

PATHS FOR ALL PARTNERSHIP
(A Company limited by guarantee, not having a share capital)
REPORT and FINANCIAL STATEMENTS
for the year to 31 March 2024

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Reg. No. SC168554

Scottish Charity No. SC025535

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Report of the Trustees for the year ended 31 March 2024

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 2024. In preparing this report the Directors have complied with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and applicable accounting standards.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC168554

Registered Charity number

SC025535

Registered office

Kintail House
Forthside Way
Stirling
Scotland
FK8 1QZ

Trustees

Mr S Christie
Mr P Kelly
Ms B Mukushi
Prof N Mutrie
Mr B Paddy
Ms A Riddell
Ms J Pepper
Ms I Beautyman
Mr J Adeyemi (Appointed 8 November 2023)

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

Company Secretary

Ms Carol Johnston

Chief Executive Officer

Mr Kevin Lafferty

Auditors

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

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Report of the Trustees for the year ended 31 March 2024 (continued)

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

Bankers

Bank of Scotland
21 Mar Street
Alloa
FK10 1HR

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne
NE3 4PL

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

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

Advisors

Health and Safety

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

Employment Law

Creideasach Employment Law Specialists
Office F9
Menstrie Business Centre
Elmbank Mill
Menstrie,
FK11 7BU

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Report of the Trustees for the year ended 31 March 2024 (continued)

OUR PURPOSES AND ACTIVITIES

The Object for which the Charity is established is: -

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

The above Object is in turn translated into the Charity's Vision which is for a **happier and healthier Scotland, where increased physical activity improves quality of life and wellbeing for all**. Paths for All has a clear focus; it wants to significantly increase the number of people walking: **everyone, everyday, everywhere**. We work to be inclusive, to ensure more people from underserved communities and those with protected characteristics, benefit from walking and being more active.

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

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

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

OUR ACHIEVEMENTS AND PERFORMANCE

We have been successful in securing funding of £15.5m for programme delivery for 2024.

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.

From a funding and resourcing perspective, the Charity secured all the planned funding for the accounting period and expended the funds as planned and required by the funders.

In terms of Governance, the Board met as planned four times in the year. Policies and procedures were kept up to date to ensure legal compliance and good practices were followed. The Board reviews our Strategic Risk Register quarterly. We have maintained our supporting sub-Groups (Finance and Staffing, and Grant Allocation and Outcomes) which met as necessary throughout the year.

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

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Report of the Trustees for the year ended 31 March 2024 (continued)

DETAILED ACHIEVEMENTS

Health Walks

We manage and support the Scottish Health Walk Network (SHWN). The network delivers over 850 regular Health Walks all across Scotland. Walks are free, short, local, volunteer-led and accessible to all.

- The Walking for Health Grants fund was oversubscribed. We have successfully awarded £255,933 to 16 strategic projects across Scotland
- Membership of the Scottish Health Walk Network grew to 453
- 91% of new walkers are regularly active after six months
- 1,039 new Walk Leaders trained
- 1,411 volunteers attended training
- 99% of course attendees reported they felt confident and ready to lead Health Walks after completing our training
- 11,996 new walkers joined a Health Walk for the first time
- Young people and schools: We began the development of a peer-led Health Walk model for schools and young people to create and co-produce an adapted Schools Walk Leader training with an initial trial in Balforn High school

A priority this year has been on promoting inclusion and diversity across Health Walks, with a focus on partnership initiatives with SWAN, Scottish Association for Mental Health (SAMH) and LEAP Sport for autism, mental health, and LGBTQIA+ communities. The Health Walk Agreement has also been translated into Arabic, Ukrainian and Urdu in response to the needs of the SHWN and is now available in 13 languages.

We re-developed our training programme to improve content, messaging and delivery style, enabling training to take place flexibly in-person, online or outdoors. Through a series of upskill events, we created a national network of 53 Cascade and 5 Freelance Trainers with the knowledge, skills and confidence to deliver Walk Leader and Dementia Friendly Walk Leader training to volunteers and staff across Scotland.

The SHWN Annual Conference in September celebrated the incredible contribution that volunteering has on the delivery of safe, welcoming and inclusive Health Walks throughout Scotland. It was attended by over 20% of the membership, with 96 attendees on the day.

Dementia Friendly Walking / Strength and Balance

We support safe and welcoming walks and initiatives for people living with dementia, their families and carers. This programme supports the SHWN to register safe, welcoming and inclusive Dementia Friendly Health Walks. Our Dementia Friendly Walk Leader Training continues to grow walking opportunities for people across Scotland. This programme also supports healthcare settings to increase physical activity opportunities for people receiving care.

Our Strength and Balance programme combines simple exercises with advice on walking to help adults stay active and independent.

- 149 registered Dementia Friendly Health Walks
- 84.5% of projects in the Scottish Health Walk Network engaged in Strength & Balance
- Our Cascade Strength and Balance Training upskills healthcare professionals and creates a sustainable model of delivery within their setting.
- Dementia Friendly Health Walks had a complete refresh and update of branding, resources and processes
- An evaluation was published of the impact of walking with Strength and Balance across healthcare settings in collaboration with the Health and Social Care Partnership in Perth and Kinross
- Launch of the new Walking with Strength and Balance Toolkit
- Three large Dementia Friendly Environment Projects were completed or in progress, transforming outdoor spaces with inclusive and accessible design. Two projects received a Dementia Friendly Environments Accreditation certificate: MacRosty Park in Crieff; and the gardens at the Psychiatry of Old Age ward at Murray Royal Hospital.

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Report of the Trustees for the year ended 31 March 2024 (continued)

Movement for Health Coalition

Movement for Health is a coalition of Scotland's leading health charities, national agencies and academic institutions. Members are united in their commitment to support the least active people living with long term health conditions to be more physically active. We are proud to manage this coalition and advisory group, the accompanying workplan and national Community of Practice which aims to make it easier for people with a health condition to be more active.

- A new website was launched for Movement for Health
- Digital reach: 89,378
- Newsletter sign-ups: 419
- Attendees at Movement for Health events: 183

The coalition hosted three engagement events: The first Movement for Health Knowledge Exchange took place in Glasgow Caledonian University with 110 delegates attending. A physical activity Messaging and Communications Workshop, facilitated by Dr Chloe Williamson of the University of Edinburgh was held and Grayling PR facilitated a Policy and Public Affairs Workshop.

Workplace Walking

Our workplace walking programmes support people to be more active, and support employers to develop a healthy, active workplace culture where everyone moves more and sits less during the working day.

- 10,046 participants took part in Step Count Challenges
- 29 bespoke Step Count Challenges were hosted
- Three Walk at Work Awards were celebrated
- The 50th Walk at Work Award was achieved by East Renfrewshire Health and Social Care Partnership.
- The Step Count Challenge app was launched improving accessibility of the challenge platform

Step Count Challenge for Young People and Schools

We successfully applied for funding to develop a Step Count Challenge for High Schools. The project is a partnership between Paths for All, The University of Stirling, The University of Edinburgh and The University of the Highlands & Islands and has been granted £215,000 by the Knowledge Transfer Partnership (KTP), of which Paths for All contributed £53,950.

Community Paths

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

Achievements in 2024:

- 17 Community Path Grants worth £28,595 awarded
- A micro volunteering animation was created and shared online
- Two path grading system training sessions delivered
- Eight disadvantaged communities engaged in place making activities
- Six online events were delivered. These events raise awareness and encourage sharing good practices in inclusive design, innovation, and management of recreational and active travel projects.
- Three on-site training courses co-designed and delivered.
- 11 Health Walk Groups involved in activities that increases their levels of nature connectedness and improve the places where they walk
- The Outdoor Accessibility Guidance was completed and launched at the Outdoor Recreation Network conference in Leeds.

The Walking and Wellbeing Award was launched to encourage and support children, young people, and families to be more physically active outdoors and connect with nature. 214 awards were made in the first year.

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Report of the Trustees for the year ended 31 March 2024 (continued)

We completed our report from the trials of our placemaking toolkit. This was shared with Derby University's Nature Connection Research Group. The toolkit is intended to be used by path managers to assess how users of a path connected with nature and help identify changes that can be made that would entice users to notice nature more.

We continued to develop the National Path Demonstration Site with installations such as artwork developed by Alec Finlay (our artist in residence), demonstrating using art as a way of prompting people to reflect on what nature means to them.

We gave guided tours of the Path Demonstration Site to professionals working in Active Travel and Access sectors including Sustrans, Natural England and Cairngorms National Park.

Ian Findlay Path Fund

The Ian Findlay Path Fund supports the improvement of local paths within and between communities, making it easier for people to choose active travel for everyday journeys.

The Ian Findlay Path Fund team provides consistent support to groups, which has been crucial in enabling them to plan and develop projects that meet fund requirements and resulting in high quality applications.

This approach aims to ensure the best outcomes for communities seeking to improve their local active travel infrastructure

- The second round of the Ian Findlay Path Fund was confirmed by Transport Scotland at £1.5M in May 2023, with the fund open to applicants on the 6th of June 2023.
- 21 grant applications were approved to a total value of £1.5m.
- Over 100 enquiries from community groups
- Project completions: 13 IFPF projects across Scotland that were awarded funding in 2023 completed construction of their projects, including:
 - A path connecting Queen Margaret University (QMU) to the centre of Musselburgh was refurbished and upgraded to meet the needs of local users and received a visit from the Active Travel Minister
 - A historic Isle of Skye path got a new lease of life as £60k IFPF funding saw a path reconnect generations in Ardnish
 - Westhill & Elrick Community Council celebrated completing two major projects upgrading the Westhill Orbital Trail

Active and Sustainable Travel

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

Smarter Choices, Smarter Places

Smarter Choices, Smarter Places (SCSP) was our largest grant programme in the year, funded by Transport Scotland, to encourage people to change their travel behaviour and adopt more sustainable travel habits like walking, cycling, or using public transport.

2024 was a successful year for the SCSP programme. With the continued support of Transport Scotland, we were able to maintain the level of funding provided to community groups and charities across Scotland through the Open Fund of £5.3million. We were also able to continue to support all 32 local authorities with a total of £4.8million funding through the Local Authority Fund while the new £1.2million Active Nation Fund supported projects working nationally or across two or more local authority areas.

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Over the whole SCSP programme results were as follows:

- More people choose not to drive – 90,386 miles saved
- More people choose to walk and cycle for short, local journeys – 185,542 people
- More people use sustainable transport for longer journeys – 252,986 people chose a sustainable option conducting 137,595 journeys which meant 1,067,172 fewer miles travelled by car
- People develop more positive attitudes towards sustainable travel choices – 3,525,345 people engaged and 18,669 people trained. 688 organisations engaged and 3,340 events delivered. 2,070 people feel safer walking and cycling and 11,688 people referred to active travel options
- People's knowledge about sustainable travel choices increases – 3,0650,482 people reached with sustainable transport messages and 85,022 resources distributed. 425 routes were promoted
- There is an increased evidence base to support sustainable travel interventions – 82 reports/ resources or studies delivered, and 12,870 responses/ engagements delivered.

Communications and Policy

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

At the end of 2024 year, we progressed the specification and procurement of a brand refresh and new website for Paths for All.

This exciting development will see us move our brand and digital presence to better represent the ambitions of the organisation and support our ongoing evolution – supporting us to promote walking more effectively and give easier access to vital services and information to our audiences.

Communications Channels

- During the year, our websites had 1,533,214 views
- There were 639 items of coverage in the press and online news platforms - 25 of which were identified as high value having appeared in broadcast or national titles with quality content, interviews, quotes and video/photography
- Two new podcasts episodes were produced
- Our social media following across all channels grew to 36,356
- 103 email marketing campaigns sent
- 25 news stories were published on our website to share our news, funds, campaigns and impact.

Communication campaigns and activities

- **National Walking Month:** Our 2023 campaign focused on asking our audiences to 'walk every day this May'. We attracted new audiences through Facebook advertising and a competition which attracted 153 entries. A total of 33 news articles were published in the press and the campaign was supplemented with a case study-based story to create a strong human interest, particularly to engage our older audiences, who may attend Health Walks.
- **Scottish Walking Awards:** The second Scottish Walking Awards were announced during May's National Walking Month. The nine winners were chosen, with Joshua Adeyemi, chosen as the Overall Champion. Joshua was joined by Minister, Maree Todd MSP at the Scottish Parliament for a photocall along with CEOs from Living Streets, Ramblers Scotland, and Paths for All to promote the Awards.
- **Health Walk Volunteer campaign:** We designed and delivered a month-long Health Walk Volunteer campaign in response to a decline in volunteering post Covid. The campaign encouraged people to become a volunteer whilst promoting the benefits of Health Walks. The campaign achieved positive coverage in regional press, support from Jenni Minto MSP, and a wide reach of our target audience via radio and social media advertising.

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- **Volunteer Awards:** Our 14th annual Volunteer Awards took place on 27 September hosted by broadcaster Fiona Stalker. Ten deserving winners were presented with trophies at the Scottish Parliament by sponsoring MSP Nicola Sturgeon. The event was attended by 128 attendees. Winners were announced on social media simultaneously. In the media 28 articles published, Coverage was also secured with STV, featuring the Dementia Friendly Award winner.
- **Expert Lecture:** We welcomed Dr Fiona Bull, Head of Physical Activity at the World Health Organisation to Scotland for our annual Expert Lecture on 15 November, titled 'Getting the World Walking: Time to Step Up'. She was joined by a panel that included heads of departments from Active Scotland, Transport Scotland, and Public Health Scotland who committed their ambitions for walking in Scotland.
- **Public Opinion Survey and Market Research:** We supported the launch of our opinion survey research, creating an infographic, which was shared at our Expert Lecture, and a press release sharing some of the positive highlight data. We received the final report of our market segmentation research giving us a deeper understanding of our key audiences and insight into their motivations, barriers, and media habits.

Policy and evidence

We continued to work to increase the profile of walking and to influence policy at a local, regional, and national level.

The policy team has worked to evidence and make the case for walking and wheeling in policies across Scotland.

We provided several responses to national consultations including: Transport Scotland - Active Travel and Climate Change; Volunteer Scotland - Stakeholder Survey; Scottish Government - Scotland's Pavement Parking Prohibitions - Consultation on Enforcement Regulations for Local Authorities; and Health, Social Care and Sport Committee - Pre-Budget Scrutiny 2025

We provided several responses to regional and local consultations including: Tactran Regional Transport Strategy; SPT Regional Active Travel Strategy; Transport Scotland - draft Local Transport Strategy guidance; and North Ayrshire Council - Draft Local Transport & Active Travel Strategy.

- 121 policy consultation responses
- 53 strategic groups attended and supported
- 16 Blogs & articles were produced to support policy change
- We engaged with local authority elected members and officers – Seven in total covering Fife, Dundee, S Lanarkshire, Inverclyde, S Ayrshire, N Ayrshire, E Ayrshire
- 2023 saw the release of our latest walking and wheeling attitudes survey which revealed an increasing number of Scots are taking short strolls to improve their mental and physical wellbeing.
- We have supported and part-funded the New Pedestrian Pound research – managed by Living Streets. Due to be published in October 2024.
- Workshops were delivered as we began work on the refresh of the National Walking Strategy, with Scottish Government and Public Health Scotland.

Pavement Parking: We supported the ban on Pavement Parking and released a supportive statement in the media about its implementation, as we look towards improved accessibility for everyone to safely walk and wheel in their communities.

Parliamentary Debate on Active Travel Transformation: The Active Travel Transformation debate took place at the Scottish Parliament in June 2023. We supplied a briefing to MSPs, with the debate hearing a clear consensus across parties of the varied benefits of active travel.

Political Awareness: Across the year we have seen an increase in political awareness through our work with Grayling and the briefings, meetings, and papers that have taken place. During 2024, we have had nine Ministerial interactions; five MSP interactions; and nine motions and an Active Travel Debate in Parliament.

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The Active Travel Minister, Patrick Harvie MSP, joined representatives from Paths for All, East Lothian Council and Queen Margaret University (QMU). The visit saw the Minister experience the benefits delivered by a path project which received IFPF funding, which connects QMU to the centre of Musselburgh.

Business Development and Organisational Management

We held a successful virtual AGM and are continuing to actively seek additional Trustees to join our Board to improve our Skills and Diversity mix, welcoming one new Director to our Board this year.

We secured anticipated public sector funding for 2024. Active Scotland and Transport Scotland continued to be our key funders, delivering our Smarter Choices Smarter Places Programme and this was the second successful year of our Ian Findlay Path Fund grant programme.

In recognition of continuing external funding challenges and desire to widen our funding options, Board representatives along with key staff took part in a Strategy session to look at our future development in August 2023. This has led to a renewed focus on income generation from a wider base beyond Scottish Government and at the same time sharpening our focus on our core purpose.

Whilst we are recognised as a valuable stakeholder in the development of transport policy and a key delivery agent of active and sustainable travel policy, there was a significant change of approach from Transport Scotland (with the introduction of a new Active Travel Delivery Model) late on in 2024, with a move to funding Regional Transport Partnerships and Local Authorities as opposed to having direct funding to Active Travel Delivery organisations and Third sector Partners such as ourselves. We responded swiftly and creatively to the disappointing news that the SCSP Programme was to end and bid for funding for new Programmes in 2025. Changes will be evident in future years as we focus on more direct delivery of Walking Programmes in communities, schools and workplace settings, and a move away from significant levels of Grant Fund management activity. This change in approach from Transport Scotland impacted significantly across the wider Active Travel Delivery partners and third sector.

These funding changes, whilst challenging, provide an opportunity to build a wider funding base and to refocus on direct delivery, to ensure the on-going sustainable impact of the Charity and our work. This is outlined in more detail in Plans for the Future section of the report.

Our People

We are fortunate to have a highly committed and professional team. The Directors would like to acknowledge their hard work in the year past and the huge progress made by the management team and staff in meeting our objectives so successfully.

We have successfully recruited a new Communication and Digital Senior Manager post, a key post to assist with our future aspirations for organisational change.

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Report of the Trustees for the year ended 31 March 2024 (continued)

FINANCIAL REVIEW

Overview

The Company's overall financial position at the end of the reporting year showed a surplus of £14,022 (2023 – surplus of £196,095). The key external funding sources for the reporting year are reported in Note 3. Regarding the SOFA, resources expended have been allocated between fundraising, charitable activities and governance. Refer to Notes 7 and 8 for details on how the allocations have been calculated. In summary, 1% of total resources expended have been allocated to fundraising, 98% to charitable activities and 1% to governance.

Financial management

The Board of Directors gave final approval for the annual budget at the August Board meeting.

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

Our Finance and Staffing and Grants and Allocation and Outcomes subgroups meet as required.

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

The Chief Executive Officer, Management Team and Senior Development Officers with budget responsibilities receive detailed monthly management reports generated by Sage. The Charity's financial management system is Sage 50.

Development Fund

The Charity received an endowment of £130,228 from NatureScot in 1997. This sum was placed in the Development Fund; the Directors use the Fund to further Paths for All's Vision and Outcomes.

The sum of £59,418 was provided as a match funding contribution to the original five-year Paths to Health Project, which finished in October 2006. The Development Fund balance as at 31 March 2024 stood at £86,055. The use of this Fund is set out in Operational Guidelines, which has been approved by the Directors.

Value Added Tax

The Charity is registered for VAT.

Policy on Reserves

The Charity's Financial Reserves Policy was reviewed and approved by the Paths for All Board of Directors in August 2024. The Policy is based on OSCR's published factsheet on financial reserves policies. The most recent financial reserve target has been calculated at £538,935 and been approved by the Board Staffing and Finance subgroup on 29 August 2024. Currently the financial reserve (General Fund) stands at £607,413 (2023 - £544,055). Therefore, the Charity can meet its financial reserve target.

Going concern

At the time of approving this Report, the Directors, are not unduly concerned about the charity being a going concern for the reasons outlined in the 'Plans for the Future' section below. However, the scale and unpredictability of Scottish Government funding pressures inevitably mean that the Charity, along with everyone else, is operating in increasingly challenging times

Social investment

The Charity has no trading subsidiaries and does not consider itself to be a social enterprise. However, the Charity will continue to optimise its income generation in of its charitable purposes.

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PLANS FOR THE FUTURE

The Charity, whilst incredibly proud of its achievements in the year past, is now, as a consequence of Scottish Government spending pressures, facing a substantial cut in funding in the 2025 year.

The year ahead, consequently, is going to be one of transition for the charity as we move to a much smaller grant management function and a much greater focus on direct walking delivery programmes. The majority of our Transport Scotland funding will now come to us via the seven Regional Transport Partnerships and we are in the process of winding down the Smarter Choices Smarter Places grant programmes. Whilst these changes will be significant, the team are reacting quickly and positively and are optimistic for the future.

We are now in the process of re-shaping our strategy towards new funding and delivery models

Key elements of development and focus include;

- Delivering a plan to increase and diversify our Income Generation capability
- Developing our data management and evaluation capabilities to more persuasively promote the benefits of walking
- Developing our Digital Strategy and capability, including a brand re-fresh that enhances our reach to the Scottish population more directly
- Developing a Strategic Advocacy Plan
- Refreshing the National Walking Strategy/Framework and Campaign
- Realignment to a settings approach to our work across Health and Social Care, Communities, Schools and Workplaces
- Realigning our organisational structure to support new delivery models

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

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

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

The principal activity of the Charity, as set out in its Object, is to work in partnership with others to advance, encourage and facilitate the creation, improvement, management, promotion and use by everyone of paths and other routes on land and water for recreation, everyday journeys, and physical activity; and in so doing advance health and well-being, environmental improvement, heritage, community development, sustainable transport and economic development. We seek to ensure our work is inclusive, reaching people from underserved communities and those with protected characteristics to benefit from walking and being more active.

Recruitment and appointment of new trustees

The Directors of the Charity are also charity trustees for the purposes of charity law and under the Company's Articles are known as the Board of Directors. The Board comprises up to 11 Directors including office bearers. The Directors are appointed by the Members of the Charity (i.e. the Partners) at Annual General Meetings. Directors are restricted to a maximum term of office of 3 consecutive 3-year terms from the date of appointment at an AGM.

The Board of Directors is the governing body of the Charity and is responsible for monitoring overall governance needs. Currently, there are two sub-groups of the Board, the Finance and Staffing sub-group, and Grant Allocation and Outcomes sub-group. The sub-groups work to Terms of Reference which have been approved by the Board of Directors. Directors have agreed to adhere to a Code of Corporate Governance, including the retention of a Register of Interests which is reviewed annually. Directors also sign a charity trustee declaration.

Honorary Officers and Staff

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

On 31 March 2024 the Charity employed 39 employees, 36.87 Full Time Equivalent, which comprised of (expressed in full-time equivalents) 1.0 Chief Executive Officer, 5.0 Managers, 12.67 Senior Development Officers, 14.71 Development Officers and 3.49 Administration Officers.

Induction and training of new trustees

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

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

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Organisational structure

The Board of Directors is the sole executive committee of the Charity and is responsible for decisions regarding strategic direction. The Board meets formally four times per annum. Authority for the day-to-day management of the Charity is delegated to the Chief Executive Officer and is governed by a wide range of policies, with key policies approved by the Directors. The policies and operating procedures are available to all staff and Directors. We have in place supporting sub-groups: Finance and Staffing, and Grant Allocation and Outcomes.

Risk management

A Strategic Risk Register is produced and approved by Directors on a quarterly basis with updates provided on mitigation actions. In addition, risks are reviewed regularly by the Senior Management Team.

The key risk the charity faces is the reliance on Scottish Government Funding as this funding source is increasingly pressured and uncertain. We are also dealing with a shift away from direct funding from Transport Scotland to funding through intermediaries such as Regional Transport Partnerships. We are currently developing plans to move away from our current significant reliance on Scottish Government sourced funding and are developing a new approach to generate income from a much wider audience. This is a significant shift in direction and, whilst it will take time to fully implement, we are clear that this is the right way for us to transition to a more diverse range of funding sources.

Information security and reliance on data are other key risks areas. We are mitigating these risks through investing in improvements to our Data systems and processes to be more efficient and have recently moved to the Cloud and are improving our IT and Cyber Security arrangements.

Related Parties

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

Ramblers Scotland – awarded £40,000 in August 2023

Love My Bus (Transform Scotland) – awarded £12,750 in November 2023 and £66,918 in March 2024 from the Open Fund and awarded £195,900 in July 2023 from the Active Nation Fund

University of Edinburgh – awarded £5,000 in June 2023 and £55,801 in August 2023 from the Open Fund

Key Management Personnel and Remuneration policy

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

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

PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2024 (continued)

Trustees' responsibilities in relation to the financial statements

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

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

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

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

In so far as the trustees are aware:

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

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

Directors' and officers' liability insurance

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

Auditors

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

By order of the Board



Carol Johnston
Company Secretary

11 October 2024

PATHS FOR ALL PARTNERSHIP

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

Independent Auditor's Report to the Trustees and Members of Paths for All Partnership for the year ended 31 March 2024

Opinion

We have audited the financial statements of Paths for All Partnership (the 'charitable company') for the year ended 31 March 2024 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

PATHS FOR ALL PARTNERSHIP

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

Independent Auditor's Report to the Trustees and Members

of Paths for All Partnership for the year ended 31 March 2024 (continued)

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

PATHS FOR ALL PARTNERSHIP

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

Independent Auditor's Report to the Trustees and Members of Paths for All Partnership for the year ended 31 March 2024 (continued)

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

PATHS FOR ALL PARTNERSHIP

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

Independent Auditor's Report to the Trustees and Members

of Paths for All Partnership for the year ended 31 March 2024 (continued)

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

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

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

Use of our report

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



John Watkins (Senior Statutory Auditor)

For and on behalf of

**Dickson Middleton, Chartered Accountants, Statutory Auditors,
20 Barnton Street,
Stirling.
FK8 1NE.**

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

Date: 11 October 2024

PATHS FOR ALL PARTNERSHIP

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

STATEMENT of FINANCIAL ACTIVITIES

for the year to 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Income:					
Donations and legacies	2	-	-	-	250
Charitable activities	3	15,531	15,443,215	15,458,746	15,770,346
Other trading activities	4	56,964	-	56,964	61,129
Investments	5	35,034	31,907	66,941	5,974
Other Income	6	873	-	873	5,104
Total		108,402	15,475,122	15,583,524	15,842,803
Expenditure:	7				
Raising funds		-	95,723	95,723	80,134
Charitable activities		38,336	15,435,443	15,473,779	15,566,574
Total		38,336	15,531,166	15,569,502	15,646,708
Net Income/ (expenditure)		70,066	(56,044)	14,022	196,095
Transfers between funds		-	-	-	-
Net Movement in Funds		70,066	(56,044)	14,022	196,095
Balances brought forward		692,447	195,173	887,620	691,525
Balances carried forward		762,513	139,129	901,642	887,620

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 38 form part of these financial statements.

PATHS FOR ALL PARTNERSHIP

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

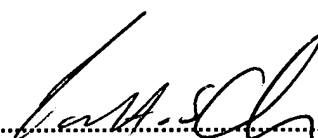
BALANCE SHEET

As at 31 March 2024

	Notes	2024	2023
		£	£
FIXED ASSETS			
Tangible fixed assets	13	774	1,548
CURRENT ASSETS			
Stock	14	1,724	5,061
Debtors	15	4,394,711	5,046,992
Cash at bank and in hand		10,795,433	8,532,251
		15,191,868	13,584,304
CURRENT LIABILITIES -			
Creditors: amounts falling due within one year	16	(14,291,000)	(12,698,232)
NET CURRENT ASSETS		900,868	886,072
NET ASSETS		901,642	887,620
FUNDS			
Unrestricted Funds:			
General fund		607,413	544,055
Designated development fund		86,055	86,055
Designated active travel fund		12,773	12,773
Designated training fund		54,548	44,503
Designated pedometer fund		1,724	5,061
		762,513	692,447
Restricted Funds:			
Restricted revenue reserve fund		774	2,971
Designated restricted revenue reserve fund		138,355	192,202
		139,129	195,173
TOTAL CHARITY FUNDS	18	901,642	887,620

The notes on pages 23 to 38 form part of these financial statements.

Approved by the Board of Directors on 11 October 2024 and signed on its behalf by

.....Director
Mr S Christie

Company Registration Number: SC168554

PATHS FOR ALL PARTNERSHIP

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

STATEMENT OF CASH FLOWS

for the year ended 31 March 2024

	2024 £	2023 £
Reconciliation of net movement in funds to net cash inflow from operating activities		
Net movement in funds	14,022	196,095
Interest income shown in investing activities	(66,941)	(5,974)
Depreciation	774	21,302
Decrease/(Increase) in stocks	3,337	(1,272)
Decrease/(Increase) in debtors	652,281	(3,252,368)
Increase in creditors	1,592,768	3,732,512
Net cash provided by operating activities	2,196,241	690,295
Cash flows from investing activities		
Interest received	66,941	5,974
Purchase of fixed assets	-	-
Net cash generated by investing activities	66,941	5,974
Increase in cash and cash equivalents in the year	2,263,182	696,269
Cash and cash equivalents at 1st April 2023	8,532,251	7,835,982
Cash and cash equivalents at 31st March 2024	10,795,433	8,532,251

The notes on pages 23 to 38 form part of these financial statements

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial Statements

for the year ended 31 March 2024

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, given the confirmation of funding to the end of our financial year in March 2025 and our current significant level of Reserves, that the Charity is currently operating as a going concern.

Initial discussions with Active Scotland Directorate officials have been positive for the 2025-2026 year indicating current intentions to fund this element of the Charity's funding at a similar level to 2024-2025. It is typical at this time of year that there is some uncertainty of wider funding from Scottish Government whilst their budgeting process is still in progress.

We do expect that there will be substantially less income from Scottish Government as we look forward to the 2025-2026 year. We are taking strategic and management actions to diversify our funding sources and manage our cost and project bases appropriately to enable us to operate effectively with a lower funding base.

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

Accounting convention

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

Incoming resources

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

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

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial Statements

for the year ended 31 March 2024

1. Accounting Policies (continued)

Resources expended

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

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

The bases on which costs have been allocated are set out in notes 7 and 8.

Pensions

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

Operating leases

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

Reserves policy

The Charity's Financial Reserves Policy was reviewed and approved by the Paths for All Board of Directors in August 2024. The Policy is based on OSCR's published factsheet on financial reserves policies. The financial reserve target has been calculated at £538,935. Currently the financial reserve (General Fund) stands at £607,413 (2023 - £544,055).

Taxation

The charity is exempt from corporation tax on its charitable activities. Interest receivable is shown gross and no provision for tax is considered necessary.

Stock

Stock is valued at the lower of cost and net realisable value on a First in First Out basis making due allowance for obsolescence.

Tangible fixed assets

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

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial statements

for the year ended 31 March 2024 (continued)

1. Accounting Policies (continued)

Depreciation

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Office furniture and other equipment	- 4 years
Computer equipment	- 4 years

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently remeasured at their settlement value.

Fund accounting

The various reserves set aside by the charity are as follows:

- Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of a grant.
- Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.
- Designated funds are funds earmarked by the directors for particular purposes.

Gifts in kind

Gifts in kind represent the value of benefits provided to the charity. These values are based on reasonable estimates and on information provided to us by the suppliers. The total value is presented in the financial statements as both an incoming and outgoing resource.

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial statements

for the year ended 31 March 2024 (continued)

2. Income from donations and legacies

	2024	2023
	£	£
Gifts in kind	-	250

3. Income from charitable activities

	2024	2023
	£	£
Scottish Government – Active Scotland	1,850,000	1,850,000
Scottish Government – Transport Scotland	13,518,215	13,766,607
NatureScot	75,000	116,000
Dementia Friendly	-	7,072
	<u>15,443,215</u>	<u>15,739,679</u>
Courses & training income	15,531	12,700
Active Travel Conference	-	17,967
Income from charitable activities	<u>15,458,746</u>	<u>15,770,346</u>

4. Income from trading

	2024	2023
	£	£
Merchandise income	56,964	61,129
Income from trading	<u>56,964</u>	<u>61,129</u>

5. Income from investments

	2024	2023
	£	£
Bank interest receivable	66,941	5,974
Income from investments	<u>66,941</u>	<u>5,974</u>

6. Income from other income

	2024	2023
	£	£
Other income	873	5,104
Income from other income	<u>873</u>	<u>5,104</u>

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial statements

for the year ended 31 March 2024 (continued)

7. Analysis of expenditure on charitable activities

	Basis of Apportionment	Raising Funds £	Charitable Activities £	2024 Total £
Staff costs	Staff Time	72,301	1,293,490	1,365,791
Other staff costs	Staff Time	380	29,262	29,642
Project costs and grants awarded	Direct	-	13,619,426	13,619,426
Depreciation	Direct	-	774	774
Office running costs	Staff Time	1,897	145,997	147,894
Professional costs	Direct	-	-	-
Audit fee	Direct	-	-	-
Board costs	Direct	-	-	-
		74,578	15,088,949	15,163,527
Support costs allocated to activities				
Support costs	Staff Time	15,739	286,435	302,174
Governance costs	Staff Time	5,406	98,395	103,801
		95,723	15,473,779	15,569,502

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

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial statements

for the year ended 31 March 2024 (continued)

8. Allocation of Support & Governance Costs

	Basis of Apportionment	Support Costs £	Governance Costs £	2024 Total £
Staff costs	Staff Time	233,947	65,745	299,692
Other staff costs	Staff Time	7,600	760	8,360
Project costs and grants awarded	Direct	-	-	-
Depreciation	Direct	-	-	-
Office running costs	Staff Time	37,921	3,791	41,712
Professional costs	Direct	22,706	-	22,706
Audit fee	Direct	-	9,500	9,500
Board costs	Direct	-	24,005	24,005
		302,174	103,801	405,975

Support costs allocated to activities

Charitable activities	Staff Time	286,435	98,395	384,830
Raising funds	Staff Time	15,739	5,406	21,145
		302,174	103,801	405,975

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

Support costs allocated to activities

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

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial statements

for the year ended 31 March 2024 (continued)

9. Analysis of grants awarded

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

	2024 £	2023 £
Scottish Government – Smarter Choices Smarter Places		
Aberdeen City Council	200,718	209,995
Aberdeenshire Council	202,923	217,295
Angus Council	104,000	106,062
Argyll & Bute Council	64,533	87,022
City of Edinburgh Council	478,337	459,474
Clackmannanshire Council	50,000	54,922
Comhairle nan Eilean Siar Council	50,000	50,000
Dumfries & Galloway Council	107,364	86,619
Dundee City Council	132,400	126,000
East Ayrshire Council	57,150	177,406
East Dunbartonshire Council	86,983	67,470
East Lothian Council	105,699	94,000
East Renfrewshire Council	84,241	85,000
Falkirk Council	144,000	145,000
Fife Council	335,800	337,000
Glasgow City Council	612,114	514,752
Highland Council	205,613	213,769
Inverclyde Council	68,700	73,000
Midlothian Council	84,281	76,271
Moray Council	90,230	123,100
North Ayrshire Council	147,300	124,000
North Lanarkshire Council	105,077	239,633
Orkney Council	50,000	50,000
Perth & Kinross Council	150,377	177,000
Renfrewshire Council	161,296	110,284
Scottish Borders Council	104,000	104,000
Shetland Islands Council	37,749	37,748
South Ayrshire Council	102,883	166,357
South Lanarkshire Council	309,100	289,000
Stirling Council	113,800	120,000
West Dunbartonshire Council	78,700	41,044
West Lothian Council	166,300	163,000
	<u>4,791,668</u>	<u>4,926,223</u>

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial statements

for the year ended 31 March 2024 (continued)

9. Analysis of grants awarded (continued)

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

	2024 £	2023 £
Scottish Government – Open Fund and COP 26 Legacy Fund		
Active Fife	55,094	-
Angus Cycle Hub	-	100,000
Angus Cycle Hub CIC	-	50,000
A Place in Childhood	15,000	25,000
Arran Eco Savvy	64,624	56,428
Auchencairn Climate Transition	49,450	-
Art Walk Projects	20,000	-
Bainsford Primary School	-	78,000
Bike for Good	94,065	189,980
Bikes for Refugees (Scotland)	95,375	49,750
Biketown – Healthy & Happy	60,000	-
Boots and Beards	26,043	-
Bridgend Farmhouse	51,578	-
Callendar Park Cycling & Active Travel Hub	-	55,000
Cargo Bike Movement	-	41,000
Central & West Integration Network	15,000	15,000
City of Edinburgh Council	-	100,000
Clackmannanshire Economic Regeneration Trust	-	37,500
Climate Action Strathaven	100,000	100,000
Climate Group	-	16,000
Clyde Cycle Park	30,000	-
Common Wheel	30,000	-
Community Asset Project	-	50,000
Community Energy Scotland	90,057	48,567
Community Rail Network	99,817	-
Community Rail Partnership	-	43,890
COMO UK	216,693	22,000
Creative Carbon Scotland	-	15,569
Cycling UK	109,989	150,000
Cycling UK 'Golspie Bothy 2'	-	81,008
Cycling UK 'North Ayrshire Bothy'	-	40,000
Dunoon Community Development Trust	20,000	-
Eden	-	26,000
Edinburgh Bioquarter	-	50,000
Edinburgh & Lothian Out of School Care Network	-	17,500
Edinburgh Napier University	70,567	16,083
ELREC Cycle Club	30,200	22,054
Enable Scotland	50,000	50,000
Falkirk Council	25,000	60,000
Flexibility Works	21,115	35,000
Forth Environment Link	49,997	100,000
Forth Environment Link 'Project Travel 2023-24'	-	100,000
Forth Valley College	75,306	-
Friends of Scottish Settlers	50,000	50,000
Fyne Futures	15,100	-
Gallatown Bike Hub	39,300	-

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial statements

for the year ended 31 March 2024 (continued)

9. Analysis of grants awarded (continued)

	2024 £	2023 £
Garve & District Development Company	50,000	-
Gatehouse Development Initiative	29,538	30,000
Getting Better Together Ltd	-	65,479
Glasgow City Council	-	30,000
Glasgow Eco Trust	50,000	-
Glenboig Development Trust	-	28,027
Glenfarg Community Transport Group	100,000	100,000
Govan Community Project	25,074	25,274
Greener Kirkcaldy	99,895	95,487
Handicabs (Lothian) Ltd	79,936	46,391
HealthiestTown	-	18,215
Health in Mind	15,051	-
Healthy Valleys	67,703	69,209
Highland Third Sector Interface Ltd	-	22,273
HITRANS	87,000	95,000
Huntly Development Trust	50,471	27,000
Include Me 2 Club	50,000	49,979
Inverclyde Community Development Trust	84,512	66,599
Kyle & Lochalsh Community Trust	54,439	-
LEAP	28,600	16,725
Linlithgow Community Development Trust	86,953	-
Live Active Leisure	57,750	50,000
Live Learn Earn	-	24,250
Living Streets	69,251	40,000
Lochaber Environmental Group	64,000	47,234
Loch Lomond & The Trossachs Countryside Trust	79,476	47,632
Loch Lomond & Trossachs National Park Authority	100,000	125,000
Milnbank Housing Association	58,316	-
Moray Car Share	38,570	49,460
Nestrans	-	50,000
NHS Fife	-	46,485
NHS Forth Valley	-	82,613
NHS Greater Glasgow & Clyde	43,573	41,248
North Lanarkshire Council	44,593	-
Outfit Moray	31,500	26,832
Parent for Future Scotland	32,600	-
Parklea Association	22,500	-
Perth and Kinross Council	95,000	-
Perth Autism Support	25,000	50,000
Planning Aid Scotland	60,000	60,000
Port Glasgow Voluntary	-	25,000
Porty Community Energy	46,700	25,400
Radio City Association	-	52,638

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial statements

for the year ended 31 March 2024 (continued)

9. Analysis of grants awarded (continued)

	2024	2023
	£	£
Ramblers Scotland	40,000	50,000
Recycle-A-Bike	77,894	50,000
Refugee Sanctuary Scotland	62,873	-
Refugee Survival Trust	-	99,498
Rock Solid Dundee	15,000	15,000
Rural Development Trust	26,910	-
Scottish Action for Mental Health	38,000	-
Scottish Rural and Islands	-	40,500
Sea the Change	17,392	-
SEStran	140,000	100,000
SHRUB Cooperative	41,295	-
Slow Ways CIC	-	92,578
Social Track	100,000	100,000
South Ayrshire Council	-	16,461
SRITC	56,505	-
SRUC	16,500	30,000
Stella's Voice	100,000	-
Stirling Council	-	50,000
Strengthening Communities for Race Equality Scotland	15,000	-
St. Pauls Youth Team	95,447	42,836
Stow Cycle Hub	17,000	20,000
Sunny Cycles	67,825	20,000
Tactran	21,000	-
The Berwickshire Association for Voluntary Service	20,000	-
The Bike Station	49,430	50,673
The Catevan Ecomuseum	-	28,771
The Braveheart Association	29,750	22,974
Transform Scotland	79,668	-
Transition Scotland	-	50,000
Twechar Community Action	-	25,000
University of Edinburgh	60,801	26,592
University of Stirling	80,695	87,871
University of Strathclyde	63,436	40,257
Velocity Café and Bicycle Workshop	89,794	86,599
Voluntary Action South Lanarkshire	20,000	-
Volunteering Hebrides	37,000	36,000
Women on Wheels	99,151	99,542
Other Grants < £15,000 each	237,218	178,442
	<u>5,312,955</u>	<u>4,980,373</u>

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial statements

for the year ended 31 March 2024 (continued)

9. Analysis of grants awarded (continued)

	2024	2023
	£	£
Scottish Government – Capability / Active Nation Fund		
COMO UK	106,504	-
Cycling UK	-	560,183
Cycling Without Age	-	330,000
Forth Environment Link	300,000	311,000
Forth Valley College	49,981	-
Living Streets	200,000	-
Nature Scot	-	90,000
North Ayrshire Council	190,778	-
Recycle to Cycle	-	297,293
SEStran	86,532	-
Stella's Voice	100,001	-
Tactran	-	69,230
Transform Scotland	195,900	278,998
Other Grants < £15,000 each	-	14,682
	1,229,696	1,951,386

	2024	2023
	£	£
Scottish Government – Ian Findlay Path Fund		
Aboyne Deeside Way Improvements	-	63,556
Alloway Railway Tunnel Art SCIO	100,000	-
Ardnish Path Restoration Project	-	60,000
A Short Path with a Big Impact	-	58,800
Ballater (RD) Ltd	24,960	-
Beeches Path, Gargunnock	-	50,000
Bishopbriggs Outdoor Spaces (SCIO)	30,000	-
Brucefield Tenants and Residents Association	100,000	-
Caledonian Railway Brechin Ltd	100,000	-
Castlemilk Park Lighting & Floor Improvements	-	90,000
Coalburn to Douglas	-	49,450
Coalie Park, Water of Leith	-	100,000
Culduthel Woods Group	26,500	-
Cullen Community and Residential Centre	-	21,872
Currie and Juniper Green/Baberton Mains	36,740	-
Dalmeny Path	-	35,000
Dreelside Woods	-	20,000
Dunkeld and Birnam Community Arboretum	89,900	-
Dunnottar War Memorial Coastal Path, Stonehaven	-	100,000
Edinbane Community Company	25,000	-
Friends of Linn Park	35,000	-
Garnock Valley Citizens Service	-	77,000
Glen Tanar to Aboyne	-	100,000
Glye Park Network Upgrade 2023	-	89,930
Green Action Trust	100,000	-
Haddington Athletic Football Club	100,000	-

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial statements

for the year ended 31 March 2024 (continued)

9. Analysis of grants awarded (continued)

	2024 £	2023 £
Kinlochrannoch	-	30,000
Law Primary School Parent Teacher Association	35,000	-
Links Path Nairn	-	70,000
Newton Community Council	35,000	-
Oakbank to MacRosty Park	-	24,474
Point and Sandwick Coastal Community Path	200,000	-
Repair & Maintenance of the Loch Leven Heritage Trail	-	76,690
South West Scotland Coastal Way	-	22,822
The Rural Access Committee for Kinross-Shire	91,900	-
The Rural Development Trust	200,000	-
Water of Leith Conservation Trust	70,000	-
Western Gateway Community Group	100,000	-
Westhill Orbital Trail – Broadshade Avenue to Golf Club Upgrade	-	29,949
Westhill Orbital Trail – Carnie Woods	-	89,910
WGC Core Path 7	-	15,000
	-	-
Other Grants < £15,000 each	19,475	18,700
	<u>1,519,475</u>	<u>1,293,153</u>
	2024 £	2023 £
Other grant projects		
Angus Alive	15,000	-
CHSS	20,000	-
Cycling UK	20,000	-
Dumfries and Galloway Council	15,738	-
East Renfrewshire Health and Social Care Partners	15,000	-
Get Walking Lanarkshire	16,628	-
KA Leisure Ltd	20,000	-
Live Life Aberdeenshire	19,600	-
Partnership for Wellbeing Ltd	15,000	-
Steps to Dundee	15,075	-
The Braveheart Association	19,000	-
Walk Moray	15,000	-
Other Grants < £15,000 each	78,487	272,202
	<u>284,528</u>	<u>272,202</u>
Total grants	<u>13,138,322</u>	<u>13,423,337</u>

Notes

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

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial statements

for the year ended 31 March 2024 (continued)

	2024	2023
	£	£
10. Net Income/(expenditure) for the year		
Net Income/(expenditure) for the year is stated after charging		
Board of Directors and Members costs	286	253
Auditors remuneration		
Audit	9,500	8,500
Other	1,160	1,160
Operating lease rentals	19,026	13,021
Depreciation of fixed assets	774	21,302
	2024	2023
	£	£
11. Staff Costs		
Staff employment costs -		
Salaries	1,389,533	1,229,445
Employer's NIC	138,012	121,485
Employer's superannuation	137,938	127,800
	1,665,483	1,478,730
Average staff numbers		
Those employed for more than 20 hours per week	42	36

Creditors include £NIL (2023 - £NIL) in respect of pension contributions to be paid over to relevant schemes at the end of the year.

1 employee had total remuneration in excess of £60,000 (2023: 1) which was between £70,000 and £80,000.

The Directors consider the Board of Directors and the Management Team to be the key management personnel of the Charity as they are in charge of directing and controlling, running and operating the Charity on a day to day basis. The management team comprises the Chief Executive Officer and 5 staff (2023: 4 staff). All Directors give their time freely and no Director receives remuneration. The total remuneration of the key management personnel were £299,220 (2023: £268,349).

12. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 (2023: £nil).

Trustees' Expenses

Expenses reimbursed in the year to Trustees amounted to £286 (2023: £253).

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial Statements

for the year ended 31 March 2024 (continued)

13. Fixed Assets

Tangible assets

	Office furniture and other equipment £	Computer equipment £	Total £
Cost:			
At 1 April 2023	44,320	115,675	159,995
Additions during the year	-	-	-
Disposals during year	-	-	-
At 31 March 2024	44,320	115,675	159,995
Accumulated depreciation:			
At 1 April 2023	42,772	115,675	158,447
Provided during the year	774	-	774
Disposals during year	-	-	-
At 31 March 2024	43,546	115,675	159,221
Net book value			
31 March 2024	774	-	774
31 March 2023	1,548	-	1,548

	2024 £	2023 £
14. Stock		
Pedometers	1,724	5,061

	2024 £	2023 £
15. Debtors: Amounts falling due within one year		
Other debtors and accrued income	4,382,143	5,035,616
Taxation and social security	7,783	8,264
Prepayments	4,785	3,112
	4,394,711	5,046,992

	2024 £	2023 £
16. Creditors: Amounts falling due within one year		
Other creditors	342,676	306,580
Taxation and social security	32,827	32,187
Accruals and deferred income	83,132	85,406
Grants payable	13,364,530	11,859,248
Grants in advance	467,835	414,811
	14,291,000	12,698,232

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial Statements

for the year ended 31 March 2024 (continued)

17. Funds Analysis at 31 March 2024

			2024	2023
	Restricted	Unrestricted	Total Funds	Total Funds
	£	£	£	£
Fixed assets	774	-	774	1,548
Current assets				
Stock	-	1,724	1,724	5,061
Debtors	4,369,227	25,484	4,394,711	5,046,992
Cash at bank and in hand	10,060,128	735,305	10,795,433	8,532,251
	14,429,355	762,513	15,191,868	13,584,304
Current liabilities	(14,291,000)	-	(14,291,000)	(12,698,232)
Net current assets	138,355	762,513	900,868	886,072
Net Assets/Funds	139,129	762,513	901,642	887,620

18. Fund Reconciliation

	At 1 st April 2023	Net movement in funds	Transfers	At 31 st March 2024
	£	£	£	£
Unrestricted funds				
General fund	544,055	63,358	-	607,413
Designated development fund	86,055	-	-	86,055
Designated active travel fund	12,773	-	-	12,773
Designated training fund	44,503	10,045	-	54,548
Designated pedometer fund	5,061	(3,337)	-	1,724
	692,447	70,066	-	762,513
Restricted funds				
Restricted revenue reserve fund	2,971	(56,044)	53,847	774
Designated restricted revenue reserve fund	192,202	-	(53,847)	138,355
	195,173	(56,044)	-	139,129
	887,620	14,022	-	901,642

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 2023/2024 relating to the provision of pedometers.

Restricted Revenue Reserve Fund

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

Designated Restricted Revenue Reserve Fund

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

PATHS FOR ALL PARTNERSHIP

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

Notes to the Financial Statements

for the year ended 31 March 2024 (continued)

19. Leasing Commitments

	2024	2023
	£	£
<u>Property</u>		
Within one year	18,130	18,130
Between 2 and 5 years	-	-
	<u>18,130</u>	<u>18,130</u>
<u>Other</u>		
Within one year	876	876
Between 2 and 5 years	-	896
	<u>876</u>	<u>1,772</u>
Total	<u>19,006</u>	<u>19,902</u>

20. Contingent Liabilities

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

21. Commitments

There were no capital commitments at 31 March 2024 (2023: £nil). There were no contingent liabilities at 31 March 2024 (2023: £nil).

PATHS FOR ALL PARTNERSHIP

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

DETAILED INCOME and EXPENDITURE ACCOUNT

for the year to 31 March 2024

	2024		2023	
INCOME	£	£	£	£
Income from activities -				
Grants	15,443,215		15,739,679	
Courses & training income	15,531		12,700	
Merchandise income	56,964		61,129	
Active Travel Conference	-		17,967	
Other Income	873		5,104	
TOTAL CORE INCOME		15,516,583		15,836,579
Donations in Kind		-		250
Interest Receivable		66,941		5,974
<u>TOTAL INCOME for the year</u>		<u>15,583,524</u>		<u>15,842,803</u>
EXPENDITURE				
Core staffing costs -				
Salaries, National Insurance and Pension costs	1,665,483		1,478,730	
Other staff costs	38,002		51,159	
		1,703,485		1,529,889
Core running costs -				
Board of Directors and other member costs	24,005		16,478	
Office running costs	189,606		135,216	
Professional support costs, including audit fees	32,206		10,957	
Depreciation of fixed assets (including loss on disposal)	774		21,302	
		246,591		183,953
Project costs and grants awarded		13,619,426		13,932,866
<u>TOTAL EXPENDITURE for the year</u>		<u>15,569,502</u>		<u>15,646,708</u>
<u>SURPLUS for the year</u>		<u>14,022</u>		<u>196,095</u>

This statement does not form part of the Statutory Report and Financial Statements for the year to 31 March 2024 and is provided for information.