active means - like walking, cycling, or scooting. 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.

Smarter Choices, Smarter Places

Smarter Choices, Smarter Places (SCSP) is our £9 million grant programme, funded by Transport Scotland, aiming to encourage people to change their travel behaviour and adopt more sustainable travel options such as walking, cycling, or using public transport.

Our programme offers funding and support to local authorities, public, third and community sector organisations through three specific funds.

- SCSP Local Authority Fund – £5 million allocated to 32 Local Authorities across Scotland
- SCSP Open Fund – £2.5 million allocated to community projects across Scotland
- SCSP Capability Programme – £1.5 million allocated to nine well established projects run by key delivery partners

All projects are required to report against SCSP outcomes which are

- More people choose not to drive
- More people choose to walk and cycle for short local journeys
- More people use public transport for longer journeys
- People develop more positive attitudes towards sustainable travel choices
- People's knowledge about sustainable travel choices increases
- There is an increased evidence base to support sustainable travel interventions

Over the whole SCSP Programme results were as follows (being the first year of the Capability Fund, some projects will not complete and therefore will not report until later this year):

- More people choose not to drive – 420 people chose not to travel, 12,233 fewer journeys took place, 90,379 fewer miles travelled
- More people choose to walk and cycle for short local journeys – 115,016 people chose to walk and cycle more
- More people use public transport for longer journeys – 185,097 people chose public transport more regularly. 8,506,168 extra journeys were made
- People develop more positive attitudes towards sustainable travel choices – 2,696,841 people were engaged with events, training, or referrals to active and sustainable travel options
- People's knowledge about sustainable travel choices increases – 2,885,883 people reached with sustainable travel message
- There is an increased evidence base to support sustainable travel interventions – 409 reports/studies produced, 13,169 engagements

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2022 (continued)

DETAILED ACHIEVEMENTS (continued)

Communications and Policy

Our communication activities, campaigns and events increase the profile of physical activity and the benefits of everyday walking in Scotland. Through our policy work, we provide key evidence and arguments to influence policy positively at a national level.

Communication channels

Website

- During the year we had 1,263,382 visits to our website
- 16 news stories for our website, including updating our Covid-19 guidance in line with easing restrictions and topics including our Strategy Launch, Expert Lecture, our Walk for Ian remembrance activity and the launch of our new funding, The Ian Findlay Path Fund. We also covered topics including a call for local representatives to support walking in the May local elections and we also covered the changes to the Highway Code which now gives further safety to pedestrians
- We worked with the developers to enhance the Health Walk map, adding functionality to search 'buggy walks' on the map
- We finalised and promoted the new <https://www.sustainabletravel.scot/> website, which signposts users to active and sustainable travel funding and support. This saw 3,644 hits in this initial period

Communication activities

Blogs

- 3 blog posts, featuring 2 from Paths for All staff and 1 guest blog from a Liverpool University researcher

Social media

- Our social media channels were of particular value this year as we used them to provide the most up to date advice and guidelines to our audiences. Our social media following across all platforms grew by almost 10,000 to 23,663

PR and media

- We achieved 229 items of coverage in print and online. These stories reached 1.66 million people, across titles including the Daily Record, the Evening Express and Third Force News
- In Q2 there were 172 items of coverage in print and online. 15.7 million people had the opportunity to see this content in titles including: the Daily Record, Sunday Post, Stirling Observer, The Scotsman and Third Force News. STV visited our funded project South Ayrshire Paths Initiative, to film their Blue Bonnet Trail
- In Q3 there were 191 articles about our work across print and online news publication. These articles reached a potential audience of 17.3 million and had an advertising value equivalent of £611,958. Each article contained our key messages and helped to increase the profile of the benefits of walking and active travel
- In Q4 a total of 139 articles were published which had an estimated value of £279k and an audience of 3.3 million. Coverage featured in publications such as the Daily Record, Stirling Observer and MSN. Press releases were issued on topics including our Strategy Launch, Step Count Challenge, Community Path projects, The Ian Findlay Path Fund

Email marketing

- We produced three Paths for All wide newsletters to over 10,000 subscribers. We also created audience specific newsletters packed full of engaging content:
 - Community Paths newsletter x 3
 - Dementia Friendly news
 - SCSP newsletter
 - Scottish Health Walk Network news
 - Walk at Work Award news

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2022 (continued)

DETAILED ACHIEVEMENTS (continued)

Podcast

- 1 new podcast which closed out our first series of our Voices of the Walk podcast
- 1 new podcast titled, 'How Social Prescribing Works'. This featured 3 SCSP projects which fund social prescribing activity in different areas of Scotland
- We produced a new feature-length episode of our 'Voices of the Walk' podcast in Q3
- We produced 5 podcasts in total this year

Campaigns

- **Step It Up** We produced and published our new strategic statement: Step It Up, setting out our vision, mission and what we will do to achieve our goals
- **Know your Routes** This campaign aimed to raise awareness of local paths, help promote the local community path projects we have funded, highlight the amazing work done by our volunteer groups and raise public awareness of the benefits of this work - increasing active travel and recreational walking, protecting biodiversity and improving health, access to nature, wellbeing and accessibility. These rich stories showcase how vital this work is:
- **Know your Routes Case Studies**
 - Cassiltoun Housing Association - Award-winning volunteers work their magic on local woodland
 - East Dundee Environmental Network (EDEN) - Dundee path brought back to life
 - Lumphanan Paths Group - Signposting the way to better health
 - Uig Development Trust - Volunteers pave the way in preparation for summer demand
 - Cormonachan Community Woodlands - Volunteers log record-breaking figures in Argyll woodland thanks to our funding
- The campaign was featured in local and national titles, achieving 26 items of coverage, with a reach of 826,000 as well as through organic content on Facebook and Twitter
- **Spring Path Days** This campaign ran throughout the Easter Holidays encouraging parents and families to enjoy time outdoors in nature and raise awareness of the benefits. The campaign included weekly content themes: Noticing Nature, Be Wise Outside, 2-Minute Tasks and Back to School Active Travel at the end of the Easter break
 - We produced a '30 family outdoor activities' resource and a competition to win a den-building kit ensuring there was lots of opportunity and encouragement for families to engage
 - We promoted ten things for families to try outdoors this spring through a national media release and encouraged people in central Scotland to visit the outdoors by highlighting some recommended walking spots including Glasgow, West Lothian, and Edinburgh and promoted these through regionalised releases
 - The campaign was boosted through Facebook ads and organic social media content. Our press activity achieved 58 items of coverage, which had a potential audience of 636,000 people. Our Twitter activity had over 97,000 impressions and we reached over 180,000 through combined Facebook Ads and organic posts
- **Summer Path Days**
 - We took part in the Scottish Government's 'Get into Summer' campaign by producing engaging and motivational content for families to get outdoors during the summer holidays
 - Our content pages achieved over 2,000 hits, our content was featured on the Government's Parent Club website, and our posts with activity ideas were widely shared on social media
- **Let's Walk Together**
 - In August we launched a campaign to relaunch Health Walks. We aimed to increase awareness of Health Walks and the benefits and increase the number of new walkers joining walks. We took an integrated marketing approach and delivered the following activities:
 - Minister for Public Health, Sport and Women's Health Maree Todd MSP produced a video in support of Health Walks for social media
 - We ran two radio adverts promoting Health Walks on the Bauer network – reaching 275,500 listeners across 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 2022 (continued)

DETAILED ACHIEVEMENTS (continued)

- **Humans of the Walk**

- Our third Humans of the Walk campaign involved capturing nine professional, portrait images of people who walked for health, wellbeing or for environmental reasons. We used these images for not only the campaign, but also individual success stories/ case studies for our website. We created a third Humans of the Walk gallery series. This included nine new portraits and stories to show how walking and being active can change people's lives and the environment for the better. We raised awareness of how important walking is for a healthier, happier greener nation

- **Walking with Nature**

- We continued with our Walking with Nature campaign from November through to December. This engages people to connect with nature more intentionally to benefit from health and wellbeing benefits of time outdoors. Content included Micro-Volunteering and Noticing Nature Wherever You Are and appreciating bird life

- **Artist-in-Residence**

- Artist-in-Residence Alec Finlay has worked with care homes in Perth and Kinross to create a series of artworks informed by discussions with residents and staff on the theme of nature and the care homes' gardens. The artwork includes nest boxes, walking sticks and plant labels that incorporate words used by residents to describe the plants and features in their garden. There is a short blog post with photographs of the labels here <https://www.dayofaccess.co.uk/2022/03/morning-magpies.html>

Events

- **Scottish Walking Awards**

- The first Scottish Walking Awards took place virtually on 11 May. The awards were backed by the National Walking Strategy Delivery Forum and had endorsement from the Active Nation Commissioner, Lee Craigie, who was also on the judging panel
- We were delighted to have over 160 inspiring nominations, with 10 winners chosen and the overall winner being Magdalena Augustyn-Lygas who runs the successful Sole Sisters Community Health Walk project which helps migrants boost their health, social life and spoken English
- The awards achieved 18 items of press coverage, with the opportunity to be seen by 75,500 people. The diverse winners showcase how walking can be at the heart of a fairer recovery from the pandemic with better quality neighbourhoods and improved physical, mental and social health

- **Volunteer Awards**

- During Volunteers' Week we opened the nominations for our annual Volunteer Awards. We launched this during Volunteers' Week and used this national awareness event to highlight some past winners and superb work being done by current volunteers
- Our Volunteer Awards were held online in November and were a success. Once again, we were able to see the breadth of impact of our work, engage volunteers, communities and stakeholders, and gain the support of local politicians with local projects. We had video input from 3 Ministers. We had wide coverage across local press titles which furthered our work in raising awareness of walking. Our Humans of the Walk and climate change communications were successful in communicating the breadth of benefits that walking can bring personally, to our environment and society
- There were 362 certificates posted to thank and congratulate nominees
- 11 awards were given to winners all across Scotland and representing projects for Health Walks, Community Path, Buggy Walk, Dementia Friendly and Active Travel projects
- There were 38 items of press coverage, achieving a reach of 579,000 people
- The web pages for the winner gallery, videos, news and case study pages have had 3,983 hits online
- The videos have been watched 1,450 times via YouTube
- The winner of our Ian Findlay Outstanding Achievement Award was presented with a commemorative walking stick with wording created by our Artist-in-Residence.

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2022 (continued)

DETAILED ACHIEVEMENTS (continued)

- **Active Travel Conference**
 - Working with active travel delivery partners our SCSP team planned and delivered an excellent virtual conference
- **COP26**
 - To complement the COP26 event, we also commissioned and promoted four video case studies to highlight how our Smarter Choices, Smarter Places grants had made an environmentally-focused difference in communities
 - Our Autumn Path Days campaign took place during the run up to COP26 and included climate change actions and messaging to engage families in the topic
- **Expert Lecture Series**
 - Over 3 consecutive days in early February, we hosted our first Expert Lecture Series. Although we have run Expert Lectures annually, this was the first time we had 3 speakers hosting three separate events. The lecture topics were chosen to reflect the key messages of our new Step It Up strategy, that walking is for everyone, everywhere and every day. We used our connections and influence with other organisations to source an impressive line-up of respected speakers, and worked with a facilitation events firm to host the events professionally online on Airmeet. 130 people attended the sessions in total and showed their support with 1,900 emoji reactions in real time
- **Walk for Ian**
 - In March, we commemorated the first anniversary of the death of our highly respected and influential Chief Officer Ian Findlay with a #WalkforIan campaign. We invited friends, colleagues and all those who knew Ian and his work to take time to enjoy a walk between 5-12 March to remember Ian and reflect on his legacy. People were also encouraged to connect with nature, echoing Ian's passion for the outdoors

Policy work

We continue to work to increase Walking profile 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. This year has seen significant national policy development with work on the second National Transport Strategy (NTS2), the second Strategic Transport Projects Review (STPR2) and the fourth National Planning Framework (NPF4) amongst others. There have been strategic groups established which we have been asked to join and support. Walking, active travel and the health and wellbeing agenda have increased in prominence and their strategic connectivity. The further development in these areas including COP26 and 20-Minute Neighbourhoods will be a central part of our ongoing work.

- 76 consultation responses submitted
- 55 national policy fora/cross party groups attended
- Dissemination of Movement for Health Manifesto document
- We produced 13 blogs and briefings including:
 - Blog: COP26 and learning from the pandemic, walking and 20-Minute Neighbourhoods
 - Paths for All briefing – calling on local election candidates to champion walking https://www.pathsforall.org.uk/mediaLibrary/other/english/walkingforward_local-elections_2022.pdf
 - Briefing on Highway Code changes <https://www.pathsforall.org.uk/news/news-post/priority-for-pedestrians-in-the-highway-code-update>
- Our work with Grayling has increased our engagement with MSPs, Ministers and Parliamentary Committees
 - Letters to MSPs, Ministers and briefings to Parliamentary committees
 - Invited all MSPs to join their local health walk (48 have so far attended)
 - Articles and social media
 - Voluntary Health Scotland – presented blog, poster and presentation at VHS conference
 - Walking Publics/Walking Arts: walking, wellbeing and community during Covid-19 – Paths for All interviewed for this 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 2022 (continued)

DETAILED ACHIEVEMENTS (continued)

- Attended Cross Party Groups on:
 - Health Inequalities
 - Improving Scotland's Health
 - Mental Health
 - Rural Policy
 - Towns and Town Centres
 - Wellbeing Economy
 - Women's Health
 - Presented at the Rural Policy Cross Party Group
- Hosted a visit from Get Ireland Walking
 - Time for staff to exchange ideas, discuss options, explore joint working
- Contributed to the new Scottish Government Our Place website <https://www.ourplace.scot/> devoted to promoting the benefits of place and place-based working
- Participated in a number of events focusing on NPF4, STPR2 and the Route map for the reduction in car kilometers
- We are planning the process for the review of the National Walking Strategy with Active Scotland and others

Walk Back Better – National Walking Strategy

We produced a statement on behalf of the National Walking Strategy Delivery Forum (NWSDF) to call for Scotland to 'Walk Back Better' from Covid-19. The statement was a strong collective message from 27 of Scotland's most influential public and third sector organisations, highlighting the collaboration of the NWSDF and the need for action.

Walk Back Better: a manifesto for 2021

We joined our partners Living Streets Scotland and Ramblers Scotland to launch a new call for the Scottish Government to 'Walk Back Better', ahead of the Holyrood elections in May. We published a new manifesto for an online launch event on 26 January.

Business Development and Organisational Management

We held a successful virtual AGM and are actively seeking additional Trustees to join our Board following a Skills and Diversity Audit.

We secured anticipated public sector funding for 2022-2023 at the end of March 2022. We have achieved a significant increase in funding which highlights how well our funding partners believe in and support the work we do.

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 will support communities to develop their own path networks with a view to encouraging more people to travel actively and sustainably and it will launch in August 2022.

However, NatureScot is adopting a narrower focus to protect and restore nature with reduced investment in people and communities' work. The decision to reduce our funding was made at the end of the financial year and affects our Community Paths team. The reduction necessitated some organisational changes to protect posts, which now have been made.

We will be looking at ways to diversify funding sources as well as delivering a challenging programme of work.

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.

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2022 (continued)

DETAILED ACHIEVEMENTS (continued)

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 will be The Ian Findlay Path Fund. The processes for 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.

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2022 (continued)

FINANCIAL REVIEW

Overview

The Company's overall financial position at the end of the reporting year showed a surplus of £29,550 (2021 – surplus of £6,714). 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 support costs, 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 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). 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 Directors' 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 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 2022 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 2021. The Policy is based on OSCR's published factsheet on financial reserves policies. The most recent financial reserve target has been calculated at £536,235 has been approved by the Board at its July 2022 meeting. Currently the financial reserve (General Fund) stands at £488,914 (2021 - £441,369). 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 2022 (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 the continuing impact of 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

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. 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 and we are focused on influencing policy development.

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 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. This is reflected in the significant increase in funding for the SCSP project in the coming year as well as the new Ian Findlay Path Fund to be launched in August 2022. However, NatureScot is adopting a narrower focus to protect and restore nature with reduced investment in people and communities' work. The funding decision was made at the end of the financial year and affects our Community Paths team. The subsequent reduction in funding necessitates some organisational changes which have now taken place to protect two posts which are moving to support the Ian Findlay Path Fund programme.

In recognition of the increased turnover we are strengthening our financial management resources.

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. The Charity continues to be a member of a number of national policy development groups and fora relating to active and sustainable travel.

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2022 (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:

- Refreshing the National Walking Strategy
- Bidding for Walk21 international conference series to come to Scotland in 2024/25
- Establishing the Ian Findlay Path Fund and growing its reputation and profile
- Publishing the new Countryside for All Good Practice Guide
- Support 20-Minute Neighbourhoods
- Championing sustainable active travel
- Diversifying our funding streams

The Charity will also prioritise implementation of the National Walking Strategy Action Plan and facilitating Movement for Health, 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 2022 (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 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 3 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 2022, the Charity employed 31.58 full-time equivalents. The staff team comprised (expressed in full-time equivalents) 1.0 Chief Executive Officer, 4.0 Managers, 11.35 Senior Development Officers, 12.06 Development Officers and 3.17 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 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.

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2022 (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 4 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, all of which are approved by the Directors. In addition, the Board of Directors has 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 Risk Register is produced and approved by Directors on a quarterly basis with updates provided on mitigation actions. In relation to our main funders, we continue to have positive dialogue and have no indication of any future reduction in funding which would impact on our ability to continue as a going concern.

In addition, an Operational Risk Register is produced and overseen by the Senior Management Team, again being reviewed on a quarterly basis.

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.

- Scottish Council for Voluntary Organisations (SCVO) – awarded £33,164 December 2021.
- University of Edinburgh – awarded £50,000 August 2021.
- Ramblers Scotland – awarded £50,000 August 2021.

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 2022 (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

26 September 2022

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 2022

Opinion

We have audited the financial statements of Paths for All Partnership (the 'charitable company') for the year ended 31st March 2022 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 31st March 2022, 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 31st March 2022 (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 31st March 2022 (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 31st March 2022 (continued)

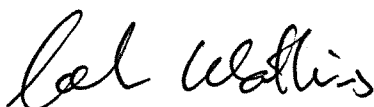
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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: 26 September 2022

PATHS FOR ALL PARTNERSHIP

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

STATEMENT of FINANCIAL ACTIVITIES

for the year to 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Income:					
Donations and legacies	2	9,432	-	9,432	21,130
Charitable activities	3	34,762	11,143,152	11,177,914	9,439,298
Other trading activities	4	62,379	-	62,379	30,172
Investments	5	2,137	560	2,697	8,503
Other Income	6	2,120	-	2,120	1,546
Total		110,830	11,143,712	11,254,542	9,500,649
Expenditure:	7				
Raising funds		-	54,585	54,585	69,498
Charitable activities		52,879	11,117,528	11,170,407	9,424,437
Total		52,879	11,172,113	11,224,992	9,493,935
Net Income/ (expenditure)		57,951	(28,401)	29,550	6,714
Transfers between funds		-	-	-	-
Net Movement in Funds		57,951	(28,401)	29,550	6,714
Balances brought forward		568,600	93,375	661,975	655,261
Balances carried forward		626,551	64,974	691,525	661,975

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 27 to 40 form part of these financial statements.

PATHS FOR ALL PARTNERSHIP

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

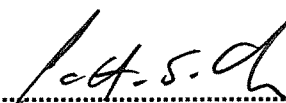
BALANCE SHEET

As at 31 March 2022

	Notes	2022	2021
		£	£
FIXED ASSETS			
Tangible fixed assets	13	22,850	43,290
CURRENT ASSETS			
Stock	14	3,789	5,118
Debtors	15	1,794,624	1,133,073
Cash at bank and in hand		7,835,982	8,558,437
		<u>9,634,395</u>	<u>9,696,628</u>
CURRENT LIABILITIES -			
Creditors: amounts falling due within one year	16	(8,965,720)	(9,077,943)
<u>NET CURRENT ASSETS</u>		<u>668,675</u>	<u>618,685</u>
<u>NET ASSETS</u>		<u>691,525</u>	<u>661,975</u>
FUNDS			
Unrestricted Funds:			
General fund		488,914	441,369
Designated development fund		86,055	86,055
Designated active travel fund		12,039	11,442
Designated training fund		35,754	24,616
Designated pedometer fund		3,789	5,118
		<u>626,551</u>	<u>568,600</u>
Restricted Funds:			
Restricted revenue reserve fund		38,274	50,788
Designated restricted revenue reserve fund		26,700	42,587
		<u>64,974</u>	<u>93,375</u>
<u>TOTAL CHARITY FUNDS</u>	18	<u>691,525</u>	<u>661,975</u>

The notes on pages 27 to 40 form part of these financial statements.

Approved by the Board of Directors on 26 September 2022 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 2022

	2022	2021
	£	£
Reconciliation of net movement in funds to net cash (outflow) / inflow from operating activities		
Net movement in funds	29,550	6,714
Interest income shown in investing activities	(2,697)	(8,503)
Depreciation	23,534	22,761
Decrease/ (increase) in stocks	1,329	(2,441)
Increase in debtors	(661,551)	(111,002)
(Decrease)/ increase in creditors	(112,223)	759,520
Net cash (used by)/ provided by operating activities	<u>(722,058)</u>	<u>667,049</u>
Cash flows from investing activities		
Interest received	2,697	8,503
Purchase of fixed assets	(3,094)	-
Net cash (used by)/ generated by investing activities	<u>(397)</u>	<u>8,503</u>
(Decrease)/Increase in cash and cash equivalents in the year	(722,455)	675,552
Cash and cash equivalents at 1st April 2021	8,558,437	7,882,885
Cash and cash equivalents at 31st March 2022	<u>7,835,982</u>	<u>8,558,437</u>

The notes on pages 27 to 40 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 2022

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 2022/2023, the Charity is a going concern on a similar basis to 2021/2022. Funds have been secured at a slightly higher level to 2021/2022 from Scottish Government Active Scotland, Transport Scotland and NatureScot.

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 NatureScot. 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 2022

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 £536,235. Currently the financial reserve (General Fund) stands at £488,914 (2021 - £441,369).

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 2022 (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 2022 (continued)

2. Income from donations and legacies

	2022	2021
	£	£
Gifts in kind	9,432	21,130

3. Income from charitable activities

	2022	2021
	£	£
Scottish Government – Active Scotland	1,245,000	1,250,000
Scottish Government – Transport Scotland	9,633,403	7,885,628
NatureScot	156,800	154,296
Life Changes Trust	24,824	24,824
Robertson Trust	-	15,500
Changing Lives Spirit of 2012	-	25,000
Dementia Friendly	60,200	35,000
Community Paths	22,925	34,150
	<u>11,143,152</u>	<u>9,424,398</u>
Courses & training income	21,715	7,400
Consultancy income	765	-
Active Travel Conference	12,282	7,500
Income from charitable activities	<u>11,177,914</u>	<u>9,439,298</u>

4. Income from trading

	2022	2021
	£	£
Merchandise income	62,379	30,172
Income from trading	<u>62,379</u>	<u>30,172</u>

5. Income from investments

	2022	2021
	£	£
Bank interest receivable	2,697	8,503
Income from investments	<u>2,697</u>	<u>8,503</u>

6. Income from other income

	2022	2021
	£	£
Other income	2,120	1,546
Income from other income	<u>2,120</u>	<u>1,546</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 2022 (continued)

7. Analysis of expenditure on charitable activities

	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

	Basis of Apportionment	Raising Funds £	Charitable Activities £	2021 Total £
Staff costs	Staff Time	56,750	958,942	1,015,692
Other staff costs	Staff Time	124	9,600	9,724
Project costs and grants awarded	Direct	-	8,145,457	8,145,457
Depreciation	Direct	-	22,761	22,761
Office running costs	Staff Time	1,211	93,309	94,520
Professional costs	Direct	-	-	-
Audit fee	Direct	-	-	-
Board costs	Direct	-	-	-
		58,085	9,230,069	9,288,154
Support costs allocated to activities				
Support costs	Staff Time	6,927	117,972	124,899
Governance costs	Staff Time	4,486	76,396	80,882
		69,498	9,424,437	9,493,935

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 2022 (continued)

8. Allocation of Support & Governance Costs

	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

	Basis of Apportionment	Support Costs £	Governance Costs £	2021 Total £
Staff costs	Staff Time	96,311	51,328	147,639
Other staff costs	Staff Time	2,493	250	2,743
Project costs and grants awarded	Direct	-	-	-
Depreciation	Direct	-	-	-
Office running costs	Staff Time	24,237	2,424	26,661
Professional costs	Direct	1,858	-	1,858
Audit fee	Direct	-	8,800	8,800
Board costs	Direct	-	18,080	18,080
		124,899	80,882	205,781

Support costs allocated to activities

Charitable activities	Staff Time	117,972	76,396	194,368
Raising funds	Staff Time	6,927	4,486	11,413
		124,899	80,882	205,781

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 2022 (continued)

9. Analysis of grants awarded

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

	2022	2021
	Total	Total
	£	£
Scottish Government – Smarter Choices Smarter Places		
Aberdeen City Council	201,241	198,145
Aberdeenshire Council	205,400	235,092
Angus Council	122,002	115,906
Argyll & Bute Council	59,509	76,578
Clackmannanshire Council	64,818	74,697
Comhairle nan Eilean Siar Council	100,000	51,387
Dumfries & Galloway Council	90,877	101,830
Dundee City Council	191,000	180,493
East Ayrshire Council	172,000	87,476
East Dunbartonshire Council	53,309	54,223
East Lothian Council	151,223	94,000
East Renfrewshire Council	138,809	206,796
Edinburgh Council	447,354	571,000
Falkirk Council	145,000	145,000
Fife Council	362,000	319,957
Glasgow Council	566,226	642,255
Highland Council	214,000	376,068
Inverclyde Council	73,000	30,000
Midlothian Council	80,488	72,817
Moray Council	88,500	85,685
North Ayrshire Council	124,000	146,000
North Lanarkshire Council	183,526	117,478
Orkney Council	50,000	-
Perth & Kinross Council	236,000	234,000
Renfrewshire Council	138,391	88,042
Scottish Borders Council	115,500	100,813
Shetland Islands Council	-	46,200
South Ayrshire Council	158,150	104,247
South Lanarkshire Council	304,000	264,737
Stirling Council	152,664	169,103
West Dunbartonshire Council	41,795	26,250
West Lothian Council	163,000	155,143
	<u>5,193,782</u>	<u>5,171,418</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 2022 (continued)

9. Analysis of grants awarded (continued)

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

	2022 Total £	2021 Total £
Scottish Government – Open Fund and COP 26 Legacy Fund		
Aberdeen Association of Social Service	-	22,250
Alloa Academy	50,000	-
Angus Cycle Hub CIC	-	50,000
Arran Eco Savvy	40,686	-
Arran Eco Savvy Community SCIO	-	20,000
Bannockburn High School	50,000	-
Bike for Good	92,623	62,795
Braveheart Association	20,885	18,986
Cargo Bike Movement	49,495	29,400
Cateran Ecomuseum	-	41,325
Central & West Integration Network	15,000	-
Centre For Entrepreneurship Education Scotland	-	50,000
Climate Action Strathaven	71,500	41,359
Community Asset Project	50,000	23,000
Community Energy Scotland	38,850	-
Community Rail Partnership	34,505	37,665
Cycling UK	100,000	109,500
Deaf Scotland	-	20,000
Development Trusts Association Scotland	50,000	50,000
Dundee Volunteer & Voluntary Action	35,157	21,289
East Renfrewshire Council	50,000	60,000
East Dundee environment Network	15,000	25,000
Edinburgh & Lothian Regional Equality Council	-	16,017
Edinburgh Napier University	24,046	17,928
Falkirk Delivers	-	50,000
Flexibility Works	24,900	-
Forth Environment Link	-	50,000
Forth Valley College	33,547	-
Gallatown Bike Hub	-	29,800
Getting Better Together Ltd	56,621	30,325
Glenboig Development Trust	27,755	28,027
Greener Kirkcaldy	42,049	37,861
Healthy Valleys	32,869	22,945
Highland and Islands Enterprise (HIE)	-	17,550
Highland Third Sector Interface Ltd	46,298	20,000
HITRANS	50,000	50,000
Hope Amplified	50,000	50,000
Huntly and District Development Trust	-	24,000
Huntly Travel Hub Launch	27,000	-
Inverclyde Community Development Trust	44,988	44,988
Kelvin Valley & Falkirk Leader	-	23,750
LEAP	17,617	-
Live Learn Earn	23,750	22,500
Living Streets	24,953	-
Lochaber Environmental Group	43,500	28,100

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 2022 (continued)

9. Analysis of grants awarded (continued)

	2022	2021
	Total	Total
	£	£
Scottish Government – Open Fund and COP 26 Legacy Fund (continued)		
Loch Lomond & The Trossachs Countryside Trust	42,873	42,316
Loch Lomond & Trossachs National Park Authority	100,000	-
Lornshill Academy	50,000	41,800
Milnbank Housing Association	49,250	99,250
NHS Forth Valley	50,000	50,000
Nubian Women Cycling	50,000	-
Outfit Moray	19,840	-
Paths For All – Active Environments	40,000	40,000
Perth Autism Support	-	29,787
Planning Aid Scotland	50,000	50,000
Port Glasgow Voluntary	15,000	-
Radio City Association	28,356	-
Ramblers Scotland **	50,000	-
Refugee Bike Hub	-	20,000
Scottish Borders Council	-	58,000
Scottish Rural and Islands	50,000	-
SCVO	33,164	-
Shrub Cooperative	-	38,698
Social Enterprise Academy	20,000	-
Social Track	50,000	50,000
Soirbheas	30,000	-
South East of Scotland Transport Partnership	-	25,000
South Lanarkshire Leisure & Culture	-	48,000
St. Pauls Youth Team	40,798	40,798
Stow Cycle Hub	17,000	-
Sutherland Outdoor Activities	50,000	-
Tactran	-	90,000
The Bike Station	79,819	-
Tay Valley Timebank	-	22,458
The Adventure Syndicate	-	50,000
The Improvement Service	-	49,477
Tollcross Housing Association	48,200	-
Transport for Edinburgh	-	32,372
Twechar Community Action	24,000	-
University of Edinburgh	50,000	50,000
University of Stirling	43,467	-
Urban Goods CIC	-	27,000
Velocity Café and Bicycle Workshop	32,500	24,038
Volunteering Hebrides	-	37,000
West Lothian Council	-	50,000
Woodfarm Educational Trust	-	25,220
Other Grants < £15,000 each	133,827	168,840
	<u>2,581,688</u>	<u>2,506,414</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 2022 (continued)

9. Analysis of grants awarded (continued)

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

	2022	2021
	Total	Total
	£	£
Scottish Government – Capability Fund		
Cycling UK	655,813	-
Cycling Without Age	300,000	-
Forth Environment Link	190,000	-
Nature Scot	60,000	-
Recycle to Cycle	149,700	-
Tactran	55,810	-
Transfrom Scotland	150,000	-
Other Grants < £15,000 each	12,450	-
	<u>1,573,773</u>	<u>-</u>
Other grant projects		
Ramblers Scotland	**	50,000
Other Grants < £15,000 each	*	263,977
	<u>245,038</u>	<u>313,977</u>
Total grants	<u>9,594,281</u>	<u>7,991,809</u>

Notes

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

** Ramblers Scotland funded from different sources.

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 2022 (continued)

	2022	2021
	£	£
10. Net Income/(expenditure) for the year		
Net Income/(expenditure) for the year is stated after charging		
Board of Directors and Members costs	809	1,900
Auditors remuneration		
Audit	6,700	7,640
Other	1,160	1,160
Operating lease rentals	25,203	33,922
Depreciation of fixed assets	23,534	22,761
	<hr/>	<hr/>
	2022	2021
	£	£
11. Staff Costs		
<i>Staff employment costs -</i>		
Salaries	975,064	975,059
Employer's NIC	89,280	89,213
Employer's superannuation	98,832	99,059
	<hr/>	<hr/>
	1,163,176	1,163,331
 <i>Average staff numbers</i>		
Those employed for more than 20 hours per week	<hr/>	<hr/>
	35	35

Creditors include £NIL (2021 - £NIL) in respect of pension contributions to be paid over to relevant schemes at the end of the year.

No employees had total remuneration in excess of £60,000 (2021: 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 Executive Officer and 6 staff (2021: 4 staff). All Directors give their time freely and no Director receives remuneration. The total remuneration of the key management personnel were £230,737 (2021: £242,185).

12. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 (2021: £nil).

Trustees' Expenses

Expenses reimbursed in the year to Trustees' amounted to £809 (2021: £1,900).

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 2022 (continued)

13. Fixed Assets

Tangible assets

	Office furniture and other equipment £	Computer equipment £	Total £
Cost:			
At 1 April 2021	41,226	115,675	156,901
Additions during the year	3,094	-	3,094
Disposals during year	-	-	-
At 31 March 2022	44,320	115,675	159,995
Accumulated depreciation:			
At 1 April 2021	29,818	83,793	113,611
Provided during the year	6,551	16,983	23,534
Disposals during year	-	-	-
At 31 March 2022	36,369	100,776	137,145
Net book value			
31 March 2022	7,951	14,899	22,850
31 March 2021	11,408	31,882	43,290

	2022 £	2021 £
14. Stock		
Pedometers	3,789	5,118

	2022 £	2021 £
15. Debtors: Amounts falling due within one year		
Other debtors	104,029	21,941
Taxation and social security	4,297	4,274
Prepayments and accrued income	1,686,298	1,106,858
	1,794,624	1,133,073

	2022 £	2021 £
16. Creditors: Amounts falling due within one year		
Other creditors	148,678	67,879
Taxation and social security	22,348	21,543
Accruals and deferred income	37,027	77,626
Grants payable	8,374,614	8,433,764
Grants in advance	383,053	477,131
	8,965,720	9,077,943

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 2022 (continued)

17. Funds Analysis at 31 March 2022

	Restricted	Unrestricted	2022 Total Funds	2021 Total Funds
	£	£	£	£
Fixed assets	22,850	-	22,850	43,290
Current assets				
Stock	-	3,789	3,789	5,118
Debtors	1,772,623	22,001	1,794,624	1,133,073
Cash at bank and in hand	7,235,221	600,761	7,835,982	8,558,437
	9,007,844	626,551	9,634,395	9,696,628
Current liabilities	(8,965,720)	-	(8,965,720)	(9,077,943)
Net current assets	42,124	626,551	668,675	618,685
Net Assets/Funds	64,974	626,551	691,525	661,975

18. Fund Reconciliation

	At 1 st April 2021	Net movement in funds	Transfers	At 31 st March 2022
	£	£	£	£
Unrestricted funds				
General fund	441,369	47,545	-	488,914
Designated development fund	86,055	-	-	86,055
Designated active travel fund	11,442	597	-	12,039
Designated training fund	24,616	11,138	-	35,754
Designated pedometer fund	5,118	(1,329)	-	3,789
	568,600	57,951	-	626,551
Restricted funds				
Restricted revenue reserve fund	50,788	(28,401)	15,887	38,274
Designated restricted revenue reserve fund	42,587	-	(15,887)	26,700
	93,375	(28,401)	-	64,974
	661,975	29,550	-	691,525

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 2022 (continued)

19. Leasing Commitments

	2022	2021
	£	£
<u>Property</u>		
Within one year	11,381	18,130
Between 2 and 5 years	-	11,381
	<u>11,381</u>	<u>29,511</u>
<u>Other</u>		
Within one year	784	6,739
Between 2 and 5 years	-	686
	<u>784</u>	<u>7,425</u>
Total	<u>12,165</u>	<u>36,936</u>

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 2022 (2021: £nil). There were no contingent liabilities at 31 March 2022 (2021: £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 2022

	2022		2021	
INCOME	£	£	£	£
Income from activities -				
Grants	11,143,152		9,424,398	
Courses & training income	21,715		7,400	
Consultancy income	765		-	
Merchandise income	62,379		30,172	
Active Travel Conference	12,282		7,500	
Other Income	2,120		1,546	
TOTAL CORE INCOME		11,242,413		9,471,016
Donations in Kind		9,432		21,130
Interest Receivable		2,697		8,503
<u>TOTAL INCOME for the year</u>		<u>11,254,542</u>		<u>9,500,649</u>
EXPENDITURE				
Core staffing costs -				
Salaries, National Insurance and Pension costs	1,163,176		1,163,331	
Other staff costs	31,419		12,467	
		1,194,595		1,175,798
Core running costs -				
Board of Directors and other member costs	19,566		18,080	
Office running costs	127,643		121,181	
Professional support costs, including audit fees	12,918		10,658	
Depreciation of fixed assets (including loss on disposal)	23,543		22,761	
		183,670		172,680
Project costs and grants awarded		9,846,727		8,145,457
<u>TOTAL EXPENDITURE for the year</u>		<u>11,224,992</u>		<u>9,493,935</u>
<u>SURPLUS for the year</u>		<u>29,550</u>		<u>6,714</u>

This statement does not form part of the Statutory Report and Financial Statements for the year to 31 March 2022 and is provided for information.