

**PATHS FOR ALL PARTNERSHIP**  
(A Company limited by guarantee, not having a share capital)  
**REPORT and FINANCIAL STATEMENTS**  
**for the year to 31 March 2002**

Reg No. SC168554

Scottish Charity No SC025535



**Bankers**

Bank of Scotland  
Mar Street  
Alloa  
Clackmannanshire  
FK10 1HR

**Auditors**

Dickson Middleton & Co.  
P.O. Box 14  
20 Barnton Street  
Stirling  
FK8 1NE

**Registered/ Principal Operational Office**

Inglewood House  
Tullibody Road  
ALLOA  
Clackmannanshire  
FK10 2HU

## **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 2002.

#### **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 and to promote the greater use of path networks for these purposes.

#### **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 £19,084 (surplus £13,419) has been transferred to reserves.

*The Directors have decided that an Audit Committee of the Board is not appropriate, given the scale of the Company's operations. The audit function has been delegated to the Audit Director who reports regularly to the Board. During the year the Directors completed a comprehensive assessment of risk and risk management within the company's operations. They have concluded that adequate systems and procedures are in place to ensure effective governance of the company. The Directors will review this governance statement annually.*

Following the launch of the Strategy, a detailed Business Plan was prepared for 2001-2002 including more than 70 target areas across the 7 main Partnership programmes, including Paths to Health. The majority of these targets were achieved, and excellent progress was made with local authority participation in the 'Paths for All' approach to access development. Implementation of the Strategy continued throughout the year, and opportunities were taken to strengthen the Partnership. A restructuring of the extended staff team created two new Project Manager posts.

The Lowland Path Construction Guide was published in June and good practice was promoted by training seminars and on-site visits. This year saw another substantial increase in the recruitment of local authority Access Officers and a higher level of participation in the 4 national training/development seminars. 8 new factsheets were produced and others reviewed. A comprehensive Training and Development Pack for Access Officers was prepared and published, including a detailed list of competencies and self completion training needs assessment.

Additional funding of £500,000 from Scottish Natural Heritage enabled more than 50 local projects to be supported including 26 path network projects, 12 feasibility studies and 15 other projects, such as promotion and specification of path projects. Some projects were affected by delays associated with the foot and mouth disease outbreak. The situation gradually improved during the year and almost all of these projects have been able to proceed.

Considerable progress was made in developing the Paths to Health Project with a national launch in October 2001, four promotional seminars across Scotland and the distribution of 3,000 leaflets and 2 issues of the newsletter. The Advisory Panel was established to provide policy advice and support to the staff team and met on three occasions.

During the year a considerable amount of time was devoted to supporting the consultation process on access legislation with a Ministerial consultation meeting in June, and formal submission of the Partnership views to the Scottish Executive. Finally, the independent external assessment and evaluation of the Partnership and the Paths for All Initiative, commissioned by Scottish Natural Heritage, was supported during the final quarter of the year.

## **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 2002:

			<b>First appointed on</b>	<b>Notes</b>
Magnus Magnusson	Chairman	(appointed)	19 September 1996	
Jonathan Burrow	Director	(elected)	29 November 1996	Retired 18 June 2001
Ann Fraser	Director	(elected)	26 June 1997	
Alexander Sutherland	Director	(appointed)	26 June 1997	
Peter Mackay	Director	(appointed)	1 October 1997	Audit Director
Niall Bowser	Director	(elected)	15 October 1998	
David Grosz	Director	(elected)	25 October 2000	
Priscilla Gordon-Duff	Director	(elected)	31 October 2001	
Bruce Logan	Director	(co-opted)	1 November 2001	

#### **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.**

#### **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**

Messrs Dickson Middleton & Co., C.A. 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*

*25 September 2002*

## **PATHS FOR ALL PARTNERSHIP**

### **INDEPENDENT AUDITORS REPORT to the Members of The PATHS FOR ALL PARTNERSHIP for the year ended 31 March 2002**

We have audited the financial statements of the Paths for All Partnership for the year ended 31 March 2002 which comprise the Balance Sheet, Income and Expenditure Account, Statement of Financial Activities 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.

#### **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 2002 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

25 September 2002

**PATHS FOR ALL PARTNERSHIP**

**INCOME and EXPENDITURE ACCOUNT**

for the year ended 31 March 2002

	Notes	For the year to 31 March 2002 £	For the year to 31 March 2001 £
Income	2	945,687	567,845
Operating expenses		977,597	569,513
		<hr/>	<hr/>
Operating (deficit) for the year		(31,910)	(1,668)
Interest receivable		<u>12,826</u>	<u>15,087</u>
<b>(Deficit)/ surplus for the year</b>	3	<b>(19,084)</b>	<b>13,419</b>
Transferred from/ (to) the Development Fund		<u>23,509</u>	<u>(6,835)</u>
<b>Transferred to Revenue Reserve Fund for the year</b>		<b><u>4,425</u></b>	<b><u>6,584</u></b>

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 surplus for the year and its historical cost equivalent.

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

# PATHS FOR ALL PARTNERSHIP

## STATEMENT of FINANCIAL ACTIVITY for the year to 31 March 2002

	Funds Restricted	Unrestricted Designated		2002 Total	2001 Total
INCOMING RESOURCES					
Grants receivable:					
Grants received	1,019,439			1,019,439	595,380
Deferred Income adjustment	(122,238)			(122,238)	(13,080)
Landfill credits and other income receivable:					
Landfill and other income received	84,261			84,261	43,529
Deferred Income adjustment	(73,351)			(73,351)	(44,290)
Sponsorship Income receivable:					
Sponsorship Income received	17,116			17,116	25,000
Deferred Income adjustment	7,537			7,537	(25,000)
Seminar and Other Income receivable	10,204			10,204	3,870
Interest receivable	2,946	4,425	5,455	12,826	15,087
<b><u>Total incoming resources</u></b>	<b><u>945,914</u></b>	<b><u>4,425</u></b>	<b><u>5,455</u></b>	<b><u>955,794</u></b>	<b><u>600,496</u></b>
RESOURCES EXPENDED					
Fund-raising Expenditure:					
Staff Costs	37,528	-	-	37,528	32,021
Other Costs	16,786	-	-	16,786	19,241
<b>Total Fund-raising Expenditure</b>	<b>54,314</b>	<b>-</b>	<b>-</b>	<b>54,314</b>	<b>51,262</b>
Charitable Expenditure:					
Charitable activities costs –					
Operating payments	575,265			575,265	255,462
Support costs –					
Staff costs	198,268			198,268	138,015
Operating payments	81,245			81,245	85,407
Management and Administration costs –					
Staff costs	39,974			39,974	30,132
Operating payments	25,812			25,812	26,799
<b>Total Charitable Expenditure</b>	<b>920,564</b>	<b>-</b>	<b>-</b>	<b>920,564</b>	<b>535,815</b>
<b><u>Total resources expended</u></b>	<b><u>974,878</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>974,878</u></b>	<b><u>587,077</u></b>
<b>Net Incoming Resources before transfers (28,964)</b>		<b>4,425</b>	<b>5,455</b>	<b>(19,084)</b>	<b>13,419</b>
Gross transfer between funds	28,964	-	(28,964)	-	-
<b>Net movement in funds</b>	<b>-</b>	<b>4,425</b>	<b>(23,509)</b>	<b>(19,084)</b>	<b>13,419</b>
Funds brought forward	-	17,519	134,719	152,238	138,819
<b>Funds carried forward</b>	<b>-</b>	<b>21,944</b>	<b>111,210</b>	<b>133,154</b>	<b>152,238</b>

# PATHS FOR ALL PARTNERSHIP

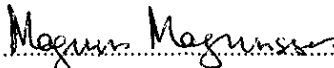
## BALANCE SHEET

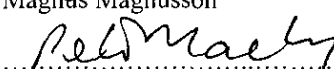
As at 31 March 2002

	Notes	2002 £	2001 £
<b>FIXED ASSETS</b>			
Tangible assets	6	<u>20,665</u>	<u>23,384</u>
<b>CURRENT ASSETS</b>			
Debtors	7	22,855	7,138
Cash at bank and in hand		<u>572,015</u>	<u>368,851</u>
		<b><u>594,870</u></b>	<b><u>375,989</u></b>
<b>CURRENT LIABILITIES -</b>			
Creditors: amounts falling due within one year	8	<u>461,716</u>	<u>223,751</u>
<b>NET CURRENT ASSETS</b>		<b><u>133,154</u></b>	<b><u>152,238</u></b>
<b>TOTAL ASSETS less CURRENT LIABILITIES</b>		<b>153,819</b>	<b>175,622</b>
<b>PROVISIONS FOR LIABILITIES and CHARGES</b>			
Deferred credits	9	<u>(20,665)</u>	<u>(23,384)</u>
<b>NET ASSETS</b>	10	<b><u>133,154</u></b>	<b><u>152,238</u></b>
 <b>Represented by:</b>			
<b>PATHS for ALL PARTNERSHIP FUNDS:</b>			
<b>REVENUE RESERVE FUND -</b>			
Balance brought forward		17,519	10,935
Surplus for the year to 31 March 2002		<u>4,425</u>	<u>6,584</u>
Balance carried forward at 31 March 2002		<b><u>21,944</u></b>	<b><u>17,519</u></b>
<b>DEVELOPMENT FUND -</b>			
Balance brought forward		134,719	127,884
Transferred (to)/ from the Income and Expenditure Account		<u>(23,509)</u>	<u>6,835</u>
Balance carried forward at 31 March 2002		<b><u>111,210</u></b>	<b><u>134,719</u></b>
<b>TOTAL PATHS for ALL PARTNERSHIP FUNDS at 31 MARCH 2002</b>	10	<b><u>133,154</u></b>	<b><u>152,238</u></b>

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

  
 Magnus Magnusson Director

  
 Peter Mackay Director

on 25 September 2002

## **PATHS FOR ALL PARTNERSHIP**

### **Notes to the Financial Statements** for the year ended 31 March 2002

#### **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).|

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 year 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 income account and are released to income over the expected useful lives in equal annual instalments. Revenue grants are taken to the Income and Expenditure Account in the year to which they relate.

The company receives additional grant from Scottish Natural Heritage to facilitate the implementation of path projects. Such grant is directly related to the grant offers by the Partnership to deliver projects at a local level. If the Partnership has entered into a binding legal commitment to offer a contribution to such local projects by 31 March 2002 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 2002 it is estimated that £46,000 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 pension scheme for staff but makes contributions to future pension provision for all employees whose contracts include this requirement.

##### *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.

## **PATHS FOR ALL PARTNERSHIP**

### **Notes to the Financial statements**

for the year ended 31 March 2002 (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:

	<b>2002</b>		<b>2001</b>	
	<b>Received Income £</b>	<b>Applied Income £</b>	<b>Received Income £</b>	<b>Applied Income £</b>
Scottish Natural Heritage	887,549	835,193	564,196	551,115
Scottish Enterprise	25,000	25,000	25,000	25,000
Scottish Enterprise	25,000	25,000	25,000	25,000
Health Education Board for Scotland	31,000	14,333	6,000	6,000
New Opportunities Fund	19,790	19,790	-	-
Landfill Credit sources	36,261	10,910	43,229	(761)
Sponsorship and donation sources	17,116	24,653	25,000	-
Other sources	104,100	2,884	185	185
Total Received/ Applied Income	<u>1,120,816</u>	932,763	<u>663,610</u>	581,539
Less: Income applied for capital expenditure		<u>(7,642)</u>		<u>(26,668)</u>
Income applied for revenue costs		925,121		554,871
Deferred credits release for capital expenditure		10,361		9,104
		<u>935,482</u>		<u>563,975</u>
			<b>2002 £</b>	<b>2001 £</b>
<b>3. Deficit or Surplus for the year</b>				
The deficit or surplus for the year is stated:				
after charging -				
Staffing costs (see Note 4)		275,770	200,168	
Board of Directors and Members costs (see Note 5)		2,255	1,718	
Auditor's remuneration		1,247	1,005	
Depreciation of fixed assets		10,361	9,104	
		<u>289,633</u>	<u>212,995</u>	
and after crediting -				
Interest receivable		12,826	15,087	
Deferred credit release		10,361	9,104	
Gain on sale of fixed assets		500	-	
		<u>23,687</u>	<u>24,191</u>	
<b>4. Staff Costs</b>				
Staff employment costs -				
Salaries		232,049	167,044	
Employers NIC		20,369	15,140	
Employers superannuation		23,352	17,984	
		<u>275,770</u>	<u>200,168</u>	
<i>Average staff numbers</i>				
Those employed for more than 20 hours per week			11	7

# PATHS FOR ALL PARTNERSHIP

## Notes to the Financial statements

for the year ended 31 March 2002 (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 £203 (£230).

### 6. Fixed Assets

Tangible assets

	£	£	2002 £	2001 £
	Computer equipment	Office furniture and other equipment	Total	Total
<b>Cost:</b>				
At 1 April 2001	35,625	24,475	60,100	33,432
Additions during the year	6,082	1,560	7,642	26,668
Disposals during the year	(5,886)	(4,787)	(10,673)	-
<b>At 31 March 2002</b>	<b><u>35,821</u></b>	<b><u>21,248</u></b>	<b><u>57,069</u></b>	<b><u>60,100</u></b>
<b>Accumulated depreciation:</b>				
At 1 April 2001	18,717	17,999	36,716	27,612
Provided during the year	7,557	2,804	10,361	9,104
Disposals during the year	(5,886)	(4,787)	(10,673)	-
<b>At 31 March 2002</b>	<b><u>20,388</u></b>	<b><u>16,016</u></b>	<b><u>42,290</u></b>	<b><u>36,716</u></b>
<b>Net book value at 31 March 2002</b>	<b><u>15,433</u></b>	<b><u>5,232</u></b>	<b><u>20,665</u></b>	<b><u>23,384</u></b>
Net Book Value at 31 March 2001	16,908	6,476	23,384	

### 7. Debtors: Amounts falling due within one year

	2002	2001
Sales Ledger Debtors	16,723	540
Grants and other income due	-	3,535
Prepayments	4,132	1,563
Other debtors	2,000	1,500
	<b><u>22,855</u></b>	<b><u>7,138</u></b>

### 8. Creditors: Amounts falling due within one year

Trade creditors	22,239	28,284
Grants and other income in advance	285,072	100,555
Accrued charges and project costs outstanding	145,860	91,853
Payroll deductions	8,545	3,059
	<b><u>461,716</u></b>	<b><u>223,751</u></b>

### 9. Deferred Credits:

Balance at 1 April 2001	23,384	5,820
Grant credits received during the year	7,642	26,668
Released to income and expenditure	(10,361)	(9,104)
<b>Balance at 31 March 2002</b>	<b><u>20,665</u></b>	<b><u>23,384</u></b>

# PATHS FOR ALL PARTNERSHIP

Notes to the Financial statements  
for the year ended 31 March 2002 (continued)

				2002 £	2001 £
<b>10. FUNDS ANALYSIS of the PATHS FOR ALL PARTNERSHIP at 31 March</b>					
	<b>Restricted</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>Total Funds</b>	<b>Total Funds</b>
<b>Fixed assets</b>	<u>20,665</u>	=	=	<u>20,665</u>	<u>23,384</u>
<b>Current assets</b>					
Debtors	22,855	-	-	22,855	7,138
Cash at bank and in hand	<u>438,861</u>	<u>21,944</u>	<u>111,210</u>	<u>572,015</u>	<u>368,851</u>
	<u>461,716</u>	<u>21,944</u>	<u>111,210</u>	<u>594,870</u>	<u>375,899</u>
<b>Current liabilities</b>	<u>461,716</u>	=	=	<u>461,716</u>	<u>223,751</u>
<b>Net Current Assets</b>	=	<u>21,944</u>	<u>111,210</u>	<u>133,154</u>	<u>152,238</u>
Deferred Credits	(20,665)	=	=	(20,665)	(23,384)
<b>Net Assets/ Funds</b>	=	<u>21,944</u>	<u>111,210</u>	<u>133,154</u>	<u>152,238</u>
<b>11. Leasing Commitments</b>					
				<b>Property</b>	<b>Property</b>
Expiring within one year				<u>19,641</u>	<u>18,580</u>
<b>12. Capital Commitments and Contingent Liabilities</b>					
There were no capital commitments at 31 March 2002 (2001 £ 1,163).					
There were no contingent liabilities at 31 March 2002 (2001 £ Nil).					

# 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 2002

	£	2002 £
<b>PROJECT INCOME:</b>		
<b>Project income brought forward -</b>		
Project income brought forward, from all sources		-
<b>GRANT and OTHER INCOME received from -</b>		
New Opportunities Fund	19,790	
Paths for All Partnership ( <i>from the PFAP Development Fund</i> )	28,964	
Scottish Natural Heritage	25,000	
Health Education Board for Scotland	25,000	
British Heart Foundation	15,000	
Kia Cars	<u>5,100</u>	
		118,854
<b>INCOME from LOCAL SCHEMES reported -</b>		
Income reported for local schemes		-
<b>INTEREST RECEIVABLE -</b>		
Interest receivable on project fund balances		511
<b>PROJECT INCOME carried forward</b>		
Project income carried forward; from all sources		(50,549)
<b>DEFERRED CREDITS Movement -</b>		
Grants for Capital expenditure, transferred to Deferred Credits	(6,475)	
Deferred Credits released to cover depreciation costs	<u>1,619</u>	
		(4,856)
<b><u>TOTAL PROJECT INCOME</u></b>		<b><u>63,960</u></b>
<b>PROJECT EXPENDITURE</b>		
<b>Project staffing costs -</b>		
Salaries, National Insurance and pension costs	21,991	
Other staff costs	<u>8,342</u>	
		30,333
<b>Project running costs -</b>		
Office running costs	7,617	
Professional support costs, including audit fees	2,089	
Advisory Panel costs	953	
Depreciation of fixed assets	<u>1,619</u>	
		12,278
<b>Local Scheme costs -</b>		
Costs of local schemes		-
<b>Project other costs -</b>		
Training costs	5,814	
Publicity, Education and Information costs	<u>15,535</u>	
		21,349
<b><u>TOTAL PROJECT EXPENDITURE</u></b>		<b><u>63,960</u></b>
<b><u>PROJECT SURPLUS/ (DEFICIT) FOR THE YEAR</u></b>		<b><u>=</u></b>

This statement does not form part of the statutory Report and Financial Statements for the year to 31 March 2002 and is provided for information.

# PATHS FOR ALL PARTNERSHIP

## DETAILED INCOME and EXPENDITURE ACCOUNT (Excluding the PATHS to HEALTH PROJECT) for the year ended 31 March 2002

	£	2002 £	£	2001 £
<b>INCOME</b>				
<b>CORE INCOME</b>				
<b>Grants from -</b>				
Scottish Natural Heritage	323,746		326,238	
Scottish Enterprise	25,000		25,000	
Health Education Board for Scotland	<u>6,000</u>		<u>6,000</u>	
		354,746		357,238
<b>Income from activities-</b>				
Sponsorship and other income	19,319		185	
Training course income	<u>4,480</u>		<u>3,869</u>	
		23,799		4,054
<b>Deferred Credits Income -</b>				
Deferred credits released		<u>8,742</u>		<u>8,657</u>
<b>TOTAL CORE INCOME</b>		<b>387,287</b>		<b>369,949</b>
<b>PATHWORKS INCOME</b>				
<b>Grants from -</b>				
Scottish Natural Heritage	488,351		198,210	
Other sources	<u>35,563</u>		<u>(761)</u>	
		523,914		197,449
<b>Deferred Credits Income -</b>				
Deferred credits released		-		<u>448</u>
<b>TOTAL PATHWORKS INCOME</b>		<b>523,914</b>		<b>197,897</b>
<b>INTEREST RECEIVABLE</b>		<u>12,315</u>		<u>15,087</u>
<b>TOTAL INCOME</b>		<b>923,516</b>		<b>582,933</b>
<b>EXPENDITURE</b>				
<b>CORE EXPENDITURE</b>				
<b>Core staffing costs -</b>				
Salaries, National Insurance and pensions costs	213,881		193,529	
Other staff costs	<u>32,500</u>		<u>35,868</u>	
		246,381		229,397
<b>Core running costs -</b>				
Board of Directors and Members costs	2,255		1,717	
Office running costs	40,701		36,764	
Professional support costs, including audit fees	10,645		14,703	
Depreciation of fixed assets	<u>8,742</u>		<u>8,657</u>	
		62,343		61,841
<b>Core theme costs -</b>				
Partnership and Leadership	2,140		9,147	
Promotion and Marketing	26,639		15,101	
Enabling and Co-ordination	12,108		3,825	
Funding and Resourcing	5,050		20,886	
Paths to Health Project ( <i>from the PFAP Development Fund</i> )	28,964		-	
Advice and Training	14,199		8,580	
Monitoring and Evaluation	<u>18,426</u>		<u>21,173</u>	
		107,526		78,712
<b>TOTAL CORE EXPENDITURE</b>		<b>416,250</b>		<b>369,950</b>
<b>PATHWORKS EXPENDITURE</b>				
Spend on Path Networks				
(including staff, office running and depreciation costs)		<u>526,350</u>		<u>199,564</u>
<b>TOTAL EXPENDITURE</b>		<b>942,600</b>		<b>569,514</b>
<b>(DEFICIT)/ SURPLUS for the year</b>		<b>(19,084)</b>		<b>13,419</b>

This statement does not form part of the statutory Report and Financial Statements for the year to 31 March 2002 and is provided for information.