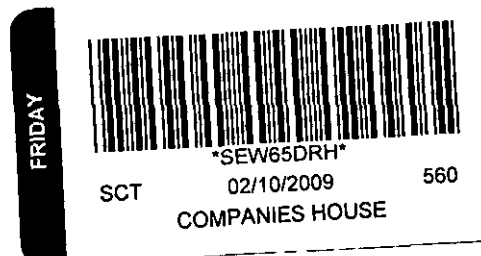


REGISTERED COMPANY NUMBER: SC168554  
REGISTERED CHARITY NUMBER: SC025535

**REPORT OF THE TRUSTEES AND  
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2009  
FOR  
THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**



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

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 MARCH 2009**

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**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2009**

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The trustees who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 31 March 2009. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
SC168554

**Registered Charity number**  
SC025535

**Registered office**  
Inglewood House  
Tullibody Road  
Alloa  
FK10 2HU

**Trustees**  
Mr B Logan  
Mr G Lawrie  
Ms P Somerville  
Mr I McCall  
Mr R Balfour  
Mrs M Allison (retired 22 October 2008)  
Mr J Fowlie  
Mr J Rowan Robinson  
Mr R Fairley  
Mr J Boswell (appointed 22 October 2008)

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

**Company Secretary**  
Campbell Smith WS

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

**Solicitors**  
Campbell Smith W.S.  
21 York Place  
Edinburgh  
EH1 3EN

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2009**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Advisers**

Health and Safety Adviser

John Morris Safety Ltd

Craignavie Farmhouse

Killin

FK21 8SJ

Employment Law Adviser

Linden Stables

Glasgow Council for the Voluntary Sector

11 Queen's Crescent

Glasgow

G4 9AS

**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. The Paths for All Partnership currently comprises 20 Partner organisations representing the public sector and national representative bodies which share a commitment to the delivery of the Company's charitable purposes, i.e. the objects as defined in the Memorandum and Articles of Association. The Company was incorporated on 19 September 1996 at Companies House, Edinburgh. Its Scottish Charity number is SC025535. It is also recognised by Entrust as an Enrolled Environmental Body, accredited to receive Landfill Tax Credits.

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

**Recruitment and appointment of new trustees**

The Directors of the Company 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 nine Directors including the above mentioned office bearers.

Scottish Natural Heritage and the Convention of Scottish Local Authorities have the right to appoint at any time one person to be a Director of the Company and remove from that office any Director so appointed by that body. The remainder of the Directors are elected by the Members of the Company (i.e. the Partners).

The Board of Directors is the governing body of the Company and is responsible for monitoring overall governance needs. Currently, there are two Sub-groups of the Board, the Staffing Sub-group and the Procurements and Grants Approval Sub-group. Both Sub-groups work to Terms of Reference which have been approved by the Board of Directors. Directors have agreed to adhere to a Code of Corporate Governance, including the retention of a Register of Interests which is held at the Company'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 Company. This is an honorary appointment and the President is not a Director of the Company. This position is currently vacant.

The Company employed 15.5 full-time equivalents, based in Alloa or Inverness, in the reporting year. The staff team comprises 1 Chief Officer, 3 Programme Managers, 7.5 Development Officers, 1 Technical Officer, 1 PR & Marketing Officer and 2 administration staff.

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2009**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

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

New Directors receive a half-day induction session with the Chief Officer. This session covers corporate governance, strategic planning and reporting, Company policies and procedures, staff structures, and the roles and responsibilities of being a Director. OSCR's published guidance, such as 'Guidance for Charity Trustees' is a key element of the induction process.

**Organisational structure**

The Board of Directors is the sole executive committee of the Company and is responsible for decisions regarding strategic direction. The Board meets four times per annum. Authority for the day-to-day management of the Company 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 have delegated certain procurement and grant approval decisions to the Procurements and Grants Approval 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 Company's objects and objectives, barriers to achieving its objectives, potential damage to reputation and name, protection of assets, management of liabilities, compliance risk, data protection, health and safety, personnel risks, environmental change, project management, physical disasters and financial controls. The major risks identified are loss of funding and/or key personnel. Strategies are in place to mitigate these risks as far as possible.

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2009**

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**OBJECTIVES AND ACTIVITIES**

**Objectives, mission and aims**

**Objects, mission and programmes**

The objects for which the Company is established are:-

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

b) to advance, encourage and facilitate the creation, improvement, management, promotion and use by everyone of paths and other routes for public amenity, recreation, everyday journeys and physical activity within the vicinity of a landfill site in order to comply with Entrust's requirements for enrolment as an Environmental Body

The objects are in turn translated into the Company's Mission which is:

**To facilitate the creation of well designed, managed and promoted networks of paths and other routes on land and water for everyone; and increase participation in walking for health by inactive people in Scotland**

The Company plans and reports on its activities in 3-year cycles. For each 3-year period a Strategy is produced (the reporting year covers the final year of the 2006-2009 Strategy period). A detailed Business Plan is produced annually, which states what the Company plans to achieve in that year within the context of the 3-year Strategy. The Business Plan also forms the basis of individual staff work programmes and the quarterly reports to the Board of Directors.

In the reporting year the Business Plan contained three Programmes of activities:

(1) Partnership and Leadership - to deliver an effective, flourishing, respected and independent Partnership which has a lead role in facilitating the creation of a Scotland of active communities.

(2) Outdoor Access Development - to provide a central facilitation and co-ordination role to ensure that: all access authorities have well trained, experienced and knowledgeable access staff that network as a profession; all access authority areas have at least one independent, expert and effective Local Access Forum, a Core Paths Plan and Outdoor Access Strategy that together form an adequate framework to deliver 'paths for all'; all access authorities have the necessary resources and skills to develop, manage and promote well used path networks which reflect the needs of communities; and all community path groups have access to support, advice and training and are fully engaged in outdoor access development.

(3) Paths to Health - to lead the development of walking for health and contribute to meeting the targets of Scotland's Physical Activity Strategy. This will be achieved through community participation, active workplaces and health professional promotion and referral. Grant provision, product development, training, advice and support will all contribute to meeting the aim. Paths to Health will play a key role in developing national and local partnership working to get Scotland walking.

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2009**

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**OBJECTIVES AND ACTIVITIES**

**Significant activities**

Below are the key outputs under each of the three Programmes of activity:

**1. Partnership and leadership**

- (a) Organisational Planning and Design study undertaken, which included setting up a Change Management Group, development of new vision, re-branding, production of a strategy for 2009-12 and business plan for 2009-10 with Key Performance Indicators
- (b) £1 million per annum secured for 3 years (2008-11) from Scottish Government for Paths to Health and SNH funding secured for 2009-11 (£348,908 per annum for 2 years)
- (c) Member of Commonwealth Games Public Realm Working Group
- (d) Advice and support to Smarter Choices: Smarter Places projects and Smarter Ways consortium
- (e) Board member of Cycling Action Plan for Scotland (CAPS)
- (f) Consultation responses: Commonwealth Games legacy, Common Agriculture Policy health check, SNH Paths Policy, Designing Streets, 'privatisation' of Forestry Commission Scotland land
- (g) Regular Ministerial and Scottish Government officials updates and input to briefing
- (h) Evidence to Welsh Assembly inquiry on access rights

**Internal activities:**

- (a) Centre for Healthy Working Lives Silver Award gained in July; very active Health At Work staff group
- (b) 4 Board meetings, including AGM on 22 October 2008. Staff/Board Away Day on 23 April 2008
- (c) 4 Partnership-wide staff meetings to discuss organisation-wide matters
- (d) Policies: Redundancy and Training & Development policies developed
- (e) Health and Safety: development of a Occupational Health and Safety Plan; 6-monthly visit from H&S Adviser; all new staff attended accredited H&S training course
- (f) Independent IT review undertaken and action plan developed and implemented
- (g) Performance and Development Reviews completed for all staff
- (h) Video conferencing equipment installed at Alloa
- (i) 2 complimentary rail cards secured from Scotrail for staff travel

**2. Outdoor Access Development**

- (a) Assisted in development of a professional body for access practitioners through the Scottish Countryside Access Network (SCAN) and Institute of Public Rights of Ways (IPROW)
  - (b) Single Outcome Agreement (SOA) document 'Promoting and Developing Path Networks: Opportunities for Delivery on National Indicators and Outcomes' produced and distributed to all access authorities and access professionals
  - (c) Provided secretariat for Access for All Scotland Forum; organised first Local Access Forum and Local Access Panel workshop with 56 participants
  - (d) Community Support: Action plan developed; on-line community support directory regularly updated; on-line paths benefit toolkit developed; path groups database developed
  - (e) Active Travel: national networking event on 2 June 2008 with 110 delegates; organised 2 meetings of the Cycling Interests Group; Also see above for Smarter Choices: Smarter Places and CAPS
  - (f) Technical: Advice, guidance and support; training; 2 national demonstration projects developed; joint initiatives with Cycling Scotland, Sustrans, British Horse Society and North Ayrshire Council
  - (g) Core Paths Planning: advice and guidance, including Steering Group and Hub; consultation responses; monitoring progress (7 CPP adopted; 13 CPP in formal consultation process; 1 submitted for inquiry).
  - (h) Local Access Forums: Attend majority of LAFs in advisory capacity (regular contact with 37 of the 39 LAFs); 3 regional events delivered with representatives from 24 LAFs attending
  - (i) Position Statements (April and October) and dialogue with Scottish Government and Scottish Natural Heritage (SNH)
  - (j) Training Programme: 4 courses delivered to 46 participants; assisted with SCAN conference (63 participants) and Access Fair (152 participants)
  - (k) Publications and website: 3 The Right Track (TRT) newsletters; Signage Guidance drafted
  - (l) Assisted in development of Water Guidance with Scottish Rural Property and Business Association (SRPBA), Scottish Canoe Association (SCA) and SNH
  - (m) Assisted with information on antisocial behaviour and path closures to Public Petitions Committee
-

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2009**

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**OBJECTIVES AND ACTIVITIES**

**Significant activities**

**Paths to Health**

- (a) Re-design of organisational structure to take account of increased funding
- (b) National Co-ordination: Strategic grants - British Trust for Conservation Volunteers (BTCV), JogScotland, Living Streets HEPA Europe member organisation and keynote presentation at HEPA conference; supported two new 'strategic' posts in Glasgow and Edinburgh
- (c) Community: £364,813 of grants allocated to 27 projects; 1 Scheme Initiator course; 58 Walk Leader training courses delivered to 589 volunteers; led walk database developed; outcomes based planning tools developed; volunteer award scheme developed and volunteer impact assessment study developed in conjunction with Volunteer Development Scotland (VDS)
- (d) Workplace: £17,119 of grants allocated to 9 projects; 17 Work Place Walk Leader courses delivered to 84 participants; £70,000 additional funding secured from CHWL for database development, DVD and case studies; range of promotion material developed; 103 workplace pedometer packs distributed (target was 30 packs) to 46 separate workplaces
- (e) Health Care: Primary Care Pedometer Pack promoted widely; 91 packs distributed (target was 10 packs) to 35 health care settings; referral mechanism through Community Pharmacies tested but unsuccessful;
- (f) Communications: PR and Marketing Officer appointed; 3 newsletters; fortnightly e-bulletin; 14,500 'Walk More Feel the Difference' leaflets distributed; wide range of media articles; national networking event with 280 delegates
- (g) Young people: Contract with grounds for Learning to investigate what schools are doing to promote walking; 3 schools provided with small grants for innovative projects; pedometers distributed to 3 schools as part of a pilot phase linked with 'Steps to Success' publication; PFA involved in a partnership (with Learning and Teaching Scotland, Sustrans, Youth Sport Trust etc) which produced a toolkit distributed to all schools to introduce pedometers within the school environment.
- (h) Research and Evaluation: Member of National Physical Activity Research and Evaluation Group (NPARE); various research projects; on-line Led Walk database live with 28 Schemes registering so far

**FINANCIAL REVIEW**

Overview

The Company's overall financial position at the end of the reporting year showed a surplus of £139,003 (2008 - £135,740). The key external funding sources for the reporting year are reported in note 5. Regarding the SOFA, resources expended have been allocated between fundraising, charitable activities and governance. Refer to note 1 for details on how the allocations have been calculated. In summary, 2.2% of total resources expended have been allocated to fundraising, 94.5% to charitable activities and 3.3% to governance.

Financial management

The Company's financial management system is Sage Line 50. The finances relating to the Paths to Health Programme are planned, managed and reported on independently through a separate company in Sage Line 50.

The Board of Directors approve the annual budget for the Partnership at the April Board meeting each year.

The Board of Directors receive reports on financial activity at each Board meeting. The reports highlight variances between budgeted and actual expenditure, allowing the Board to approve any corrective actions required to achieve the planned annual expenditure.

The Chief Officer and Paths to Health Programme Manager receive detailed monthly management reports.

Development Fund

The Company received an endowment of £130,228 from Scottish Natural Heritage in 1997. This sum was placed in the Development Fund; interest accruing is being added to the Fund; and the Directors use the Fund to further Scottish Natural Heritage's Paths for All Initiative. 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 2009 stood at £86,055.

Policy on Reserves

The financial reserves target is based on covering three month's operating costs plus redundancy payments, which is £165,000. However, the directors will be reviewing the current policy in October 2009 to ensure it includes provision for any liabilities relating to its participation in defined pension schemes. Currently the financial reserve stands at £155,724 (2008 - £112,920).

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**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2009**

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**FUTURE DEVELOPMENTS**

The Company has produced a new Strategy for 2009-2012 following extensive consultation with the Board, staff, Partners and other stakeholders, as part of the organisational planning and design study referred to earlier.

The Partnership's new vision is:

**Paths for people ... a happier, healthier, greener, more active Scotland**

To deliver this vision the organisation believes and works to the following values:

**We are honest and transparent**

**We are visionary and innovative**

**We are committed to partnership working**

**We are ambitious to succeed**

The Partnership will work towards two equally important, interlinked, long-term Outcomes as follows:

**Reduce the proportion of the population who are inactive, through the delivery of a national walking programme**

**Increase the number, quality, accessibility and multi-use of paths**

The Outcomes will be delivered through Delivery Themes. For each Delivery Theme, Outputs and Activities have been developed which will form the basis of the Partnership's annual business plans.

In addition, the Partnership will add value to delivering its Outcomes through developing the Partnership and its associated networks.

A key element of the Partnership's strategic direction is to create a more integrated approach to our operational activities. This will be achieved, partly, through a modest re-branding exercise.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of The Paths for All Partnership (a company limited by guarantee) 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 those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

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.

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**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2009**

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**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the trustees are aware, there is no relevant information (as defined by Section 234ZA of the Companies Act 1985) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.


**Directors' and officers' liability insurance**

During the year, the company purchased liability insurance for its Directors and staff as permitted by Section 310(3) of the Companies Act 1985.

**AUDITORS**

The auditors, Dickson Middleton, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**ON BEHALF OF THE BOARD:**



Campbell Smith WS - Secretary

14 September 2009

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF  
THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

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We have audited the financial statements of The Paths for All Partnership (a company limited by guarantee) for the year ended 31 March 2009 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made exclusively to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985, and to the charity's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charitable company's trustees those matters we are required to state to them in an auditors' 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

The trustees' (who are also the directors of the charitable company for the purposes of company law) responsibilities 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) are set out in the Statement of Trustees' Responsibilities.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 1985 and report to you in accordance with those Acts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and whether the information given in the Report of the Trustees is consistent with the financial statements.

We also report to you if, in our opinion, the charitable company has not kept proper accounting records, if the charitable company's financial statements are not in agreement with these accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF  
THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

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**Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charitable company's affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the Report of the Trustees is consistent with the financial statements.



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

14 September 2009

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2009**

	Notes	Unrestricted funds £	Restricted funds £	2009 Total funds £	2008 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	-	370,276	370,276	368,420
Activities for generating funds	3	18,029	-	18,029	25,463
Investment income	4	36,857	-	36,857	40,192
<b>Incoming resources from charitable activities</b>					
Paths to Health	5	-	940,334	940,334	806,000
Paths for All		-	87,044	87,044	60,696
<b>Total incoming resources</b>		<b>54,886</b>	<b>1,397,654</b>	<b>1,452,540</b>	<b>1,300,771</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income	6	5,400	24,804	30,204	23,904
<b>Charitable activities</b>					
Paths to Health	7	670	934,450	935,120	763,192
Paths for All		2,257	347,711	349,968	314,698
Governance costs	10	-	45,245	45,245	63,237
<b>Total resources expended</b>		<b>8,327</b>	<b>1,352,210</b>	<b>1,360,537</b>	<b>1,165,031</b>
<b>NET INCOMING RESOURCES before transfers</b>					
		<b>46,559</b>	<b>45,444</b>	<b>92,003</b>	<b>135,740</b>
Gross transfers between funds	21	(23)	23	-	-
Net incoming/(outgoing) resources before other recognised gains & losses		46,536	45,467	92,003	135,740
Actuarial gain on defined benefit scheme		-	47,000	47,000	-
Net movement in funds		46,536	92,467	139,003	135,740
<b>RECONCILIATION OF FUNDS</b>					
As previously reported		195,243	353,425	548,668	272,078
Prior year adjustment		-	-	-	140,850
As restated		195,243	353,425	548,668	412,928
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>241,779</b>	<b>445,892</b>	<b>687,671</b>	<b>548,668</b>

**CONTINUING OPERATIONS**

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET  
AT 31 MARCH 2009**

	Notes	2009 £	2008 £
<b>FIXED ASSETS</b>			
Tangible assets	14	25,583	13,416
<b>CURRENT ASSETS</b>			
Debtors	15	33,183	131,027
Cash at bank		<u>941,057</u>	<u>699,403</u>
		974,240	830,430
<b>CREDITORS</b>			
Amounts falling due within one year	16	(337,569)	(281,762)
<b>NET CURRENT ASSETS</b>		<u>636,671</u>	<u>548,668</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		662,254	562,084
<b>PROVISIONS FOR LIABILITIES</b>			
Deferred credits	18	(25,583)	(13,416)
Net pension asset	19	51,000	-
<b>NET ASSETS</b>		<u>687,671</u>	<u>548,668</u>
<b>FUNDS</b>	21		
Unrestricted funds:			
General fund		155,724	112,920
Designated development fund		<u>86,055</u>	<u>82,323</u>
		241,779	195,243
Restricted funds:			
Restricted revenue reserve fund		286,992	225,897
Designated revenue reserve fund		<u>158,900</u>	<u>127,528</u>
		445,892	353,425
<b>TOTAL FUNDS</b>		<u>687,671</u>	<u>548,668</u>

The notes form part of these financial statements

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET - CONTINUED  
AT 31 MARCH 2009**

---

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 14 September 2009 and were signed on its behalf by:



Professor J Rowan Robinson -Trustee



Mr B Logan -Trustee

The notes form part of these financial statements

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**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2009**

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**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, the Companies Act 1985 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

In preparing the financial statements for the current year, the charity has adopted the final transitional arrangements requiring the full adoption of FRS 17 (Retirement Benefits). Comparative figures have not been restated due to the cost of obtaining this information outweighing the benefit of disclosing prior year figures.

**Cashflow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

**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.

Voluntary income is received by way of grants and donations 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.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure includes VAT where applicable, as the company is not VAT registered. Grants offered subject to conditions which have not been met at the year end date are noted as grants in advance but not accrued as expenditure.

**Cost of generating funds**

Costs of generating funds includes costs associated with achieving grant funding and other voluntary income.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to strategic management.

**Allocation and apportionment of costs**

Staff costs have been allocated on the basis of time spent. All members of staff have been considered and a percentage of time spent between fundraising, charitable activities and governance has been established for each. All other costs are allocated on a direct basis.

**Tangible fixed assets**

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, computer & other equipment      - 4 years

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2009**

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**1. ACCOUNTING POLICIES - continued**

**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.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Pensions**

The charity is a participating employer in a local government superannuation scheme, which is a defined benefit pension scheme in nature for some employees. The assets of the scheme are held separately from those of the charity. Pension scheme liabilities are measured on an actuarial basis using a projected unit method and are discounted to their present value using an AA corporate bond rate. Pension scheme assets are valued at market value at the balance sheet date. The pension scheme surplus (to the extent that it can be recovered)/deficit is recognised in full on the balance sheet.

Employees who are not members of the local government superannuation scheme make their own pension arrangements with either multi-employer or personal pension schemes. 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.

**Leasing Commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2. VOLUNTARY INCOME**

	2009	2008
	£	£
Core grant	367,276	351,420
Donated services and facilities	<u>3,000</u>	<u>17,000</u>
	<u>370,276</u>	<u>368,420</u>

Grants received, included in the above, are as follows:

	2009	2008
	£	£
SNH core grant	<u>367,276</u>	<u>351,420</u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	2009	2008
	£	£
Courses & training income	8,515	14,480
Merchandise income	<u>9,514</u>	<u>10,983</u>
	<u>18,029</u>	<u>25,463</u>

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**THE PATHS FOR ALL PARTNERSHIP  
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2009**

**4. INVESTMENT INCOME**

	2009	2008
	£	£
Deposit account interest	<u>36,857</u>	<u>40,192</u>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Activity	2009	2008
		£	£
Grants	Paths to Health	957,312	786,559
Deferred credits	Paths to Health	(16,978)	19,441
Grants	Paths for All	82,233	62,407
Deferred credits	Paths for All	<u>4,811</u>	<u>(1,711)</u>
		<u>1,027,378</u>	<u>866,696</u>

Grants received, included in the above, are as follows:

	2009	2008
	£	£
NHS Health Scotland	-	54,999
British Heart Foundation	30,000	30,000
Scottish Government	857,313	701,559
SNH Battleby demonstration	-	24,179
Economic impact of path networks	-	5,000
Paths construction trials and demonstrations	20,000	-
SNH Forward Planning Study	-	5,000
Oatridge College Path Demo project	12,551	18,500
Sustrans Active Travel Network	11,732	9,729
Centre for Healthy Working Lives	70,250	-
SNH Feasibility Study for National Paths Promotion	20,000	-
Duchess Wood Drainage report	200	-
Devonway Pilot Project	15,000	-
Walking Review and Public Opinion in Scotland	<u>2,500</u>	<u>-</u>
	<u>1,039,546</u>	<u>848,966</u>

**6. COSTS OF GENERATING VOLUNTARY INCOME**

	2009	2008
	£	£
Staff costs	20,069	20,094
Other costs	<u>10,135</u>	<u>3,810</u>
	<u>30,204</u>	<u>23,904</u>

**THE PATHS FOR ALL PARTNERSHIP  
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2009**

**7. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Grant funding of activities (See note 8)	Support costs (See note 9)	Totals
	£	£	£	£
Paths to Health	407,738	369,142	158,240	935,120
Paths for All	273,936	-	76,032	349,968
	<u>681,674</u>	<u>369,142</u>	<u>234,272</u>	<u>1,285,088</u>

**8. GRANTS PAYABLE**

	2009	2008
	£	£
Paths to Health	<u>369,142</u>	<u>326,619</u>

**9. SUPPORT COSTS**

	Management 2009	Management 2008
	£	£
Paths to Health	158,240	113,640
Paths for All	<u>76,032</u>	<u>73,613</u>
	<u>234,272</u>	<u>187,253</u>

**10. GOVERNANCE COSTS**

	2009	2008
	£	£
Staff costs	30,886	30,057
Partnership and leadership	2,615	22,333
Monitoring, evaluation and board costs	3,559	4,804
Office running costs	4,735	3,810
Auditors' remuneration	<u>3,450</u>	<u>2,233</u>
	<u>45,245</u>	<u>63,237</u>

**11. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2009	2008
	£	£
Auditors' remuneration	3,450	2,233
Depreciation - owned assets	13,101	19,345
Board of Directors and members costs	1,475	1,266
Operating lease payments	<u>57,333</u>	<u>30,908</u>

**THE PATHS FOR ALL PARTNERSHIP  
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2009**

**12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2009 nor for the year ended 31 March 2008.

**Trustees' Expenses**

Expenses reimbursed in the year to Trustees' amounted to £1,475 (2008 £1,266).

**13. STAFF COSTS**

	2009 £	2008 £
Salaries	429,791	414,812
Employer's NIC	34,931	40,384
Employer's pension contributions	36,578	41,457
FRS 17 adjustment	(4,000)	-
	<u>497,300</u>	<u>496,653</u>

No employees are "high paid" staff.

The average number of staff employed for more than 20 hours per week is 20 (2008 - 18).

**14. TANGIBLE FIXED ASSETS**

	Office furniture & other equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2008	34,297	94,258	128,555
Additions	<u>5,060</u>	<u>20,208</u>	<u>25,268</u>
At 31 March 2009	<u>39,357</u>	<u>114,466</u>	<u>153,823</u>
 <b>DEPRECIATION</b>			
At 1 April 2008	30,851	84,288	115,139
Charge for year	<u>2,983</u>	<u>10,118</u>	<u>13,101</u>
At 31 March 2009	<u>33,834</u>	<u>94,406</u>	<u>128,240</u>
 <b>NET BOOK VALUE</b>			
At 31 March 2009	<u>5,523</u>	<u>20,060</u>	<u>25,583</u>
At 31 March 2008	<u>3,446</u>	<u>9,970</u>	<u>13,416</u>

**THE PATHS FOR ALL PARTNERSHIP  
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2009**

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2009	2008
	£	£
Other debtors	31,620	129,464
Prepayments	<u>1,563</u>	<u>1,563</u>
	<u><b>33,183</b></u>	<u><b>131,027</b></u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2009	2008
	£	£
Other creditors	7,855	92,112
Accruals and deferred income	10,111	25,329
Grants in advance	<u>319,603</u>	<u>164,321</u>
	<u><b>337,569</b></u>	<u><b>281,762</b></u>

**17. OPERATING LEASE COMMITMENTS**

The following operating lease payments are committed to be paid within one year:

	Land and buildings		Other operating leases	
	2009	2008	2009	2008
	£	£	£	£
Expiring:				
Within one year	56,965	29,084	-	-
Between one and five years	<u>-</u>	<u>-</u>	<u>4,384</u>	<u>3,576</u>
	<u><b>56,965</b></u>	<u><b>29,084</b></u>	<u><b>4,384</b></u>	<u><b>3,576</b></u>

**18. PROVISIONS FOR LIABILITIES**

<b>DEFERRED CREDITS</b>	£	£
Balance as at 1 April 2008	13,416	31,146
Grants received during the year for capital additions	25,268	1,615
Released to Statement of Financial Activities	<u>(13,101)</u>	<u>(19,345)</u>
Balance as at 31 March 2009	<u><b>25,583</b></u>	<u><b>13,416</b></u>

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2009**

**19. PENSION COMMITMENTS**

The company participates in a pension scheme providing benefits based on final pensionable pay. The assets of the scheme are held separately from those of the company. The charity is able to benefit from the surplus through reduced contributions, however it is unable to benefit from a refund from the scheme.

Pension contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. A full actuarial valuation was carried out at 31<sup>st</sup> March 2008 and updated at 31<sup>st</sup> March 2009.

Assumptions as at 31 <sup>st</sup> March	2009	2008
	%	%
Salary increases	4.6	5.1
Pension increases	3.1	3.6
Discount rate	6.9	6.9
Price increases	3.1	3.6

The fair value of the scheme assets and the expected rate of return, the present value of the scheme liabilities and the resulting deficit are:

	Long Term Return at 31.03.09	Value at 31.03.09	Long Term Return at 31.03.08	Value at 31.03.08
	%	£(000)	%	£(000)
Equities	7.0	220	7.7	211
Bonds	5.4	48	5.7	41
Property	4.9	24	5.7	29
Cash	4.0	9	4.8	9
Total market value of assets		301		290
Present value of scheme liabilities		(250)		(257)
<b>Net Pension Asset</b>		<b>51</b>		<b>33</b>

An analysis of the movements in the surplus during the year are shown below:

	2009 £(000)
Surplus brought forward	33
Total operating charge	(6)
Total finance income	3
Actuarial (loss)/gain	14
Contributions	7
<b>Surplus carried forward</b>	<b>51</b>

The employer contribution in the year totalled £4,434.

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2009**

**19. PENSION COMMITMENTS (continued)**

<b>Analysis of amounts charged to the Statement of Financial Activities</b>	<b>2009</b>
	<b>£(000)</b>
Current service cost	6
<b>Total operating charge</b>	<b>6</b>
<b>Analysis of the amount (charged)/credited to other finance income</b>	<b>2009</b>
	<b>£(000)</b>
Expected return on pension scheme assets	21
Interest on pension scheme liabilities	(18)
<b>Total (cost)/income</b>	<b>3</b>
<b>Analysis of amount recognised in Statement of Financial Activities</b>	<b>2009</b>
	<b>£(000)</b>
Opening net pension asset	33
Actual return less expected return on pension scheme assets	(20)
Experience gains arising on scheme liabilities	34
<b>Actuarial gain</b>	<b>47</b>

A history of experience gains and losses is shown below:

	<b>2009</b>
Difference between the expected and actual return on scheme assets:	
- amount (£000)	(20)
- percentage of scheme assets	(7)%
Experience gains and losses on scheme liabilities:	
- amount (£000)	34
- percentage of present value of the scheme liabilities	14%
Total amount recognised in the Statement of Financial Activities:	
- amount (£000)	47
- percentage of present value of the scheme liabilities	19%

**20. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2009 Total funds</b>	<b>2008 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	25,583	25,583	13,416
Current assets	241,779	732,461	974,240	830,430
Current liabilities	-	(337,569)	(337,569)	(281,762)
Provision for liabilities	-	25,417	25,417	(13,416)
	<b>241,779</b>	<b>445,892</b>	<b>687,671</b>	<b>548,668</b>

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2009**

**21. MOVEMENT IN FUNDS**

	At 1/4/08 £	Net movement in funds £	Transfers between funds £	Actuarial gain on defined benefit scheme £	At 31/3/09 £
<b>Unrestricted funds</b>					
General fund	112,920	42,827	(23)	-	155,724
Designated development fund	82,323	3,732	-	-	86,055
	<u>195,243</u>	<u>46,559</u>	<u>(23)</u>	<u>-</u>	<u>241,779</u>
<b>Restricted funds</b>					
Restricted revenue reserve fund	225,897	45,444	(31,349)	47,000	286,992
Designated revenue reserve fund	127,528	-	31,372	-	158,900
	<u>353,425</u>	<u>45,444</u>	<u>23</u>	<u>47,000</u>	<u>445,892</u>
<b>TOTAL FUNDS</b>	<u>548,668</u>	<u>92,003</u>	<u>-</u>	<u>47,000</u>	<u>687,671</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,154	(8,327)	42,827
Designated development fund	3,732	-	3,732
	<u>54,886</u>	<u>(8,327)</u>	<u>46,559</u>
<b>Restricted funds</b>			
Restricted revenue reserve fund	1,397,654	(1,352,210)	45,444
	<u>1,452,540</u>	<u>(1,360,537)</u>	<u>92,003</u>
<b>TOTAL FUNDS</b>	<u>1,452,540</u>	<u>(1,360,537)</u>	<u>92,003</u>

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2009**

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**21. MOVEMENT IN FUNDS - continued**

**Designated Revenue Reserve Fund**

The designated revenue reserve fund balance represents costs to be incurred relating to activities which the company has already committed to and which are currently in progress, as follows:

	£
Signage guide	11,700
Access for All Forum	1,000
Access for All regional events	2,000
Living Streets consultancy	2,500
Active travel conference	4,700
Active travel DVD	2,500
Access for All project	5,000
National promotion contract	25,000
Demonstration sites (infrastructure)	20,000
Demonstration sites (interpretation)	17,000
National community support conference	5,000
Devonway pilot project	15,000
Technical Forum	1,000
TRT	3,500
Promotion guide update	5,000
Fieldfare photo trails	10,000
Professional body / update of PFA T&D pack	5,000
Sustrans Advocacy Document	8,000
Re-branding	10,000
IT review implications	5,000
<b>Total</b>	<b>158,900</b>

**22. CONTINGENT LIABILITIES**

Most of the company's activities have been funded by grants receivable from Scottish Natural Heritage, Scottish Government 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.

**23. CAPITAL COMMITMENTS**

There were no capital commitments at 31 March 2009 (2008: £nil).

**24. RELATED PARTY DISCLOSURES**

The Paths for All Partnership was promoted by Scottish Natural Heritage, who remains as one of the principal funders of the company's activities, also enjoying the right as a founding member to nominate a Director to the Board.

**THE PATHS FOR ALL PARTNERSHIP  
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2009**

	2009 £	2008 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Core grant	367,276	351,420
Donated services and facilities	<u>3,000</u>	<u>17,000</u>
	370,276	368,420
<b>Activities for generating funds</b>		
Courses & training income	8,515	14,480
Merchandise income	<u>9,514</u>	<u>10,983</u>
	18,029	25,463
<b>Investment income</b>		
Deposit account interest	36,857	40,192
<b>Incoming resources from charitable activities</b>		
Grants	1,039,546	848,966
Deferred credits	<u>(12,168)</u>	<u>17,730</u>
	<u>1,027,378</u>	<u>866,696</u>
<b>Total incoming resources</b>	1,452,540	1,300,771
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Wages	20,069	20,094
Other costs	<u>10,135</u>	<u>3,810</u>
	30,204	23,904
<b>Charitable activities</b>		
Wages	354,733	373,938
Other staff costs	73,587	52,012
Publicity, education and information	65,838	39,894
Advice and training	78,682	60,949
Partnership and leadership	199	10,271
Enabling and coordinating	108,635	25,544
Pathworks costs	-	1,410
Cost of schemes	<u>369,142</u>	<u>326,619</u>
	1,050,816	890,637

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**THE PATHS FOR ALL PARTNERSHIP  
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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2009**

	2009 £	2008 £
<b>Governance costs</b>		
Wages	30,886	30,057
Partnership and leadership	2,615	22,333
Monitoring, evaluation and board costs	3,559	4,804
Office running costs	4,735	3,810
Auditors' remuneration	3,450	2,233
	<u>45,245</u>	<u>63,237</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	91,612	72,564
Office running costs	85,611	68,574
Professional costs	43,949	26,770
Fixtures and fittings	2,982	3,296
Computer equipment	10,118	16,049
	<u>234,272</u>	<u>187,253</u>
<b>Total resources expended</b>	<b>1,360,537</b>	<b>1,165,031</b>
	<u>                    </u>	<u>                    </u>
<b>Net income</b>	<b>92,003</b>	<b>135,740</b>

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