

# **PATHS FOR ALL PARTNERSHIP**

(A Company limited by guarantee, not having a share capital)

## **REPORT and FINANCIAL STATEMENTS**

for the year  
to  
31 March 1999



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 Office**

Inglewood House  
Tullibody Road  
ALLOA  
Clackmannanshire  
FK10 2HU

## **PATHS FOR ALL PARTNERSHIP**

### **REPORT OF THE DIRECTORS**

The Directors of Paths for All Partnership have pleasure in presenting their report and the audited financial statements for the period to 31 March 1999.

#### **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 its 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 Partnership represents Scottish Natural Heritage, Scottish local authorities, the Enterprise Company network, land owners and managers of possible paths and recreational, sporting, tourist and other interests in these paths. 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.

#### **Principal Activity**

The principal activity of the company is to work with others to create more paths in Scotland for people of all abilities to enjoy walking, horse-riding and cycling.

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

The financial results for the year are set out in the financial statements which follow. The directors regard the financial position to be satisfactory. The surplus for the year of £12,013 has been transferred to reserves.

During the year to 31 March 1999 the Paths for all Partnership worked to its *Strategy 1996 - 2000* and annual *Business Plan*.

After much preparatory work in the creation of Countryside Recreation and Access Strategies, advocating and funding Feasibility Studies and audits, the Partnership can report that path networks are being constructed across the country and some are open and being used. The Partnership itself has funded two Demonstration Path networks in Drumchapel and in Crieff. Both of these networks are making great progress, however the complexity of the process of access creation and the number of agencies involved can prolong the timescales and neither network is complete yet. Also we created a path network on a private estate. Now that routes are clearly marked and more welcoming for the local community there has been a great increase in usage, a nine fold increase on one of the paths.

During the year we received sponsorship from Archibald, Campbell and Harley WS for improvements to the Shore Walk at Dalmeny, this was a very welcome injection of capital from the business sector and the walkers there appreciate very much the improvements made. A trail was opened in Nethy Bridge in August 1998, where people of all abilities are able to use the route along the banks of the river.

In his presentation on the Natural Heritage in February 1999, Donald Dewar announced that the Paths for all Partnership would receive additional funding to "kick start" the creation of path networks. These funds have been used to act as a catalyst in the construction of eight networks. Previously the Partnership's main role was that of facilitator, but in addition to these new funds have providing the Partnership with the capacity to construct path networks it has helped the Partnership to extend its role to provide support to Access Officers in the surveying, tendering, contract management and construction phases of path network creation.

In terms of education and training, the Partnership held a total of four seminars catering for 119 delegates, two think-tanks on liability and planning matters, and fourteen access practitioners attended a practical path surveying and construction course. It published a booklet "*Creating a path network - a guide to local action*" for community groups wanting to assist with the development of new access and this has been extremely well received. In addition to three editions of its newsletter "*The Right Track*", it circulated 12 technical factsheets to Access Officers and others in the industry. These publications and courses have contributed to heightening the profile of new access and practically assisted professionals and volunteers in their quest for the development of new access.

Existing and potential walkers, cyclists and horseriders are being provided with welcoming and safe routes where they might enjoy the countryside and build physical activity into their lifestyles.

During the year independent consultants were appointed to assess the effectiveness of the Paths For All Initiative and the Paths for all Partnership. They reported that the Paths for all Partnership was fulfilling its remit and was successfully

## **PATHS FOR ALL PARTNERSHIP**

### **REPORT OF THE DIRECTORS (contd.)**

pursuing its objectives. Paths are being constructed in places where people want and need them. They are being built to quality standards and will be maintained. Increasing numbers of walkers, cyclists and riders are using them in the comfort that they have been provided for them and are easy to use. In addition we have laid strong foundations for further access creation in local authority Strategies and Policies. Even if access legislation is modernised in the near future, there is still much for the Partnership to achieve.

#### **Directors**

The following persons acted as directors of the company during the period to 31 March 1999:

			<b>First appointed on</b>	<b>Resigned on</b>
<i>Magnus Magnusson</i>	<i>Chairman</i>	<i>(appointed)</i>	<i>19 September 1996</i>	
<i>Iain Hart</i>	<i>Director</i>	<i>(elected)</i>	<i>29 November 1996</i>	
<i>Jonathan Burrow</i>	<i>Director</i>	<i>(elected)</i>	<i>29 November 1996</i>	
<i>John Holms</i>	<i>Director</i>	<i>(elected)</i>	<i>29 November 1996</i>	
<i>Henry Murdoch</i>	<i>Director</i>	<i>(elected)</i>	<i>29 November 1996</i>	<i>15 October 1998</i>
<i>Ann Fraser</i>	<i>Director</i>	<i>(elected)</i>	<i>26 June 1997</i>	
<i>Alexander Sutherland</i>	<i>Director</i>	<i>(appointed)</i>	<i>26 June 1997</i>	
<i>Peter Mackay</i>	<i>Director</i>	<i>(appointed)</i>	<i>1 October 1997</i>	
<i>Niall Bowser</i>	<i>Director</i>	<i>(elected)</i>	<i>15 October 1998</i>	

#### **Directors' responsibilities**

Company law requires the directors to prepare financial statements for each financial period 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 period. 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 period 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**

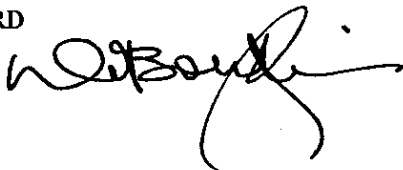
The movements in fixed assets during the period are set out in note 6 to the financial statements.

#### **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**

**Wilson & Jarvis**  
**Company Secretaries**



Alloa  
FK10 1HX

30 September 1999

**REPORT of the AUDITORS to the members of  
the PATHS FOR ALL PARTNERSHIP**

We have audited the Financial statements on pages 7 to 13 which have been prepared under the historical cost convention and the accounting policies set out on page 10.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS**

As described on pages 4 and 5 the company's directors are responsible for the preparation of Financial Statements.. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

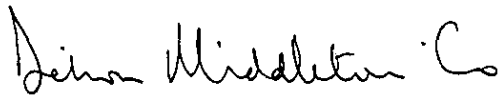
**BASIS OF OPINION**

We conducted our audit in accordance with 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 consider 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 1999 and of the surplus for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985 as applicable to small companies.



Dickson, Middleton & Co.  
Chartered Accountants and Registered Auditors

Stirling, 30 September 1999

**PATHS FOR ALL PARTNERSHIP**

**INCOME and EXPENDITURE ACCOUNT**

for the period ended 31 March 1999

	Notes	For the year to 31 March 1999 £	For the year to 31 March 1998 £
Income	2	335808	281520
Operating expenses		335808	281520
		<hr/>	<hr/>
Operating surplus/ (deficit) for the period		-	-
Interest receivable		<u>12013</u>	<u>10716</u>
Surplus for the period	3	12013	10716
Transferred to the Development Fund		<u>9502</u>	<u>8697</u>
Transferred to Revenue Reserves for the period		<u>2511</u>	<u>2019</u>

All the company's operations relate to continuing activities.

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

There is no difference between the surplus for the period and its historical cost equivalent.

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

# PATHS FOR ALL PARTNERSHIP

## BALANCE SHEET as at 31 March 1999

	Notes	1999 £	1998 £
<b>FIXED ASSETS</b>			
Tangible assets	6	<u>7778</u>	<u>13805</u>
<b>CURRENT ASSETS</b>			
Debtors	7	3291	12121
Cash at bank and in hand		435972	176648
		<u>439263</u>	<u>188769</u>
<b>CURRENT LIABILITIES -</b>			
Creditors: amounts falling due within one year	8	<u>285238</u>	<u>46757</u>
<b>NET CURRENT ASSETS</b>		<u>154025</u>	<u>142012</u>
<b>TOTAL ASSETS less CURRENT LIABILITIES</b>		161803	155817
<b>PROVISIONS FOR LIABILITIES and CHARGES</b>			
Deferred credit	9	<u>(7778)</u>	<u>(13805)</u>
<b>NET ASSETS</b>		<u>154025</u>	<u>142012</u>

Represented by:

### REVENUE RESERVE FUND -

Balance brought forward	2346	327
Surplus for the year to 31 March 1999	<u>2511</u>	<u>2019</u>
<u>Balance carried forward at 31 March 1999</u>	<u>4857</u>	<u>2346</u>

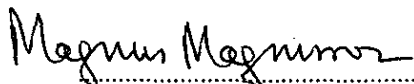
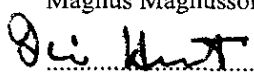
### DEVELOPMENT FUND -

Balance brought forward	139666	130969
Transferred from Income and Expenditure Account	<u>9502</u>	<u>8697</u>
<u>Balance carried forward at 31 March 1999</u>	<u>149168</u>	<u>139666</u>

<b><u>TOTAL FUNDS at 31 MARCH 1999</u></b>	<b><u>154025</u></b>	<b><u>142012</u></b>
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The notes on pages 10 to 13 form part of these financial statements.

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

  
 ..... Director  
 Magnus Magnusson  
  
 ..... Director  
 Iain Hart

on 30 September 1999

## **PATHS FOR ALL PARTNERSHIP**

### **Notes to the Financial Statements for the period ended 31 March 1999**

#### **1. Accounting Policies**

##### *Basis of accounting*

The financial statements have been largely prepared in accordance with applicable accounting standards in the United Kingdom and the Statement of Recommended Practice 'Accounting for Charities' (SORP).

The SORP requires the presentation of a Statement of Financial Activities (SOFA). The Company has not prepared a SOFA because all of the information required in a SOFA by the SORP is given elsewhere in the financial statements. All of the company's core income is subject to donor imposed restrictions and all expenditure is considered to be of a direct charitable nature.

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 period 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.

##### *Development Fund*

The company received a charitable 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 accumulated Fund will be used by the directors to promote and develop the Paths for All initiative with partners and others.

##### *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.

##### *Operating leases*

Costs in respect of operating leases are charged on a straight line basis over the lease term.

##### *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 period ended 31 March 1999 (continued)

### 2. Income

Income includes grants from publicly funded bodies which were received during the period, subject to the accounting policy enumerated in Note 1 above. Income includes:

	Received £	1999 Applied £	1998 Applied £
Scottish Natural Heritage	484000	290322	235821
Scottish Enterprise	25000	25000	25000
Scottish Tourist Board	-	-	5000
Health Education Board for Scotland	5000	5000	5000
Total grants	<u>514000</u>	<u>320322</u>	<u>270821</u>
Less: Applied as capital expenditure		(731)	(2618)
Grants applied as revenue costs		319591	268203
Deferred credit release		6758	6575
		<u>326349</u>	<u>274778</u>
		1999 £	1998 £

### 3. Surplus for the period

This is stated after charging -

Staffing costs (see Note 4)	132241	125456
Board of Directors and Members costs (see Note 5)	2039	1163
Auditor's remuneration	725	645
Depreciation of fixed assets	<u>6758</u>	<u>6575</u>
and after crediting -		
Interest receivable	12013	10716
Deferred credit release	<u>6758</u>	<u>6575</u>

### 4. Staffing Costs

Staff employment costs -

Salaries	108089	102596
Employers NIC	10809	10260
Employers superannuation	13343	12600
	<u>132241</u>	<u>125456</u>

Average staff numbers

Those employed for more than 20 hours per week	5	5
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# PATHS FOR ALL PARTNERSHIP

## Notes to the Financial statements

for the year ended 31 March 1999 (continued)

### 5. Directors Costs

The directors receive no remuneration from the company for their services. They are however entitled to reimbursement of expenses which, for the year, amounted to £279 (£258).

### 6. Fixed Assets

Tangible assets

			1999	1998
	Computer equipment	Office furniture and other equipment	Total	Total
	£	£	£	£
<b>Cost:</b>				
At 1 April 1998	11477	14824	26301	23683
Additions during the period	-	731	731	2618
At 31 March 1999	<u>11477</u>	<u>15555</u>	<u>27302</u>	<u>26301</u>
<b>Accumulated depreciation:</b>				
At 1 April 1998	5708	6788	12496	5921
Provided during the period	2870	3888	6758	6575
At 31 March 1999	<u>8578</u>	<u>10676</u>	<u>19254</u>	<u>12496</u>
<b>Net book value at 31 March 1999</b>	<u>2899</u>	<u>4879</u>	<u>7778</u>	<u>13805</u>
Net Book Value at 31 March 1998	<u>5769</u>	<u>8036</u>	<u>13805</u>	

	1999	1998
<b>7. Debtors</b>		
Grant income due	-	9721
Prepayments	-	-
Other debtors	3291	2400
	<u>3291</u>	<u>12121</u>

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

Trade creditors	74864	437
Grant income in advance	205623	16667
Accrued charges	4393	18984
Payroll deductions	358	10669
	<u>285238</u>	<u>46757</u>

### 9. Deferred credit

Balance at 1 April 1998	13805	17762
Grant received during the period	731	2618
Released to income and expenditure	<u>(6758)</u>	<u>(6575)</u>
<b>Balance at 31 March 1999</b>	<u>7778</u>	<u>13805</u>

## **PATHS FOR ALL PARTNERSHIP**

**Notes to the Financial statements**  
for the year ended 31 March 1999 (continued)

### **10. Leasing Commitments**

	<b>1999</b>	<b>1998</b>
	<b>£</b>	<b>£</b>
	<b>Property</b>	<b>Property</b>
Expiring within one year	<u>9135</u>	<u>8869</u>

### **11. Capital Commitments and Contingent Liabilities**

There were no capital commitments or contingent liabilities at 31 March 1999 (1998 £ Nil).

# PATHS FOR ALL PARTNERSHIP

## DETAILED INCOME and EXPENDITURE ACCOUNT for the period ended 31 March 1999

	£	1999 £	£	1998 £
<b>INCOME</b>				
<b>CORE INCOME</b>				
Grants -				
Scottish Natural Heritage	233758		233203	
Scottish Enterprise	25000		25000	
Scottish Tourist Board	-		5000	
Health Education Board for Scotland	<u>5000</u>		<u>5000</u>	
		263758		268203
Income from activities-				
Sponsorship	5018		2210	
Training income	<u>4440</u>		<u>4532</u>	
		9458		6742
Deferred Income -				
Grants released		<u>6758</u>		<u>6575</u>
<b>TOTAL CORE INCOME</b>		279974		281520
<b>PATHWORKS INCOME</b>				
Grants -				
Scottish Natural Heritage		55834		-
<b>OTHER INCOME</b>				
Interest receivable		<u>12013</u>		<u>10716</u>
<b>TOTAL INCOME</b>		<u>347821</u>		<u>292236</u>
<b>EXPENDITURE</b>				
<b>CORE EXPENDITURE</b>				
Core Staffing costs -				
Salaries, National Insurance and pensions costs	132241		125456	
Other staff costs	<u>16354</u>		<u>17573</u>	
		148595		143029
Core Other costs -				
Board of Directors and Members costs		2039		1406
Office running costs		23442		23910
Professional support costs, including audit fees		3351		4792
Marketing and public relations costs		2003		3296
Publication and Newsletter costs		32531		20495
Seminar and Training costs		7299		7823
Information dissemination costs		3804		9213
Feasibility studies		14592		14616
Demonstration projects		35560		46365
Depreciation of fixed assets		<u>6758</u>		<u>6575</u>
<b>TOTAL CORE EXPENDITURE</b>		279974		281520
<b>PATHWORKS EXPENDITURE</b>				
Spend on Path Networks		55834		-
<b>DEVELOPMENT FUND EXPENDITURE</b>				
Grants		-		-
<b>TOTAL EXPENDITURE</b>		<u>335808</u>		<u>281520</u>
<b><u>SURPLUS FOR THE PERIOD</u></b>		<u>12013</u>		<u>10716</u>

This statement does not form part of the statutory Report and Financial Statements for the year to 31 March 1999 and is provided for information.