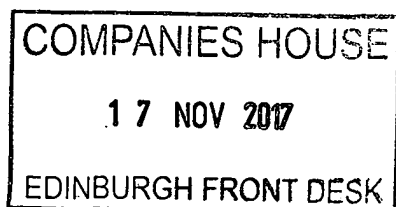


PATHS FOR ALL PARTNERSHIP
(A Company limited by guarantee, not having a share capital)

REPORT and FINANCIAL STATEMENTS

for the year to 31 March 2017



PATHS FOR ALL PARTNERSHIP

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

Report of the Trustees for the year ended 31 March 2017

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 2017. 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

Office 8
Forrester Lodge
Tullibody Road
Alloa
FK10 2HU

Trustees

Mr J Boswell
Mr D Brotherston
Mr J Fowlie
Ms A Gray
Ms J Hoeflich
Mr N Kempe
Dr M Kidd
Prof R Mitchell
Ms E Reid
Mr S Rennie
Mr M Sangster

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

Company Secretary

Ian Findlay

Chief Officer

Ian Findlay

Auditors

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

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Report of the Trustees for the year ended 31 March 2017 (continued)

Bankers

Bank of Scotland
21 Mar Street
Alloa
FK10 1HR

Virgin Money
9 Castle Street
Edinburgh
EH2 3AH

Aldermore Bank
Western House
Lynch Wood
Peterborough
PE2 6FZ

Nationwide Building Society
PO Box 3
5-11 St Georges Street
Douglas
Isle of Man
IM99 1RN

Advisors

Accountants

French Duncan LLP
Chartered Accountants
Macfarlane Gray House
Castle Craig Business Park
Springbank Road
Stirling
FK7 7WT

Health and Safety Adviser

John Morris Safety Ltd
Craignavie Farmhouse
Killin
FK21 8SJ

Employment Law Adviser

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

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Report of the Trustees for the year ended 31 March 2017 (continued)

OUR PURPOSES AND ACTIVITIES

The Objects for which the Charity is established are:-

a) to advance, encourage and facilitate the creation, improvement, management, promotion and use by everyone of paths and other routes on land and water for recreation, everyday journeys and physical activity; and in so doing advance health and 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 above Objects are in turn translated into the Charity's Vision which is for a **happier and healthier Scotland, where increased physical activity improves quality of life and wellbeing for all**. Paths for All has a very clear focus; it wants to significantly increase the number of people walking: **everyone, everyday, everywhere**.

The Charity's Vision is delivered through four, interlinked, delivery themes as follows:

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

A detailed Operational Plan is produced annually, which states what the Charity plans to achieve in that year within the context of the 3-year Strategy. An important element of the Operational Plan is the Performance Framework which sets out how the Charity will monitor and evaluate its performance. The Operational Plan also forms the basis of individual staff work programmes. Performance is reported quarterly to the Board of Directors and the Charity's main funders.

OUR ACHIEVEMENTS AND PERFORMANCE

Operationally, the Charity and our funders set targets and indicators at the beginning of the accounting year. The vast majority of targets and indicators were fully met and for those which were not, a justification was provided. Furthermore, additional activities were achieved throughout the year that were not included in the targets and indicators.

From a funding and resourcing perspective, the Charity secured all the planned funding for the accounting period and expended the funds as planned and required by the funders. All funding claims were honoured in full by funders and no funds were withheld or clawed back.

In terms of Governance, the Board met as planned 4 times in the year. Policies and procedures were kept up to date to ensure legal compliance and good practices were followed.

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

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

Report of the Trustees for the year ended 31 March 2017 (continued)

Detailed achievements

2016-2017 was Paths for All's 20th year. In celebration an Expert Lecture, our National Volunteer Awards and 20th Birthday celebration event was held in Surgeon's Halls, Edinburgh on 26 October. Guest lecturers were Ann Gates from Exercise Works and Richard Mitchell, Paths for All board member and Professor at University of Glasgow Institute of Health and Wellbeing. MSP Aileen Campbell Minister for Public Health and Sport attended to cut the birthday cake and present the volunteers with their awards. The event celebrated the evolution of the organisation across two decades and the partners, volunteers, staff and walkers that have contributed to our success.

Achievements during the year include the following:

- We helped a significant number of people become or remain active with an estimated 4,960 new walkers registered with Walking for Health projects during the year. The total number of attendances at Health Walks was 371,595 from over 100 projects. 1,261 volunteers were trained to deliver Health Walk activity and 58 trainers supported to deliver the courses in local communities.
- The Workplace Step Count Challenge was again held twice during the year to encourage employees to increase their physical activity levels. The number of employees taking part increased to a total of 8,338 over the two national challenges in Spring and Autumn and three local challenges. This was due to increased promotional and advertising activity. There was significant social media activity around the challenge and good coverage from a range of high profile supporters including key health and social figures and politicians.
- There were 19 Walking for Health grants awarded. Grants were for both new and existing projects. In summary £319,789 total funding was awarded to Walking for Health projects, bringing in over £163,500 in match funding. The grants built on existing partnerships and developed ongoing growth in North Lanarkshire, South Lanarkshire, Moray, Orkney, Aberdeen and Highland. They also developed new partnerships and delivery in Shetland, Aberdeenshire, Edinburgh, Forth Valley, Dundee and Angus. Strategic grant support was also provided to Living Streets Scotland, and My Park Scotland in the form of grants to support these organisations's core work. The grants also support innovation around walking with awards to The Scottish Recovery Consortium, Lanarkshire Care Homes and Dundee University.
- Community Path groups were also supported to help facilitate practical improvements to their local walking infrastructure. A total of 92 applications were received for this year's Community Path Grant Scheme. An additional £25,000 of funding has been secured from SNH and an additional £13,000 from Transport Scotland as a contribution towards this year's grant fund. This has allowed us to award a total of 38 grants to 21 Community Companies & SCIO's, 6 Community Woodland Groups, 8 Constituted Groups and 3 Community Councils. This year's grant scheme involved 596 volunteers and generated 1.14 years' worth of volunteering days. Grants have been awarded to groups from 16 local authority areas & 1 national park authority.
- Groups were also supported via one to one advice sessions, training courses and practical action days. A pilot project engaging young people in local path building work was established with positive results and will be rolled out further using the resource packs and training materials that were developed. The Outdoor Access Design Guide has been updated and launched, highlighting best practice when designing and building access infrastructure.

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Report of the Trustees for the year ended 31 March 2017 (continued)

Detailed achievements (continued)

- A management board for the Scottish Walking Football Network has been established. They will now establish a constituted charity to oversee walking football across Scotland. The national Walking Football Festival was held again with over 300 players in Edinburgh and planning for the 2017 Walking Football Festival in Glasgow was undertaken. Plans have been put in place for launch of Scottish Walking Football League in partnership with North Lanarkshire Leisure and NHS Lanarkshire. Partnership work was developed with MacMillan Cancer Support and also with the design of a dementia friendly walking football training course. The University of the West of Scotland completed a research study of the activity and a report was produced outlining the benefits of participation.
- The National Walking Strategy Delivery Forum continues to manage the delivery of the action plan. There has been a particular focus on engaging with the planning sector and also the development of a Communications and also an Evaluation Subgroup. An evaluation plan has been drafted and put to the deliver forum for comment.
- In order to raise the profile of physical activity and opportunities to engage in walking we have engaged with a wide range of national or specialist organisations. These include Scottish Disability Sport to support their "Get Out Get Active" Programme, Young Scot to engage their network in walking activity, My Park Scotland to develop their website and to promote crowd funding resources, Forestry Commission Scotland and the Kennel Club to carry out research on walking and dog ownership, Jog Scotland to share evaluation learning, the Daily Mile to support the roll out of the programme and Age Scotland to create and distribute educational resources. Age Scotland also became a formal Partner. We have also become a member of the Green Exercise Partnership and are supporting the development of the Our Natural Health service programme. We continue to support the Ramblers Medal Routes programme.
- 21 projects are now being supported to deliver Dementia Friendly walking activity, with 89 walks now being held across Scotland. 25 Dementia Friendly Walk Leader Courses have been held, training 293 volunteers. We have launched our Dementia Friendly STAR's programme which recognises those going the extra mile to support waking activity. We were successful in receiving £15k from the Life Changes Trust and The William Grant Foundation for a project to create a dementia friendly environment at Kings Park in Stirling. This work will be developed in partnership with those affected by dementia. Research by Stirling University has collected qualitative data on the impact of the walks on participants and their families.
- Our partnership with Macmillan Cancer support to deliver walking opportunities for those affected by cancer, continued with support being delivered to 14 Local Authority "Move More" projects. This included the roll out of 'Macmillan Friendly' Walks within the Walking for Health network, training workshops on recruitment, the development and evaluation of an online 'Get Active' project using pedometers, the roll out of the Macmillan Step Count challenge, targeting health professionals and engagement with Macmillan teams in England and across Scotland.
- Our Strength and Balance work continues to be developed with 10 Strength and Balance training courses delivered to 168 delegates (six community courses and four frailer older adult courses delivered in Care Homes). Copies of the Strength and Balance DVD are being distributed along with information leaflets and cue cards. A Functional Fitness course was delivered to 23 delegates from Walking for Health projects. The course, delivered by Later Life Training, provides a series of functional exercise tests and a framework to compare older adults with their peers and a follow-up interview to assess test scores. Delegates were followed up to assess how the Functional Fitness MOT was being used in practice.

PATHS FOR ALL PARTNERSHIP

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Report of the Trustees for the year ended 31 March 2017 (continued)

Detailed achievements (continued)

- With an aim to work with communities to improve the local walking environment, Living Streets Scotland supported a wide range of communities across seven local authority areas. Over 300 people were engaged either in street auditing work (12 communities) or training (four sessions). Reports highlighting recommendations and improvements to the local walking environment were produced and passed to communities to support future action.
- The Smarter Choices Smarter Places programme worked with 30 Local Authorities to distribute and manage £4.66 million grant funding to develop behaviour change initiatives to increase active and sustainable travel. This funding attracted £5.5 million in match funding. The Knowledge Hub was well used with 69 members now registered. The SCSP's brand has been developed with a refresh of the website and promotional materials. A contract has been let for the development of online training materials which will further support and build capacity within the network. 5 regional networking meetings have been held.
- Living Streets Scotland's schools programme has exceeded its targets and continued to grow with 230 schools active using WOW across 19 LA's in Scotland. The highest levels of usage in a single month on the Travel Tracker in Scotland were achieved during March (over 0.5 million journeys to school). 59,000 pupils were registered. A record 23,000 pupils took part in the March 'Walk of Fame' further boosting participation. 40,500 pupils took part in Walk to School Week in May.
- The development and functionality of our new website continues. Our Twitter followers have increased from 3,092 to 4,260 during the year and Facebook likes have increased from 788 to 1,486. Website visits increased from 227,160 to 249,749 during the year.
- To advocate for walking, physical activity and active travel, we responded to 66 national and regional consultations. We attended 73 conferences and events and contributed to 34 national fora. Chief Officer Ian Findlay also featured in the BBC documentary The Medal Myth, advocating for physical activity and we had 97 promotional articles published on our work.
- As part of our commitment to staff health and wellbeing we have retained our Health Working Lives Gold Awards, which we have now held for 6 years. We continued with our annual staff led, health and wellbeing programme, Motiv8 which includes regular health and wellbeing activities, information and updates.

Grant-making

A key mechanism by which the Charity delivers its charitable purposes is through grant-making. Grants are provided for Smarter Choices Smarter Places, Walking for Health, Community Path Group activity and Macmillan Cancer Support and Dementia Friendly Walking projects. The processes of applying, assessing, awarding, monitoring and evaluating grants are set out in detailed grant guidance.

The maximum intervention rate for the Charity's grants varies depending on the type of grant. Equally, the type and level of in-kind contributions vary. However, for the 2 largest grant schemes, Smarter Choices Smarter Places and Walking for Health, the maximum intervention rate is 50%. This helps ensure the development of local partnerships and sustainability beyond the Charity's grant input, as well as providing good leverage of additional funds. The maximum levels of intervention and treatment of in-kind contributions are set out in the relevant grant guidance.

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Report of the Trustees for the year ended 31 March 2017 (continued)

Volunteers

The Charity itself does not engage the services of volunteers, other than voluntary Trustees (Directors). However, a significant proportion of the Charity's achievements are possible only through volunteer effort, where the volunteers are recruited and managed by third parties. The Charity, therefore, puts considerable resources into providing training and development materials for volunteers, such as training courses, cascade trainers, insurance, newsletters and volunteer awards.

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Report of the Trustees for the year ended 31 March 2017 (continued)

FINANCIAL REVIEW

Overview

The Company's overall financial position at the end of the reporting year showed a surplus of £175,845 (2016 - £31,047 surplus). The key external funding sources for the reporting year are reported in Note 3. Regarding the SOFA, resources expended have been allocated between fundraising, charitable activities and governance. Refer to Notes 6 and 7 for details on how the allocations have been calculated. In summary, 0.8% of total resources expended have been allocated to fundraising, 98.3% to charitable activities and 0.9% to governance.

Financial management

The Charity's financial management system is Sage 50 Accounts 2010. The Board of Directors approve the annual budget for the Charity at the May Board meeting each year.

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

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

A key financial management tool is the year-end forecast out-turns. The out-turns are produced at the beginning of January and the third week in March and are based on the finances up to the end of Quarter 3 and beginning of March respectively. The out-turn produced in January is reviewed by the FSG. Both out-turns are critical in terms of year-end expenditure decisions and ensuring income due is received.

The Chief Officer and Management Team receive detailed monthly management reports generated by Sage.

A key development in the reporting year from a financial management perspective has been the creation and recruitment of a Business Manager. This post has been fundamental in terms of developing the Charity's budgeting, monitoring and reporting procedures. As well as developing the commentary mentioned above, the Business Manager has refined the budgeting and reporting tools. Regarding budgeting, the new tools should mean that there need to be less emphasis on the forecast outturn process.

In addition to the recruitment of a Business Manager, the Charity has also recruited a Finance and Corporate Services Manager in June 2017. The intention is that this post will further refine the Charity's financial management and significantly reduce the Charity's need for an external accountancy function.

Development Fund

The Charity received an endowment of £130,228 from Scottish Natural Heritage in 1997. This sum was placed in the Development Fund; and the Directors use the Fund to further Paths for All's Vision and Outcomes. The sum of £59,418 was provided as a match funding contribution to the

PATHS FOR ALL PARTNERSHIP

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Report of the Trustees for the year ended 31 March 2017 (continued)

original 5-year Paths to Health Project, which finished in October 2006. The Development Fund balance at 31 March 2017 stood at £86,055. The use of this Fund is set out in Operational Guidelines, which has been approved by the Directors.

Value Added Tax

The Charity registered for VAT in the 2014-2015 financial year as a consequence of a one-off income stream relating to a member of staff on secondment to a third party. However, as a consequence of monthly monitoring of income on a rolling 12-month basis and the Charity having no immediate plans to increase income subject to VAT, de-registration took place on 17 September 2015. Monthly, rolling 12-month monitoring of income does, however, continue and forms part of the financial reports to the Board.

Policy on Reserves

The Charity's Financial Reserves Policy was reviewed and approved by the Paths for All Board of Directors in August 2017. The Policy has been significantly updated and is based on OSCR's recently published factsheet on financial reserves policies. The financial reserve target has been calculated at £305,026. Currently the financial reserve (General Fund) stands at £299,900 (2016 - £295,611).

Going concern

At the time of approving this Report, the Directors, whilst not in any sense meaning to imply complacency, are not unduly concerned about going concern for the reasons outlined in the 'Plans for the Future' section below.

Social investment

The Charity has no trading subsidiaries and does not consider itself to be a social enterprise. However, the Charity does and will continue to optimise its income generation as a 'by-product' of delivering its charitable purposes where this does not in any way impinge negatively on the delivery of such purposes.

PLANS FOR THE FUTURE

The national policy and political environment in which the Charity is working remains predominantly positive. Within Government, the Active Scotland Division, which sits within the Health Improvement Directorate and the physical activity budget are relatively stable. The Active Scotland Division has developed a high-level Active Scotland Outcomes Framework into which all physical activity implementation fits. The Charity's activities are well represented within the Framework. Linked to this is, the Charity continues to play a lead facilitation role on behalf of Government in delivery of the National Walking Strategy. In the reporting year this involved the facilitating the Delivery Forum and the setting up of Communications and Evaluation Sub-groups.

The Charity continues to project manage the Smarter Choices Smarter Places programme on behalf of Transport Scotland. This has meant that the Charity is now established as a key delivery agent of active travel policy more generally.

A major policy development in the year has been the continued development of the 'Our Natural Health Service' initiative. This initiative has been led by Scottish Natural Heritage and the Rural Affairs, Forestry and Environment public sector organisations. The Charity was invited to join the Green Exercise Working Group during the reporting year and one of its Directors chairs the Research and Evidence Working Group.

During the reporting year the Charity has been developing a Strategy for the period 2017-2020. This Strategy has been fundamentally informed by the policy and political context outlined above.

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Report of the Trustees for the year ended 31 March 2017 (continued)

In summary, the Strategy states that the Charity should build on its successes and what it uniquely does best by developing and evolving its current strategic direction and activities, rather than significantly changing direction. The Strategy is complemented by a Strategic Statement which addressed the following matters: market position and diversification, strategic priorities, the scope of the Charities activities, the Partnership, collaboration and competition, funding priorities and trading, future growth, the balance between delivery and policy influencing and campaigning. The audiences for the Statement are internal and key stakeholders.

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

As stated in the Financial Management section, the Charity has employed a Business Manager. Throughout the reporting year the Business Manager led the staff team and Directors thinking on business development priorities. Three priority areas of activity have been identified: increase the Charity's presence in the policy areas of health and social care, communities and sustainable travel; improve the Charity's evidence and evaluation capabilities and strengthen the Charity's links with volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

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

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

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

Recruitment and appointment of new trustees

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

The Board of Directors is the governing body of the Charity and is responsible for monitoring overall governance needs. Currently, there are two Sub-groups of the Board, the Staffing Sub-group and the Finance Sub-group. Both Sub-groups work to Terms of Reference which have been approved by the Board of Directors. Directors have agreed to adhere to a Code of

PATHS FOR ALL PARTNERSHIP

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Report of the Trustees for the year ended 31 March 2017 (continued)

Corporate Governance, including the retention of a Register of Interests which is held at the Charity's Registered Office and reviewed annually. Directors also sign a charity trustee declaration.

Honorary Officers and Staff

The Directors have the right to appoint an individual to be President of the Charity. This is an honorary appointment, restricted to a maximum term of five years and the President is not a Director of the Charity. The Directors appointed Mark Stephen as President at their Board meeting on 30 October 2013.

At 31 March 2017, the Charity employed 24.56 full-time equivalents. The staff team comprised (expressed in full-term equivalents) 1 Chief Officer, 3.95 Managers, 6.57 Senior Development Officers, 2.4 Communications Staff, 7.63 Development Officers and 3.01 Administrators.

Induction and training of new trustees

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

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

Organisational structure

The Board of Directors is the sole executive committee of the Charity and is responsible for decisions regarding strategic direction. The Board meets formally four times per annum. Authority for the day-to-day management of the Charity is delegated to the Chief Officer and is governed by a wide range of policies, all of which are approved by the Directors. In addition, the Board of Directors have delegated certain procurement and grant approval decisions to the Finance Sub-group of the Board as set out by the Sub-group's Terms of Reference. The policies and operating procedures are contained in the Staff Handbook and are available to all staff and Directors.

Risk management

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

Related Parties

The Charity has no related party transactions.

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Report of the Trustees for the year ended 31 March 2017 (continued)

Key Management Personnel and remuneration policy

The Directors consider the Board of Directors and the Senior Management Team (comprises the Chief Officer and 4 staff at Manager Grade) to comprise the key management personnel of the Charity as they are in charge of directing and controlling, running and operating the Charity on a day to day basis. All Directors give their time freely and no Director receives remuneration. Reasonable 'out-of-pocket' expenses are reimbursed in accordance with the Charity's Expenses Policy.

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

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Report of the Trustees for the year ended 31 March 2017 (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



Ian Findlay
Company Secretary

22 September 2017

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Independent Auditors' Report to the trustees and members of Paths for All Partnership

We have audited the financial statements of Paths for All Partnership for the year ended 31st March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and its 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement, the directors (who are also the trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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 responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

PATHS FOR ALL PARTNERSHIP

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

Independent Auditors' Report to the trustees and members of Paths for All Partnership (continued)

Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2017, 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 (as amended).

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Annual Report.

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

- the charitable company has not kept proper and adequate accounting records 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



**John Watkins (Senior Statutory Auditor),
for and on behalf of Dickson Middleton, Chartered Accountants/Statutory Auditors,
20 Barnton Street,
Stirling,
FK8 1NE.**

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

22 September 2017

PATHS FOR ALL PARTNERSHIP

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

STATEMENT of FINANCIAL ACTIVITIES

for the year to 31 March 2017

	Note	Unrestricted Funds £	Restricted Funds £	2017 Total £	2016 Total £
Income:					
Donations and legacies	2	3,000	-	3,000	3,000
Charitable activities	3	30,073	6,695,266	6,725,339	6,205,324
Other trading activities	4	59,687	-	59,687	29,400
Investments	5	1,359	11,236	12,595	7,968
Other Income		569	-	569	2,140
Total		94,688	6,706,502	6,801,190	6,247,832
Expenditure:	6				
Raising funds		-	50,621	50,621	36,932
Charitable activities		92,153	6,482,571	6,574,724	6,179,853
Total		92,153	6,533,192	6,625,345	6,216,785
Net Income		2,535	173,310	175,845	31,047
Transfers between funds		-	-	-	-
Net Movement in Funds		2,535	173,310	175,845	31,047
Balances brought forward as previously stated		415,796	65,285	481,081	438,917
Prior year adjustment		-	-	-	11,117
Balances carried forward		418,331	238,595	656,926	481,081

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 19 to 29 form part of these financial statements.

PATHS FOR ALL PARTNERSHIP

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

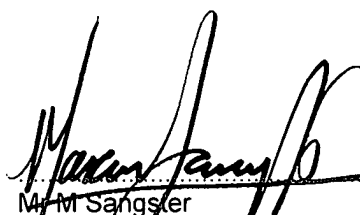
BALANCE SHEET

As at 31 March 2017


	Notes	2017	2016
		£	£
FIXED ASSETS			
Tangible fixed assets	12	12,508	17,193
CURRENT ASSETS			
Stock	13	8,053	40,938
Debtors	14	4,821,024	124,072
Cash at bank and in hand		1,233,318	5,720,437
		6,062,395	5,885,447
CURRENT LIABILITIES -			
Creditors: amounts falling due within one year	15	(5,417,977)	(5,421,559)
NET CURRENT ASSETS		644,418	463,888
NET ASSETS		656,926	481,081
FUNDS			
Unrestricted Funds:			
General fund		299,900	295,611
Designated development fund		86,055	86,055
Designated active travel fund		16,369	7,753
Designated training fund		-	2,377
Designated satin fund		7,954	-
Designated pedometer fund		8,053	24,000
		418,331	415,796
Restricted Funds:			
Restricted revenue reserve fund		41,712	65,285
Designated restricted revenue reserve fund		196,883	-
		238,595	65,285
TOTAL CHARITY FUNDS	18	656,926	481,081

The notes on pages 19 to 29 form part of these financial statements.

Approved by the Board of Directors on 22 September 2017 and signed on its behalf by



..... Director
Mr M Sangster



..... Director
Mr D Brotherston

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 2017

	2017	2016
	£	£
Reconciliation of net movement in funds to net cash inflow / (outflow) from operating activities		
Net movement in funds	175,845	31,047
Interest income shown in investing activities	(12,595)	(7,968)
Depreciation	7,842	7,688
Decrease/ (increase) in stocks	32,885	(28,982)
Increase in debtors	(4,696,952)	(64,859)
(Decrease)/ Increase in creditors	(3,582)	5,027,358
Net cash (used in)/ provided by operating activities	(4,496,557)	4,964,284
 Cash flows from investing activities		
Interest received	12,595	7,968
Purchase of fixed assets	(3,157)	(13,764)
Net cash generated by/ (used) in investing activities	9,438	(5,796)
 (Decrease)/ increase in cash and cash equivalents in the year	(4,487,119)	4,958,488
 Cash and cash equivalents at 1st April 2016	5,720,437	761,949
 Cash and cash equivalents at 31st March 2017	1,233,318	5,720,437

The notes on pages 19 to 29 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 2017

1. Accounting Policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities SORP (FRS102) and the Companies Act 2006. A summary of the more important accounting policies, which have been applied consistently, is set out below.

The charity meets the definition of a public benefit entity under FRS 102.

The directors consider that there are no material uncertainties about the Charity's ability to continue as a going concern. With respect to the financial year 2017/2018, the Charity is a going concern on a similar basis to 2016/2017. Funds have been secured at a similar level to 2016/2017 from Scottish Government Active Scotland, Transport Scotland, Scottish Natural Heritage, Macmillan Cancer Support and The Life Changes Trust.

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

The Directors have also considered other uncertainties relating to going concern through the annual risk register process. The main additional risk that the charity sector in Scotland is considering is the implications of the European Union Referendum result to leave the EU. However, the Directors have concluded it will be some time before such risks can be quantified and in any case the risks to the Charity are likely to be relatively low as it does not receive EU funds. It also remains a priority of the Charity to diversify its funding base by securing new funding opportunities. The appointment in July 2016 of a Business Manager, a new senior post, is clear evidence of the Directors intentions in this regard.

Accounting convention

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

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 2017

1. Accounting Policies (continued)

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:

- Incoming 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.

Resources expended

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

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

The bases on which costs have been allocated are set out in notes 6 and 7.

Pensions

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

During the year the Company 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.

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 2017 (continued)

1 Accounting Policies (continued)

Reserves policy

The Charity's Financial Reserves Policy was reviewed and approved by the Paths for All Board of Directors in August 2017. The Policy has been significantly updated and is based on OSCAR's recently published factsheet on financial reserves policies. The financial reserve target has been calculated at £305,026. Currently the financial reserve (General Fund) stands at £299,900 (2016 - £295,611).

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.

Depreciation

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

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

Debtors

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

Cash at bank and in hand

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

Creditors

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

Financial Instruments

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

Fund accounting

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

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

Gifts in kind

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

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 2017 (continued)

2. Income from donations and legacies

	2017	2016
	£	£
Gifts in kind	3,000	3,000

3. Income from charitable activities

	2017	2016
	£	£
Scottish Government – Active Scotland	1,215,000	1,200,031
Scottish Government – Smarter Choices Smarter Places	5,090,457	4,709,280
Scottish Natural Heritage	131,960	108,171
Life Changes Trust	108,616	95,624
MacMillan	96,648	52,805
Walking Football	10,000	9,800
William Grant Foundation	14,988	-
Age Scotland	5,200	-
Scottish Disability Sport – GOGA	9,000	-
Active Environment	13,397	-
Intern income	-	2,787
	6,695,266	6,178,498
Courses & training income	15,073	11,100
Active Travel Conference	12,000	13,200
Satin income	3,000	4,500
National Walking Strategy Secondment	-	(1,974)
Total	6,725,339	6,205,324

4. Income from trading

	2017	2016
	£	£
Merchandise income	59,687	29,400
Income from trading	59,687	29,400

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 2017 (continued)

5. Income from investments

	2017 £	2016 £
Bank interest receivable	12,595	7,968
Income from investments	12,595	7,968

6. Analysis of expenditure on charitable activities

	Basis of Apportionment	Raising Funds £	Charitable Activities £	2017 Total £
Staff costs	Staff Time	36,630	653,704	690,334
Other staff costs	Staff Time	599	57,889	58,488
Project costs and grants awarded	Direct	-	5,518,475	5,518,475
Depreciation	Direct	-	7,842	7,842
Office running costs	Staff Time	1,397	107,549	108,946
Professional costs	Direct	-	-	-
Audit fee	Direct	-	-	-
Board costs	Direct	-	-	-
		38,626	6,345,459	6,384,085
Support costs allocated to activities				
Support costs	Staff Time	8,896	170,041	178,937
Governance costs	Staff Time	3,099	59,224	62,323
		50,621	6,574,724	6,625,345

7. Allocation of Support & Governance Costs

	Basis of Apportionment	Support Costs £	Governance Costs £	2017 Total £
Staff costs	Staff Time	102,370	42,186	144,556
Other staff costs	Staff Time	11,990	1,200	13,190
Project costs and grants awarded	Direct	-	-	-
Depreciation	Direct	-	-	-
Office running costs	Staff Time	27,934	2,795	30,729
Professional costs	Direct	36,643	-	36,643
Audit fee	Direct	-	7,185	7,185
Board costs	Direct	-	8,957	8,957
		178,937	62,323	241,260
Support costs allocated to activities				
Charitable activities	Staff Time	170,041	59,224	229,075
Raising funds	Staff Time	8,896	3,099	12,185
		178,937	62,323	241,260

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 2017 (continued)

8. Analysis of grants awarded

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

	Grants to Institutions £	Grants to Individuals £	2017 Total £	2016 Total £
Scottish Government – Smarter Choices Smarter Places				
Aberdeen City Council	230,391	-	230,391	215,184
Aberdeenshire Council	209,804	-	209,804	190,327
Angus Council	75,542	-	75,542	107,000
Argyll & Bute Council	65,100	-	65,100	68,250
Clackmannanshire Council	72,080	-	72,080	47,098
Dumfries & Galloway Council	90,289	-	90,289	115,412
Dundee City Council	156,058	-	156,058	166,203
East Ayrshire Council	77,601	-	77,601	98,769
East Dunbartonshire Council	98,061	-	98,061	97,923
East Lothian Council	69,486	-	69,486	84,863
East Renfrewshire Council	80,148	-	80,148	84,188
Edinburgh Council	621,960	-	621,960	496,371
Comhairle nan Eilean Siar Council	70,000	-	70,000	50,000
Falkirk Council	144,836	-	144,836	145,017
Fife Council	313,862	-	313,862	142,002
Glasgow Council	457,492	-	457,492	536,340
Highland Council	240,794	-	240,794	236,081
Midlothian Council	56,223	-	56,223	121,546
Moray Council	117,234	-	117,234	83,328
North Ayrshire Council	162,867	-	162,867	158,333
North Lanarkshire Council	78,634	-	78,634	279,678
Orkney Council	28,983	-	28,983	50,000
Perth & Kinross Council	166,787	-	166,787	142,443
Renfrewshire Council	158,145	-	158,145	147,140
Scottish Borders Council	100,580	-	100,580	135,937
South Ayrshire Council	101,960	-	101,960	92,740
South Lanarkshire Council	310,436	-	310,436	148,179
Stirling Council	57,500	-	57,500	31,355
West Dunbartonshire Council	84,218	-	84,218	62,863
West Lothian Council	163,000	-	163,000	137,638
	4,660,071	-	4,660,071	4,472,208
Other				
Living streets	162,000	-	162,000	180,000
Step it Up Highland	-	-	-	20,000
Stepping Out – Arthritis Care	-	-	-	18,418
Get out, Get Up, Get Together				
(East Renfrewshire)	-	-	-	20,000
W.A.L.K. East Dunbartonshire	-	-	-	20,000
Health walks Aberdeenshire	15,000	-	15,000	17,500
Hospitalfield Meander	18,000	-	18,000	-
Put Your West Foot Forward	20,000	-	20,000	-
Walk da Rock	20,000	-	20,000	-
Other grants < £15,000 each	167,300	-	167,300	72,242
	402,300	-	402,300	348,160
Total	5,062,371	-	5,062,371	4,820,368

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 2017 (continued)

	2017	2016
	£	£
9. Net Income/(expenditure) for the year		
Net Income/(expenditure) for the year is stated after charging		
Board of Directors and Members costs	73	249
Auditors remuneration		
Audit	3,980	3,980
Other	3,205	1,750
Operating lease rentals	67,029	72,127
Depreciation of fixed assets	7,842	7,688

	2017	2016
	£	£
10. Staff Costs		
Staff employment costs -		
Salaries	701,900	710,543
Employer's NIC	66,902	65,578
Employer's superannuation	66,086	64,802
	<u>834,888</u>	<u>840,923</u>

There are no high paid staff.

Average staff numbers

Those employed for more than 20 hours per week	<u>28</u>	<u>28</u>
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Creditors include £9,903 (2016 - £8,995) in respect of pension contributions to be paid over to relevant schemes at the end of the year.

1 employee had employee benefits in excess of £60,000 (2016: nil).

The Directors consider the Board of Directors and the Management Team to be the key management personnel of the Charity as they are in charge of directing and controlling, running and operating the Charity on a day to day basis. The management team comprises the Chief Officer and 4 staff at Manager Grade (2016: 3). All Directors give their time freely and no Director receives remuneration. The total employee benefits of the key management personnel were £215,279 (2016: £182,303).

11. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2017 nor for the year ended 31st March 2016.

Trustees' Expenses

Expenses reimbursed in the year to Trustees' amounted to £73 (2016: £249).

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 2017 (continued)

12. Fixed Assets

Tangible assets

	Office furniture and other equipment £	Computer equipment £	Total £
Cost:			
At 1 April 2016	18,115	44,587	62,702
Additions during the year	-	3,157	3,157
Disposals during year	-	-	-
At 31 March 2017	18,115	47,744	65,859
Accumulated depreciation:			
At 1 April 2016	15,156	30,353	45,509
Provided during the year	1,020	6,822	7,842
Disposals during year	-	-	-
At 31 March 2017	16,176	37,175	53,351
Net book value			
31 March 2017	1,939	10,569	12,508
31 March 2016	2,959	14,234	17,193

	2017 £	2016 £
13. Stock		
Pedometers	8,053	40,938

	2017 £	2016 £
14. Debtors: Amounts falling due within one year		
Other debtors	4,761,341	37,276
Prepayments and accrued income	59,683	86,796
	4,821,024	124,072

	2017 £	2016 £
15. Creditors: Amounts falling due within one year		
Other creditors	50,577	89,353
Defined benefit pension cessation liability	-	32,000
Taxation and social security	17,850	17,168
Accruals and deferred income	65,251	65,546
Grants payable	4,867,900	4,685,443
Grants in advance	416,399	532,049
	5,417,977	5,421,559

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 2017 (continued)

16. Pension commitments and other post-retirement benefits

The charity was a participating employer in a local government superannuation scheme, which is a defined benefit pension scheme in the UK. This scheme is the Strathclyde Pension Fund, which is administered in accordance with the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 as amended.

The charity entered into an agreement with Glasgow City Council, acting in its capacity as the administering authority of the Strathclyde Pension Fund, to terminate its involvement in the scheme with a calculation date of 1st July 2012. Following an assessment of the company's involvement in the scheme a cessation payment of £160,000 is required to cover the pension liabilities. An arrangement has been made with Glasgow City Council to repay this liability in equal interest free instalments over a period of four years. This liability has now been fully settled.

17. FUNDS ANALYSIS at 31 March 2017

	Restricted	Unrestricted	2017 Total Funds	2016 Total Funds
	£	£	£	£
Fixed assets	12,508	-	12,508	17,193
Current assets				
Stock	-	8,053	8,053	40,938
Debtors	4,790,731	30,293	4,821,024	124,072
Cash at bank and in hand	832,103	401,215	1,233,318	5,720,437
	5,622,834	439,561	6,062,395	5,885,447
Current liabilities	(5,396,747)	(21,230)	(5,417,977)	(5,421,559)
Net current assets	226,087	418,331	644,418	463,888
<u>Net Assets/Funds</u>	238,595	418,331	656,926	481,081

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 2017 (continued)

18. Fund Reconciliation

	At 1st April 2016	Net movement in funds	Transfers	At 31st March 2017
	£	£	£	£
Unrestricted funds				
General fund	295,611	5,354	(1,065)	299,900
Designated development fund	86,055	-	-	86,055
Designated active travel fund	7,753	8,616	-	16,369
Designated training fund	2,377	(2,927)	550	-
Designated SATIN fund	-	2,729	5,225	7,954
Designated pedometer fund	24,000	(11,237)	(4,710)	8,053
	415,796	2,535	-	418,331
Restricted funds				
Restricted revenue reserve fund	65,285	173,310	(196,883)	41,712
Designated restricted revenue reserve fund	-	-	196,883	196,883
	65,285	173,310	-	238,595
	481,081	175,845	-	656,926

Designated Development Fund

This fund is used to further Paths for All's vision and outcomes. The use of the fund is set out in the Operational Guidelines, which has been approved by the Directors.

Designated Active Travel Fund

The designated active travel fund represents the surpluses on Active Travel Conferences held in the past and have been set aside to go towards the costs of future Active Travel Conferences.

Designated Training Fund

This fund represents the surplus on any training income received in the year. This fund will go towards the costs of providing training courses in the future.

Designated SATIN Fund

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

Designated Pedometer Fund

The designated pedometer fund represents costs to be incurred in 2017/2018 relating to the provision of pedometers.

Designated Restricted Revenue Reserve Fund

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

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 2017 (continued)

19. Leasing Commitments

	2017	2016
	£	£
<u>Property</u>		
Within one year	14,882	13,162
<u>Other</u>		
Within one year	13,135	6,998
Between 2 and 5 years	13,646	2,318
	<u>41,663</u>	<u>22,478</u>

20. Contingent Liabilities

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

21. Commitments

There were no capital commitments at 31 March 2017 (2016: £nil). There were no contingent liabilities at 31 March 2017 (2016: £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 2017

	2017		2016	
INCOME	£	£	£	£
CORE INCOME				
Income from activities -				
Grants	6,695,266		6,178,498	
Courses & training income	15,073		11,100	
Merchandise income	59,687		29,400	
Active Travel Conference	12,000		13,200	
Satin	3,000		4,500	
NWS Secondment	-		(1,974)	
Other Income	569		2,140	
TOTAL CORE INCOME		6,785,595		6,236,864
Donations in Kind		3,000		3,000
Interest Receivable		12,595		7,968
<u>TOTAL INCOME for the year</u>		<u>6,801,190</u>		<u>6,247,832</u>
EXPENDITURE				
Core staffing costs -				
Salaries, National Insurance and Pension costs	834,890		840,923	
Other staff costs	71,678		57,433	
		906,568		898,356
Core running costs -				
Board of Directors and other member costs	8,957		1,546	
Office running costs	139,675		136,350	
Professional support costs, including audit fees	43,828		36,485	
Depreciation of fixed assets (including loss on disposal)	7,842		7,688	
		200,302		182,069
Project costs		5,518,475		5,136,360
<u>TOTAL EXPENDITURE for the year</u>		<u>6,625,345</u>		<u>6,216,785</u>
<u>SURPLUS for the year</u>		<u>175,845</u>		<u>31,047</u>

This statement does not form part of the Statutory Report and Financial Statements for the year to 31 March 2017 and is provided for information.