

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

**REPORT and FINANCIAL STATEMENTS**

**for the year to 31 March 2003**



Reg No. SC168554

Scottish Charity No SC025535

**Bankers**

Bank of Scotland  
21 Mar Street  
Alloa  
Clackmannanshire  
FK10 1HR

**Auditors**

Dickson Middleton  
20 Barnton Street  
Stirling  
FK8 1NE

**Registered/ Principal Operational Office**

Inglewood House  
Tullibody Road  
ALLOA  
Clackmannanshire  
FK10 2HU

## **THE PATHS FOR ALL PARTNERSHIP**

### **REPORT OF THE DIRECTORS**

The Directors of The Paths For All Partnership have pleasure in presenting their report and the audited financial statements for the year to 31 March 2003.

#### **Constitution**

The Paths For All Partnership is a company limited by guarantee and has no share capital. It was promoted 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 represents Scottish Natural Heritage, Scottish Local Authorities, the Enterprise Company network, landowners and land managers and recreational, sporting, tourist and other interests. The company was incorporated on 19 September 1996. It is recognised by the Inland Revenue as a Scottish Charity. Its Scottish Charity number is SC025535. It is also recognised by Entrust as an Enrolled Environmental Body, accredited to receive Landfill Tax Credits.

#### **Principal Activity**

The principal activity of the company is to work in partnership with others to create more paths in Scotland for people of all ages and abilities to enjoy walking, horse riding and cycling, to promote the greater use of path networks for these purposes and to manage the Paths to Health Project, largely funded by the New Opportunities Fund.

#### **Review of the year and future developments**

The financial results for the year are set out in the financial statements that follow. The Directors regard the financial position to be satisfactory. The deficit for the year of £31,787 (deficit £19,084 in 2002) has been transferred to reserves.

The Directors have decided that an audit committee of the Board is not required, although the audit function has been delegated to the Audit Director who reports regularly to the Board. Having completed a comprehensive assessment of risk and risk management of the company's operations last year, the Directors conducted a review in respect of the year 2002-2003. They concluded that adequate systems and procedures are in place to ensure effective governance of the company and to comply with the Statement of Recommended Practice, Accounting and Reporting by Charities. The Directors will review this governance statement annually.

A detailed Business Plan was prepared for 2002-2003 covering the 7 Partnership programmes, including Paths to Health. The majority of the targets were achieved and good progress was made once again in supporting local authority participation in the Paths for All approach to access development – through access strategies, access officers, access steering groups and path network projects. This process was assisted with the progress of new access legislation through the Scottish Parliament.

The Local Access Forums Guide to Good Practice was published jointly with Scottish Natural Heritage during the year and was promoted through training seminars and attendance at access forum and steering group meetings. This year saw another substantial increase in the recruitment of local authority access officers and the production of a further 9 new factsheets. 7 national training/development seminars were held throughout the year, and three issues of The Right Track were published. Work continued on the 50 local projects supported by the funds allocated by Scottish Natural Heritage in 2002.

Excellent progress was made with the development of the Paths to Health Project during the year, and grants to 6 local schemes were approved. The Project completed its first annual review and as a result funders agreed to re-allocate part of the approved budget to strengthen the development team. The Advisory Panel met on two occasions, providing policy advice and support to the staff team.

Perhaps the most significant activity during the year was the independent external assessment and evaluation of the Partnership (and the Paths for All Initiative) commissioned by Scottish Natural Heritage. A substantial amount of time was devoted to providing accurate information to enable the conduct of the review throughout the spring and summer period. The outcome of the evaluation enabled Scottish Natural Heritage to agree funding for the Partnership for a further 3 years. This involved restructuring the Partnership Team and negotiation with Scottish Natural Heritage to identify a new set of tasks and targets, now represented in the Strategic Implementation Plan.

# THE PATHS FOR ALL PARTNERSHIP

## REPORT OF THE DIRECTORS (contd.)

### Directors

The following persons acted as directors of the company during the year to 31 March 2003:

			First appointed on	Notes
Magnus Magnusson	Chairman	(appointed)	19 September 1996	Resigned 30 October 2002
Robert Maund	President	(appointed)	30 October 2002	
	Director			(co-opted) July 2002
Ann Fraser	Chairman	(appointed)	30 October 2002	
Alexander Sutherland	Director	(elected)	26 June 1997	
Peter Mackay	Director	(appointed)	26 June 1997	
Niall Bowser	Director	(appointed)	1 October 1997	Retired 31 March 2003
David Grosz	Director	(elected)	15 October 1998	Retired 30 October 2002
Priscilla Gordon-Duff	Director	(elected)	25 October 2000	
Bruce Logan	Director	(elected)	31 October 2001	
Rognvald Wood	Director	(elected)	30 October 2002	(co-opted) 1 November 2001
	Director	(elected)	30 October 2002	

### Directors' responsibilities

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that year. In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- 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 company will continue to operate.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### 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.

### Changes in fixed assets

The movements in fixed assets during the year are set out in note 6 to the financial statements.

### Auditors

Dickson Middleton are auditors to the company 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

Messrs Campbell Smith WS  
Company Secretaries  
Edinburgh  
EH1 3EN



30 September 2003

## THE PATHS FOR ALL PARTNERSHIP

### INDEPENDENT AUDITORS REPORT to the Members of THE PATHS FOR ALL PARTNERSHIP for the year ended 31 March 2003

We have audited the financial statements of The Paths For All Partnership for the year ended 31 March 2003 which comprise the Income and Expenditure Account, Statement of Financial Activity, Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

#### RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As described on page 4 in the Statement of Directors' Responsibilities the directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards

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. We also report to you if, in our opinion, the Directors' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Directors' Report 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 United Kingdom Auditing Standards, 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 directors in the preparation of the Financial Statements, and of whether the accounting policies are appropriate to the 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.

This opinion has been prepared for and only for the company's members in accordance with section 235 of the Companies Act 1985 and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or in whose hands it may come, save where expressly agreed by our prior consent in writing.

#### OPINION

In our opinion, the Financial Statements give a true and fair view of the state of the company's affairs as at 31 March 2003 and of its deficit for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



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

30 September 2003

**THE PATHS FOR ALL PARTNERSHIP**

**INCOME and EXPENDITURE ACCOUNT for the year ended 31 March 2003**

	Notes	2003 £	2002 £
Income	2	684,887	945,687
Operating expenses		<u>728,364</u>	<u>977,597</u>
Operating (deficit) for the year		(43,477)	(31,910)
Interest receivable		<u>11,690</u>	<u>12,826</u>
(Deficit) for the year	3	(31,787)	(19,084)
Transferred from the Development Fund		<u>17,784</u>	<u>23,509</u>
<u>Transferred (from)/to Revenue Reserve Fund for the year</u>		<u>(14,003)</u>	<u>4,425</u>

All the company's operations relate to continuing activities.

There are no recognised surpluses or deficits for the current year other than those stated above.

There is no difference between the deficit for the year and its historical cost equivalent.

The notes on pages 10 to 13 form part of these financial statements.

THE PATHS FOR ALL PARTNERSHIP

STATEMENT of FINANCIAL ACTIVITY for the year to 31 March 2003

	Restricted £	Funds Unrestricted £	Designated £	2003 Total £	2002 Total £
<b>INCOMING RESOURCES</b>					
<b>Grants</b>					
Grants received	559,638			559,638	1,019,439
Deferred income adjustment	(46,346)			(46,346)	(122,238)
<b>Landfill credits and other income receivable:</b>					
Landfill and other income received	62,396			62,396	84,261
Deferred income adjustment	51,695			51,695	(73,351)
<b>Sponsorship income -</b>					
Sponsorship income received	15,000			15,000	17,116
Deferred income adjustment	16,303			16,303	7,537
Seminar and Other income received	20,096			20,096	10,204
Interest receivable	5,171	3,435	3,084	11,690	12,826
<b><u>TOTAL INCOMING RESOURCES</u></b>	<b><u>683,953</u></b>	<b><u>3,435</u></b>	<b><u>3,084</u></b>	<b><u>690,472</u></b>	<b><u>955,794</u></b>
<b>RESOURCES EXPENDED</b>					
<b>Fund-raising Expenditure:</b>					
Staff costs	36,622			36,622	37,528
Other costs	12,000			12,000	16,786
<b><i>Total Fund-raising Expenditure</i></b>	<b><i>48,622</i></b>			<b><i>48,622</i></b>	<b><i>54,314</i></b>
<b>Charitable Expenditure:</b>					
<b>Charitable activities costs -</b>					
Operating payments	318,389			318,389	575,265
<b>Support costs</b>					
Staff costs	205,273			205,273	198,268
Operating payments	67,855			67,855	81,245
<b>Management and Administration costs-</b>					
Staff costs	43,650			43,650	39,974
Operating payments	38,470			38,470	25,812
<b><i>Total Charitable Expenditure</i></b>	<b><i>673,637</i></b>			<b><i>673,637</i></b>	<b><i>920,564</i></b>
<b><u>TOTAL RESOURCES EXPENDED</u></b>	<b><u>722,259</u></b>	<b><u>=</u></b>	<b><u>=</u></b>	<b><u>722,259</u></b>	<b><u>974,878</u></b>
<b><u>NET OUTGOING RESOURCES</u></b>	<b><u>(38,306)</u></b>	<b><u>3,435</u></b>	<b><u>3,084</u></b>	<b><u>(31,787)</u></b>	<b><u>(19,084)</u></b>
<i>Transfers between funds</i>	38,306	(17,438)	(20,868)	-	-
<b><u>NET MOVEMENT IN FUNDS</u></b>	<b><u>=</u></b>	<b><u>(14,003)</u></b>	<b><u>(17,784)</u></b>	<b><u>(31,787)</u></b>	<b><u>(19,084)</u></b>
Funds brought forward	-	21,944	111,210	133,154	152,238
<b><u>FUNDS CARRIED FORWARD</u></b>	<b><u>=</u></b>	<b><u>7,941</u></b>	<b><u>93,426</u></b>	<b><u>101,367</u></b>	<b><u>133,154</u></b>

**THE PATHS FOR ALL PARTNERSHIP**

**BALANCE SHEET**

As at 31 March 2003

	Notes	2003 £	2002 £
<b>FIXED ASSETS</b>			
Tangible assets	6	<u>14,560</u>	<u>20,665</u>
<b>CURRENT ASSETS</b>			
Debtors	7	4,355	22,855
Cash at bank and in hand		<u>457,868</u>	<u>572,015</u>
		<u>462,223</u>	<u>594,870</u>
<b>CURRENT LIABILITIES -</b>			
Creditors: amounts falling due within one year	8	<u>360,856</u>	<u>461,716</u>
<b>NET CURRENT ASSETS</b>		<u>101,367</u>	<u>133,154</u>
<b>TOTAL ASSETS less CURRENT LIABILITIES</b>		115,927	153,819
<b>PROVISIONS FOR LIABILITIES and CHARGES</b>			
Deferred credits	9	(14,560)	(20,665)
<b>NET ASSETS</b>	10	<u>101,367</u>	<u>133,154</u>

Represented by:

**PATHS FOR ALL PARTNERSHIP FUNDS:**

**REVENUE RESERVE FUND -**

Balance brought forward	21,944	17,519
Transfers for the year	(14,003)	4,425
<u>Balance carried forward</u>	<u>7,941</u>	<u>21,944</u>

**DEVELOPMENT FUND -**

Balance brought forward	111,210	134,719
Transfers for the year	(17,784)	(23,509)
<u>Balance carried forward</u>	<u>93,426</u>	<u>111,210</u>

<b><u>TOTAL FUNDS</u></b>	10	<u>101,367</u>	<u>133,154</u>
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The notes on pages 10 to 13 form part of these financial statements.

Approved by the Board of Directors and signed on its behalf by

*Robert Maund* Director

*mbhogan* Director

on 30 September 2003

## THE PATHS FOR ALL PARTNERSHIP

### Notes to the Financial Statements for the year ended 31 March 2003

#### 1. Accounting Policies

##### *Basis of accounting*

The financial statements have been prepared in accordance with applicable accounting standards in the United Kingdom and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP).<sup>1</sup>

A summary of the more important accounting policies, which have been applied consistently, is set out below.

##### *Accounting convention*

The financial statements are prepared under the historical cost convention.

##### *Tangible fixed assets*

The cost of tangible fixed assets is their purchase cost.

##### *Depreciation*

Depreciation is provided on fixed assets to write off the cost, less the estimated residual value, evenly over the years stated below.

Computer equipment	4 years
Office furniture and other equipment	4 years

##### *Government and other grants*

Grants received in respect of capital expenditure are credited to a deferred credits account and are released to income over the expected useful lives in equal annual instalments. Revenue grants, including Landfill Credits, are taken to the Income and Expenditure Account in the year to which they relate.

The company can receive additional grants from Scottish Natural Heritage to facilitate the implementation of path projects. Such grants are directly related to the offers by the Partnership to deliver projects. If the Partnership has entered into a binding legal commitment to offer a contribution to such projects by 31 March 2003, any outstanding payments are treated as commitments and treated as accruals.

##### *Development Fund (Designated)*

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 the Scottish Natural Heritage Paths for All Initiative. At 31 March 2003 it is estimated that £40,000 will be required to provide funding for the 'Paths to Health' Project co-funded by the New Opportunities Fund.

##### *Taxation*

The company is recognised as a charity for taxation purposes. Interest receivable is shown gross and no provision for tax is considered necessary.

##### *Value Added Tax*

The company is not registered for Value Added Tax (VAT). Expenditure includes any attributable VAT.

##### *Pensions*

The company does not operate a company pension scheme. Staff 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 that the member of staff makes a 6% personal contribution. The charge in the financial statements represents the company's contributions to such schemes. The company contributions are accounted for by recognising contributions payable in the year in the income and expenditure account and the company is unable, without undue cost, to identify its share of the underlying assets and liabilities of the pension schemes.

##### *Cash Flow Statement*

The company is a small company as defined by Section 247 of the Companies Act 1985 and is entitled to exemption from preparation of a Cash Flow Statement as required under FRS1. Consequently a Cash Flow Statement has not been prepared.

## THE PATHS FOR ALL PARTNERSHIP

### Notes to the financial statements

for the year ended 31 March 2003 (continued)

#### 2. Income

Income includes grants and other payments from publicly funded bodies that were received and applied during the year, subject to the accounting policy enumerated in Note 1 above. Income therefore includes grants and other income from:

	2003		2002	
	Income Received £	Income Applied £	Income Received £	Income Applied £
Scottish Natural Heritage	391,681	398,935	887,549	835,193
Scottish Enterprise	-	16,667	25,000	25,000
NHS Health Scotland	31,000	31,000	31,000	14,333
New Opportunities Fund	86,208	86,208	19,790	19,790
Landfill Credit sources	62,396	114,090	36,261	10,910
Sponsorship and donation sources	-	16,303	17,116	24,653
Other sources	65,750	(4,517)	104,100	2,884
<b>Total Received/ Applied Income</b>	<b><u>637,035</u></b>	<b><u>658,686</u></b>	<b><u>1,120,816</u></b>	<b><u>932,763</u></b>
Less: Income applied for capital expenditure		<u>(5,536)</u>		<u>(7,642)</u>
<b>Income applied for revenue costs</b>		<b>653,150</b>		<b>925,121</b>
Deferred credits release for capital expenditure		11,641		10,361
<b>Total Income Applied</b>		<b><u>664,791</u></b>		<b><u>935,482</u></b>

#### 3. Deficit for the year

The deficit for the year is stated after charging -

	2003 £	2002 £
Staffing costs (see Note 4)	285,544	275,770
Board of Directors and Members costs (see Note 5)	3,429	2,255
Auditor's remuneration	1,385	1,523
Depreciation of fixed assets	11,340	10,361
Loss on disposal of fixed assets	<u>241</u>	-
and after crediting:		
Interest receivable	11,690	12,826
Deferred credit release	11,641	10,361
Gain on sale of fixed assets	-	<u>500</u>

#### 4. Staff Costs

Staff employment costs -

Salaries	241,531	232,049
Employer's NIC	20,597	20,369
Employer's superannuation	23,416	23,352
	<u>285,544</u>	<u>275,770</u>

Average staff numbers

Those employed for more than 20 hours per week	11	11
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## THE PATHS FOR ALL PARTNERSHIP

### Notes to the financial statements

for the year ended 31 March 2003 (continued)

#### 5. Directors' Costs

The directors of the company receive no remuneration from the company for their services. They are however entitled to reimbursement of expenses which, for the year, amounted to £738 (2002 - £203).

#### 6. Fixed Assets

Tangible assets

			2003	2002
	Computer equipment £	Office furniture and other equipment £	Total £	Total £
<b>Cost:</b>				
At 1 April 2002	35,821	21,248	57,069	60,100
Additions during the year	5,133	403	5,536	7,642
Disposals during the year	(4,594)	(76)	(4,670)	(10,673)
<b>At 31 March 2003</b>	<b><u>36,360</u></b>	<b><u>21,575</u></b>	<b><u>57,935</u></b>	<b><u>57,069</u></b>
<b>Accumulated depreciation:</b>				
At 1 April 2002	20,388	16,016	36,404	36,716
Provided during the year	8,620	2,720	11,340	10,361
Disposals during the year	(4,293)	(76)	(4,369)	(10,673)
<b>At 31 March 2003</b>	<b><u>24,715</u></b>	<b><u>18,660</u></b>	<b><u>43,375</u></b>	<b><u>36,404</u></b>
<b>Net book value at 31 March 2003</b>	<b><u>11,645</u></b>	<b><u>2,915</u></b>	<b><u>14,560</u></b>	<b><u>20,665</u></b>
Net book value at 31 March 2002	<u>15,433</u>	<u>5,232</u>	<u>20,665</u>	
<b>7. Debtors: Amounts falling due within one year</b>				
Sales Ledger Debtors			426	16,723
Prepayments			1,929	4,132
Other debtors			2,000	2,000
			<b><u>4,355</u></b>	<b><u>22,855</u></b>
<b>8. Creditors: Amounts falling due within one year</b>				
Trade creditors			10,119	22,239
Grants and other income in advance			263,421	285,072
Accrued charges and project costs outstanding			80,161	145,860
Payroll deductions			7,155	8,545
			<b><u>360,856</u></b>	<b><u>461,716</u></b>
<b>9. Deferred Credits:</b>				
Balance at 1 April 2002			20,665	23,384
Grants received during the year for capital additions			5,536	7,642
Released to Income and Expenditure Account			(11,641)	(10,361)
<b>Balance at 31 March 2003</b>			<b><u>14,560</u></b>	<b><u>20,665</u></b>

## THE PATHS FOR ALL PARTNERSHIP

Notes to the financial statements  
for the year ended 31 March 2003 (continued)

### 10. FUNDS ANALYSIS of THE PATHS FOR ALL PARTNERSHIP at 31 March 2003

	£	£	£	2003 £	2002 £
	Restricted Funds	Unrestricted Funds	Designated Funds	Total Funds	Total Funds
Fixed assets	<u>14,560</u>	=	=	<u>14,560</u>	<u>20,665</u>
Current assets					
Debtors	4,355	-	-	4,355	22,855
Cash at bank and in hand	<u>356,501</u>	<u>7,941</u>	<u>93,426</u>	<u>457,868</u>	<u>572,015</u>
Total current assets	<u>360,856</u>	<u>7,941</u>	<u>93,426</u>	<u>462,223</u>	<u>594,870</u>
Current liabilities	<u>360,856</u>	=	=	<u>360,856</u>	<u>461,716</u>
Net current assets	=	<u>7,941</u>	<u>93,426</u>	<u>101,367</u>	<u>133,154</u>
Deferred credits	<u>(14,560)</u>	=	=	<u>(14,560)</u>	<u>(20,665)</u>
<u>Net Assets/ Funds</u>	=	<u>7,941</u>	<u>93,426</u>	<u>101,367</u>	<u>133,154</u>

### 11. Leasing Commitments

	Property	Property
Expiring within one year	<u>19,641</u>	<u>19,641</u>

### 12. Capital Commitments

There were no capital commitments at 31 March 2003 (2002 £ nil).

### 13. Contingent Liabilities

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

### 14. Connected Bodies

The Paths for All Partnership was promoted by Scottish Natural Heritage, who remain the principal funder 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

### DETAILED INCOME and EXPENDITURE ACCOUNT

for the PATHS to HEALTH PROJECT

(principally funded by the New Opportunities Fund; all funds treated as Restricted Funds)

for the year ended 31 March 2003

	2003		2002	
	£	£	£	£
<b>PROJECT INCOME</b>				
Project income brought forward -				
Project income brought forward, from all sources		50,549		-
<b>GRANT and OTHER INCOME received from-</b>				
New Opportunities Fund	86,208		19,790	
Paths For All Partnership ( <i>ex PFAP Development Fund</i> )	6,064		28,964	
Scottish Natural Heritage	25,000		25,000	
NHS Health Scotland	25,000		25,000	
British Heart Foundation	45,000		15,000	
Scottish Executive	10,000		-	
Kia Cars	-		5,100	
Other supporters	<u>2,001</u>		-	
		199,273		118,854
<b>INTEREST RECEIVABLE</b>				
Interest receivable on project fund balances		2,309		511
<b>Less: Project income carried forward</b>				
Project income carried forward, from all sources		(146,471)		(50,549)
<b>DEFERRED CREDITS Movement</b>				
Grants for Capital expenditure, transferred to Deferred Credits	(2,283)		(6,475)	
Deferred Credits released to cover depreciation costs	<u>2,189</u>		<u>1,619</u>	
		(94)		(4,856)
<b><u>TOTAL PROJECT INCOME</u></b>		<b><u>105,566</u></b>		<b><u>63,960</u></b>
<b>PROJECT EXPENDITURE</b>				
Project staffing costs -				
Salaries, National Insurance and pension costs	39,459		21,991	
Other staff costs	<u>6,721</u>		<u>8,342</u>	
		46,180		30,333
<b>Project running costs -</b>				
Office running costs	8,614		7,617	
Professional support costs, including audit fees	230		2,089	
Advisory Panel costs	-		953	
Depreciation of fixed assets	<u>2,189</u>		<u>1,619</u>	
		11,033		12,278
<b>Local Scheme costs -</b>				
Costs of local schemes		14,909		-
<b>Project other costs -</b>				
Training costs	19,074		5,814	
Publicity, Education and Information costs	<u>14,370</u>		<u>15,535</u>	
		33,444		21,349
<b><u>TOTAL PROJECT EXPENDITURE</u></b>		<b><u>105,566</u></b>		<b><u>63,960</u></b>
<b><u>PROJECT SURPLUS/ (DEFICIT) FOR THE YEAR</u></b>		<b>=</b>		<b>=</b>

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**THE PATHS FOR ALL PARTNERSHIP**

**DETAILED INCOME and EXPENDITURE ACCOUNT**  
(Excluding the PATHS to HEALTH PROJECT)  
for the year ended 31 March 2003

	2003		2002	
	£	£	£	£
<b>INCOME</b>				
<b>CORE INCOME</b>				
<b>Grants -</b>				
Scottish Natural Heritage	343,777		323,746	
Scottish Enterprise	16,667		25,000	
NHS Health Scotland	<u>6,000</u>		<u>6,000</u>	
		366,444		354,746
<b>Income from activities -</b>				
Training course income	9,815		4,480	
Sponsorship and other income	<u>13,637</u>		<u>19,319</u>	
		23,452		23,799
<b>Deferred Credits Income -</b>				
Deferred credits released		<u>9,452</u>		<u>8,742</u>
<b>TOTAL CORE INCOME</b>		<b>399,348</b>		<b>387,287</b>
<b>PATHWORKS INCOME</b>				
<b>Grants -</b>				
Scottish Natural Heritage	11,649		488,351	
Other income	<u>176,697</u>		<u>35,563</u>	
<b>TOTAL PATHWORKS INCOME</b>		<b>188,346</b>		<b>523,914</b>
<b>TOTAL INCOME, before interest receivable</b>		<b>587,694</b>		<b>911,201</b>
<b>Interest receivable</b>		<b>9,381</b>		<b>12,315</b>
<b>TOTAL INCOME (excluding Paths to Health)</b>		<b>597,075</b>		<b>923,516</b>
<b>EXPENDITURE</b>				
<b>CORE EXPENDITURE</b>				
<b>Core staffing costs -</b>				
Salaries, National Insurance and pensions costs	240,279		213,881	
Other staff costs	<u>40,314</u>		<u>32,500</u>	
		280,593		246,381
<b>Core running costs -</b>				
Board of Directors and Members costs	3,429		2,255	
Office running costs	38,687		40,701	
Professional support costs, including audit fees	10,501		10,645	
Depreciation and loss on disposal of fixed assets	<u>9,393</u>		<u>8,742</u>	
		62,010		62,343
<b>Core theme costs -</b>				
Partnership and Leadership	1,990		2,140	
Promotion and Marketing	46,421		26,639	
Enabling and Co-ordination	4,310		12,108	
Funding and Resourcing	-		5,050	
Paths to Health Project ( <i>ex PFAP Development Fund</i> )	6,064		28,964	
Advice and Training	27,150		14,199	
Monitoring and Evaluation	<u>15,611</u>		<u>18,426</u>	
		101,546		107,526
<b>TOTAL CORE EXPENDITURE</b>		<b>444,149</b>		<b>416,250</b>
<b>PATHWORKS EXPENDITURE</b>				
Spend on Path Networks (including staff and office running costs)		<u>184,713</u>		<u>526,350</u>
<b>TOTAL EXPENDITURE (excluding Paths to Health)</b>		<b>628,862</b>		<b>942,600</b>
<b>(DEFICIT) for the year (excluding Paths to Health)</b>		<b>(31,787)</b>		<b>(19,084)</b>

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