



FOR A HAPPIER,
HEALTHIER SCOTLAND

Annual Report & Accounts

2018-19

Everyday walking for a
happier, healthier Scotland

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 31 March 2019. 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
Kintail House, Forthside Way
Stirling, Scotland FK8 1QZ

Trustees
Mr D Brotherston
Mr J Fowlie
Ms A Gray
Ms J Hoeflich
Mr P Kelly (Appointed 31 October 2018)
Mr N Kempe
Dr M Kidd
Prof R Mitchell (resigned 31 October 2018)
Ms E Reid
Mr S Rennie
Ms A Riddell
Mr M Sangster

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

Company Secretary
Ian Findlay CBE

Chief Officer
Ian Findlay CBE

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

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 2019

Registered Company Number: SC168554
Scottish Charity Number: SC025535

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Our Purposes and Activities

The Objects for which the Charity is established are:

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.

The above Object is in turn translated into the Charity's Vision which is for a **happier and healthier Scotland, where 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**

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 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. Throughout the reporting year, the Charity has been working with Social Value Lab to develop a comprehensive impact framework. This work was completed in the reporting year and will be implemented in 2019/2020.

Our vision

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

Our focus

We want to get Scotland walking:

**Everyone.
Everyday.
Everywhere.**

We will help **everyone** to be active for improved social, physical and mental health.

We encourage physical activity with a particular focus on **everyday walking**.

We work to improve environments so that people can be active **everywhere**.

Our themes

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.

Policy and communications

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 national and local levels.



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. Safeguarding and Notifiable Events were discussed following a written request from OSCR that all charity boards consider this matter. During the reporting year, the Board approved a Records and Data Retention Policy, a Data Protection Policy, a Social Media Policy, a revised Pensions Policy and a Succession Plan for the Board and senior staff. Furthermore, staff consultations and Board discussions took place in developing a Remuneration and Rewards Policy (which was approved at the Board meeting on 1 May 2019).

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

Walking for Health

Our Walking for Health programme aims to increase the number of people walking every day in Scotland, improving wellbeing and preventing ill health.



120

accredited members of the
Scottish Health Walk Network

£160,000

funding to support projects
across Scotland

Over **550**

free, accessible and
sociable weekly walks

1,239

Volunteer Walk
Leaders trained



Our walkers report feeling fitter,
sleeping better and making friendships.



We are making
our Health Walks
more accessible
for people living
with dementia.

'Care About Walking' resource produced
supporting care staff to encourage activity

27 accredited Dementia
Friendly projects

Launched Scotland's first
Dementia Friendly Park in Stirling

Strength and Balance

Regular walking plus strength and balance exercises provide the key to an active, happy and healthier older age.

- 5 care homes supported to install Strength and Balance exercise panels to their grounds
- New resource to reduce sedentary behaviour in older adults produced in partnership with the University of Glasgow

**MACMILLAN
CANCER SUPPORT**

Cancer Friendly Walking

Together with Macmillan Cancer Support, we're supporting people living with cancer to make a positive change through physical activity.

22

local authorities deliver
cancer friendly walks

88

cancer walking groups
across Scotland

Over **200**

Macmillan Volunteer Walk Leaders

Workplace Walking

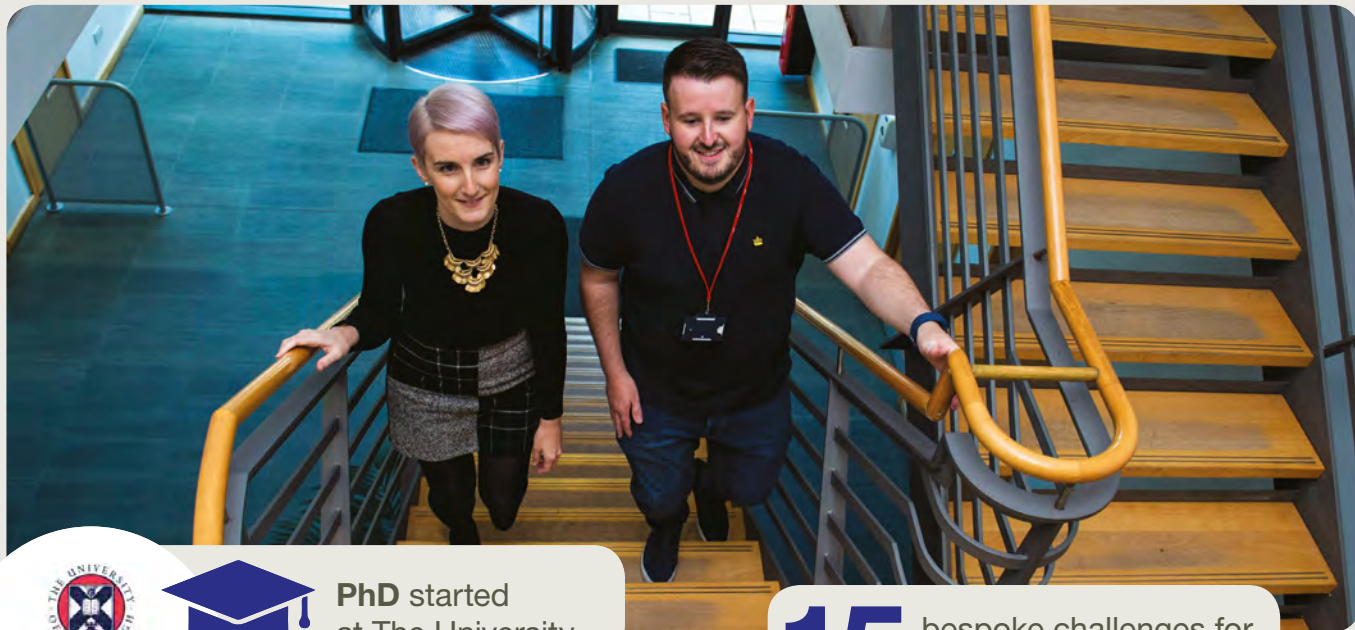
Step Count Challenge



6,447
people took
part in 2018/19

An active workplace means healthier and happier staff. We support workplaces in Scotland to help their staff move more.

Autumn Challenge **4 weeks long**
Spring Challenge **8 weeks long**



THE UNIVERSITY
of EDINBURGH



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

15 bespoke challenges for
individual workplaces

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.



Scottish Natural Heritage
Dualchas Nàdair na h-Alba
nature.scot



Active Environments

We support community path projects, so everyone has access to safe and connected places to walk.

Community Paths

46 community organisations
awarded grants totalling
£86,699

5 disadvantaged communities
supported to secure funding



Our five-day **Path Skillz** course
inspires young people to make
a difference

44 gained their Dynamic Youth
Award as part of the course
(SCQF level 3)

89 disadvantaged young
people took part

13 youth workers piloted our
Youth Tracks training course

Technical Support & Training

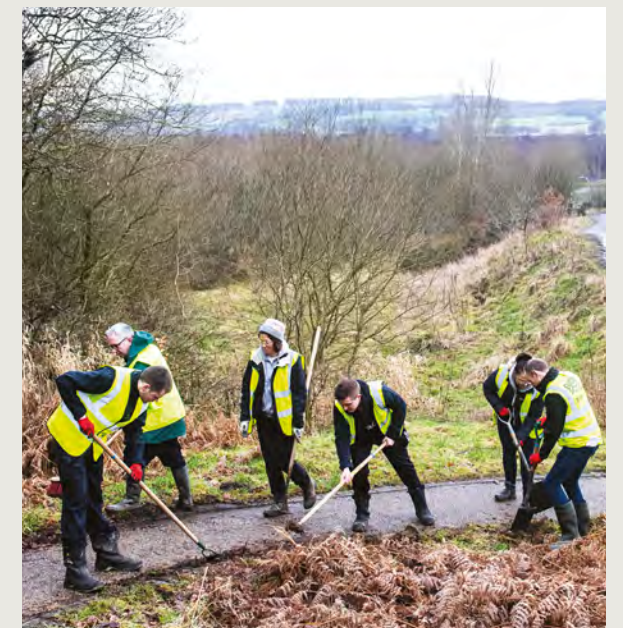
Our technical advice and training courses share skills and knowledge to make community path projects a success.

221 took part in training courses

122 technical enquiries supported

56 communities received 1:1
onsite advice

1.3 km of National Walking &
Cycling Network in South
Lanarkshire upgraded



Active Travel

We support more people to build walking and cycling into their daily routines as the most effective way to increase physical activity.



attended the National Active Travel Conference

**WALKING,
CYCLING,
CONNECTING
COMMUNITIES.**

- Significant contribution to active travel policy through membership of Active Travel Alliance
- Joined forces with the other leading active travel partners to increase impact and secure investment of active travel in Scotland



Smarter Choices, Smarter Places

Our funding programme is helping Scotland to find smarter ways to travel.

£5m

in funding awarded to local authorities

101

active and sustainable travel initiatives

£2m

'Open Fund' launched for community and public organisations

84

84 innovative projects awarded funding by 'Open Fund' in first year



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

Policy & Communications

Our events

the Big Fit Walk

We launched the Big Fit Walk in Aberdeen with

1,500
local school children

We celebrated our invaluable volunteers at the Scottish Parliament at our Annual Volunteer Awards.

We hosted an Expert Lecture with **200** professional delegates on social prescribing



Our advocacy

WALKiPEDIA

We launched 'Walkipedia', an information resource containing key stats, research and evidence on walking.

We renewed the National Walking Strategy Action Plan.

We're active members of several Scottish Parliament cross-party groups where we advocate walking.

Our healthy workplace

We retained our Gold Health Working Lives Award for the 8th year by continuing staff-led health and wellbeing activities.



Healthy Working Lives

Our voice

Our website attracted **785,666** visitors



350
articles in national and local press were secured

Our social media following grew to over

11,000 people



Our tweets reached over **2 million** people

Financial Review

Overview

The Company's overall financial position at the end of the reporting year showed a surplus of £41,247 (2018 – deficit of £135,346). The key external funding sources for the reporting year are reported in Note 3. Regarding the SOFA, resources expended have been allocated between fundraising, charitable activities and governance. Refer to Notes 6 and 7 for details on how the allocations have been calculated. In summary, 1% of total resources expended have been allocated to fundraising, 98% to charitable activities and 1% to governance.

Financial Management

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

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

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

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

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

A key development in the reporting year was the setting up and implementation of procedures associated with the Charity registering for VAT at the end of the previous reporting year.

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 2019 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 registered for VAT at the start of this reporting year.

Policy on Reserves

The Charity's Financial Reserves Policy was reviewed and approved by the Paths for All Board of Directors in July 2019. The Policy is based on OSCR's published factsheet on financial reserves policies. The financial reserve target has been calculated at £520,000. Currently the financial reserve (General Fund) stands at £407,362 (2018 - £359,432).

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 reacting to it. The increased level of cross policy working at a Ministerial and Government level continues to develop, which has reinforced the connections between the Charity's different workstreams.

Within Government, the Active Scotland Division, which sits within the Health Improvement Directorate and the physical activity budget are relatively stable. The Active Scotland Division has developed a high-level Active Scotland Outcomes Framework into which all physical activity implementation fits. The Charity's activities are well represented within the Framework. The Chief Officer of the Charity now 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.

During the reporting year, the doubling of the Scottish Government's active travel budget from £40million to £80million, was sustained. A significant development in the reporting year has been the roll-out of the Smarter Choices Smarter Places £2 million Open Fund. The Open Fund is open to all formally constituted bodies and complements the £5million local authority fund. 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. The Charity is a member of a number of national policy development groups and forums relating to active and sustainable travel.

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

2018/2019 constitutes the second year of the Charity's three-year Strategy, which was fundamentally informed by the policy and political context outlined above. In summary, the Strategy states that the Charity should build on its successes on what it uniquely does best by developing and evolving its current strategic direction and activities, rather than significantly changing direction. The Strategy is complemented by a Strategic Statement which addressed the following matters: market position

and diversification, strategic priorities, the scope of the Charities 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 are vital. Discussions continue on moving to multi-year funding arrangements. However, this has been frustrated by uncertainties relating to Brexit. In addition to this, the Charity will continue to develop projects such as the Macmillan Cancer Support and Dementia Friendly walking projects and sponsorship opportunities.

The Charity employs a Business Manager. Throughout the reporting year the Business Manager led the staff team and Directors thinking on business development priorities. Priorities have included the development of a social prescribing model with NHS Tayside, continuing work with the Social Value Lab on the development of an impact framework for the Charity and the launch of the Scottish Walking for Health Network and the Walk at Work Award.

Looking to the future, the Charity will build on the above and engage in national developments such as: the setting up of the new public body Public Health Scotland and associated delivery of the Public Health Priorities; systems mapping for physical activity which is being coordinated by Active Scotland; the new National Transport Strategy; Strategic Transport Projects Review and Transport Bill (including the Workplace Parking Levy); the Planning Bill, the new National Planning Framework and Scottish Planning Policy; responding to the declared Climate Emergency; and the ongoing development of 'Our Natural Health Service'.

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

Internally, the Charity will be undertaking a fundamental review of its travel policy to ensure that its own travel arrangements are responding to the above-mentioned policy developments and the Charity is 'practicing what it preaches' in terms of travel behaviours.

Structure, Governance and Management

Governing documents

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

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

The principal activity of the Charity, as set out in its Object, is to work in partnership with others to advance, encourage and facilitate the creation, improvement, management, promotion and use by everyone of paths and other routes on land and water for recreation, everyday journeys and physical activity; and in so doing advance health and 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 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. The Directors appointed Mark Stephen as President at their Board meeting on 30 October 2013. Mark retired from this position at the AGM in October 2018. There is currently no one holding the position of President.

At 31 March 2019, the Charity employed 33 full-time equivalents. The staff team comprised (expressed in full-term equivalents) 1 Chief Officer, 4 Managers, 11 Senior Development Officers, 13 Development Officers, 3 Corporate Services staff and 1 part-time Intern.

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.

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 Object 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, 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.



Trustee's 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 statement of recommended practice (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
30 September 2019



Independent Auditor's Report

to the trustees and members of the Paths for All Partnership

Opinion

We have audited the financial statements of Paths for All Partnership (the 'charitable company') for the year ended 31 March 2019 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 31 March 2019, 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 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.

Opinion 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 Trustee's 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.
30 September 2019



Statement of Financial Activities

for the year to 31 March 2019

	Notes	Unrestricted Funds £	Restricted Funds £	2019 Total £	2018 Total £
INCOME					
Donations and legacies	2	3,000	-	3,000	3,000
Charitable activities	3	72,630	9,197,870	9,270,500	6,551,299
Other trading activities	4	39,976	-	39,976	53,444
Investments	5	3,091	7,269	10,360	4,943
Other Income		402	-	402	1,343
TOTAL		119,099	9,205,139	9,324,238	6,614,029
Expenditure:					
Raising funds	6	-	69,095	69,095	69,420
Charitable activities		68,274	9,145,622	9,213,896	6,679,955
TOTAL		68,274	9,214,717	9,282,991	6,749,375
NET INCOME / (expenditure)		50,825	(9,578)	41,247	(135,346)
Transfers between funds		5,883	(5,883)	-	-
Net Movement in Funds		56,708	(15,461)	41,247	(135,346)
Balances brought forward		464,608	56,972	521,580	656,926
Balances carried forward		521,316	41,511	562,827	521,580

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 37 form part of these financial statements.

Balance Sheet

at 31 March 2019

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible fixed assets	12	3,711	7,844
CURRENT ASSETS			
Stock	13	1,904	2,109
Debtors	14	112,375	160,360
Cash at bank and in hand		8,483,557	6,153,690
		8,597,836	6,316,159
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	15	(8,038,720)	(5,802,423)
NET CURRENT ASSETS		559,116	513,736
NET ASSETS		562,827	521,580
FUNDS			
Unrestricted Funds			
General fund		407,362	359,432
Designated development fund		86,055	86,055
Designated active travel fund		7,370	8,512
Designated training fund		18,625	8,500
Designated pedometer fund		1,904	2,109
		521,316	464,608
Restricted Funds			
Restricted revenue reserve fund		27,098	24,845
Designated revenue reserve fund		14,413	32,127
		41,511	56,972
TOTAL CHARITY FUNDS	17	562,827	521,580

The notes on pages 23 to 37 form part of these financial statements.
Approved by the Board of Directors on 30 September 2019 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 2019

	2019	2018
	£	£
Reconciliation of net movement in funds to net cash inflow / (outflow) from operating activities		
Net movement in funds	41,247	(135,346)
Interest income shown in investing activities	(10,360)	(4,943)
Depreciation	5,518	8,431
Decrease in stocks	205	5,944
Decrease in debtors	47,985	4,660,664
Increase in creditors	2,236,297	384,446
Net cash (used in)/provided by operating activities	2,320,892	4,919,196
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	10,360	4,943
Purchase of fixed assets	(1,385)	(3,767)
Net cash generated by/(used) in investing activities	8,975	1,176
Increase/ (decrease) in cash and cash equivalents in the year	2,329,867	4,920,372
Cash and cash equivalents at 1 April 2018	6,153,690	1,233,318
Cash and cash equivalents at 31 March 2019	8,483,557	6,153,690

The notes on pages 23 to 37 form part of these financial statements.

Notes to the Financial Statements

for the year ended 31 March 2019

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, are 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 2019/2020, the Charity is a going concern on a similar basis to 2018/2019. Funds have been secured at a similar level to 2018/2019 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 clawback conditions.
- Investment income is included when receivable.

Notes to the financial statements for the year ended 31 March 2019 - 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 basis 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 August 2018. The Policy has been significantly updated and is based on OSCAR's recently published factsheet on financial reserves policies. The financial reserve target has been calculated at £520,000. Currently the financial reserve (General Fund) stands at £407,362 (2018 - £359,432).

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 2019 - continued

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 2019 - continued

2. INCOME FROM DONATIONS AND LEGACIES

	2019 £	2018 £
Gifts in kind	3,000	3,000

3. INCOME FROM CHARITABLE ACTIVITIES

	2019 £	2018 £
Scottish Government – Active Scotland	1,213,697	1,169,167
Scottish Government – Planning and Architecture	-	2,500
Scottish Government – Transport Scotland	7,699,250	5,010,115
Scottish Natural Heritage	151,385	151,155
Life Changes Trust	47,946	96,637
Macmillan	65,055	84,514
Robertson Trust	15,500	-
William Grant Foundation	10,000	-
Kings Park Project	6,013	-
Changing Lives Spirit of 2012	12,500	-
Dementia Friendly	75	-
Active Environment	16,604	-
	9,238,025	6,514,088
Courses & training income	9,313	22,826
Active Travel Conference	23,162	14,385
Total	9,270,500	6,551,299

4. INCOME FROM TRADING

	2019 £	2018 £
Merchandise income	39,976	53,444
Income from trading	39,976	53,444

5. INCOME FROM INVESTMENTS

	2019 £	2018 £
Bank interest receivable	10,360	4,943
Income from investments	10,360	4,943



Notes to the financial statements for the year ended 31 March 2019 - continued

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Apportionment	Raising Funds £	Charitable Activities £	2019 Total £
Staff costs	Staff Time	53,848	856,048	909,896
Other staff costs	Staff Time	657	50,670	51,327
Project costs and grants awarded	Direct	-	7,957,194	7,957,194
Depreciation	Direct	-	5,518	5,518
Office running costs	Staff Time	1,686	129,814	131,500
Professional costs	Direct	-	-	-
Audit fee	Direct	-	-	-
Board costs	Direct	-	-	-
		56,191	8,999,244	9,055,435
Support costs allocated to activities				
Support costs	Staff Time	8,359	139,049	147,408
Governance costs	Staff Time	4,545	75,603	80,148
		69,095	9,213,896	9,282,991

	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

Notes to the financial statements for the year ended 31 March 2019 - continued

7. ALLOCATION OF SUPPORT & GOVERNANCE COSTS

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

Support costs allocated to activities

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

	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 2019 - 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 £	2019 Total £	2018 Total £
Scottish Government – Smarter Choices Smarter Places				
Aberdeen City Council	184,470	-	184,470	195,959
Aberdeenshire Council	211,005	-	211,005	191,298
Angus Council	175,001	-	175,001	98,848
Argyll & Bute Council	55,893	-	55,893	124,076
Clackmannanshire Council	72,273	-	72,273	75,297
Dumfries & Galloway Council	123,991	-	123,991	141,072
Dundee City Council	228,780	-	228,780	165,514
East Ayrshire Council	105,030	-	105,030	93,181
East Dunbartonshire Council	86,939	-	86,939	97,641
East Lothian Council	36,550	-	36,550	87,000
East Renfrewshire Council	182,312	-	182,312	84,098
City of Edinburgh Council	509,348	-	509,348	458,134
Comhairle nan Eilean Siar	20,800	-	20,800	36,109
Falkirk Council	164,280	-	164,280	144,886
Fife Council	495,383	-	495,383	376,550
Glasgow City Council	693,012	-	693,012	512,190
Highland Council	297,142	-	297,142	208,251
Inverclyde Council	87,690	-	87,690	74,768
Midlothian Council	89,904	-	89,904	73,465
Moray Council	87,951	-	87,951	87,328
North Ayrshire Council	181,969	-	181,969	169,469
North Lanarkshire Council	106,000	-	106,000	14,539
Orkney Islands Council	33,994	-	33,994	51,955
Perth & Kinross Council	263,443	-	263,443	212,911
Renfrewshire Council	144,250	-	144,250	133,053
Scottish Borders Council	64,500	-	64,500	110,000
Shetland Islands Council	-	-	-	48,500
South Ayrshire Council	114,261	-	114,261	89,820
South Lanarkshire Council	249,463	-	249,463	293,094
Stirling Council	83,000	-	83,000	112,175
Tactran	-	-	-	8,800
West Dunbartonshire Council	45,146	-	45,146	16,739
West Lothian Council	76,720	-	76,720	130,518
	5,270,500	-	5,270,500	4,717,238
OTHER				
PhD – Edinburgh University	-	-	-	15,417
Steps to Health	-	-	-	20,000
Health Walks Aberdeenshire	-	-	-	12,500
Other Grants < £15,000 each	265,816	-	265,816	237,431
Total	265,816	-	265,816	285,348

Notes to the financial statements for the year ended 31 March 2019 - continued

continued	Grants to Institutions £	Grants to Individuals £	2019 Total £	2018 Total £
Scottish Government – Open Fund				
Alyth Development Trust	19,500	-	19,500	-
Angus Cycle Hub CIC	46,282	-	46,282	-
Bike for Good	49,257	-	49,257	-
Bike Station Perth	30,250	-	30,250	-
Blantyre Soccer Academy	34,735	-	34,735	-
Braveheart Association	17,160	-	17,160	-
Clackmannan Development Trust	28,000	-	28,000	-
Cloudberry Communities CIC	38,500	-	38,500	-
Comhairle Nan Eilean Siar	50,000	-	50,000	-
Como UK	49,994	-	49,994	-
Cycling UK	65,942	-	65,942	-
Deaf Scotland	20,000	-	20,000	-
Eyemouth & District CT	35,418	-	35,418	-
Fallin Community Enterprises	50,000	-	50,000	-
Forth Environment Link	50,000	-	50,000	-
Forward Coupar Angus	19,625	-	19,625	-
Getting Better Together Ltd	28,787	-	28,787	-
Glasgow Health & Social Care Partnership	44,508	-	44,508	-
Glenboig Development Trust	47,673	-	47,673	-
HITRANS	51,000	-	51,000	-
Hope Amplified	17,766	-	17,766	-
Huntly and District Development Trust	35,000	-	35,000	-
Live Life Aberdeenshire	15,000	-	15,000	-
Living Streets	32,283	-	32,283	-
Loch Lomond & The Trossachs NPA	30,000	-	30,000	-
Lornhill Academy	50,000	-	50,000	-
ML2 Action Sports Group C.I.C.	41,800	-	41,800	-
NHS Forth Valley	49,875	-	49,875	-
Parkinson's UK	20,000	-	20,000	-
Royston Youth Action	50,000	-	50,000	-
Scottish Borders Council	25,000	-	25,000	-
Scottish Canals	91,800	-	91,800	-
Tactran	96,500	-	96,500	-
The Adventure Syndicate	20,920	-	20,920	-
The Conservation Volunteers	24,736	-	24,736	-
Transform Scotland	57,975	-	57,975	-
Transport for Edinburgh	100,000	-	100,000	-
University of Dundee	20,353	-	20,353	-
University of Stirling	25,000	-	25,000	-
University of Strathclyde	16,889	-	16,889	-
Velocity Café	20,560	-	20,560	-
Velocity Café and Bicycle Workshop	21,821	-	21,821	-
Volunteer Dundee	20,791	-	20,791	-
Volunteering Hebrides	25,000	-	25,000	-
Other Grants < £15,000 each	289,545	-	289,545	-
	1,975,245	-	1,975,245	-
Total	7,511,561	-	7,511,561	5,002,586

Notes to the financial statements for the year ended 31 March 2019 - continued

9. NET INCOME/(EXPENDITURE) FOR THE YEAR	2019	2018
	£	£
Net Income/(expenditure) for the year is stated after charging		
Board of Directors and Members costs	611	191
Auditors remuneration		
Audit	3,840	3,980
Other	1,865	3,855
Operating lease rentals	7,984	76,795
Depreciation of fixed assets	5,518	8,431

10. STAFF COSTS	2019	2018
	£	£
<i>Staff employment costs</i>		
Salaries	884,859	822,889
Employer's NIC	84,143	75,047
Employer's superannuation	86,377	74,253
	1,055,379	972,189
There are no high-paid staff.		
<i>Average staff numbers</i>		
Those employed for more than 20 hours per week	35	32

Creditors include £nil (2018 - £11,035) 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 (2018: 1).

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 (2018: 4) at Manager Grade. All Directors give their time freely and no Director receives remuneration. The total employee benefits of the key management personnel were £230,828 (2018: £225,972).

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 (2018: £nil).

Trustees' Expenses

Expenses reimbursed in the year to Trustees' amounted to £611 (2018: £191).

Notes to the financial statements for the year ended 31 March 2019 - continued

12. FIXED ASSETS

Tangible assets

Cost

At 1 April 2018
Additions during the year
Disposals during year

At 31 March 2019

Accumulated depreciation

At 1 April 2018
Provided during the year
Disposals during year

At 31 March 2019

Net book value

31 March 2018

31 March 2019

Office furniture and other equipment	Computer equipment	Total
£	£	£
18,115	51,511	69,626
595	790	1,385
-	-	-
18,710	52,301	71,011
17,197	44,585	61,782
1,065	4,453	5,518
-	-	-
18,262	49,038	67,300
448	3,263	3,711
918	6,926	7,844

13. STOCK

	2019 £	2018 £
Pedometers	1,904	2,109

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other debtors	20,960	20,251
Taxation and social security	15,762	-
Prepayments and accrued income	75,653	140,109
	112,375	160,360



Notes to the financial statements
for the year ended 31 March 2019 - continued

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other creditors	85,989	77,998
Taxation and social security	21,428	19,216
Accruals and deferred income	92,780	45,349
Grants payable	7,405,319	4,937,063
Grants in advance	433,204	722,797
	8,038,720	5,802,423

16. FUNDS ANALYSIS at 31 March 2019

	Restricted £	Unrestricted £	2019 Total Funds £	2018 Total Funds £
Fixed assets	3,711	-	3,711	7,844
Current assets				
Stock	-	1,904	1,904	2,109
Debtors	91,560	20,815	112,375	160,360
Cash at bank and in hand	7,977,460	506,097	8,483,557	6,153,690
	8,069,020	528,816	8,597,836	6,316,159
Current liabilities	(8,031,220)	(7,500)	(8,038,720)	(5,802,423)
Net current assets	37,800	521,316	559,116	513,736
Net Assets/Funds	41,511	521,316	562,827	521,580

Notes to the financial statements for the year ended 31 March 2019 - continued

17. FUND RECONCILIATION

	At 1 April 2018 £	Net movement in funds £	Transfers £	At 31 March 2019 £
Unrestricted funds				
General fund	359,432	42,047	5,883	407,362
Designated development fund	86,055	-	-	86,055
Designated active travel fund	8,512	(1,142)	-	7,370
Designated training fund	8,500	10,125	-	18,625
Designated pedometer fund	2,109	(205)	-	1,904
	464,608	50,825	5,883	521,316
Restricted funds				
Restricted revenue reserve fund	24,845	16,666	(14,413)	27,098
Designated restricted revenue reserve fund	32,127	(26,244)	8,530	14,413
	56,972	(9,578)	(5,883)	41,511
	521,580	41,247	-	562,827

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 2019/2020 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 2019 - continued

18. LEASING COMMITMENTS

	2019 £	2018 £
<u>Property</u>		
Within one year	-	15,253
<u>Other</u>		
Within one year	2,059	7,984
Between 2 and 5 years	3,603	5,662
	5,662	28,899

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 2019 (2018: £nil). There were no contingent liabilities at 31 March 2019 (2018: £nil).

Detailed Income and Expenditure Account

for the year ended 31 March 2019

INCOME	2019		2018	
	£	£	£	£
CORE INCOME				
Income from activities				
Grants	9,238,025		6,514,088	
Courses & training income	9,313		22,826	
Merchandise income	39,976		53,444	
Active Travel Conference	23,162		14,385	
Other Income	402		1,343	
TOTAL CORE INCOME	9,310,878		6,606,086	
Donations in Kind	3,000		3,000	
Interest Receivable	10,360		4,943	
TOTAL INCOME for the year	9,324,238		6,614,029	
EXPENDITURE				
Core staffing costs				
Salaries, National Insurance and Pension costs	1,055,379		972,189	
Other staff costs	65,804		64,073	
	1,121,183		1,036,262	
Core running costs				
Board of Directors and other member costs	20,073		19,635	
Office running costs	168,588		154,257	
Professional support costs, including audit fees	10,435		22,280	
Depreciation of fixed assets (including loss on disposal)	5,518		8,431	
	204,614		204,603	
Project costs	7,957,194		5,508,510	
TOTAL EXPENDITURE for the year	9,282,991		6,749,375	
(DEFICIT)/SURPLUS for the year	41,247		(135,346)	

This statement does not form part of the Statutory Report and Financial Statements for the year to 31 March 2019 and is provided for information.

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Our Partners

We are a partnership of 30 national organisations who share our vision of a happier, healthier Scotland



Thank you to our funders:
Scottish Government – Active Scotland, Life Changes Trust, Macmillan Cancer Support, Scottish Natural Heritage, Transport Scotland.





FOR A HAPPIER,
HEALTHIER SCOTLAND

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Paths for All Partnership is a recognised
Scottish Charity No: SC025535 and a
Company Limited by Guarantee No: 168554
incorporated 19 September 1996 at
Companies House, Edinburgh.

Registered Office:
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