



FOR A HAPPIER,
HEALTHIER SCOTLAND

Annual Report
& Accounts

2017-18



Everyday walking for a
happier, healthier Scotland

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Reference and Administrative Details

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 2018. 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.

Registered Company Number

SC168554

Registered Charity Number

SC025535

Registered Office

Office 8, Forrester Lodge, Tullibody Road
Alloa FK10 2HU

Trustees

Mr J Boswell (resigned 25 October 2017)
Mr D Brotherston
Mr J Fowlie
Ms A Gray
Ms J Hoeflich
Mr N Kempe
Dr M Kidd
Prof R Mitchell
Ms E Reid
Mr S Rennie
Ms A Riddell (appointed 25 October 2017)
Mr M Sangster

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

Company Secretary

Ian Findlay

Chief Officer

Ian Findlay

Auditors

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

Bankers

Bank of Scotland plc
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
PO Box 3
5-11 St Georges Street
Douglas
Isle of Man IM99 1AS

Advisers

Health and Safety Adviser

John Morris Safety Ltd
Craignavie Farmhouse
Killin FK21 8SJ

Employment Law Adviser

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

PATHS FOR ALL PARTNERSHIP
(a company limited by guarantee, not having a share capital)
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR TO 31 MARCH 2018

Registered Company Number: SC168554
Scottish Charity Number: SC025535

Our Purposes and Activities

The Objects for which the Charity is established are:-

- A.** 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 wellbeing, environmental improvement, heritage, community development, sustainable transport and economic development;
- B.** to advance, encourage and facilitate the creation, improvement, management, promotion and use by everyone of paths and other routes for public amenity, recreation, everyday journeys and physical activity within the vicinity of a landfill site in order to comply with Entrust's requirements for enrolment as an Environmental Body.

The above Objects are 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 very 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**
We will increase the number of people who regularly join our led Health Walks. We will work with partners to develop projects promoting everyday walking.
- **Active environments**
We will enable communities to create, maintain and promote safe, welcoming everyday walking paths and routes.
- **Active travel**
We will increase the number of everyday journeys walked and cycled, through communications, support and partnership projects.
- **Communications and policy**
We will increase the profile of the benefits of everyday walking and will be a strong voice advocating for policy which supports physical activity and walking.

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. Throughout the reporting year, the Charity has been working with Social Value Lab to develop a comprehensive impact framework. This work will be completed in 2018/2019.



Our vision

We want to create a happier, healthier Scotland, where increased physical activity improves quality of life and wellbeing for all.

Our focus

We want to get Scotland walking:

**Everyone.
Everyday.
Everywhere.**

We will work to improve physical, social and mental health for **everyone**.

We will promote **everyday walking** for everyone in Scotland.

We will work to improve the environment for people to be active, **everywhere**.

Our themes

Walking for health

We will increase how many people regularly join our led Health Walks. We will work with partners to develop projects promoting everyday walking.

Active environments

We will enable communities to create, maintain and promote safe, welcoming everyday walking paths and routes.

Active travel

We will increase the number of everyday journeys walked or cycled, through communications, support and partnership projects.

Communications and policy

We will increase the profile of the benefits of everyday walking and will be a strong voice advocating for policy which supports physical activity and walking.



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 four times in the year. Policies and procedures were kept up to date to ensure legal compliance and good practices were followed. An Attendance and Return to Work Policy was introduced and a Flexible Working Policy was significantly revised.

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

Our Year 2017-18



Walking for Health

Our Walking for Health projects deliver short, fun, social, led Health Walks to create a supportive environment for everyone to enjoy the benefits of being physically active.

Health Walks



5,886
new walkers joined
local groups

Over **140**
Walking for Health
projects

Launched a
new online
map of over **550**
weekly Health Walks

10,000

Walk Leader Volunteers trained

£210,000

funded to support Health Walk projects



Health Walks give benefits for walkers' social, mental and physical health.

Strength and Balance

Supporting adults to stay active and independent in later life.



Trained to deliver Strength & Balance activity

8 Courses to care home staff delivered

in partnership with the 'Care About Physical Activity' (CAPA) Programme



Dementia Friendly Walking



We are working to ensure that everyone living with dementia and their family, friends and carers can engage in walking and that environments are accessible and safe.

23 Projects supported to deliver dementia friendly Health Walks

132 Weekly walks delivered across Scotland

17 Health Walk coordinators trained to deliver dementia friendly walk leader training

Development work to make Kings Park Stirling Scotland's first dementia friendly park

MACMILLAN CANCER SUPPORT

Cancer Friendly Walking

Working in partnership with Macmillan Cancer Support, we supported projects in 17 local authority Move More projects to deliver walking opportunities for people affected by cancer.

368

Health & Social Care Professionals engaged through bespoke Step Count Challenges to promote the Move More programme

88 MOVE MORE:

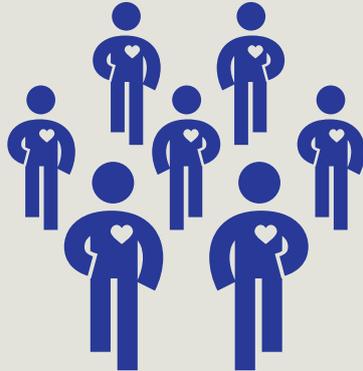
Walk Leaders trained

211

people affected by cancer in walking groups

Workplace Walking

Step Count Challenge



7,901
people took part
in 2017/18

Our workplace walking challenge supports colleagues to walk towards a happier, healthier, greener more active workplace.



Autumn Challenge **4 weeks long**

Spring Challenge **8 weeks long**

12
bespoke
challenges
for individual
workplaces

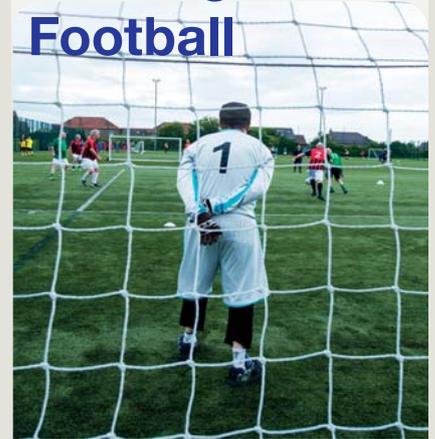


PhD started
at The University
of Edinburgh's Physical
Activity for Health
Research Centre

Walk at Work Award

We began developing our award for workplaces to promote, support and encourage an increase in walking and a decrease in sedentary behaviour.

Walking Football



We supported the launch of the new charity Walking Football Scotland.

32 teams took part in
National Walking
Football Festival

109

walking football sessions
taking place each week in

30 council areas



Active Environments



Our grants support community groups to make practical improvements to their local walking infrastructure.

43 community organisations were awarded grants

815 local volunteers involved in the improvements



Volunteers contributed **£181,575** of in kind support



Our five day Path Skillz course inspires young people to make a difference in their local community.

- 8 Path Skillz courses delivered to **71** young people
- The **SCQF Level 3** award scheme programme has been integrated into the programme.

The young people taking part in Path Skillz grew in confidence and learnt new transferable skills.



Technical Support & Training

We offer technical advice and support to help community organisations and access professionals create, promote and maintain safe, welcoming community paths and active routes for everyone



84 community organisations provided with advice and support

69 people attended our programme of community path training courses

25 professionals attended our best practice workshops

38 days of technical support for the delivery of the National Walking and Cycling Network

Active Travel

The **Smarter Choices Smarter Places (SCSP)** programme aims to increase active and sustainable travel through funding for behaviour change projects.



ALL
32
local
authorities
awarded



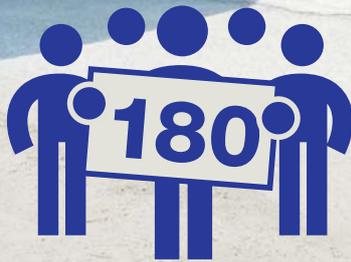
TRANSPORT
SCOTLAND
CÒMHDHAIL ALBA



Smarter Choices, Smarter Places

Supporting Sustainable Travel

SCSP network engaged through online training materials, knowledge hub, networking events, web content and promotional materials.



delegates
attended the National
Active Travel Conference

£5.4m
grant
fund

invested in active
and sustainable travel
behaviour change.

Our advocacy

We responded to

68 national, regional and local
consultations to promote walking

We contributed to active travel policy and delivery through membership of the Active Travel Alliance.

Working with NHS Tayside to develop Social Prescribing

Our healthy
workplace



**Healthy
Working
Lives**

We retained our Healthy Working Lives Gold Award for the 7th year and continued with our annual staff led, health and wellbeing.



We facilitate the National Walking Strategy Delivery forum to manage delivery of the action plan.

Policy & Communications

Our events



the Big Fit Walk

We launched our annual Big Fit Walk campaign with Michelle McManus and over

 **120**
walkers

We hosted a walkability masterclass for

77

professionals with internationally acclaimed expert Brent Toderian

We celebrated our volunteers at our Annual Volunteer Awards and Expert Lecture.

200 people attended

9 awards were presented 



Our voice

Our website attracted

417,616
visitors



Our Tweets reached over

750,000
people



Widespread coverage of our work in local and national press

Financial Review

Overview

The Company's overall financial position at the end of the reporting year showed a deficit of £135,346 (2017 – surplus of £175,845). The deficit is largely as a result of timing of expenditure with the designated surplus from 2017 now being utilised. The key external funding sources for the reporting year are reported in Note 3. Regarding the SOFA, resources expended have been allocated between fundraising, charitable activities and governance. Refer to Notes 6 and 7 for details on how the allocations have been calculated. In summary, 1% of total resources expended have been allocated to fundraising, 98% to charitable activities and 1% to governance.

Financial Management

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

Detailed quarterly financial reports are produced approximately 2-3 weeks after the end of each quarter. The reports typically include the following: Balance Sheet, Board Summary Report (including income and expenditure by funding source and a report of variances in excess of £2,000 and 20% of budget), Forecast reviews in January and March (an analysis which allows for an accurate prediction of year-end out-turn), Detailed variance report, Grants in advance analysis, Budget summary, Detailed analysis of nominal actual activity versus budget, Designated funds and a 12 month rolling analysis of variable income. The reports are presented to and reviewed by the Directors at their quarterly meetings. The detailed reports are supported by a commentary. The main aim of the commentary is to summarise the Charity's financial position and to highlight matters relevant for the Director's consideration.

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

Key financial management tools are monthly management reports, the quarterly reports and the year-end forecast out-turns. The out-turns are produced at the beginning of January and the third week in March and are based on the finances up to the end of Quarter 3 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.

A key development in the reporting year from a financial management perspective has been the appointment of a Finance and Corporate Services Manager, line managed by the Business Manager. The combination of the Business Manager and Finance Manager posts has been fundamental in terms of developing the Charity's budgeting, monitoring and reporting procedures. As well as developing the commentary mentioned above, these posts have refined the budgeting and reporting tools.

Development Fund

The Charity received an endowment of £130,228 from Scottish Natural Heritage in 1997. This sum was placed in the Development Fund; and the Directors use the Fund to further Paths for All's Vision and Outcomes. The sum of £59,418 was provided as a match funding contribution to the original 5-year Paths to Health Project, which finished in October 2006. The Development Fund balance at 31 March 2018 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

At the end of the reporting year the Charity 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 August 2018. The Policy is based on OSCR's published factsheet on financial reserves policies. The financial reserve target has been calculated at £344,000. Currently the financial reserve (General Fund) stands at £359,432 (2017 - £299,900).

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.

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 in any way impinge negatively on the delivery of such purposes.

Plans for the Future

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

Within Government, the Active Scotland Division, which sits within the Health Improvement Directorate and the physical activity budget are relatively stable. The Active Scotland Division has developed a high-level Active Scotland Outcomes Framework into which all physical activity implementation fits. The Charity's activities are well represented within the Framework. Linked to this, the Charity continues to play a lead facilitation role in delivery of the National Walking Strategy. At the end of the reporting year, the Charity was invited to join a high-level Development Group which reports to the National Strategic Group for Physical Activity, which is chaired by the relevant Minister.

A significant development in the reporting year was the doubling of the active travel budget from £40million to £80million, announced in the Programme for Government in September 2017. As a direct result of this the Charity has been able to extend its Smarter Choices Smarter Places programme to include a £2million Open Fund. The Open Fund will be open to all formally constituted bodies. The Charity has now established itself as a key stakeholder in the development of transport policy and a key delivery agent of active travel policy more generally.

During the year there has been continuing policy focus on the development of 'Our Natural Health Service' to include the establishment of Green Health Partnerships. This initiative has been led by Scottish Natural Heritage. Recently, the Charity was invited to join the new high-level Programme Board which is overseeing this initiative.

During the reporting year the Charity finalised its Strategy for the period 2018/2021. The Strategy has been fundamentally informed by the policy and political context outlined above.

In summary, the Strategy states that the Charity should build on its successes and what it uniquely does best by developing and evolving its current strategic direction and activities, rather than significantly



changing direction. The Strategy is complemented by a Strategic Statement which addressed the following matters: market position and diversification, strategic priorities, the scope of the Charity's activities, the Partnership, collaboration and competition, funding priorities and trading, future growth, the balance between delivery and policy influencing and campaigning. The audiences for the Statement are internal and key stakeholders.

In terms of maintaining and building on the current business model, the Charity recognises that securing ongoing funding from the Scottish Government Active Scotland Division, Transport Scotland and SNH is vital. Discussions are already underway with the hope of moving the funding arrangements onto a multi-year basis. In addition to this, the Charity will continue to develop projects such as the Macmillan Cancer Support and Life Changes Trust projects and sponsorship opportunities.

As stated in the Financial Management section, the Charity has employed a Business Manager. Throughout the reporting year the Business Manager led the staff team and Directors thinking on business development priorities.

Three priority areas of activity have been identified: increase the Charity's presence in the policy areas of health and social care, communities and sustainable travel; improve the Charity's evidence and evaluation capabilities and strengthen the Charity's links with volunteers. Good progress has been made on these priorities as follows: The Charity is a key stakeholder in the development of social prescribing within the Tayside Health Board area, the expansion of the Smarter Choices Smarter Places programme and Transport Scotland funding for Walking for Health and Active Travel workstreams; the development of an impact framework with Social Value Lab and finally the launch of the Scottish Walking for Health Network. The plan is to build on these successes in 2018/2019.

Structure, Governance and Management

Governing documents

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

The Paths for All Partnership currently comprises 30 Partner organisations representing the public sector and national representative bodies which share a commitment to the delivery of the Charity's charitable purposes, i.e. the objects 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 Objects, 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 wellbeing, 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 two Sub-groups of the Board, the Staffing Sub-group and the Finance Sub-group. Both 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. The Directors appointed Mark Stephen as President at their Board meeting on 30 October 2013.

At 31 March 2018, the Charity employed 30 full-time equivalents. The staff team comprised (expressed in full-term equivalents) 1 Chief Officer, 4 Managers, 8 Senior Development Officers, 2 Communications Staff, 11 Development Officers and 4 Administrators.

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 objects.

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' is a key element of the induction process.

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 Risk Management Register is produced and approved by Directors on an annual basis. The Register covers the relationship between the Charity's objects and objectives, barriers to achieving its objectives, potential damage to reputation and name, protection of assets, management of liabilities, compliance risk, data protection, health and safety, personnel risks, environmental change, project management, physical disasters and financial controls. The major risks identified are loss of funding and/or key personnel. Strategies are in place to mitigate these risks as far as possible.

Related parties

The Charity has no related party transactions.

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 and 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.



Trustees' responsibilities

in relation to the Financial Statements

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

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

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



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

In so far as the trustees are aware:

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

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

Directors' and officers' liability insurance

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

Auditors

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

By order of the Board

Ian Findlay
Company Secretary
September 2018

Independent Auditors' Report

to the trustees and members of Paths for All Partnership

Opinion

We have audited the financial statements of Paths for All Partnership (the 'charitable company') for the year ended 31st March 2018 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 2018, 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.



Report of the independent auditors to the trustees and members of the Paths for All Partnership (a company limited by guarantee)

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 auditors' 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.

Opinion on other matter 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.

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.
3 October 2018



Statement of financial activities

for the year to 31 March 2018

	Notes	Unrestricted Funds £	Restricted Funds £	2018 Total £	2017 Total £
INCOME					
Donations and legacies	2	3,000	-	3,000	3,000
Charitable activities	3	39,711	6,511,588	6,551,299	6,725,339
Other trading activities	4	53,444	-	53,444	59,687
Investments	5	1,926	3,017	4,943	12,595
Other Income		1,343	-	1,343	569
TOTAL		99,424	6,514,605	6,614,029	6,801,190
Expenditure:					
	6				
Raising funds		-	69,420	69,420	50,621
Charitable activities		53,147	6,626,808	6,679,955	6,574,724
TOTAL		53,147	6,696,228	6,749,375	6,625,345
NET INCOME / (expenditure)		46,277	(181,623)	(135,346)	175,845
Transfers between funds		-	-	-	-
Net Movement in Funds		46,277	(181,623)	(135,346)	175,845
Balances brought forward		418,331	238,595	656,926	481,081
Balances carried forward		464,608	56,972	521,580	656,926

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 33 form part of these financial statements.

Balance sheet

at 31 March 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible fixed assets	12	7,844	12,508
CURRENT ASSETS			
Stock	13	2,109	8,053
Debtors	14	160,360	4,821,024
Cash at bank and in hand		6,153,690	1,233,318
		6,316,159	6,062,395
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	15	(5,802,423)	(5,417,977)
NET CURRENT ASSETS		513,736	644,418
NET ASSETS		521,580	656,926
FUNDS			
Unrestricted Funds			
General fund		359,432	299,900
Designated development fund		86,055	86,055
Designated active travel fund		8,512	16,369
Designated training fund		8,500	-
Designated SATIN fund		-	7,954
Designated pedometer fund		2,109	8,053
		464,608	418,331
Restricted Funds			
Restricted revenue reserve fund		24,845	41,712
Designated revenue reserve fund		32,127	196,883
		56,972	238,595
TOTAL CHARITY FUNDS	17	521,580	656,926

The notes on pages 21 to 30 form part of these financial statements.

Approved by the Board of Directors on 3 October 2018 and signed on its behalf by:

..... Director
Mr M Sangster

..... Director
Mr D Brotherston

Company Registration Number: SC168554

Statement of cash flows

for the year ended 31 March 2018

	2018	2017
	£	£
Reconciliation of net movement in funds to net cash inflow / (outflow) from operating activities		
Net movement in funds	(135,346)	175,845
Interest income shown in investing activities	(4,943)	(12,595)
Depreciation	8,431	7,842
Decrease/(increase) in stocks	5,944	32,885
Increase in debtors	4,660,664	(4,696,952)
(Decrease)/Increase in creditors	384,446	(3,582)
Net cash (used in)/provided by operating activities	4,919,196	(4,496,557)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	4,943	12,595
Purchase of fixed assets	(3,767)	(3,157)
Net cash generated by/(used) in investing activities	1,176	9,438
Increase/ (decrease) in cash and cash equivalents in the year	4,920,372	(4,487,119)
Cash and cash equivalents at 1st April 2017	1,233,318	5,720,437
Cash and cash equivalents at 31st March 2018	6,153,690	1,233,318

The notes on pages 23 to 33 form part of these financial statements.



Notes to the financial statements for the year ended 31 March 2018

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 2018/2019, the Charity is a going concern on a similar basis to 2017/2018. Funds have been secured at a similar level to 2017/2018 from Scottish Government Active Scotland, Transport Scotland, Scottish Natural Heritage, MacMillan Cancer Support and The Life Changes Trust.

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

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

Accounting convention

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

Incoming resources

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

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

Notes to the financial statements for the year ended 31 March 2018 - continued

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 Charity was a participating employer in a local government superannuation scheme, which was a defined benefit pension scheme in nature for some employees until 1st July 2012.

The Company staged for Auto Enrolment last year, 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 August 2018. The Policy has been significantly updated and is based on OSCR's recently published factsheet on financial reserves policies. The financial reserve target has been calculated at £344,000. Currently the financial reserve (General Fund) stands at £359,432 (2017 - £299,900).

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.

Notes to the financial statements for the year ended 31 March 2018 - continued

1. ACCOUNTING POLICIES (CONTINUED)

Tangible fixed assets

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

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 & 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.

Notes to the financial statements for the year ended 31 March 2018 - continued

2. INCOME FROM DONATIONS AND LEGACIES

	2018 £	2017 £
Gifts in kind	3,000	3,000

3. INCOME FROM CHARITABLE ACTIVITIES

	2018 £	2017 £
Scottish Government – Active Scotland	1,169,167	1,215,000
Scottish Government – Planning and Architecture	2,500	-
Scottish Government – Transport Scotland	5,010,115	5,090,457
Scottish Natural Heritage	151,155	131,960
Life Changes Trust	96,637	108,616
MacMillan	84,514	96,648
Walking Football	-	10,000
William Grant Foundation	-	14,988
Age Scotland	-	5,200
Scottish Disability Sport – GOGA	-	9,000
Active Environment	-	13,397
	<hr/> 6,514,088	<hr/> 6,695,266
Courses & training income	22,826	15,073
Active Travel Conference	14,385	12,000
SATIN income		3,000
National Walking Strategy Secondment		-
Total	<hr/> 6,551,299	<hr/> 6,725,339

4. INCOME FROM TRADING

	2018 £	2017 £
Merchandise income	53,444	59,687
Income from trading	<hr/> 53,444	<hr/> 59,687

5. INCOME FROM INVESTMENTS

	2018 £	2017 £
Bank interest receivable	4,943	12,595
Income from investments	<hr/> 4,943	<hr/> 12,595

Notes to the financial statements for the year ended 31 March 2018 - continued

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Apportionment	Raising Funds £	Charitable Activities £	2018 Total £
Staff costs	Staff Time	51,991	759,575	811,566
Other staff costs	Staff Time	620	49,803	50,423
Project costs and grants awarded	Direct	-	5,508,510	5,508,510
Depreciation	Direct	-	8,431	8,431
Office running costs	Staff Time	1,543	118,777	120,320
Professional costs	Direct	-	-	-
Audit fee	Direct	-	-	-
Board costs	Direct	-	-	-
		54,154	6,445,096	6,499,250
Support costs allocated to activities				
Support costs	Staff Time	10,403	160,041	170,444
Governance costs	Staff Time	4,863	74,818	79,681
		69,420	6,679,955	6,749,375

7. ALLOCATION OF SUPPORT & GOVERNANCE COSTS

	Basis of Apportionment	Support Costs £	Governance Costs £	2018 Total £
Staff costs	Staff Time	112,740	47,883	160,623
Other staff costs	Staff Time	12,408	1,242	13,650
Project costs and grants awarded	Direct	-	-	-
Depreciation	Direct	-	-	-
Office running costs	Staff Time	30,851	3,086	33,937
Professional costs	Direct	14,445	-	14,445
Audit fee	Direct	-	7,835	7,835
Board costs	Direct	-	19,635	19,635
		170,444	79,681	250,125
Support costs allocated to activities				
Charitable activities	Staff Time	160,041	74,818	234,859
Raising funds	Staff Time	10,403	4,863	15,266
		170,444	79,681	250,125

Notes to the financial statements for the year ended 31 March 2018 - continued

8. ANALYSIS OF GRANTS AWARDED

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

	Grants to Institutions	Grants to Individuals	2018 Total	2017 Total
	£	£	£	£
Scottish Government – Smarter Choices Smarter Places				
Aberdeen City Council	195,959	-	195,959	230,391
Aberdeenshire Council	191,298	-	191,298	209,804
Angus Council	98,848	-	98,848	75,542
Argyll & Bute Council	124,076	-	124,076	65,100
Clackmannanshire Council	75,297	-	75,297	72,080
Dumfries & Galloway Council	141,072	-	141,072	90,289
Dundee City Council	165,514	-	165,514	156,058
East Ayrshire Council	93,181	-	93,181	77,601
East Dunbartonshire Council	97,641	-	97,641	98,061
East Lothian Council	87,000	-	87,000	69,486
East Renfrewshire Council	84,098	-	84,098	80,148
Edinburgh Council	458,134	-	458,134	621,960
Comhairle nan Eilean Siar	36,109	-	36,109	70,000
Falkirk Council	144,886	-	144,886	144,836
Fife Council	376,550	-	376,550	313,862
Glasgow City Council	512,190	-	512,190	457,492
Highland Council	208,251	-	208,251	240,794
Inverclyde Council	74,768	-	74,768	-
Midlothian Council	73,465	-	73,465	56,223
Moray Council	87,328	-	87,328	117,234
North Ayrshire Council	169,469	-	169,469	162,867
North Lanarkshire Council	14,539	-	14,539	78,634
Orkney Council	51,955	-	51,955	28,983
Perth & Kinross Council	212,911	-	212,911	166,787
Renfrewshire Council	133,053	-	133,053	158,145
Scottish Borders Council	110,000	-	110,000	100,580
Shetland Islands Council	48,500	-	48,500	-
South Ayrshire Council	89,820	-	89,820	101,960
South Lanarkshire Council	293,094	-	293,094	310,436
Stirling Council	112,175	-	112,175	57,500
TACTRAN	8,800	-	8,800	-
West Dunbartonshire Council	16,739	-	16,739	84,218
West Lothian Council	130,518	-	130,518	163,000
	4,717,238	-	4,717,238	4,660,071

Notes to the financial statements for the year ended 31 March 2018 - continued

continued	Grants to Institutions £	Grants to Individuals £	2018 Total £	2017 Total £
OTHER				
Living Streets	-	-	-	162,000
PhD – Edinburgh University	15,417	-	15,417	-
Steps to Health	20,000	-	20,000	-
Health Walks Aberdeenshire	12,500	-	12,500	15,000
Hospital Field Meander	-	-	-	18,000
Put Your West Foot Forward	-	-	-	20,000
Walk da Rock	-	-	-	20,000
Other grants < £15,000 each	237,431	-	237,431	167,300
	285,348	-	285,348	402,300
Total	5,002,586	-	5,002,586	5,062,371

9. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2018 £	2017 £
Net Income/(expenditure) for the year is stated after charging		
Board of Directors and Members costs	191	73
Auditors remuneration		
Audit	3,980	3,980
Other	3,855	3,205
Operating lease rentals	76,795	67,029
Depreciation of fixed assets	8,431	7,842

10. STAFF COSTS

	2018 £	2017 £
<i>Staff employment costs</i>		
Salaries	822,889	704,900
Employer's NIC	75,047	63,902
Employer's superannuation	74,253	66,088
	972,189	834,890
There are no high paid staff.		
<i>Average staff numbers</i>		
Those employed for more than 20 hours per week	32	28

Creditors include £11,035 (2017 - £9,903) in respect of pension contributions to be paid over to relevant schemes at the end of the year.

1 employee had employee benefits in excess of £60,000 (2016: 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 (2017: 4) staff at Manager Grade. All Directors give their time freely and no Director receives remuneration. The total employee benefits of the key management personnel were £225,972 (2017: £215,279).

Notes to the financial statements for the year ended 31 March 2018 - continued

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2018 nor for the year ended 31st March 2017.

Trustees' Expenses

Expenses reimbursed in the year to Trustees' amounted to £191 (2017: £73).

12. FIXED ASSETS

Tangible assets

	Office furniture and other equipment	Computer equipment	Total
Cost	£	£	£
At 1 April 2017	18,115	47,744	65,859
Additions during the year	-	3,767	3,767
Disposals during year	-	-	-
At 31 March 2018	18,115	51,511	69,626
Accumulated depreciation			
At 1 April 2017	16,176	37,175	53,351
Provided during the year	1,021	7,410	8,431
Disposals during year	-	-	-
At 31 March 2018	17,197	44,585	61,782
Net book value			
31 March 2017	918	6,926	7,844
31 March 2018	1,939	10,569	12,508

13. STOCK

	2018 £	2017 £
Pedometers	2,109	8,053

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	20,251	4,761,341
Prepayments and accrued income	140,109	59,683
	160,360	4,821,024

Notes to the financial statements for the year ended 31 March 2018 - continued

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other creditors	77,998	50,577
Taxation and social security	19,216	17,850
Accruals and deferred income	45,349	65,251
Grants payable	4,937,063	4,867,900
Grants in advance	722,797	416,399
	5,417,977	5,421,559

16. FUNDS ANALYSIS at 31 March 2018

	Restricted £	Unrestricted £	2018 Total Funds £	2017 Total Funds £
Fixed assets	7,844	-	7,844	12,508
Current assets				
Stock	-	2,109	2,109	8,053
Debtors	136,128	24,232	160,360	4,821,024
Cash at bank and in hand	5,702,765	450,925	6,153,690	1,233,3187
	5,838,893	477,266	6,316,159	6,062,395
Current liabilities	(5,789,765)	(12,658)	(5,802,423)	(5,417,977)
Net current assets	49,128	464,608	513,736	644,418
Net Assets/Funds	56,972	464,608	521,580	656,926



Notes to the financial statements for the year ended 31 March 2018 - continued

17. FUND RECONCILIATION

	At 1st April 2017	Net movement in funds	Transfers	At 31st March 2018
	£	£	£	£
Unrestricted funds				
General fund	299,900	59,532	-	359,432
Designated development fund	86,055	-	-	86,055
Designated active travel fund	16,369	(7,857)	-	8,512
Designated training fund	-	8,500	-	8,500
Designated SATIN fund	7,954	(7,954)	-	-
Designated pedometer fund	8,053	(5,944)	-	2,109
	418,331	46,277	-	464,608
Restricted funds				
Restricted revenue reserve fund	41,712	15,260	(32,127)	24,845
Designated restricted revenue reserve fund	196,883	(196,883)	32,127	32,127
	238,595	(181,623)	-	56,972
	656,926	(135,346)	-	521,580

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 SATIN fund

These funds are received on behalf of another organisation and will be passed over in due course.

Designated Pedometer Fund

The designated pedometer fund represents costs to be incurred in 2018/2019 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.

Notes to the financial statements for the year ended 31 March 2018 - continued

18. LEASING COMMITMENTS

	2018	2017
	£	£
<u>Property</u>		
Within one year	15,253	14,882
<u>Other</u>		
Within one year	7,984	13,135
Between 2 and 5 years	5,662	13,646
	28,899	41,663

19. CONTINGENT LIABILITIES

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

20. COMMITMENTS

There were no capital commitments at 31 March 2018 (2017: £nil). There were no contingent liabilities at 31 March 2018 (2017: £nil).



Detailed income and expenditure account for the year ended 31 March 2018

INCOME	2018		2017	
	£	£	£	£
CORE INCOME				
Income from activities				
Grants	6,514,088		6,695,266	
Courses & training income	22,826		15,073	
Merchandise income	53,444		59,687	
Active Travel Conference	14,385		12,000	
SATIN	14,385		3,000	
Other income	1,343		569	
	<hr/>		<hr/>	
TOTAL CORE INCOME		6,606,086		6,785,595
Donations in Kind		3,000		3,000
Interest Receivable		4,943		12,595
		<hr/>		<hr/>
TOTAL INCOME for the year		6,614,029		6,801,190
		<hr/>		<hr/>
EXPENDITURE				
Core staffing costs				
Salaries, National Insurance and Pension costs	972,189		834,890	
Other staff costs	64,073		71,678	
	<hr/>	1,036,262	<hr/>	906,568
Core running costs				
Board of Directors and other member costs	19,635		8,957	
Office running costs	154,257		139,675	
Professional support costs, including audit fees	22,280		43,828	
Depreciation of fixed assets (including loss on disposal)	8,431		7,842	
	<hr/>	204,603	<hr/>	200,302
Project costs		5,508,510		5,518,475
		<hr/>		<hr/>
TOTAL EXPENDITURE for the year		6,749,375		6,625,345
		<hr/>		<hr/>
(DEFICIT)/SURPLUS for the year		(135,346)		175,845
		<hr/>		<hr/>

This statement does not form part of the Statutory Report and Financial Statements for the year to 31 March 2018 and is provided for information.

Thank you to our funders:

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