

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

REPORT and FINANCIAL STATEMENTS

for the year to 31 March 2021

PATHS FOR ALL PARTNERSHIP
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PATHS FOR ALL PARTNERSHIP

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Report of the Trustees for the year ended 31 March 2021

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 2021. 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	
Mr J Fowle	(Resigned 28 October 2020)
Ms A Gray	
Ms J Hoeflich	
Mr P Kelly	
Mr N Kempe	(Resigned 28 October 2020)
Ms B Mukushi	
Pro N Mutrie	(Appointed 28 October 2020)
Mr B Paddy	
Ms E Reid	
Ms A Riddell	
Mr M Sangster	

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

Company Secretary

Ian Findlay CBE	(Died 5 March 2021)
Ms C Johnston	(Appointed 29 April 2021)

Chief Officer

Ian Findlay CBE	(Died 5 March 2021)
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Auditors

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

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Report of the Trustees for the year ended 31 March 2021 (continued)

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

Bankers

Bank of Scotland
21 Mar Street
Alloa
FK10 1HR

Virgin Money
9 Castle Street
Edinburgh
EH2 3AH

Aldermore Bank
Western House
Lynch Wood
Peterborough
PE2 6FZ

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

Advisors

Health and Safety Adviser

John Morris Safety Ltd
Craignavie Farmhouse
Killin
FK21 8SJ

Employment Law Adviser

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

PATHS FOR ALL PARTNERSHIP

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Report of the Trustees for the year ended 31 March 2021 (continued)

OUR PURPOSES AND ACTIVITIES

The Object for which the Charity is established is:-

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

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

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

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

A detailed Operational Plan is produced annually, which states what the Charity plans to achieve in that year within the context of the 3-year Strategy. The Charity monitors and evaluates its performance against indicators relating to the key outcomes and outputs in the Operational Plan, and quarterly reports across the whole of the Operational Plan, including the indicators. The quarterly reports are considered by the Board and main funders. The Charity has developed an impact framework with expert input from the Social Value Lab, which was implemented in 2020/2021.

OUR ACHIEVEMENTS AND PERFORMANCE

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

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

In terms of Governance, the Board met as planned 4 times in the year. Policies and procedures were kept up to date to ensure legal compliance and good practices were followed. The Board considered the potential risks associated with Cybercrime and agreed an approach to strengthen our ability to mitigate risk. During the reporting year, the Board also approved a revised Mental Health Policy which involved significant staff engagement.

Staff development continues to be of paramount importance to the Charity. This year had a particular focus on staff welfare ensuring support to staff to facilitate effective forced homeworking including the introduction of a working from home allowance for all staff.

The organisation managed the impact of Covid-19 well. It was able to immediately move to effective home working due to our existing IT systems, hardware and processes. There was no requirement to furlough any staff as funding was secured and stable for the year. The charity's funders took a supportive and pragmatic approach and allowed it to adapt and innovate within the planned work to achieve its outcomes. It aimed to take the same approach with the projects it in turn funds, to support them to maximise impact during this time. Staff wellbeing remained a key focus throughout the year and staff were supported to deliver their work programmes while also meeting personal and domestic needs. The charity was able to deliver a significant amount of the work planned for the year and the pandemic also accelerated new and more efficient practices within the work programme. We benefitted from the decision of our landlord, The Robertson Trust, to waive rental and service charges for our office in Stirling throughout the year.

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Report of the Trustees for the year ended 31 March 2021 (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 were put on hold for large parts of the lockdowns but projects continued to support their communities through delivering shopping, creating befriending programmes, running Buddy Walks, delivering online exercise sessions or just keeping in touch with walkers and volunteers. We provided extensive support and guidance to projects throughout and to ensure walks could resume as soon and as safely as possible.

- 271 members of the Scottish Health Walk Network (increase of 41 this year)
- Trained 1,080 new Volunteer Health Walk Leaders
- Developed 4 new online training courses
- Delivered 28 live online Networkchat support sessions for project coordinators
- £216,372 distributed to 26 projects through the Walking for Health Grant Fund.
- Over 19,000 Strength & Balance leaflets and 1,500 other resources to support Strength and Balance activity distributed to older adults and those shielding
- Seven different versions of Covid-19 operating guidance produced for the Scottish Health Walk Network in line with Scottish Government guidance as restrictions changed.

Dementia Friendly Walking

A dementia friendly Health Walk is much like any other walk. Its 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.

- 11 new projects now able to deliver Dementia Friendly Health Walks (a 41% increase)
- Two online dementia friendly environments workshops were delivered focusing on practical measures and community engagement
- Digging Deeper research project launched looking at the culture in care homes and what needs to be in place to promote physical activity
- Improvements to Prestwick promenade undertaken with Dementia Friendly Prestwick launched. This work focused on improving safety, accessibility and enjoyment through installing colourful benches, signage and noticeboards, a pedestrian refuge and artwork created with our artist in residence Alec Finlay.

Movement for Health Coalition

- The Movement for Health Coalition was formally launched in October 2020 with official endorsement from the Chief Medical Officer and CEO of Public Health Scotland.
- A full action plan has been written and signed off, along with the development of a [website](#) and social media account @MovementFHealth
- First phase of Movement for Health evaluation has been completed, and culminated in a report that will be used to help shape the 2021-22 Movement for Health Action Plan
- Calls to Action Document has been produced and distributed widely to parties ahead of the Scottish 2021 elections
- Chair appointment announcement as GP Dr Emma Lunan chaired her first meeting of the coalition
- Active Scotland has invited Movement for Health attend the Active Scotland Development Group

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Report of the Trustees for the year ended 31 March 2021 (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.

- The total number of teams that took part in either a bespoke challenge or a national challenge during 2020-2021 was 2,232 or 10,276 participants. This represents an increase in participants of 33% compared with 2019-2020
- Ten workplaces achieved the Walk at Work Award this year. In addition, a further seven workplaces have begun working towards the accreditation.
- We have launched the new online Workplace Walking training course enabling a wider reach for the training and supporting more workplaces to promote physical activity.
- We have developed a proposal and project plan for a Secondary School's Step Count Challenge

Active Environments

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.

Working with communities experiencing disadvantages

We allocated £25k to engage disadvantaged communities in the co-production of a community paths programme to create greener, healthier, more active communities. We worked with 5 community-based organisations in the co-production of community paths projects to create greener, healthier, more active communities.

- A total of £25,756 in funding support contributed to the projects which attracted funding of £21,218 from other sources
- The outputs from these projects included 5,000 leaflets produced, 11 interpretation information boards produced, 11 miles of signpost, waymarked paths promoted using the path grading system, two miles of path created

Community Active Travel Grants

- Number of grants awarded 14
- Total value of grants awarded £41,209
- Funding from other sources £93,464
- In kind contribution of volunteer time £82,600
- **Total value of projects £217,273**

Community Path Grants

- Number of grants awarded 19
- Total value of grants awarded £25,756
- Funding from other sources £21,218
- In kind contribution of volunteer time £54,200
- **Total value of projects £101,174**

Community Path Training

Our community path training course provides people with the skills, knowledge and confidence they need to create, promote and maintain their local network of community paths. As with many things this year we transferred all our training to online webinars as we were unable to carry out any face-to-face training. This has helped us be more inclusive and reach a much wider and more geographically spread audience.

- 173 people attended six webinars (includes two webinars with the Dementia Friendly Team)
- 109 people attended four webinars (AE team webinars only)

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Report of the Trustees for the year ended 31 March 2021 (continued)

DETAILED ACHIEVEMENTS (continued)

Advice and technical support

- 76 communities and 12 professionals were provided with advice and technical support to create, promote and maintain their Community Path Projects
- 13 days technical support has been provided to NatureScot
- 3 route assessments and tender documents produced

Campaigns

We ran a number of campaigns throughout the year to support and encourage people to use, value and enjoy their local paths and to engage with nature

- **Walking with Nature Campaign.** The 6-week campaign aimed to help people to benefit from connecting with nature while on daily walks. The aim was: *'To encourage people to be active, connect with nature, and do small kind things that improved the places where people walked.'*
- **Spring Paths Day Campaign.** The 4-week campaign focused on encouraging young people and families to get more physically active outdoors and more connected with nature. Resources, ideas and mini challenges were used.
- **Summer Path Days Campaign.** The 6-week campaign worked as part of the Scottish Government's Get Into Summer campaign. We provided ideas to keep all the family busy with simple, outdoor, nature-based activities that can boost health, happiness and wellbeing. It included a guide for 30 activities to encourage families outside and exploring their local areas

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 £7.4 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 who deliver innovative local projects for local needs. All funded projects must deliver against one of our Programme outcomes.

The results from our 2019-2020 programme were released in September 2020. They showed that despite the effects of Covid-19, our funded projects had collectively resulted in 150,000 people walking or cycling more for everyday journeys. A further 15,600 people travelled more sustainably for longer journeys with an additional 121,000 recorded journeys. The projects also estimated that their sustainable travel messaging had a media reach of over 23 million. Many projects adapted and changed to respond to the restrictions on daily life and the Programme continued to make an impact, albeit at a lesser level than previous years.

The Programme remains a truly national programme with activities funded the length and breadth of the country, from urban communities through to semi-urban, rural and remote rural areas. The Programme continues to deliver on its mission of supporting activities that promote sustainable travel across a wide range of travel modes. The Programme has also been successful in supporting many third sector agencies that would not otherwise be involved in sustainable travel.

Projects supported through the Open Fund also delivered throughout the year. Open Fund supported projects that were delivered through the year saw 4,760 adults walking more as a result of our activities and a further 9,308 adults cycling more. Demand for the Open Fund was high and with additional support from Transport Scotland a total of £2,506,414 was awarded to 83 projects.

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Report of the Trustees for the year ended 31 March 2021 (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.

The focus on our work during the different phases of lockdown did change. The Scottish Government messaging of 'getting out for your daily exercise' allowed us to focus on walking for a wide audience and tailor our messaging. We quickly produced new content for the website to help people stay active during lockdown.

Communication channels

Website

- During the year we had 935,666 visits to our website
- We were quick to produce accurate, up to date and user friendly content to help people stay active during the Coronavirus outbreak. Because of this, our content was shared widely by partners, funders and official Scottish Government sites including '**Parent Club**' and '**Clear Your Head**'
- We developed an online walking hub used to inspire and motivate people to walk more

Communication activities

Blogs

- We produced 17 blogs. We used our blog to communicate thoughts from our expert staff team on topical issues including mental health, volunteering, and the future of home working.

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 during the Covid-19 outbreak. Our **tweets reached 723,000** people and our combined **social following grew to 14,667**.

PR and media

- We produced 57 news items throughout the year
- We had coverage in 980 articles with a combined reach of 14.43 million
- We formed a partnership with the Royal Scottish Geographical Society to guest edit their summer edition of The Geographer magazine and put walking on the map with their readers. This publication helped position us as leading experts in walking and physical activity, through engaging a wide range of professionals to produce thought-provoking articles for the special edition.

Email marketing

- We produced regular editions of eNews; Community Paths newsletters; Dementia Friendly Walking Network newsletters; Smarter Choices Smarter Places newsletters; Step Count Challenge newsletters; Walk at Work Award newsletters and Scottish Health Walk Network newsletters. These targeted communications were sent to a combined audience of **11,243**.

Podcast

- We produced six new episodes for our 'Voices of the Walk' podcast – discussing a range of walking related topics including Dementia Friendly Walking and Strength and Balance

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Report of the Trustees for the year ended 31 March 2021 (continued)

DETAILED ACHIEVEMENTS (continued)

Campaigns

- **Mind to Walk** was launched at the start of National Walking Month in May. Our campaign focused on the benefits of walking for wellbeing and mental health and featured a walking meditation narrated by radio DJ and TV presenter Edith Bowman. The Mind to Walk meditation together with the supplementary 5-minute recording and follow up 'imagination journey' achieved **2,650 listens**.
- **Humans of the Walk** involved capturing characterful and beautiful portraits of people outdoors in their favorite local walking spots. This gave us a bank of 10 excellent photos and case studies for the campaign and our Success Stories section of the website. We achieved over 3,700 hits to the online gallery, 80 competition entries and 19 published press articles.
- 'Make the school run fun' - We worked with Active Travel Delivery Partners to produce press and social media communications encouraging families to walk, wheel or cycle when the schools went back in August. This collaborative approach meant messages across our sector were focused, clear, and were far reaching across a greater audience
- **Winter Walking Campaign** 'Walk Once a Day' has had good pick up on social media channels and the 'hub' content on the website has been popular. It was designed to increase awareness of the physical, mental and social benefits of walking during winter months and provide inspiration and motivation for people to walk more during winter months. We asked people to pledge to walk once a day

Events

- We launched our **Volunteer Awards** during Volunteers Week (1-7 June), with an email campaign, online news story and via social media. We published a blog celebrating volunteers and the small acts of kindness that make a big difference in society.
- Our Volunteer Awards event was a 1-hour film with input from two Cabinet Secretaries and the Minister with short films from all the winners and hosted by Fiona Stalker. Nominees and winners were featured in localised news releases resulting in 40 items of coverage.
- **Annual lecture** We held our Expert Lecture online on 27 October which featured Professor O'Mara, from the Experimental Brain Research Institute of Neuroscience at Trinity College, Dublin alongside our Chief Officer, Ian Findlay CBE and Dr William Bird MBE. The lecture, which was streamed live, received registrations to attend from 320 people.

Policy work

Walking has been a significant factor for a high proportion of the population throughout this year. The focus on giving more space for walking, wheeling and cycling, on a temporary basis, gave a fresh impetus to the sector to use this period to try to secure longer term change.

The significant reduction of public transport use has been a great concern and significantly impacts on levels of walking as all public transport journeys involve some walking. This is an area that we will be supporting going forward and ensuring that we continue to respond to local and national consultations will be an essential part of this.

We have inputted at local and national level to a significant number of policy consultations. This year has seen significant national policy development with work on NTS2, STPR2, 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.

- 78 consultation responses submitted
- 44 national policy forums/ cross party groups attended
- 5 joint policy responses (with other organisations)
- 32 PFA attendance at/memberships of strategic groups, fora etc
- 10 blogs and briefings produced designed to support policy change

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Report of the Trustees for the year ended 31 March 2021 (continued)

DETAILED ACHIEVEMENTS (continued)

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 AGM held online with 18 partners attending. This represents 60% of Partner organisations. We successfully recruited and appointed one new Board member and formally appointed one Board Member who had been co-opted prior to the AGM.

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

Our new Mental Health Policy was approved and implemented.

We completed work on our new strategy development and an Interim Strategic Statement was published.

The Management Team reacted to the ongoing Covid-19 situation to assess staff capacity, revise the budget, review our 2021-2022 Operational Plan and develop appropriate staff communications, to ensure business continuity and maximise productivity and ensure staff were supported.

We secured our anticipated and applied for public sector funding for 2021-2022 at the end of March 2021. This was a major achievement due to the uncertainties associated with Covid-19, the financial pressures and the upcoming election. This helped ensure business continuity and meant that we did not need to furlough any staff or apply to any of the resilience funds.

Grant-making

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

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

Volunteers

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

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Report of the Trustees for the year ended 31 March 2021 (continued)

FINANCIAL REVIEW

Overview

The Company's overall financial position at the end of the reporting year showed a surplus/deficit of £6,714 (2020 – surplus £92,434). The key external funding sources for the reporting year are reported in Note 3. Regarding the SOFA, resources expended have been allocated between fundraising, charitable activities and governance. Refer to Notes 6 and 7 for details on how the allocations have been calculated. In summary, 1% of total resources expended have been allocated to fundraising, 98% to charitable activities and 1% to governance.

Financial management

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

Detailed quarterly financial reports are produced approximately two-to-three weeks after the end of each quarter. The reports typically include the following: Balance Sheet, Income and Expenditure by funding source, Income and Expenditure by activity, Detailed Variances, Grants Analysis, Approved Budget, and Forecast Reviews in January and March (an analysis which allows for an accurate prediction of year-end out-turn). The reports are presented to and reviewed by the Directors at their quarterly meetings. The detailed reports are supported by a commentary. The main aim of the commentary is to summarise the Charity's financial position and to highlight matters relevant for the 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 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 5-year Paths to Health Project, which finished in October 2006. The Development Fund balance at 31 March 2021 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 financial reserve target has been calculated at £503,104. Currently the financial reserve (General Fund) stands at £441,369 (2020 - £427,294). 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.

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Report of the Trustees for the year ended 31 March 2021 (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 Brexit and Covid-19 inevitably mean that the Charity, along with everyone else, is operating in increasingly uncertain and risky times.

Social investment

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

PLANS FOR THE FUTURE

Despite our ability to rise to the challenges that Covid-19 has brought and the success of our work throughout the year, 2020-2021 ended in tragedy with the sudden loss of our Chief Officer Ian Findlay. Ian had led Paths for All for the last 17 years with passion, insight and dedication. His reach and influence across many sectors will be a significant loss. We would like to dedicate the achievements of the past year to Ian, in recognition of his work and the positive impact he had on so many lives across Scotland.

Recruitment for a new Chief Executive Officer has been ongoing during 2021 and we are pleased that Kevin Lafferty will be joining the team to take up this role in September 2021.

The past year has highlighted more than ever the need for our work. We heard from our stakeholders about the unmet demand for quality environments for walking, the benefits of facilitating social connections and the difference being physically active in the outdoors and linking with nature has on our quality of life.

We concluded the consultation and development process for our new strategy in March 2021. This was published as an Interim Strategic Statement in April 2021, to allow for a transition period as we welcome a new CEO. The strategy focuses on consolidating our work to date and moving forward with a focus on inequalities, behaviour change and place.

As the pandemic continues, the spotlight has rightly been shone on the unacceptable inequalities that exist in Scotland today. Going forward Paths for All will do everything we can to ensure that our work helps address these 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, which has reinforced the connections between the Charity's different workstreams.

Within Government, the Active Scotland Division, which sits within the Health Improvement Directorate, and the physical activity budget are relatively stable. 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 Officer of the Charity sits on the high-level Active Scotland Development Group. The Charity continues to play a lead facilitation role in delivery of the National Walking Strategy and associated Action Plan and Delivery Forum.

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Report of the Trustees for the year ended 31 March 2021 (continued)

PLANS FOR THE FUTURE (continued)

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 reflected in the significant increase in funding for the SCSP project in the coming year. The Charity is a member of a number of national policy development groups and fora relating to active and sustainable travel. In terms of development of the SCSP Programme, the Charity aims to concentrate delivery on Covid-19 recovery with a focus on walking.

The above plans for the future are based on the concept of 'planning for the planned'. However, the last reporting year has demonstrated clearly that there is a critical need to also 'plan for unplanned'. We have continued this year to be affected by factors that are totally outwith the control of the Charity, but nevertheless have a fundamental impact on it. To cope with the risks, and capitalise on the opportunities, presented by these massive changes in the operating environment, the Charity must plan to be as resilient as possible to deal with the risks and flexible as possible to seize opportunities. In such times, business resilience and continuity take precedence over business as usual.

We will be moving forward throughout the year implementing a new way of working as an organisation which includes a higher proportion of work being done at home, regular but less frequent use of the office and as restrictions ease, a return to out-of-office meetings, events and site visits.

Covid-19 also presents the Charity with delivery opportunities related to the increased profile and uptake of walking as a consequence of walking being one of the 'permitted' activities during lockdown and a new found habit for many.

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

- Strengthening relationships with the new public body Public Health Scotland and associated delivery of the Public Health Priorities
- Delivery of the new National Transport Strategy
- Implementation of relevant sections of the new Transport (Scotland) Act 2019 and Planning (Scotland) Act 2019
- Responding to the declared Climate Emergency and input to the Climate Change Plan as well as engagement with COP 26
- Potential new economic models such as wellbeing economics and the circular economy
- The 'Green Recovery' from the Covid-19 pandemic and associated impacts. In particular, the Charity will investigate ways of ensuring that the creation of walking infrastructure is part of this process.

The Charity will also prioritise implementation of the National Walking Strategy Action Plan and facilitating 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 2021 (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.

Recruitment and appointment of new trustees

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

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

Honorary Officers and Staff

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

At 31 March 2021, the Charity employed 30.22 full-time equivalents. The staff team comprised (expressed in full-term equivalents) 4 Managers, 9.55 Senior Development Officers, 13.5 Development Officers and 3.17 Corporate Services. As at 31 March 2021 the Chief Officer post was vacant due to the untimely passing of Ian Findlay earlier in the month.

Induction and training of new trustees

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

New Directors receive an induction session with the Chief Officer and an induction pack. This session covers corporate governance, strategic planning and reporting, Charity policies and procedures, risk management, staff structures, and the roles and responsibilities of being a Director. OSCR's published guidance, such as 'Guidance for Charity Trustees' and 'Being a Charity in Scotland' are key 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 2021 (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Organisational structure

The Board of Directors is the sole executive committee of the Charity and is responsible for decisions regarding strategic direction. The Board meets formally four times per annum. Authority for the day-to-day management of the Charity is delegated to the Chief Officer and is governed by a wide range of policies, all of which are approved by the Directors. In addition, the Board of Directors 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 Risks Register is produced and approved by Directors on an annual basis and reviewed on a quarterly basis. In addition, an Operational Risks Register is produced and overseen by the Senior Management Team, again being reviewed on a quarterly basis. The latter Register follows the same format as the former.

Related Parties

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

Key Management Personnel and remuneration policy

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

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

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2021 (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.

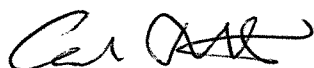
Directors' and officers' liability insurance

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

30 September 2021

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 2021

Opinion

We have audited the financial statements of Paths for All Partnership (the 'charitable company') for the year ended 31st March 2021 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

PATHS FOR ALL PARTNERSHIP

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

Independent Auditor's Report to the Trustees and Members

of Paths for All Partnership for the year ended 31st March 2021 (continued)

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

PATHS FOR ALL PARTNERSHIP

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

Independent Auditor's Report to the Trustees and Members of Paths for All Partnership for the year ended 31st March 2021 (continued)

Auditor's responsibilities for the audit of the financial statements

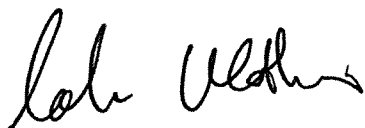
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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



John Watkins (Senior Statutory Auditor)

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

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

Date: 30 September 2021

PATHS FOR ALL PARTNERSHIP

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

STATEMENT of FINANCIAL ACTIVITIES

for the year to 31 March 2021

	Note	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
		£	£	£	£
Income:					
Donations and legacies	2	21,130	-	21,130	3,000
Charitable activities	3	14,900	9,424,398	9,439,298	9,038,247
Other trading activities	4	30,172	-	30,172	39,004
Investments	5	802	7,701	8,503	18,274
Other Income		1,546	-	1,546	740
Total		68,550	9,432,099	9,500,649	9,099,265
Expenditure:	6				
Raising funds		-	69,498	69,498	68,547
Charitable activities		48,654	9,375,783	9,424,437	8,938,284
Total		48,654	9,445,281	9,493,935	9,006,831
Net Income/ (expenditure)		19,896	(13,182)	6,714	92,434
Transfers between funds		-	-	-	-
Net Movement in Funds		19,896	(13,182)	6,714	92,434
Balances brought forward		548,704	106,557	655,261	562,827
Balances carried forward		568,600	93,375	661,975	655,261

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 23 to 35 form part of these financial statements.

PATHS FOR ALL PARTNERSHIP

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

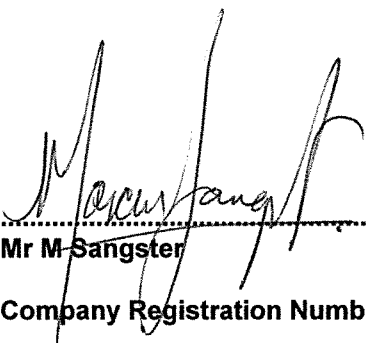
BALANCE SHEET

As at 31 March 2021

	Notes	2021	2020
		£	£
FIXED ASSETS			
Tangible fixed assets	12	43,290	66,051
CURRENT ASSETS			
Stock	13	5,118	2,677
Debtors	14	1,133,073	1,022,071
Cash at bank and in hand		8,558,437	7,882,885
		9,696,628	8,907,633
CURRENT LIABILITIES -			
Creditors: amounts falling due within one year	15	(9,077,943)	(8,318,423)
<u>NET CURRENT ASSETS</u>		618,685	589,210
<u>NET ASSETS</u>		661,975	655,261
FUNDS			
Unrestricted Funds:			
General fund		441,369	427,294
Designated development fund		86,055	86,055
Designated active travel fund		11,442	10,463
Designated training fund		24,616	22,215
Designated pedometer fund		5,118	2,677
		568,600	548,704
Restricted Funds:			
Restricted revenue reserve fund		50,788	79,057
Designated restricted revenue reserve fund		42,587	27,500
		93,375	106,557
<u>TOTAL CHARITY FUNDS</u>	17	661,975	655,261

The notes on pages 23 to 35 form part of these financial statements.

Approved by the Board of Directors on 30 September 2021 and signed on its behalf by



.....Director
Mr M Sangster



.....Director
Mr S Christie

Company Registration Number: SC168554

PATHS FOR ALL PARTNERSHIP

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

STATEMENT OF CASH FLOWS

for the year ended 31 March 2021

	2021 £	2020 £
Reconciliation of net movement in funds to net cash inflow from operating activities		
Net movement in funds	6,714	92,434
Interest income shown in investing activities	(8,503)	(18,274)
Depreciation	22,761	23,550
Increase in stocks	(2,441)	(773)
Increase in debtors	(111,002)	(909,696)
Increase in creditors	759,520	279,703
Net cash provided/(used by) by operating activities	667,049	(533,056)
 Cash flows from investing activities		
Interest received	8,503	18,274
Purchase of fixed assets	-	(85,890)
Net cash generated/(used by) by investing activities	8,503	(67,616)
 Increase/(Decrease) in cash and cash equivalents in the year	675,552	(600,672)
 Cash and cash equivalents at 1st April 2020	7,882,885	8,483,557
 Cash and cash equivalents at 31st March 2021	8,558,437	7,882,885

The notes on pages 23 to 35 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 2021

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 2021/2022, the Charity is a going concern on a similar basis to 2020/2021. Funds have been secured at a slightly higher level to 2020/2021 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 2021

1. Accounting Policies (continued)

Resources expended

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

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

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

Pensions

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

Operating leases

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

Reserves policy

The Charity's Financial Reserves Policy was reviewed and approved by the Paths for All Board of Directors in July 2020. The Policy is based on OSCR's published factsheet on financial reserves policies. The financial reserve target has been calculated at £503,104. Currently the financial reserve (General Fund) stands at £441,369 (2020 - £427,294).

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 2021 (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 2021 (continued)

2. Income from donations and legacies

	2021	2020
	£	£
Gifts in kind	21,130	3,000

3. Income from charitable activities

	2021	2020
	£	£
Scottish Government – Active Scotland	1,250,000	1,272,225
Scottish Government – Transport Scotland	7,885,628	7,380,244
NatureScot	154,296	156,123
Life Changes Trust	24,824	24,284
MacMillan	-	66,990
Robertson Trust	15,500	15,500
Changing Lives Spirit of 2012	25,000	12,500
Dementia Friendly	35,000	24,648
Active Environment	34,150	37,111
	<u>9,424,398</u>	<u>8,989,625</u>
Courses & training income	7,400	21,320
Consultancy income	-	1,762
Active Travel Conference	7,500	25,540
Income from charitable activities	<u>9,439,298</u>	<u>9,038,247</u>

4. Income from trading

	2021	2020
	£	£
Merchandise income	30,172	39,004
Income from trading	<u>30,172</u>	<u>39,004</u>

5. Income from investments

	2021	2020
	£	£
Bank interest receivable	8,503	18,274
Income from investments	<u>8,503</u>	<u>18,274</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 2021 (continued)

6. Analysis of expenditure on charitable activities

	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

	Basis of Apportionment	Raising Funds £	Charitable Activities £	2020 Total £
Staff costs	Staff Time	54,726	942,638	997,364
Other staff costs	Staff Time	611	47,062	47,673
Project costs and grants awarded	Direct	-	7,606,404	7,606,404
Depreciation	Direct	-	23,550	23,550
Office running costs	Staff Time	1,426	109,793	111,219
Professional costs	Direct	-	-	-
Audit fee	Direct	-	-	-
Board costs	Direct	-	-	-
		56,763	8,729,447	8,786,210
Support costs allocated to activities				
Support costs	Staff Time	7,544	133,688	141,232
Governance costs	Staff Time	4,240	75,149	79,389
		68,547	8,938,284	9,006,831

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 2021 (continued)

7. Allocation of Support & Governance Costs

	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

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

Support costs allocated to activities

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

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 2021 (continued)

8. Analysis of grants awarded

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

	Grants to Institution s £	Grants to Individuals £	2021 Total £	2020 Total £
Scottish Government – Smarter Choices Smarter Places				
Aberdeen City Council	198,145	-	198,145	204,647
Aberdeenshire Council	235,092	-	235,092	205,407
Angus Council	115,906	-	115,906	142,150
Argyll & Bute Council	76,578	-	76,578	27,497
Clackmannanshire Council	74,697	-	74,697	48,962
Comhairle nan Eilean Siar Council	51,387	-	51,387	-
Dumfries & Galloway Council	101,830	-	101,830	117,686
Dundee City Council	180,493	-	180,493	77,495
East Ayrshire Council	87,476	-	87,476	99,528
East Dunbartonshire Council	54,223	-	54,223	83,442
East Lothian Council	94,000	-	94,000	83,000
East Renfrewshire Council	206,796	-	206,796	185,596
Edinburgh Council	571,000	-	571,000	481,968
Falkirk Council	145,000	-	145,000	219,250
Fife Council	319,957	-	319,957	299,774
Glasgow Council	642,255	-	642,255	574,200
Highland Council	376,068	-	376,068	189,695
Inverclyde Council	30,000	-	30,000	101,879
Midlothian Council	72,817	-	72,817	68,962
Moray Council	85,685	-	85,685	87,000
North Ayrshire Council	146,000	-	146,000	269,000
North Lanarkshire Council	117,478	-	117,478	117,889
Orkney Council	-	-	-	4,000
Perth & Kinross Council	234,000	-	234,000	277,784
Renfrewshire Council	88,042	-	88,042	154,955
Scottish Borders Council	100,813	-	100,813	57,500
Shetland Islands Council	46,200	-	46,200	-
South Ayrshire Council	104,247	-	104,247	115,368
South Lanarkshire Council	264,737	-	264,737	256,382
Stirling Council	169,103	-	169,103	111,642
West Dunbartonshire Council	26,250	-	26,250	29,220
West Lothian Council	155,143	-	155,143	70,092
	5,171,418	-	5,171,418	4,761,970
Other				
Ramblers Scotland	50,000	-	50,000	50,000
Other Grants < £15,000 each	263,977	-	263,977	262,987
	313,977	-	313,977	312,987

*

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

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial statements

for the year ended 31 March 2021 (continued)

8. Analysis of grants awarded (continued)

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

	Grants to Institutions £	Grants to Individuals £	2021 Total £	2020 Total £
Scottish Government – Open Fund				
Aberdeen Association of Social Service	22,250	-	22,250	-
Angus Cycle Hub CIC	50,000	-	50,000	47,500
Argyll & Bute Council /West Coast Motors	-	-	-	50,000
Arran Eco Savvy Community SCIO	20,000	-	20,000	-
Berwickshire Association For Voluntary Services	-	-	-	25,600
Bike for Good	62,795	-	62,795	51,150
Blantyre Soccer Academy	-	-	-	34,860
Braveheart Association	18,986	-	18,986	17,894
Cargo Bike Movement	29,400	-	29,400	-
Cateran Ecomuseum	41,325	-	41,325	-
Centre For Entrepreneurship Education Scotland	50,000	-	50,000	17,546
Climate Action Strathaven	41,359	-	41,359	-
Community Asset Project	23,000	-	23,000	-
Community Energy Scotland	-	-	-	30,090
Community Rail Partnership	37,665	-	37,665	-
Como UK	-	-	-	50,000
Cycling UK	64,500	-	64,500	45,450
Cycling UK (Inverclyde Bothy)	45,000	-	45,000	-
Deaf Scotland	20,000	-	20,000	-
Development Trusts Association Scotland	50,000	-	50,000	-
Dundee Volunteer & Voluntary Action	21,289	-	21,289	-
East Renfrewshire Council	60,000	-	60,000	-
EDEN – East Dundee environment Network	25,000	-	25,000	-
Edinburgh & Lothian Regional Equality Council	16,017	-	16,017	-
Edinburgh Napier University	17,928	-	17,928	38,567
Edinburgh University	-	-	-	31,405
Ettrick & Yarrow Development Company	-	-	-	34,000
Falkirk Delivers	50,000	-	50,000	-
Forth Environment Link	50,000	-	50,000	50,000
Forward Coupar Angus	-	-	-	20,750
Gallatown Bike Hub	29,800	-	29,800	-
Getting Better Together Ltd	30,325	-	30,325	30,325
Glasgow Kelvin College	-	-	-	16,743
Glenboig Development Trust	28,027	-	28,027	27,211
Golden Jubilee Foundation	-	-	-	41,610
Greener Kirkcaldy	37,861	-	37,861	36,917
Healthy Valleys	22,945	-	22,945	-
Highland and Islands Enterprise (HIE)	17,550	-	17,550	-
Highland Third Sector Interface Ltd	20,000	-	20,000	26,500
HITRANS	50,000	-	50,000	49,000
HITRANS – Thistle Assistance Card	-	-	-	17,500
Hope Amplified	50,000	-	50,000	29,864
Huntly and District Development Trust	24,000	-	24,000	38,000
Interloch Transport	-	-	-	42,350
Inverclyde Community Development Trust	44,988	-	44,988	45,485
Kelvin Vale & Falkirk Leader	23,750	-	23,750	-

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 2021 (continued)

8. Analysis of grants awarded (continued)

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

	Grants to Institutions £	Grants to Individuals £	2021 Total £	2020 Total £
Scottish Government – Open Fund (continued)				
Live Learn Earn	22,500	-	22,500	-
Living Streets	-	-	-	50,000
Lochaber Environmental Group	28,100	-	28,100	-
Loch Lomond & The Trossachs	42,316	-	42,316	41,690
Lornhill Academy	41,800	-	41,800	50,000
Milnbank Housing Association	99,250	-	99,250	95,000
Nestrans	-	-	-	25,000
Nevis Partnership	-	-	-	50,000
NHS Forth Valley	50,000	-	50,000	128,176
P4W – Partnerships 4 Wellbeing	-	-	-	20,010
Paths For All – Active Environments	40,000	-	40,000	-
Perth Autism Support	29,787	-	29,787	21,263
Planning Aid Scotland	50,000	-	50,000	-
Recycle To Cycle Ltd	-	-	-	50,000
Refugee Bike Hub	20,000	-	20,000	-
Scottish Borders Council	58,000	-	58,000	-
Shrub Cooperative	38,698	-	38,698	-
Social Track	50,000	-	50,000	-
Soulriders	-	-	-	39,800
Soulriders Revolutionize	-	-	-	40,000
South East of Scotland Transport Partnership	25,000	-	25,000	-
South Lanarkshire Leisure & Culture	48,000	-	48,000	-
St. Pauls Youth Team	40,798	-	40,798	-
Tactran	90,000	-	90,000	-
Tay Valley Timebank	22,458	-	22,458	-
The Adventure Syndicate	50,000	-	50,000	17,500
The Highlands and Islands Transport Partnership	-	-	-	20,000
The Improvement Service	49,477	-	49,477	-
The Well Foundation	-	-	-	20,000
Transform Scotland	-	-	-	125,000
Transport for Edinburgh	32,372	-	32,372	71,316
University of Aberdeen	-	-	-	50,000
University of Edinburgh	50,000	-	50,000	-
Urban Goods CIC	27,000	-	27,000	24,000
Values Into Action Scotland	-	-	-	37,480
Velocity Café and Bicycle Workshop	24,038	-	24,038	43,626
Volunteering Hebrides	37,000	-	37,000	37,000
West Lothian Council	50,000	-	50,000	-
Woodfarm Educational Trust	25,220	-	25,220	21,300
Yipworld	-	-	-	24,713
Other Grants < £15,000 each	168,840	-	168,840	273,568
	2,506,414	-	2,506,414	2,322,759
Total	7,991,809	-	7,991,809	7,397,716

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 2021 (continued)

	2021 £	2020 £
9. Net Income/(expenditure) for the year		
Net Income/(expenditure) for the year is stated after charging		
Board of Directors and Members costs	1,900	765
Auditors remuneration		
Audit	7,640	3,840
Other	1,160	1,160
Operating lease rentals	33,922	17,336
Depreciation of fixed assets	22,761	23,550
	2021 £	2020 £
10. Staff Costs		
Staff employment costs -		
Salaries	975,059	959,537
Employer's NIC	89,213	88,496
Employer's superannuation	99,059	95,259
	1,163,331	1,143,292
Average staff numbers		
Those employed for more than 20 hours per week	35	35

Creditors include £NIL (2020 - £NIL) in respect of pension contributions to be paid over to relevant schemes at the end of the year.

1 employees had total remuneration in excess of £60,000 (2020: one).

The Directors consider the Board of Directors and the Management Team to be the key management personnel of the Charity as they are in charge of directing and controlling, running and operating the Charity on a day to day basis. The management team comprises the Chief Officer and 4 staff (2020: 4) at Manager Grade. All Directors give their time freely and no Director receives remuneration. The total remuneration of the key management personnel were £242,185 (2020: £236,042).

11. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 (2020: £nil).

Trustees' Expenses

Expenses reimbursed in the year to Trustees' amounted to £1,900 (2020: £765).

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 2021 (continued)

12. Fixed Assets
Tangible assets

	Office furniture and other equipment £	Computer equipment £	Total £
Cost:			
At 1 April 2020	41,226	115,675	156,901
Additions during the year	-	-	-
Disposals during year	-	-	-
At 31 March 2021	41,226	115,675	156,901
Accumulated depreciation:			
At 1 April 2020	24,040	66,810	90,850
Provided during the year	5,778	16,983	22,761
Disposals during year	-	-	-
At 31 March 2021	29,818	83,793	113,611
Net book value			
31 March 2021	11,408	31,882	43,290
31 March 2020	17,186	48,865	66,051

	2021 £	2020 £
13. Stock		
Pedometers	5,118	2,677

	2021 £	2020 £
14. Debtors: Amounts falling due within one year		
Other debtors	21,941	15,922
Taxation and social security	4,274	4,030
Prepayments and accrued income	1,106,858	1,002,119
	1,133,073	1,022,071

	2021 £	2020 £
15. Creditors: Amounts falling due within one year		
Other creditors	67,879	79,157
Taxation and social security	21,543	21,782
Accruals and deferred income	77,626	70,738
Grants payable	8,433,764	7,444,058
Grants in advance	477,131	702,688
	9,077,943	8,318,423

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 2021 (continued)

16. Funds Analysis at 31 March 2021

	Restricted	Unrestricted	2021 Total Funds	2020 Total Funds
	£	£	£	£
Fixed assets	43,290	-	43,290	66,051
Current assets				
Stock	-	5,118	5,118	2,677
Debtors	1,111,132	21,941	1,133,073	1,022,071
Cash at bank and in hand	8,016,896	541,541	8,558,437	7,882,885
	9,128,028	568,600	9,696,628	8,907,633
Current liabilities	(9,077,943)	-	(9,077,943)	(8,318,423)
Net current assets	50,085	568,600	618,685	589,210
Net Assets/Funds	93,375	568,600	661,975	655,261

17. Fund Reconciliation

	At 1st April 2020	Net movement in funds	Transfers	At 31st March 2021
	£	£	£	£
Unrestricted funds				
General fund	427,294	14,075	-	441,369
Designated development fund	86,055	-	-	86,055
Designated active travel fund	10,463	979	-	11,442
Designated training fund	22,215	2,401	-	24,616
Designated pedometer fund	2,677	2,441	-	5,118
	548,704	19,896	-	568,600
Restricted funds				
Restricted revenue reserve fund	79,057	(13,182)	(15,087)	50,788
Designated restricted revenue reserve fund	27,500	-	15,087	42,587
	106,557	(13,182)	-	93,375
	655,261	6,714	-	661,975

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 2021/2022 relating to the provision of pedometers.

Designated Restricted Revenue Reserve Fund

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

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial Statements

for the year ended 31 March 2021 (continued)

18. Leasing Commitments

	2021	2020
	£	£
<u>Property</u>		
Within one year	18,130	18,130
Between 2 and 5 years	11,381	29,511
	<u>29,511</u>	<u>47,641</u>
<u>Other</u>		
Within one year	6,739	15,291
Between 2 and 5 years	686	7,424
	<u>7,425</u>	<u>22,715</u>
Total	<u>36,936</u>	<u>70,356</u>

19. 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.

20. Commitments

There were no capital commitments at 31 March 2021 (2020: £nil). There were no contingent liabilities at 31 March 2021 (2020: £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 2021

	2021		2020	
INCOME	£	£	£	£
Income from activities -				
Grants	9,424,398		8,989,625	
Courses & training income	7,400		21,320	
Consultancy income	-		1,762	
Merchandise income	30,172		39,004	
Active Travel Conference	7,500		25,540	
Other Income	1,546		740	
TOTAL CORE INCOME		9,471,016		9,077,991
Donations in Kind		21,130		3,000
Interest Receivable		8,503		18,274
<u>TOTAL INCOME for the year</u>		<u>9,500,649</u>		<u>9,099,265</u>
 EXPENDITURE				
Core staffing costs -				
Salaries, National Insurance and Pension costs	1,163,331		1,143,292	
Other staff costs	12,467		61,121	
		1,175,798		1,204,413
Core running costs -				
Board of Directors and other member costs	18,080		20,150	
Office running costs	121,181		142,588	
Professional support costs, including audit fees	10,658		9,726	
Depreciation of fixed assets (including loss on disposal)	22,761		23,550	
		172,680		196,014
Project costs		8,145,457		7,606,404
 <u>TOTAL EXPENDITURE for the year</u>		<u>9,493,935</u>		<u>9,006,831</u>
 <u>SURPLUS for the year</u>		<u>6,714</u>		<u>92,434</u>

This statement does not form part of the Statutory Report and Financial Statements for the year to 31 March 2021 and is provided for information.

