THE RAMBLERS' ASSOCIATION

England & Wales · Charity number 1093577

Details

Other names	THE RA, THE RAMBLERS
Status	Registered
Legal form	Charitable company
Company number	04458492
Registered	2002-08-29
Register	View on the Charity Commission register

Contact

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Activities

Objects: 1. THE PROVISION AND PROTECTION OF FOOTPATHS AND OTHER WAYS OVER WHICH THE PUBLIC HAVE A RIGHT OF WAY OR ACCESS ON FOOT, INCLUDING THE PREVENTION OF OBSTRUCTION OF PUBLIC RIGHTS OF WAY2. THE PROTECTION AND ENHANCEMENT FOR THE BENEFIT OF THE PUBLIC OF THE BEAUTY OF THE COUNTRYSIDE AND OTHER AREAS BY SUCH LAWFUL MEANS AS THE TRUSTEES THINK FIT, INCLUDING BY ENCOURAGING THE PROVISION, PRESERVATION AND EXTENSION OF PUBLIC ACCESS TO LAND ON FOOT3. THE PROVISION OF FACILITIES FOR AND THE ORGANISING OF OPEN-AIR RECREATIONAL ACTIVITIES AND IN PARTICULAR RAMBLING AND MOUNTAINEERING WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE PERSONS FOR WHOM THE FACILITIES ARE INTENDED, NAMELY THE PUBLIC AT LARGE, AND IN THE INTERESTS OF SOCIAL WELFARE (INCLUDING HEALTH)4. ADVANCING THE EDUCATION OF THE PUBLIC IN SUBJECTS RELATING TO ACCESS TO, AND THE PRESERVATION AND CONSERVATION OF, THE COUNTRYSIDE AND OF THE HEALTH BENEFITS OF OUTDOOR RECREATIONAL PURSUITSTHE TRUSTEES MAY FURTHER THE OBJECTS PARTICULARLY BY HELPING ALL PERSONS TO A GREATER LOVE, KNOWLEDGE AND CARE OF THE COUNTRYSIDE AND URBAN OPEN SPACES, AND BY ENCOURAGING PARTICIPATION IN WALKING FOR RECREATION AND AS A MEANS OF TRANSPORT.'

Activities: The Ramblers helps everyone, everywhere, enjoy walking and protects the places we all love to walk. We are the only charity dedicated to looking after paths and green spaces, leading walks, opening up new places to explore and encouraging everyone to get outside and discover how walking boosts your health and your happiness.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£13,212,000	£12,361,000	£8,261,000	75
2024-09-30	£12,155,000	£13,200,000	£7,410,000	87
2023-09-30	£12,053,000	£14,183,000	£8,419,000	104
2022-09-30	£11,725,000	£12,800,000	£10,540,000	103
2021-09-30	£9,664,000	£10,196,000	£11,758,000	97
2020-09-30	£11,958,000	£10,836,000	£12,246,000	101

Trustees

Name	Role	Appointed
Lucy Isobel Robinson	Chair	2021-04-17
Christopher Hodgson		2022-05-30
Daniel Jordan Firmager		2022-04-12
Florence Orban		2026-04-25
Graham Taylor		2024-04-20
Gulshun Rehman		2022-04-11
Janet Elizabeth Gee		2025-04-05
Joerg Heinz Kasprowski		2024-04-20
Kelly Louise Evans		2024-05-17
Mark James Lavenstein		2025-04-05
Robin Alexander McLaren		2026-04-25
Tina Lewis		2025-07-15
William David Rogers		2026-04-25
Yvonne Jennifer Reddick		2026-04-25

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THE RAMBLERS' ASSOCIATION

England & Wales - Charity number 1093577

Accounts

RAMBLERS



ANNUAL REPORT AND FINANCIAL STATEMENTS

2024/25



> The impact walking has on people's lives should never be underestimated. It's about so much more than it might appear on the surface. It's about shifting and lifting your mood. It's about returning to better physical health. It's about time spent surrounded by nature.

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The Ramblers' Association trustees' report and financial statements for the year ended 30 September 2025.

The trustees of the Ramblers' Association, who are also directors of the company for the year ended 30 September 2025 under the Charities Act 2011 and the Companies Act 2006, present the trustees' annual report for the year (including the directors report and the strategic report under the 2006 Act), together with the audited financial statements for the year.

The financial statements comply with current statutory requirements, financial reporting standards, the articles of association and the Charities SORP (FRS102).

Company number: 4458492. Charity numbers: 1093577 (England and Wales) and SC039799 (Scotland)

foreword from the Chair

Lucy Robinson
Chair, Board of Trustees

Across Britain, there is a growing recognition of the importance of walking and time outdoors. It's one of the simplest and most powerful ways we can all improve our health and wellbeing.

The impact of walking on people's lives should never be underestimated.

It's about so much more than it might appear on the surface. It's about growing in confidence and connecting with others in your community. It's about shifting and lifting your mood. It's about returning to better physical health. It's about time spent surrounded by nature.

Two years into our refreshed strategy, we are seeing our growing impact across Britain.

Thanks to the invaluable support of our volunteers, we opened or improved **223 miles of paths**, helping more people walk safely and confidently close to home. People joined together to enjoy the outdoors on almost **40,000 group walks** led by our exceptional volunteer walk leaders across England, Scotland and Wales. We trained **4,714 walk leaders**, strengthening the network of people who help others discover the outdoors. More than **300,000 people** used our advice, information and training. And across Britain, **55 new programmes** supporting people who face the greatest barriers to the outdoors were set up, bringing the total number of community-led programmes to 250.

But for us, it's the stories behind these numbers that show the true impact of our work – and continue to inspire us to keep pushing for greater equity in the outdoors.

It's the young adults building their interest and knowledge of the outdoors. It's about people who are new to this country joining a walk and finding a welcoming community. It's about those who feel adrift after school having an opportunity to experience new things and build confidence. It's about people from different backgrounds gaining skills to lead walks in their communities.

Of course, none of this would be possible without the invaluable support of our members, donors and supporters. In 2024/25, Ramblers membership grew to its highest number in many years. The last 12 months was also an exceptional year for fundraising, with some of the most successful appeals we have ever launched bolstered by the exceptional generosity of those who left us legacies.

I'm incredibly proud of the progress we have made this year, and the clarity and direction our strategy continues to give us.

But while this is a time to celebrate the successes of the past year, we must also be clear about the challenge ahead.

Twenty-one million people in England still lack green or blue space within 15 minutes of home. Many people still face barriers on the path network. Less well-off communities still have the least access to walking routes.

This inequity is not inevitable. It can be changed.

As we enter the third year of our strategy, we are ready to take on the challenges and make the most of the opportunities ahead.

This year, we will launch a bold three-nation advocacy campaign, expand our work in communities with the least access, strengthen our volunteer experience, further develop our impact measurement framework and continue to push for the legislative change needed to truly open the outdoors for all.

None of our work would be possible without our volunteers, members, donors, supporters and staff. Their dedication and commitment to the Ramblers' mission has an impact on people's lives across Britain, every single day.

We look forward to the path ahead.

Lucy Robinson
Chair, Board of Trustees



> **People joined together to enjoy the outdoors on almost 40,000 group walks led by our exceptional volunteer walk leaders across England, Scotland and Wales.**

what we do...

Everyone should have the opportunity to walk, connect and share in the joy of the outdoors. The Ramblers is on a mission to make that a reality.

Walking is simple, but its impact is powerful. From health and wellbeing to connection and community, walking plays a vital role in people's lives across Britain.

But not everyone has the same opportunity. While some people can step out of their front door and be in safe, accessible green space within minutes, millions can't. And while some people feel confident and welcome in the outdoors, others face barriers that hold them back.

So we campaign to make sure everyone has access to green space close to home. We protect and improve paths, tracks and trails. We share advice and training to build skills and confidence in the outdoors. And we work alongside communities to develop group walks, routes and other initiatives to give everyone the chance to get out into nature.

Alongside our members, volunteers and supporters, we're tackling barriers so everyone in Britain can feel at home in the outdoors.

OUR VALUES

We're guided in our decision making and daily work by our values:

INCLUSIVE

We make everyone feel welcome and part of the Ramblers' community. We make sure we all feel respected, accepted, and know our contributions make a difference in achieving our mission.

INSPIRING

We strive to inspire people through the way we act and the things we say. We channel our passions and ambition, so others are motivated to help us achieve our mission.

EMPOWERING

We empower and encourage each other to make a positive contribution to our teams and the Ramblers. We do all we can to make sure everyone has the ability and confidence to take action.

RESPONSIBLE

We take responsibility for ourselves and those around us seriously, by always acting in a safe and positive way. We care about the environment and make sure we do what we say we will do.



> **Walking is simple, but its impact is powerful. From health and wellbeing to connection and community, walking plays a vital role in people's lives across Britain.**

Public benefit

The objects of the Ramblers as stated in our Articles of Association are to promote, encourage or assist in:

- the provision and protection of footpaths and other ways over which the public have a right of way or access on foot, including the prevention of obstruction of public rights of way;
- the protection and enhancement for the benefit of the public of the beauty of the countryside and other areas by such lawful means as the trustees think fit, including by encouraging the provision, preservation and extension of public access to land on foot;
- the provision of facilities for the organising of open-air recreational activities and in particular rambling and mountaineering with the object of improving the conditions of life for the persons for whom the facilities are intended, namely the public at large, and in the interests of social welfare, health and wellbeing;
- advancing the education of the public in subjects relating to access to, and the preservation and conservation of, the countryside and of the health benefits of outdoor recreational pursuits.

As a charity the Ramblers must have purposes all of which are exclusively charitable (as defined by the Charities Act 2011) and are for the public benefit. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Ramblers' aims and objectives and in planning future activities.

Our strategy

At the heart of our strategy is the ambition to create equitable access to nature for all communities in England, Scotland and Wales.

We've shaped our plans for the future around this ambition, always aiming to have a tangible impact on people's life chances in a challenging set of social circumstances. By promoting physical and mental health and wellbeing and strengthening community cohesion through access to walking, we can make a real difference.

To help us achieve this ambition, we've built our strategy on three key foundations. These are described in our vision, purpose and impact statements:

FOUNDATIONS

VISION
A future where anyone can enjoy walking outdoors.

PURPOSE
Campaigning for access to the outdoors and creating walking opportunities for all.

IMPACT
Equitable access for all communities in England, Scotland and Wales to walk outdoors.

OUTCOMES

Alongside these foundations for impact are four strategic outcomes that we'll set out to achieve over the next 10 years. To ensure we are making tangible progress, we have also set some ambitious top-line impact measures which will help us measure our progress:

outcome 1

IMPROVED PROVISION, QUALITY AND INFORMATION ON ACCESS, PATHS AND RIGHTS OF WAY.

- 2,000 more miles of paths opened or improved.
- 75% of people who walk with us agree that the Ramblers has increased their access and connection to nature and green spaces.

outcome 2

IMPROVED CONFIDENCE AND KNOWLEDGE TO WALK OUTDOORS.

- 5 million people accessed our advice, information and training.
- 90% of people report increased confidence to walk outdoors.
- 50,000 more walk leaders trained.

outcome 3

IMPROVED PARTICIPATION OF COMMUNITIES THAT HAVE THE LEAST ACCESS AND MOST BARRIERS TO THE OUTDOORS.

- 1,000 more programmes engaging priority communities.
- 10,000 more volunteers from priority communities.

outcome 4

IMPROVED SUPPORT FOR THE RAMBLERS' CHARITABLE CAUSE.

- 500,000 members, volunteers, supporters, donors or benefactors.
- 65% of people who are aware of the Ramblers agree that it's a charity that meets a relevant need.

what we achieved in 2024/25

Our four strategic outcomes are at the very heart of our strategy. They provide our work with clear objectives and a clear method of tracking our progress.

Over the following pages, you will see all of our activities grouped around these four key outcomes. Each outcome is supported by ambitious ten-year targets, broken down into nine top-line impact measures. As well as bringing the impact of our strategy to life, these measures are an essential way to track our progress.

With our refreshed strategy only launched at the start of 2024, we are still at an early stage of this journey. But as you will see, whether it is by opening up hundreds of miles of our path network, or providing advice, information and training to hundreds of thousands across England, Scotland and Wales, we are already taking decisive steps towards creating a future where everyone can enjoy the benefits of walking in nature.





> Our refreshed strategy is built on four key outcomes. To help bring these to life, we have organised the following section around these outcomes.



OUTCOME 1

IMPROVED PROVISION, QUALITY AND INFORMATION ON ACCESS, PATHS AND RIGHTS OF WAY

Since 1935, we've been fighting for the public's right to enjoy nature on their doorstep, whether wandering freely on open access land or by following Britain's network of paths, tracks and trails.

Making the path network more accessible for all

Paths are the gateway to the outdoors, showing the way and guiding adventures. Our volunteers work hard to keep them open and accessible to all. This year, we launched the **Path Improvement Tracker** to track and celebrate their progress. In its first reporting phase, our path maintenance teams reported improving 135 miles of paths, including 123 accessibility improvements, from installing more accessible gates to improving path surfaces. The impact on the ground is likely far more extensive, with these figures coming from the half of our active teams who adopted the tracker in its first phase.

Through our **Path Accessibility Fund**, we also provided vital financial backing to 23 new projects in 12 locations. Over the course of the year, 12 projects (including some from previous years) were completed, leading to accessibility improvements to 77 miles of path. An additional 11 miles of path were opened or improved through our legal casework. These changes help remove barriers that stop people enjoying the benefits of time outdoors.

223

miles of paths were opened or improved



When Les, a Path Maintenance volunteer for the Romsey Group in Hampshire, came across this dilapidated, overgrown stile, he knew something had to be done.

"In my role with Ramblers, I regularly walk with people in their 80s, often with some mobility issues. Indeed, yesterday, whilst walking on the borders of the New Forest, some members had to crawl through the rails of a few stiles which were too high and were missing steps."

So Les decided to do something about it: he applied to the Path Accessibility Fund.

"When the Ramblers funding was brought to my attention, the mention of 'accessibility' made me think of those members."

So after working with Hampshire County Council to obtain landowner permission, and applying for funding from the Ramblers Path Accessibility Fund, Les and the rest of the team set to work. Not only does the new gate make the whole area more accessible for everyone, it also helped create a new circular route around the village of Michelmersh.

CASE STUDY

IMPROVING FOOTPATHS IN HAMPSHIRE

Protecting neglected paths in Wales

In Carmarthenshire in 2019, a new priority hierarchy was introduced to deal with problems on the county's paths. Under this hierarchy, the more popular paths attract the greatest attention, leaving the lesser used, more rural paths exposed.

To help address this imbalance, Ramblers Cymru teamed up with Carmarthenshire County Council to create the **Pathways Partnership project**. This project recruits, trains and supports volunteers to survey paths, report issues and carry out minor maintenance tasks. From October 2024 to September 2025, a group of 95 volunteers have surveyed a total of 401km of paths (over 800km since the project started), resolved 77 reported issues and are on track to meet their ambitious target of surveying 1,000km by March 2026.

Standing up for access in the courts

When we need to, we stand up for our paths and access in the courts. In 2025, this took us to the High Court where we won a long-running legal battle against landowner Roxlena Ltd, protecting much-loved Cumbrian paths for future generations. If a path has been used by the public for 20 years without interruption, the law sees it as a right of way that the public should be able to continue to access. The case hinged on whether a brief period of closure to protect livestock during the foot and mouth crisis would be enough to nullify this claim of 20 years' use.

The judgement in our favour was a crucial win that establishes a precedent that will ripple across people and places for years to come. Permission has been granted for Roxlena Ltd to challenge the decision in the Court of Appeal where we will aim to set this precedent in stone.

Lobbying for new legislation

We have seen significant successes across England, Scotland and Wales when it comes to new legislation that protects and expands access rights.

The **Land Reform (Scotland) Bill** has progressed through Parliament. This has been driven by a coalition of organisations seeking to make sure more landowners publish their plans for upholding access rights. Ramblers Scotland was a key player in this coalition, successfully doubling the number of landowners in scope by reducing the threshold for large landholdings.

Our campaigning efforts in Wales have seen similar success. For decades, Ramblers Cymru has campaigned to see farming support payments linked to meeting landowner's access obligations. The new **Sustainable Farming Scheme** for Wales does exactly that. Going forward, eligibility for public funding will be dependent on keeping paths and public access in good condition.

The past year has also seen significant progress for our **Don't Lose Your Way** campaign. In 2019, lobbying from Ramblers Cymru led to a ministerial commitment to ensure Wales would never set a deadline for mapping lost paths. The 2025 Senedd Legislation Bill made this promise a reality.

Now, we are targeting the same progress in England. Following a clear commitment from the UK government to repeal the deadline on Boxing Day 2024, we are pressing ministers to find a way to introduce it to Parliament.

The **King Charles III England Coast Path** is also nearing completion. Over the last year, 12 new stretches of the coastal path have been officially opened. Each stretch represents many years of work by Ramblers volunteers and staff. But our work continues: we've submitted detailed responses to government proposals for eight new stretches of the path, with particular focus on the disputed route on the Isle of Wight.

Each of these legislative changes marks a big step forward but if we are truly to unlock the outdoors for everyone, more is needed. That's why we launched our campaign for an **Access to Nature Bill** in advance of the General Election in 2024. In September, the campaign marked a major milestone with the release of the inaugural report from the All-Party Parliamentary Group on Outdoor Recreation and Access to Nature.



CASE STUDY

OUTDOORS FOR ALL: RECOMMENDATIONS FOR GOVERNMENT ON ACCESS TO NATURE

New legislation is needed to transform our access to green and blue spaces. During the General Election campaign of 2024, the incoming government promised to improve access to nature. But so far, ministers have not explained how they will deliver this change on the ground.

To help guide them, we joined together with The British Mountaineering Council and Paddle UK to act as the Secretariat for the new All-Party Parliamentary Group for Outdoor Recreation and Access to Nature. In September, the group published its inaugural report, which gathered views from over 750 organisations and individuals. At its heart, the report made a series of recommendations to Government, including establishing statutory rights to responsible access to a broader range of landscapes, enabling an Access to Nature Investment Strategy and publishing a long-term government plan to improve public access to nature. Together, these recommendations form a blueprint for the change we need to see.

OUTCOME 2

IMPROVED CONFIDENCE AND KNOWLEDGE TO WALK OUTDOORS

A lack of confidence and knowledge may be less of a visible barrier to the outdoors, but it's just as real. So, over the last 12 months, we've worked to make our advice, training and knowledge as easy to access as possible.

Supporting Ramblers volunteers to lead the way

Over the last year, our dedicated walk leaders delivered almost 40,000 walks across England, Scotland and Wales.

This year we launched a new project to catalogue their expertise, asking walk leaders to update their records with us to reflect their level of training, knowledge and experience. Not only does this demonstrate their high standards, it also makes sure we are upholding our duty of care to all our volunteers and everyone who walks with us.

To help support this initiative, we've delivered 11 live, interactive online sessions to bring our training to life, provided groups with a suite of resources to run their own sessions and created an offline version of our training.

We've also continued our efforts to upskill our walk leaders. As part of our **Walk Leader Conversation series**, we delivered webinars to help new walk leaders get started, recruit new walk leaders and develop First Aid skills. Discounted rates at First Aid training providers are now available to all walk leaders too.

Our goal is to make Ramblers group walks accessible to as many people as possible. So, we joined together with The Bendrigg Trust and Able2Adventure to deliver a series of webinars focused on supporting those with physical, sensory and learning disabilities to access the outdoors.

Kickstarting a love of the outdoors

The **Out There Award** is a fun, free training programme that is open to 18- to 26-year-olds and kickstarts their journey in the outdoors. In 2023/24, we expanded the award into England for the first time and over the past year, it's continued to grow.

Over the course of this year, 31 Out There Award events were delivered across 15 cities, reaching 120 young people. Our focus remains on those who face the most barriers to the outdoors. Of our participants this year, 63% were female, 26% from global majority backgrounds, 26% LGBTQI+, 23% consider themselves to have a disability and 15% were from communities in the lower half of the indices of multiple deprivation.

After completing the award, 100% of participants reported increased skills and knowledge.

335,305

people accessed our advice, information and training

CASE STUDY

KICKSTARTING A LOVE OF THE OUTDOORS

This experience gave me a tremendous boost in confidence navigating the outdoors, as well as forging new connections with people who share the same interests.

I feel that the whole experience has given me a drive and passion to continue my adventures outside. I feel it will also help with my future career opportunities in the environmental sector.

Kit*, 26 (London)

* Name changed as survey was anonymous



OUTCOME 3

IMPROVED PARTICIPATION OF COMMUNITIES THAT HAVE THE LEAST ACCESS AND MOST BARRIERS TO THE OUTDOORS

Over the past year, we've strengthened our work with communities who are under-represented in the outdoors by establishing 55 new programmes. Bringing our walking expertise together with local insight, we are tackling the barriers that hold people back from enjoying the benefits of walking.

Helping more people lead walks in their communities

We launched our **Getting Started** training programme for new walk leaders, delivering it to seven community groups. Each training workshop was tailored to the specific needs of the group taking part and the communities in which they work.

In the next phase of the project, we'll use the learnings from this work to create a toolkit that can be shared widely and help even more communities set up local walks.

Our Getting Started walk leader training is being delivered thanks to funding from Ramblers Worldwide Trust.

Expanding the impact of Ramblers Wellbeing Walks

Our **Ramblers Wellbeing Walks** bring communities together to experience the health and wellbeing benefits of walking. To better understand the impact of this national programme, we developed and tested a new measurement framework with our community partners. Launched in April 2025, it allowed us to record a total of 16,463 walks enjoyed by 203,335 attendees in the first two reporting quarters. If we extrapolate this data across all groups, not just those who reported, we would expect to see 69,692 walks enjoyed by 864,547 walkers.

By 2034, our ambition is that everyone in England and Wales will be able to join a Ramblers Wellbeing Walk close to where they live.

This expansion will have an initial focus on London and the southeast. We will begin in Barnet, Brent, Enfield, Islington, Reading and Slough – areas without current Ramblers Wellbeing Walks provision. We will prioritise communities most at risk of loneliness, social isolation, and inactivity, such as older people, carers, refugees and asylum seekers.

We were delighted to secure funding from the Julia Rausing Trust to support the future development and expansion of our Ramblers Wellbeing Walks.

55

programmes engaging priority communities



CASE STUDY

WALKS FOR WOMEN IN WALES

"I struggle with my mental health and I'm on the autism spectrum. I've always struggled with that part of myself. It's [Walks for Women] just opened my mind to a lot of things and pushed my boundaries a lot. It's a really big thing for me. It's been an amazing experience. It's definitely an amazing opportunity to have had and I'm glad I took the opportunity.

Lacey, Rhyl

Despite it being the first time away from home for Lacey, on the second day of the trip to the Cairngorms, she confidently took the map and led the group. A powerful testament to her progress and growing self-belief.

Find out more about the Walks for Women project

Supporting women facing barriers in Wales

Alongside national programmes, we have also co-created bespoke solutions with communities across Britain. In Wales, our Walks for Women project is supporting women aged 18 to 25 who face complex personal and social challenges.

Our pilot **Walks for Women** took place in Wrexham, Rhyl and Holyhead. Since then, we've partnered with Working Denbighshire's Barod Project to make sure we're reaching women who would most benefit from the project.

In the latter half of 2025, a small number of participants travelled to the Cairngorms. They joined women taking part in Ramblers Scotland's Community Outreach programme for two days of walking. For those from Wales, it was the first time they had been away from home and the experience had a significant impact on their confidence and sense of belonging in the outdoors.

Our Walks for Women project is being delivered thanks to funding from the Actif North Wales Innovation Fund.

GOGLEDD CYMRU ACTIF NORTH WALES

Training Community Champions in Scotland

In Scotland, our **Community Outreach Project** has gone from strength to strength. Working with a wide range of global majority community groups, the project aims to break down barriers by leading inspiring walks and introducing participants to outdoor skills. Over the last year, the project has worked with 100 participants from six new community groups and held introductory meetings with nine more.

Through the **Community Champion Scheme**, the project also empowers aspiring community leaders to lead safe and inspiring walks for their own communities. In 2024/25, the scheme supported three walk leaders to attain their Outdoor First Aid training certificate as well as begin the process to attain their Lowland Leader Training.

To help manage this growing programme, we recruited a Community Outreach Trainee. Min, a previous graduate of the Community Champion Scheme, has since connected with three groups in her local area while also gaining her Lowland Leader qualification.

In the northeast of England, we joined together with Living Streets, Evergreen Active Community Interest Company and Bradford Trident to bring new walking opportunities to Bradford, Calderdale, Kirklees, Leeds and Wakefield.

Local volunteers from Women of Fortitude, Bradford Trident, Evergreen Active, Mixenden Holy Nativity Church and Armley Wellbeing Walks are receiving training to lead their own walks, and new Ramblers Wellbeing Walks are now running in Armley and Mixenden.

In the West Midlands, we teamed up with the Friends of Cotwall End Nature Reserve, Dudley Council and Brockswood Animal Sanctuary to reinvigorate Cotwall End Nature Reserve, ensuring the community has accessible green space close to home.

Together, we cleared paths of obstacles, cut back overgrowth, installed new signage, and improved routes. To embed the regular use of this green space within the community, we also organised a programme of Ramblers Wellbeing Walks.

Thanks to the success of the Cotwall End project, we were invited to apply for further funding from Dudley Council for Voluntary Service. This enabled us to set up our Migrant Connect Project, designed for those who have recently come to the UK and who may feel isolated.

The project centres around a weekly walk, which always starts from the same meeting point and helps participants build routine. It takes in the beauty of the park and ends with a short mindfulness session. The walk offers relief from anxiety, trauma, and the stress of everyday challenges for people new to the UK.



Jumana came to Scotland from Iraq 17 years ago as a refugee and now works for East Renfrewshire Council as a housing officer. Loving nature and walking, she saw how many women in her community felt isolated and wanted to help them benefit from the outdoors.

Through the Ramblers' Community Champion Scheme, she has gained skills in navigation, group management and confidence to lead walks. Jumana now encourages people through her work and from her community to explore nature, improve their wellbeing and connect with others.

> *Scotland is a paradise for me. I want others to experience the joy and freedom walking brings.*
>
> **Jumanna, Community Champion**

CASE STUDY

MEET OUR COMMUNITY CHAMPIONS

OUTCOME 4

IMPROVED SUPPORT FOR THE RAMBLERS CHARITABLE CAUSE

Nothing we have achieved over the last year would have been possible without the backing of our members, partners and supporters. To help us achieve our ambitious 10-year targets, we want to grow this community even further.

This year, we were delighted to see our **total membership rise to 106,095**, its highest number in years. As well as forming the backbone of our volunteer community, Ramblers' members play
a huge part in our fundraising efforts.

Spring saw our **strongest ever spring fundraising appeal**, raising nearly £70,000 against a target of just £50,000. We also applied for the Big Give for the first time as part of their Green Match Fund. Our application focused on the threat to the path network from the climate crisis and we secured £8,000 in match funding. In total we raised £18,967.

We also focused our efforts on broadening and strengthening our corporate partnerships. During 2024/2025, we acquired seven new partnerships, secured an increase in support from Cotswold Outdoor and raised a total of £183,205 in donations and commissions.

We are grateful for the support received from players of People's Postcode Lottery, which has been instrumental in our work to break down barriers to the outdoors for those with least access to it. Since the players of the People's Postcode Lottery began supporting us, they have donated £23,562,278 to support our work.

Inspiring new supporters to break down barriers

To help grow our community, we have also reached out to a new group of supporters for the first time. The **'Walk' newsletter**, sent monthly, is a new way of sharing content and offering opportunities to engage with the Ramblers. Since October 2024, monthly emails have been sent to 132,000 of these supporters, with £33,000 raised through advertising and corporate partnerships, and an average open rate of 42%.

To help bolster this group of supporters, we continued to develop mass engagement campaigns. In particular, we expanded our **Britain's Favourite Path** competition, building on the foundations we had established in the competition's first year.

This year's competition attracted almost 1,000 entries and over 5,000 votes, a 50% increase from the year before. This was supported by 147 media appearances, an out-of-home advertising campaign and the recruitment of broadcaster Jeff Brazier as our head judge. Together, this helped this year's competition reach an estimated audience of 13 million people.

This year, we were delighted to see our total membership rise to its highest number in years

106,095

our partners

our sponsors





JCDecaux's Community Channel was set up to support not-for-profits and charities to harness the power of out-of-home advertising without the associated cost. Following a successful application by the Ramblers, we secured digital advertising screens throughout the month of July in 18 train stations across England and Scotland, including London Kings Cross, Manchester Piccadilly, Birmingham New Street, Edinburgh Waverley and Glasgow Central. With an average of 240 active sites per week, our digital advert, encouraging the public to vote for Britain's Favourite Path, was seen by an estimated 10 million people.

CASE STUDY

REACHING 10 MILLION COMMUTERS IN PARTNERSHIP WITH JCDECAUX

Operational activity to support core functioning of the charity

To deliver our strategy for those who currently have the least access to the outdoors, we must have strong internal processes, values and culture.

People and culture

To strengthen staff input into our direction, we established an **Employee Forum**, an elected set of staff from across the organisation. In November 2024, the Forum conducted a full staff engagement survey, supported by pulse surveys in May and August.

Insights gathered from this survey were used to create action plans, supporting our commitment to maintaining our status as a great place to work. We also agreed and signed a refreshed recognition agreement with Community Trade Union.

To support the continual development of our staff, we strengthened our suite of learning and development initiatives and embedded a refreshed appraisals framework. This framework ensures each staff member is clear on their goals and how their role supports the strategic ambitions of the wider charity. This is supported by regular "connect and reflect" conversations between staff and their line manager.

We continued to embed **Equity, Diversity and Inclusion** into our work and contribute to wider change in the outdoors community. To this end, we organised a full calendar of events, including an International Women's Day speakers programme, and training opportunities. Over the last 12 months, we also attained Show the Salary employer status, Disability Confident employer status and confirmed our status as a Living Wage employer.

Efficiency and systems

During the year, we successfully decommissioned our legacy data warehouse, realising savings from hosting and licence costs. We also successfully implemented a new **finance system** to enable better integration with our other cloud-based systems, releasing savings and bringing efficiencies through streamlined processes and better reporting capabilities. We continued work to ensure compliance with data protection requirements, focusing on our four major systems.

Safety and compliance

We continued work to evolve our safety framework and appointed three new specialist roles relating to safety, safeguarding and resolutions. These posts were identified during our staff change programme which aimed to ensure we had the rights skills and expertise in the organisation to successfully deliver our strategy and maintain robust risk management and compliance frameworks.

Modernising and strengthening our governance

We also launched a comprehensive and consultative **review of our governance model** to ensure we have the structures required to deliver our mission. In 2024, a Working Group was convened to develop a new vision. Over the last year, we've invited three rounds of engagement and consultation on this vision, incorporating feedback at each stage, to arrive at a proposal for a new governance model.

This proposal is due to be presented to the General Council for consideration at the Annual General Meeting in April 2026.

> **To support the continual development of our staff, we strengthened our suite of learning and development initiatives and embedded a refreshed appraisals framework.**

our planned activities for 2025/26

Our vision is for a future where anyone can enjoy walking outdoors and, building on the solid foundations we have built in the first two years of our strategy, we have bold ambitions for the coming year that will see us play our part in creating a healthier, more equitable and more inclusive society.

Our work to achieve this is structured around six key enablers. For each enabler, we have designed a programme which will drive the delivery of our strategy.



Sustainable income and investment

In 2025/26, we will continue our programme of work to evolve our supporter model. This will include the launch of an exciting new supporter-focused fundraising product, an improved group offer to make it easier for more people to get started with walking, and continuing to nurture new supporters through the supporter newsletter that we launched during 2024/25.

Targeted advocacy, policy and public affairs

In the year ahead, we will launch a new three-nation advocacy campaign, focused on access, alongside more tailored campaigning in England, Scotland and Wales. We'll also be celebrating with our partners the official opening of the King Charles III England Coast Path, which colleagues and volunteers have been instrumental in bringing about.

Streamlined partnerships, programmes and networks

This year, we will implement the Community Development Plans that we developed during 2024/25, focused on 27 less-well off areas across England, Scotland and Wales. This will include building strategic delivery partnerships and developing a consistent approach to measuring the impact of our community delivery work.

Data, insight and digital innovation

In 2025/26, we will continue to develop our organisational impact measurement framework, focusing first on enhancing our understanding of the impact of our Wellbeing Walks programme. Through a new project, Project Future, we will look for opportunities to optimise our digital and technology architecture for the benefit of our stakeholders and ensure it is providing good value for money.

A diverse body of staff, trustees, members, supporters and volunteers

Our main planned activity in this area for the year ahead is volunteer experience. We want to significantly improve our volunteer recruitment journey and the ways in which volunteers are recognised so we can attract more volunteers and ensure they have a great experience.

Fit for purpose governance and operating models

We will aim to complete the design of a new governance model following a review over the last 18 months, followed by the design of a revised operating model for Areas and Groups. We will also begin a new project, Project Future, to ensure the long-term resilience of the charity (focused on our digital and technology architecture, membership model, culture and ways of working, and legal and professional services).

structure, governance and management

Information

Status
The Ramblers' Association is a charitable company limited by guarantee, incorporated on 11 June 2002 and registered as a charity on 29 August 2002.

Administrative details
Company number 4458492

Charity numbers 1093577 (England and Wales) and SC039799 (Scotland)

Registered office
10 Queen Street Place, London EC4R 1BE (until 3 July 2025)

Stone King LLP, Boundary House, 91 Charterhouse Street, London EC1M 6HR (from 3 July 2025)

Operational addresses
13 Dirty Lane, London SE1 9PA

The Melting Pot, 15 Calton Road, Edinburgh EH8 8DL (Ramblers Scotland)

3 Coopers Yard, Curran Road, Cardiff CF10 5NB (Ramblers Cymru) (until 10 June 2025)

Tramshed Tech, Unit 3, Goodsheds Lofts, Hood Road, Barry CF62 5QT (Ramblers Cymru) (from 10 June 2025)

Bankers
Unity Trust Bank Plc, Four Brindley Place, Birmingham B1 2JB

HSBC Bank Plc, Bank House, High Street, Hampton Wick, Kingston upon Thames KT1 4DA

Investment managers
CCLA Investment Management, 1 Angel Lane, London EC4R 3AB

Rowan Dartington, Temple Point, Redcliffe Way, Bristol BS1 6NL

Auditor
Crowe UK LLP, 55 Ludgate Hill, London EC4M 7JW (until 23 April 2025)

HaysMac LLP, 10 Queen Street Place, London EC4R 1AG (from 23 April 2025)

Legal advisers
Bates Wells LLP, 10 Queen Street Place, London EC4R 1BE

Bevan Brittan LLP, Fleet Place House, 2 Fleet Place, London EC4M 7RF

Stone King LLP, Boundary House, 91 Charterhouse Street, London EC1M 6HR



Governing document

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed by its Articles of Association. The Ramblers is committed to maintaining the highest standards of governance with reference to the Charity Governance Code in the delivery of its charitable purpose.

Board of Trustees

The governing body of the Ramblers is the Board of Trustees, which comprises up to 15 members. The trustees are also directors under company law.

The key role of the Board is to determine the strategy for achieving our mission and the oversight of the implementation of that strategy across our range of activities. This includes our values, ethics, image and communications. The Board of Trustees has the overall responsibility for ensuring that the Ramblers pursues its charitable objects, complies with its own constitution and relevant legislation, regulation, guidance and best practice, applies its resources exclusively to its objects and safeguards and advances the interests of walkers throughout Great Britain.

The Board of Trustees currently meets formally five times a year. All trustees give their time voluntarily and are not remunerated for their work on behalf of the Ramblers beyond the reimbursement of reasonable expenses. One or more members of the Executive Leadership Team (ELT), including the Chief Executive, attend each Board meeting. The Head of Governance acts as secretary to the Board. The rules governing the election of trustees are set out in the articles.

The Board of Trustees consists of:

- The Chair and Honorary Treasurer elected by the General Council.
- Nine members elected by the General Council.
- A member appointed by each of the constituent parts (Ramblers Scotland and Ramblers Cymru).
- Not more than two members co-opted by the Board of Trustees.

A person becomes eligible to be elected to the Board of Trustees after being a member of the Ramblers for at least twelve consecutive months. All elected trustees including officers can serve up to three-year terms at which point they are eligible for re-election. A trustee may serve for a maximum period of six years. The only exception to this is the Chair. Upon election, the Chair holds office for a single term of three years. The co-option of trustees may result from the annual review of the Board's mix of skills, diversity and competencies. Co-opted trustees serve for a term of one year and may be co-opted again for a maximum of two further terms. Co-opted trustees may seek election at the end of their terms.

Trustees in 2024/2025

Chair
Lucy Robinson

Honorary Treasurer
Kelly Evans

Ordinary trustees
Lucy Armitage (until 7 April 2025)
Gavin Baker
Mark Chung
Rebekah Cork (until 7 April 2025)
Oli Fearn (until 8 October 2024)
Dan Firmager
Janet Gee (from 9 April 2025)
Christopher Hodgson
Joerg Kasprowski
Mark Lavenstein (from 9 April 2025)
Gulshun Rehman
Rowan Williams

Appointee, Ramblers Cymru
Graham Taylor

Appointee, Ramblers Scotland
Malcolm Dingwall-Smith

Co-opted trustee
Tina Lewis (from 15 July 2025)



Induction and training of trustees

Formal induction is given to all new trustees who are invited to attend meetings with Ramblers staff and current trustees as part of the induction process. Trustees are also encouraged to attend recommended external training courses for charity trustees. Trustees have a legal duty to avoid conflicts of interest so they can focus exclusively on the best interests of the Ramblers. The Ramblers maintains a register of interests, which is updated annually by trustees and as any changes are reported. Procedures are in place for managing conflicts of interest that may arise during Board meetings.

President

The President is an honorary position, elected each year at the General Council AGM, and eligible for re- appointment. The President is not a trustee. Since 1 April 2023, our President has been Amar Latif.

Sub-committees

The Board has four sub-committees with memberships comprising trustees and external members.

The Finance, Risk and Audit Committee provides oversight of:

- Overall financial and operational health of the Ramblers and its ability to continue to fulfil its charitable purpose.
- Co-ordination of the external audit and preparation of the annual statutory financial statements.
- Risk assurance, ensuring there is an effective risk management and assurance framework in place.

The Nominations and Governance Committee provides oversight of:

- Board and organisational governance arrangements.
- Recruitment and selection for appointments to the board, committees and other bodies.
- Plans and prepares for board meetings and the annual general meeting of General Council.

The Strategy and Delivery Committee provides oversight of:

- Delivery of the agreed portfolio of strategic and operational programmes of work required to deliver the Ramblers' strategy and charitable purpose.

The People and Culture Committee provides oversight of:

- The people and culture strategy including the equity, diversity and inclusion programme.
- Safeguarding, and health and safety matters.
- The overall employer offer, including setting and reviewing the remuneration of the Chief Executive.

Management and staffing

The trustees delegate the day-to-day running of the Ramblers to the Chief Executive Officer as its chief officer, supported by an Executive Leadership Team. The Chief Executive enacts the mission of Ramblers through its unpaid volunteers and paid staff. Overall, the Chief Executive leads a staff that at 30 September 2025 totalled 77 people.

Decisions on pay are subject to robust oversight and clear governance arrangements across the organisation. Responsibility for determining staff pay recommendations rests with the Executive Leadership Team, ensuring operational insight and consistency in decision-making. Recommendations for ELT pay are independently reviewed and approved by the People and Culture Committee, providing an additional layer of scrutiny and assurance. This structured approach demonstrates strong oversight of pay, clear separation of responsibilities and adherence to best practice in governance.

Executive Leadership Team in 2024/2025:

Chief Executive
Ross Maloney

Chief Commercial Officer
Clive Sanders (until 6 June 2025)
Nicola Fickling (Interim) (from 6 June 2025 to 1 November 2025)
Samir Afhim (from 1 November 2025)

Chief Finance Officer
Clare Jenkins

Chief People Officer
Glen Walker

Chief Programmes and Delivery Officer
Tompion Platt

Chief of Staff
Rosalind Fane

Constituent parts

Under our Memorandums of Understanding (which were reviewed and renewed by the Board of Trustees and respective national committees in 2023), certain authority is devolved to our entities in Scotland and Wales. The Board of Trustees has delegated authority to national committees in Wales and Scotland – the Ramblers Cymru Steering Group and the Ramblers Scotland Strategic Committee – made up of members elected by each national Council.

Ramblers Scotland Strategic Committee membership
(as of 30 September 2025)

President
Zahrah Mahmood

Convener
Malcolm Dingwall-Smith

Vice Convener
Beth Dickson

Treasurer
Mike Gray

Ordinary members
Karl Erik Wilson
Mike Dales
Andrew Bachell
Jarka Polednova
Jacqui Thomson
Terry Robinson

Co-opted Members
Navid Foroutan
John Russell
Adrienn Hortobagyi

Ramblers Cymru Steering Group membership
(as of 30 September 2025)

Co-chair
Graham Taylor
Kate Ashbrook

Ordinary members
Andrew Stumpf
Caroline Faux
Shirley Fermor
Leighton Hill
Stuart Bain

Co-opted members
Eben Muse
Bethany Handley

Councils, Areas and Groups

The General Council is a body that normally meets annually. The main functions of this Council are to elect a maximum of nine trustees to the Board, elect the Chair and Honorary Treasurer, debate and recommend policies to the Board and to receive the annual report and accounts.

Each Ramblers Area is entitled to appoint at least two elected members, depending on its membership size.

The Scottish and Welsh Councils are bodies that normally meet annually. The main functions of these Councils are to debate and recommend policies to their national committees and/or General Council that are specifically related to these countries. These Councils are represented by elected members of the Areas and Groups in each of these countries. The elected Chair/Convener of each Council or their nominee is a trustee.

Each Area and Group operates through its own constitution, but as part of the overall Ramblers organisation.

Members of the Charity under the Companies Act

Council members are the formal company members of the charity and guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. All the trustees are Council members and other Council members are admitted in accordance with Article 18.2 of the Articles of Association of the Ramblers. The Ramblers also comprises other types of members, including individual members and local, national and overseas organisations that affiliate with Ramblers. These members are not company members for the purposes of the Companies Act 2006.

Ramblers' Enterprises Limited

Ramblers' Enterprises Limited (company number 3033217) is a wholly owned subsidiary of The Ramblers' Association that is incorporated in England and Wales. Its principal activities are to undertake commercial activities on behalf of the Ramblers. Ramblers' Enterprises Limited produced a net profit of £tbc (2024: £14,822), which will be donated to the Ramblers through Gift Aid.



financial review

The Ramblers generated an operating surplus of £0.9m in the year ending September 2025 (2024: (£1m) operating deficit). Total income and endowments increased by £1m, due to an increase in membership income combined with an exceptional year for legacy income and a decrease in expenditure of £0.8m on fundraising and charitable activities.

Overall, the Ramblers remains in a strong financial position resulting from good management of our funds, with total net assets of £8.3m (2024: £7.4m), which includes cash balances of £5.4m (2024: £4.4m).

Income

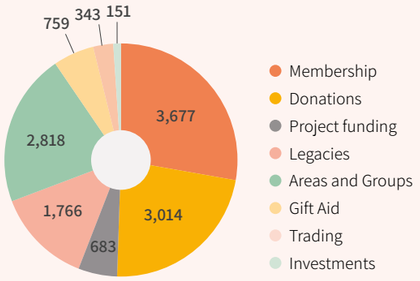
In the year to 30 September 2025, the charity's total income was £13.2m (2024: £12.2m), an increase of 8.7% compared to the previous financial year. The £1m increase was driven by an increase in legacy income to £1.8m (2024: £1.1m) and membership subscriptions to £3.7m (2024: £3.4m). The latter represented an increase of 2% in active members to 106,095.

However, this was offset by a slight decrease in grant income to £0.7m (2024: £0.9m) as some grants came to the end of their funding period.

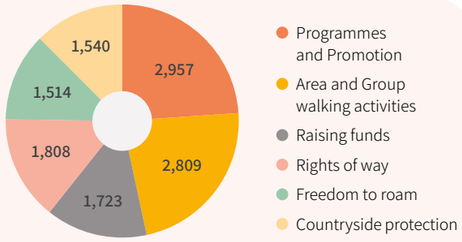
Income from the People's Postcode Lottery stayed constant at £2.5m (2024: £2.5m). The players of People's Postcode Lottery have supported the Ramblers since 2016, and with the continued support of the Postcode Active Trust the Ramblers remains well positioned as a supported charity to receive additional funding towards our cause.

The value of income recognised from legacies was £1.8m (2024: £1.1m). The nature of legacy income is that it is normally subject to fluctuation with the number of cases and the value of legacies being unpredictable.

Income recognised from government grants was £0.4m (2024: £0.4m) comprised of restricted funding of £0.1m from the Welsh Government for various path projects, £0.1m from the Scottish Government primarily supporting our Equalities Outreach Project and £0.2m from Sport England (as part of a partner grant agreement of £0.9m over a five-year period) to support the charity's equality, diversity and inclusion initiatives.



SOURCES OF INCOME 2024/25 (£k)



APPLICATIONS OF EXPENDITURE 2024/25 (£k)

Expenditure

Total expenditure decreased by £0.8m to £12.4m (2024: £13.2m).

Promoting walking, which includes area and group walking activities, continued to be the activity with Ramblers' highest expenditure, and although total spend decreased slightly to £5.8m (2024: £6.0m), activity in relation to area and group walking activities and social events increased.

Combined spending on our other charitable activities (rights of way, freedom to roam and countryside protection), was £4.9m (2024: £5.2m).

Included in both income and expenditure is cash collected locally from members to pay for activities organised by Areas and Groups on behalf of their members, and the corresponding expenditure. These activities include holidays, day walks and socials. Income increased slightly to £2.8m (2024: £2.5m) and corresponding expenditure also increased slightly to £2.8m (2024: £2.7m).

Investment policy and performance

The Ramblers seeks to produce the best financial return within an acceptable level of risk. The investment objective for the long-term reserves is to generate a return in excess of inflation over the long term. The investment objective for the short-term reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet unanticipated cash flow requirements.

At the start of the year the Ramblers' investment portfolio stood at £1.7m (2024: £1.6m). During the year the portfolio decreased in value by £10k (2024: £36k increase). After taking additions into account, the closing value of the portfolio stands at £1.66m (2024: £1.64m).

The return on investments met the investment objectives in the financial year.

Reserves

The charity's reserves have increased by 11% to £8.3m (2024: £7.4m).

The Board of Trustees has examined the charity's requirements for reserves, considering the main risks and opportunities facing the organisation and taking into consideration the Charity Commission guidance CC19 – Charity reserves: building resilience – and agreed that the Ramblers should seek to maintain a level of general funds (free reserves) of between £2.34m - £3.34m.

The policy approach and range was comprehensively reviewed by the Finance, Risk and Audit Committee during the financial year and will continue to be reviewed annually by the Board of Trustees as part of the budget process and monitored regularly within monthly management accounts.

Total general funds as of 30 September 2025 was £3.3m (2024: £2.7m) to mitigate against the organisation's risks and take advantage of opportunities where appropriate. The current level of general funds is within the target range of 'free reserves'.

Designated
Management of local reserves

Unrestricted reserves held by Areas, Groups and Councils are shown as designated within the balance sheet. At £1.5m (2024: £1.5m) they represent 18.7% of total funds (2024: 20.3%).

To assist Areas and Groups in monitoring their main fund reserves, the Ramblers carries out an annual reserves review. A traffic light system is used to indicate whether an area or group has exceeded the recommended percentage they should hold.

Areas, Groups and Councils are recommended to hold unrestricted reserves between a target range of 40% and 100% of annual expenditure. Traffic light criteria used for monitoring:

- Green: reserves held are less than 100% of one year of expenditure.
- Amber: reserves held are between 100%-200% of annual expenditure.
- Red: reserves held are more than 200% of annual expenditure.

Where main funds are found to be below the target range, the following options are available:

- plans made to generate additional income e.g., through fundraising activity;
- budgeted funding request for the coming year to be increased;
- loan taken out from area/GB office (where reduced reserves position is only short-term).

Where reserves are held outside the target range, the Ramblers will recommend that each area or group should plan to reduce reserves levels. Section FIN011 of the treasurers' handbook sets out how Areas and Groups should spend reserves in support of charitable objectives.

Overall, the trustees consider that the methods of reserve management described above create target levels of reserves that straddle the following scenarios: neither too low to manage under unplanned scenarios nor too high as to tie up reserves from mission delivery.

Designated
The GB and devolved legal funds stand at £238,000 (2024: £256,000)
The trustees wish to maintain the legal fund at a level of £238,000 for 2025/26 and continue to review on an annual basis to ensure the level meets the needs of the Ramblers across England, Scotland and Wales and dependent on prevailing financial circumstances and resources.

Designated
Fixed asset fund £877,000 and (2024: £1,110,00)
This designated fund was set up to reflect the illiquid nature of these assets as they are not available to cover general expenditure with the balance representing the difference between additions and depreciation during the year.

Designated
Strategic projects fund £138,000 (2024: £300,000)
This fund was originally established for projects piloting new initiatives or ways of working in line with the charity's strategy. As these initiatives have become part of our ongoing activities, we are moving to funding any further pilot projects or scaling up through the main budget.

Designated
Northumberland (John Edmunds) fund £48,000 (2024: £50,000)
This fund was established in 2023/24 to comply with the wishes of John Edmunds that part of his legacy to the charity be used for footpath maintenance in the Northumberland region.

Designated
Project Future £650,000 (2024: £nil)
Project Future was established to look at our future sustainability and our ability to deliver our charitable purpose. It will review four areas of the organisation where we are spending significant amounts year-on-year and explore opportunities both to create some financial headroom to invest in strategy delivery and to identify alternative ways of operating (systems, utilisation of assets etc) that could result in even better outcomes for our beneficiaries, members, volunteers and staff.

This fund was created to provide for any recommendations arising from the reviews in Q2 and Q3 of 2025/26 that require some initial investment to enable the benefits to be realised.

Permanent endowment
£762,000 (2024: £768,000)
This relates to a legacy received for which the use of the funds has been restricted. The bequest states that the capital should remain in a trust and income generated by the trust to be paid to Ramblers in perpetuity. This income should be used for the protection, preservation, and maintenance of public footpaths in the open countryside and to defend its beauty.

Restricted reserves
£698,000 (2024: £711,000)
These reserves represent the balance of legacies or project monies received which are unspent at the balance sheet date. Their use is restricted by the terms of a legacy or external funding agreement.



Risk management

The trustees view risk management as a core governance function and take ultimate responsibility for ensuring a comprehensive approach to risk is embedded across the organisation and is considered in strategic thinking and all Ramblers' operations and activities. The trustees acknowledge their legal and regulatory obligations and, in reviewing their approach to risk, have consulted Charity Commission guidance and other best practice sources.

The risk management policy and related processes sets a risk framework that allows trustees to identify the major risks that apply to the charity and make decisions about how to respond to the risks they face.

The trustees have agreed the following process to review and assess the major risks to which the Ramblers is exposed, to satisfy themselves that systems or procedures are established to manage those risks.

A strategic risk register is maintained to capture and assess the ongoing risks faced by the Ramblers and to assess their impact and likelihood.

The risk register, co-ordinated by a designated risk manager (currently the Head of Governance), is kept under quarterly review and updated by the Executive Leadership Team (ELT). This involves monitoring existing risks, identifying, and logging any new risks, and applying/moderating the risk score for each, based on agreed criteria (likelihood v impact). Actions that can be taken to mitigate each risk are identified and recorded.

The risk register is reviewed quarterly by the Finance, Risk and Audit Committee (in line with its delegated oversight of risk assurance) and annually by the Board of Trustees. Other committees may review and make any recommendations on risks relevant to each committee's delegated responsibilities. The risk register is also considered and reviewed as part of our annual business planning cycle.

The principal areas of risk and the mitigation plans for the Ramblers are:

RISK	MITIGATION
Organisational Strategic Change and Digital Transformation Strategic change or digital transformation initiatives fail to deliver expected benefits, causing inefficiency and internal disruption.	Clear strategic planning, strong governance of change initiatives, quarterly performance dashboards, project management standards and Portfolio Management Group oversight all help ensure strategic programmes deliver intended benefits.
Income and Financial Sustainability The charity is unable to generate sufficient, reliable and diverse income to fund delivery of its strategic aims, leading to financial instability.	We manage this risk through robust annual planning, quarterly forecasting and close monitoring of all income streams, supported by strong stewardship, diversified fundraising efforts and a financial resilience plan to maintain reserves. These controls ensure early identification of pressures and a proactive approach to sustaining long-term income.
Cyber Security Cyber attack, system compromise or operational disruption resulting in unauthorised access, loss or corruption of information assets.	We undertake regular reviews of digital systems, apply strong technical protections (including backups, patching, and access controls), provide mandatory staff training, and maintain business continuity and disaster recovery plans.

RISK	MITIGATION
Data Protection Compliance and UK GDPR	
Personal data being mishandled, lost, altered or disclosed unlawfully, leading to harm to individuals and regulatory non-compliance.	We operate a comprehensive data governance framework with annual policy reviews, mandatory staff and volunteer GDPR training, and specialist oversight from an in-house Data Protection Lead and external DPO. Targeted improvement projects ensure compliance with retention, handling and legacy data requirements.
Safety and Safeguarding	
Failure to protect members, volunteers, staff or the public from harm, including safeguarding and health and safety incidents.	We maintain robust safeguarding and health and safety policies, mandatory training for staff and volunteers, and standard operating procedures for group activities. Risk assessments, incident reporting and continuous improvement programmes support safe delivery of all activities.
Financial Controls	
Weaknesses in financial controls, reporting or oversight lead to financial loss, mismanagement or poor decision-making.	We maintain strong financial governance through trustee oversight, structured budgeting, quarterly re-forecasting, and a full suite of financial policies. Independent assurance is provided through statutory audit, fraud controls and an updated Board Scheme of Delegation.

The trustees are satisfied that systems have been developed and are in place to mitigate identified risks to an acceptable level.

Fundraising

The Ramblers is registered with the Fundraising Regulator and is committed to meeting best practice fundraising standards and adhering to the Code of Fundraising Practice and as such we follow all relevant guidelines and advice.

Supporters and their needs are at the heart of our fundraising activities. To protect and maintain the high standards that we and the public expect, we ensure that professional fundraisers adhere to our policies and practices, with particular attention paid to vulnerable people.

The core of our fundraising strategy is delivered internally by our team of professional fundraisers and relationship managers. From time to time, we will work with external consultants, agencies and other professional fundraising services to complement our fundraising activity. In the last financial year this was limited to telephone fundraising (Stratcom UK), legacy administration support (Legacy Link), a face-to-face fundraising and membership recruitment (Working for Wildlife) and a small number of other external consultants, design and print agencies. We closely monitor and review the activities of all third parties to ensure compliance and quality standards are always met, by means of mystery shopping, call monitoring and site visits.

In the last year, we have conducted a range of direct marketing activity including direct mail appeals, digital appeals and donor acquisition, email marketing and telephone fundraising.

We comply with all data protection requirements under GDPR and PECR and will action any requests for no further contact that we receive directly or through the Fundraising preference service.

In 2025, we received 4 (2024: 3) complaints related to our fundraising activities directly to the Ramblers and no complaints via the Fundraising Regulator

Related party

The work of the Ramblers is supported by Ramblers' Enterprises Limited (company number 03033217). Ramblers' Enterprises Limited carries out non-charitable trading activities to raise funds for supporting The Ramblers' Association. The primary activities in the reporting period related to a commercial partnership with Cotswold Outdoors.

Two of the trustees are also directors of Ramblers' Enterprises Limited.

Going concern

The Board of Trustees has reviewed the Ramblers' planned activities and financial position and believes that there are sufficient resources to manage any operational or financial risks.

Specifically, trustees have:

- reviewed and approved the budget for 2025/26 including a movement in funds analysis and cashflow position;
- reviewed the forecast for the financial year 2026/27 to assess the readiness and stability of the Ramblers for the future;
- had clear sight and explanations of the assumptions that underlie the budget and the projections for the following year;
- feel assured that the Ramblers has a stable cost base and can maintain the appropriate level of general reserves to ensure financial sustainability in future years, and a low risk of losing key staff.

In addition, trustees have considered our three main income sources:

1. Donations and legacies

- Our legacy income forecast is based on a percentage of our known legacies pipeline, and we remain cautious in our predictions.
- We are refining our fundraising mix by drawing on opportunities in grant making trusts, corporate partnerships, individual giving, and large environmental and wellbeing funders.
- We seek assurance from our external funders that they will continue to provide funding through periods of uncertainty and change and beyond.

2. Other trading activities

There are no planned changes to our publications, and therefore we do not foresee any changes in the level of income from our publishing and book sales.

3. Charitable activities

As our led walks and routes have resumed at levels similar to those experienced prior to the national restrictions imposed during the pandemic and there is a continuing focus on the ability to raise funds and on cost control initiatives, we anticipate that there will be no material changes to the reserves of our Areas and Groups.

The charity has built up its liquid reserves in recent years and there are currently sufficient reserves in line with the reserves policy to manage the charity through any uncertainty that may arise. It is considered there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future, and the trustees do not consider there to be any material uncertainties and therefore the financial statements have been prepared on a going concern basis.

statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report (incorporating a strategic report) and the financial statements in accordance with applicable law and regulations. Company and charity law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its net incoming resources 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 Financial Reporting Standard 102;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charitable company's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

The trustees, as company directors, have confirmed that, so far as they are each aware, there is no relevant audit information of which the charity's auditors are unaware, and that they have each taken all the steps that they ought to have taken as trustees/directors in order to make themselves aware of any relevant audit information and to ensure that the charity's auditors are aware of that information.

The trustees' annual report, as prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Board of Trustees on **17 March 2026**, including in their capacity as company directors approving the directors' and strategic reports contained therein, and is signed as authorised on its behalf by:

Lucy Robinson
Chair, Board of Trustees

Kelly Evans
Honorary Treasurer

independent auditor's report to the trustees of The Ramblers' Association

Opinion

We have audited the financial statements of The Ramblers' Association for the year ended 30 September 2025 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2025 and of the charitable company's net movement in funds, including the 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 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and the Foreword from the Chair. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters 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 Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Annual Report (which incorporates the strategic report and the directors' report).

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

- adequate accounting records have not been kept by the charitable company; or
- the charitable company 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

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement [set out on page …], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to regulatory requirements of the Charity Commission, for GDPR, fundraising regulations and health and safety regulations, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, employment tax and sales tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journals to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Kathryn Burton
Senior Statutory Auditor

For and on behalf of
HaysMac LLP,
Statutory Auditors,
10 Queen Street Place,
London, EC4R 1AG

Date: 24th March 2026

STATEMENT OF FINANCIAL ACTIVITIES

	Note	2025 Restricted funds £000	2025 Endowment funds £000	2025 Unrestricted funds £000	2025 Total Funds £000	2024 Total Funds £000
Income and Endowments from:						
Donations and Legacies	**2**	**42**	**-**	**9,175**	**9,217**	8.331
Charitable Activities						
Other trading activities	**3**	**11**	**-**	**333**	**344**	418
Investments	**4**	**18**	**-**	**133**	**151**	84
Area and Group walking activities	**5**	**-**	**-**	**2,818**	**2,818**	2,463
Funded projects	**5**	**490**	**-**	**192**	**682**	859
Total income and endowments		**561**	**-**	**12,651**	**13,212**	**12,155**
Expenditure on:						
Raising Funds	6	13	-	1,710	1,723	2,023
Charitable activities	6	530	-	10,098	10,628	11,177
Total expenditure		**543**	**-**	**11,808**	**12,351**	**13,200**
Net gains / (losses) on investments	11	-	(6)	(4)	(10)	36
Net income/(expenditure)		**18**	**(6)**	**839**	**851**	**(1,009)**
Transfers between funds		(31)	-	31	-	**-**
Net movement in funds		**(13)**	**(6)**	**870**	**851**	**(1,009)**
Reconciliation of funds						
Total funds brought forward	**18**	**711**	**768**	**5,931**	**7,410**	**8,419**
Total funds carried forward	**18**	**698**	**762**	**6,801**	**8,261**	**7,410**

All the above are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

STATEMENT OF FINANCIAL ACTIVITIES (Prior year)

	Note	2024 Restricted funds £000	Endowment funds £000	Unrestricted funds £000	Total Funds £000
Income and Endowments from:					
Donations and Legacies	**2**	**64**	**-**	**8,267**	**8,331**
Charitable Activities					
Other trading activities	**3**	**5**	**-**	**413**	**418**
Investments	**4**	**15**	**-**	**69**	**84**
Area and Group walking activities	**5**	**-**	**-**	**2,463**	**2,463**
Funded projects	**5**	**438**	**-**	**421**	**859**
Total income and endowments		**522**	**-**	**11,633**	**12,155**
Expenditure on:					
Raising Funds	6	2	-	2,021	2,023
Charitable activities	6	534	-	10,642	11,177
Total expenditure		**536**	**-**	**12,664**	**13,200**
Net (losses) on investments	11	2	22	12	36
Net income/(expenditure)		**(12)**	**22**	**(1,019)**	**(1,009)**
Transfers between funds	**18**	**-**	**-**	**-**	**-**
Net movement in funds		**(12)**	**22**	**(1,019)**	**(1,009)**
Reconciliation of funds					
Total funds brought forward	**18**	**723**	**746**	**6,950**	**8,419**
Total funds carried forward	**18**	**711**	**768**	**5,931**	**7,410**

All the above are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

BALANCE SHEET

	Note	2025 £000	2024 £000
Fixed Assets			
Intangible assets	10	592	823
Tangible assets	10	281	287
Investments	11	1,656	1,639
Total fixed assets		**2,529**	2,749
Current assets			
Stock	12	22	21
Debtors	13	1,238	989
Cash at bank & in hand: central		3,911	2,902
Cash at bank & in hand: Areas, Groups and Councils		1,465	1,464
Total current assets		**6,636**	**5,377**
Creditors: amounts falling due within one year	**14**	**880**	**692**
Net current assets		**5,756**	**4,685**
Total assets less current liabilities		**8,285**	7,434
Provisions for liabilities and charges	**15**	**24**	**24**
Total net assets		**8,261**	7,410
Funds			
Endowment funds	18	**762**	768
Restricted income funds	18	**698**	711
Unrestricted funds			
General funds	18	**3,290**	2,657
Designated funds	18	**3,511**	3,274
Total funds		**8,261**	7,410

Approved and authorised by the trustees on 17 March 2026 and signed on their behalf by:

Lucy Robinson
Chair, Board of Trustees

Kelly Evans
Honorary treasurer

Company number: 04458492

CASH FLOW STATEMENT

	Note	2025 £000	2024 £000
Cash flow from operating activities		**958**	**(566)**
Cash flow from investment activities			
Dividends and interest received	**4**	**151**	**84**
Purchase of fixed assets	**10**	**(75)**	**(25)**
Purchase of investments	**11**	**(27)**	**(34)**
Net cash (outflow) from investment activities		**49**	**25**
Change in cash and cash equivalent in the reporting period		**1,007**	**(541)**

Reconciliation of net incoming to net cash flow from operating activities

		2025 £000	2024 £000
Net profit / (loss) for the reporting period		851	(1,009)
Depreciation and Amortisation	10	309	308
Investment income	4	(151)	(84)
Decrease / (increase) in stock	12	(1)	3
Net loss / (gain) on investment	11	10	(36)
(Increase) / decrease in debtors	13	(248)	528
(Decrease) in creditors	14	188	(264)
Increase in provisions	15	-	12
Net cash flow from operating activities		**958**	(566)

Analysis of cash and cash equivalent	**At 1 October 2024**	**Cash flow £000**	**At 30 September 2025**
Cash: central	2,904	1,006	3,910
Cash: Areas, Groups and Council	1,464	1	1,465
Total cash and cash equivalent	4,368	1,007	5,375

Analysis of net debt	**At 1 October 2024**	**Cash flow £000**	**At 30 September 2025**
Net debt	-	-	-
Total net debt	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The Ramblers' Association is a charitable company limited by guarantee, incorporated in England and Wales (charity no,1093577, company no. 4458492) and registered in Scotland (charity no. SC039799). Our registered office is: Stone King LLP, Boundary House, 91 Charterhouse Street, London EC1M 6HR.

a) Basis of preparation

The financial statements have been prepared in accordance with the charities Statement of Recommended Practice (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Companies Act 2006, the Charities Act 2011, the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Ramblers' Association meets the definition of a public benefit entity as defined by FRS102.

As detailed in the trustees' report, the trustees have reviewed the future activities and planned performance of the and confirm that it remains appropriate to prepare the financial statements on the going concern basis. The charity has built up its liquid reserves in recent years and there are currently sufficient reserves to manage the charity through the uncertainty. It is considered there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

The activities of the Areas, Groups, Scottish and Welsh Councils, together with their assets, are included within these accounts. Income and expenditure are accounted for on a cash basis, as the net effect of bringing in debtors and creditors at the year-end is not material. Expenditure is allocated to descriptive headings which are then aggregated into the relevant expenditure categories.

The results of Ramblers' Enterprises Limited, the trading subsidiary of The Ramblers' Association, are not consolidated on the grounds that they are not material.

b) Incoming resources

Membership income (including life membership subscriptions) is accounted for when received as it is considered to be substantially a donation. No provision is made for unexpired memberships at the year-end.

Gift Aid on membership income and donations is recognised in line with receipt of the subscription or donation where a valid Gift Aid declaration exists.

Residuary legacies are recognised as income receivable in the financial statements following the granting of probate and legal entitlement, only upon the earlier of a notification of payment or the receipt of a reliable valuation in the form of final estate accounts being received before the financial year end. Pecuniary legacies are recognised as income receivable in the financial statements following notification of the granting of probate and legal entitlement and where the value can be reliably estimated by year end.

Grants (including government grants) are recognised in the statement of financial activities when the charity can demonstrate entitlement to the income.

Investment income is accounted for when received except for our permanent endowment which is accounted for on an accruals basis. Income from our permanent endowment is split equally between restricted and unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Donated services and gifts in kind are included as income and appropriate expenditure at the value to the charity, where material.

Other income is accounted for on an accruals basis.

All income within Areas, Groups, Scottish and Welsh Councils is accounted for on a cash basis as explained in section a above.

c) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

GB office support costs are fully absorbed to the charity's activities in accordance with the Charities SORP. Support costs comprise costs incurred directly in support of expenditure on the charitable objects, and include finance, human resource, information technology and administration costs, membership servicing, governance and the costs of the Chief Executive's office. These costs have been apportioned to the charity's activities based on the full-time equivalent staff time carrying out these activities.

The cost of raising funds includes the costs incurred in raising funds such as donations and legacies, and costs to promote and market membership.

Governance costs include the costs associated with the governance of the charity as a whole and includes the costs of the charity's general council (AGM), meetings and servicing of the board of trustees and its sub-committees, the costs of the charity's areas, groups and councils' governance, the costs of audit, and compliance with legal and statutory requirements.

d) Funds

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes. Unrestricted income received in advance for a specified future period is deferred until the service or activity is undertaken.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes and include unrestricted reserves held by the charity's Areas, Groups and Councils.

Restricted funds are to be used for specific purposes as laid down by the donor. Direct expenditure which meets these criteria is charged to the fund as incurred. Where allowed by the terms of the fund, a proportion of overheads and salary costs are allocated to the fund based on the amount of staff time spent working on the project.

Permanent Endowment - this was established as a result of us receiving a legacy where the terms of the gift specified that the capital amount should remain in a trust and for the Ramblers to be the sole beneficiary in perpetuity. See note 18 section M.

e) Tangible and intangible fixed assets

Intangible fixed assets costing more than £5,000 are capitalised at cost. Intangible fixed assets include software costs. Amortisation of intangible fixed assets is applied if they are brought into use by year-end and calculated over their estimated useful lives which varies between 5-6 years. Where an intangible is linked to a project, the amortisation reflects the project lifespan.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Tangible fixed assets costing more than £5,000 are capitalised at cost. Depreciation of fixed assets is applied if they are brought into use by year-end and calculated based on their estimated useful lives, on a straight-line basis as follows:

Freehold land	Nil
Freehold Properties	20 years
Office furnishings and equipment	5 years
IT and systems	5 years

f) Investments

Investments are stated at valuation at the balance sheet date, except for shareholdings in unlisted investments which are stated at cost. Realised and unrealised gains or losses on investments are shown on the statement of financial activities.

g) Stocks

Stocks are valued at the lower of cost and net realisable value.

h) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

i) Pension scheme

From 1 July 2014, all members of staff were auto enrolled into a group personal pension plan with Legal & General. The scheme is a defined contribution scheme. Pension contributions are charged to the statement of financial activities when due.

j) Financial instruments

The Ramblers 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 measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and debtors excluding prepayments and income tax recoverable.

Financial liabilities held at amortised cost is comprised of creditors excluding income received in advance and taxation and social security.

Investments held as part of an investment portfolio are held at fair value at the balance sheet date, with gains and losses being recognised within income and expenditure.

k) Key judgements

The preparation of the financial statements requires judgement, estimates and assumptions to be made that affect the reported values of assets, liabilities, revenues and expenses. The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and include the accrual for legacy income.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

l) Provisions

Provisions are recognised when the Ramblers has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expenditure.

	Areas, groups and councils		Central		2025	2024
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Total £000	Total £000
2 Donations and Legacies						
Membership subscriptions	-	-	-	3,677	3,677	3,368
Legacies	-	5	1	1,760	1,766	1,057
Donations	28	50	13	2,924	3,015	3,146
Gift Aid				759	759	748
	28	55	14	9,120	9,217	8,331
3 Other trading activities						
Publishing and book sales	-	33	-	243	276	338
Fundraising raffles	-	3	-	-	3	2
Commissions	-	-	-	1	1	2
Miscellaneous	11	47	-	6	64	75
	11	83	-	250	344	417
4 Investment income						
Deposit interest earned	2	1	-	122	125	56
Dividends & other investment income	-	-	16	10	26	28
	2	1	16	132	151	84
5 Charitable activities						
Promoting Walking						
Areas and Groups walking activities	-	2,818	-	-	2,818	2,463
Funded projects – government	-	-	433	-	433	402
Funded projects - mission delivery	10	11	47	181	249	457
	10	2,829	480	181	3,500	3,322
Total income and endowments	51	2,968	510	9,683	13,212	12,155

Included in the above are Government Grants for the following;

Funder	Project	2025 £'000	2024 £'000
Monmouthshire County Council	Paths to Community - Monmouthshire (note 18 F)	15	25
Carmarthenshire County Council	Shared Prosperity Fund (note 18 K)	-	31
Powys County Council	Paths to Prosperity – Powys (note 18 J)	25	35
Cyngor Gwynedd	UKSPF – Denbighshire (note 18 G)	44	44
Carmarthenshire County Council	Public Rights of Way – Carmarthenshire (note 18 K)	31	-
Cyngor Gwynedd	Walks for Women - North Wales (note 18 M)	20	-
Scottish Government	Smarter Choices Smarter Places (note 18 H)	20	-
Scottish Government	Equalities Outreach Project (note 18 B)	80	50
Scottish Government	Young adult development (note 18 H)	-	20
Scottish Government	Mapping Scotland paths for all (note 18 N)	1	3
Sport England	Equality, Diversity & Inclusivity (note 18 C)	197	194
		433	**402**

Legacies

The estimated value of legacies where entitlement exists but there is uncertainty as to the amount and probability of receipt is £2,638,000 (2024: £1,454,000). This has not been included in legacy income for the year.

Lotteries

We received donations of £2.5m (2025: £2.5m) from the Postcode Active Trust via their long-term partnership award scheme.

6. Total Expenditure

Summary	Areas, groups and councils		Central		Total	Total
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	2025 £000	2024 £000
Raising Funds	-	1	13	1,709	1,723	2,023
Costs of charitable activities:						
Rights of Way	18	71	134	1,585	1,808	1,987
Countryside protection	17	5	64	1,454	1,540	1,517
Freedom to roam	17	5	67	1,425	1,514	1,658
Promoting walking - Area and Group walking activities	18	2,791	-	-	2,809	2,711
-Programmes and promotions	-	439	195	2,323	2,957	3,294
Total costs of charitable activities	70	3,311	460	6,787	10,628	11,177
Total 2025	70	3,312	473	8,496	12,351	13,200
Total 2024	46	3,235	490	9,429	13,200	

Promoting walking - Area and Group walking activities are costs relating to holidays, coach rambles and social events organised by Ramblers' Areas and Groups. The related income from these activities is include in incoming resources from charitable activities.

Promoting walking – Programmes and promotions relates to the organising of local and national walking programmes and the promotion of walking to various audiences.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

The above figures include GB central office support costs which have been apportioned to headings on the basis of direct staff time employed in carrying out each activity.

A more detailed breakdown of GB central direct and support costs totalling £8,969,000(2024: £9,922,000) is provided in the table below, analysed across activities and split between staff and non-staff costs. Further analysis is provided between restricted expenditure, for which the donor has specified how funds are to be used, and unrestricted expenditure which carry no specific restrictions.

Analysis of central costs

a) Central direct costs

	Staff costs		Other costs		Total 2025	Total 2024
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	£000	£000
Raising funds	**2**	**432**	**-**	**751**	**1,185**	1,256
Costs of charitable activities:						
Rights of Way	**72**	**571**	**51**	**403**	**1,097**	1,206
Countryside Protection	**36**	**479**	**16**	**373**	**904**	933
Freedom to roam	**40**	**438**	**15**	**376**	**869**	1,035
Promoting walking	**129**	**948**	**51**	**616**	**1,744**	1,900
Total direct costs	**279**	**2,868**	**133**	**2,519**	**5,799**	6,330

b) Allocated central support costs

	Staff costs		Other costs		Total 2025	Total 2024
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	£000	£000
Raising funds	**10**	**209**	**1**	**317**	**537**	**767**
Costs of charitable activities:						
Rights of Way	**9**	**329**	**2**	**282**	**622**	**686**
Countryside Protection	**9**	**294**	**3**	**308**	**614**	**567**
Freedom to roam	**9**	**320**	**3**	**291**	**623**	**605**
Promoting walking	**12**	**365**	**3**	**394**	**774**	**967**
Total support costs	**49**	**1,517**	**12**	**1,592**	**3,170**	**3,592**
Grand total	**328**	**4,385**	**145**	**4,111**	**8,969**	**9,922**

c) GB support costs

Support costs comprise the following:

	2025 £000	2024 £000
Management, including the chief executive's office	**376**	429
Finance, administration and human resources	**1,453**	1,641
Information technology	**818**	920
Membership servicing and development	**217**	239
Governance	**240**	294
Welsh office administration	**48**	51
Scottish office administration	**18**	18
	3,170	3,592

The apportionment of the above support costs across activities, including the four charitable activities, is provided on the previous page.

7. Net incoming resources for the year

This is stated after charging:

	2025 £000	2024 £000
-Audit	44	37
-Taxation services and advice	7	2
-Other external scrutiny	-	1
Operating lease rentals:		
-Property	281	248
-Other	2	2
Amortisation (note 10a)	304	303
Depreciation (note 10b)	5	5

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. Staff costs and numbers

Staff costs were as follows:

	2025 £000	2024 £000
Gross salaries	3,695	4,135
Employers' national insurance	443	449
Employers pension contributions	358	389
Agency, recruitment and training costs	198	351
Accrued holiday	3	17
Redundancy costs	17	168
	4,714	5,509

The following number of staff have emoluments above £60,000

	2025 No	2024 No
60,000 – 69,999	7	2
70,000 – 79,999	1	3
80,000 – 89,999	3	1
90,000 – 99,999	2	1
100,000 – 109,999	1	2
110,000 – 119,999	-	1
130,000 – 139,999	1	1

The total pension contribution in respect of higher paid staff was £58,857 (2024: £83,276).

The key management of the charity is made up of members of the Executive Leadership Team. This team comprises the Chief Executive, Chief Finance Officer (leading the Finance directorate), Chief Commercial Officer (leading the Supporter Engagement and Experience directorate), Chief People Officer (leading the People and Culture directorate), Chief Programmes and Delivery Officer (leading the Programmes and Delivery directorate) and the Chief of Staff (leading the Strategy and Governance directorate).

The total employee benefits of the Executive Leadership team in the year were £727,503 (2024: £749,387 - restated).

No trustee received any remuneration or payment of any kind except for reimbursement for attending meetings. See note 21 for further details.

Staff costs include a total of £25,158 of redundancy and termination payments during the year (2024: £156,448). At 30 September 2025, £16,717 was owed (2024: £16,832).

	2025 No	2024 No
Average staff headcount in the year was:	75	87

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	2025 No	2024 No
Direct core charitable activities	66	74
Direct funded charitable activities	4	6
Governance	1	1
Fundraising	4	4
	75	85

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes

10. Fixed assets

a) Intangible assets

	IT and systems £000	Total £000
Cost		
At the beginning of the year	4,010	4,010
Additions in year	75	75
Disposals in year	-	-
At the end of the year	4,085	4,085
Amortisation		
At the beginning of the year	3,187	3,187
Disposals in year	-	-
Charge for the year	304	304
At the end of the year	3,493	3,493
Net book value		
At the end of the year	592	592
At the beginning of the year	824	824

b) Tangible assets

	Land and buildings £000	Total £000
Cost		
At the beginning of the year	343	343
Additions in year	-	-
Disposals in year	-	-
At the end of the year	343	343
Depreciation		
At the beginning of the year	57	57
Disposals in year	-	-
Charge for the year	5	5
At the end of the year	62	62
Net book value		
At the end of the year	281	281
At the beginning of the year	286	286

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. Investments

	2025 £000	2024 £000
At the start of the year	1,639	1,569
Additions	121	34
Disposals	(109)	
Investment fees	(11)	
Gains on revaluation	16	36
Valuation at the end of the year	1,656	1,639
Comprising:		
U.K listed investments, at market value		
• Held centrally	762	767
• Held by Areas and Groups	76	153
UK non-listed investments, valued at cost		
• Held centrally	3	3
• Held by Areas and Groups	224	148
Cash		
• Held centrally	591	568
	1,656	1,639
Cost at the end of the year	1,700	1,550

In addition to the investments above, the Ramblers' Association owns all the share capital (£2) of Ramblers Enterprises Limited, a company registered in England and Wales (see note 16).

12. Stock

	2025 £000	2024 £000
Stock held by Areas and Groups	22	21

Stock held relates to finished goods in the form of publications.

13. Debtors

	2025 £000	2024 £000
Gift Aid receivable	416	296
Accrued income – legacies	56	53
Sundry debtors	491	429
Prepayments	271	196
Amounts due from trading subsidiary	4	15
	1,238	989

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. Creditors: amounts falling due within one year

	2025 £000	2024 £000
Deferred Income	75	70
Taxation and social security (PAYE and National Insurance)	45	63
Trade creditors	499	272
Holiday pay accrual	69	66
Accruals	192	221
	880	692

	Deferred Income £000
Brought forward	70
Released during the year	(98)
Amounts deferred in the year	104
Carried forward	75

Deferred income represents the Wellbeing Walks programme offering England's largest network of health walk schemes. This programme has a subscription cycle of April – March.

15. Provisions

Dilapidations

	2025 £000	2024 £000
Balance brought forward	24	36
Additions	-	-
Charge for the year	-	(12)
Total provisions for liabilities and charges	24	24

A provision has been retained for the costs of converting the rented premises in Cardiff to their original state.

16. Ramblers Enterprises Limited

Ramblers' Enterprises Limited, a private limited company (no: 3033217) registered in England and Wales, is a wholly owned subsidiary of The Ramblers' Association. The registered address is Stone King LLP, Boundary House, 91 Charterhouse Street, London EC1M 6HR.

During the year, Ramblers' Enterprises Limited received commission from Cotswold Outdoors for commission on sales to members of the Ramblers' Association. The results of Ramblers' Enterprises Limited are not consolidated with the results of the Ramblers' Association on the grounds they are not material. A summary of the financial activities of Ramblers' Enterprises Limited for 2024-25, and financial position as at 30 September 2025 are provided below.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	2025 £000	2024 £000
Enterprises		
Turnover	18	17
Administrative costs	(3)	(2)
Profit on ordinary activities before tax	15	15
Tax on profit on ordinary activities	-	-
Profit on ordinary activities after tax	15	15
Retained profit brought forward	**-**	**-**
Gift Aid donation	(15)	(15)
Retained profit carried forward	-	-

As at 30 September 2025, Ramblers Enterprises owed Ramblers Association £4k for expenditure incurred on Ramblers Enterprises' behalf.

17. Analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	Total funds £000
Fixed assets	-	-	877	-	**877**
Investments	762	81	220	593	**1,656**
Net current assets	-	617	2,414	2,721	**5,752**
Provisions	-	-	-	(24)	**(24)**
Net assets	**762**	**698**	**3,511**	**3,290**	**8,261**

Prior year analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2024 Total funds £000
Fixed assets	-	-	1,110	-	**1,110**
Investments	768	81	220	570	**1,639**
Net current assets	-	630	1,944	2,111	**4,685**
Provisions	-	-	-	(24)	**(24)**
Net assets	**768**	**711**	**3,274**	**2,657**	**7,410**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. Movements in funds

	At 1 October 2024 £000	Incoming resources £000	Less: Outgoing resources £000	Gains / Losses & Transfers £000	At 30 September 2025 £000
Restricted Funds					
A Areas, Groups and Councils	261	51	70	2	244
B Scottish Walk Leadership Project	56	80	64	(28)	44
C Sport England	104	197	202	(3)	96
D Paths to Wellbeing	(3)	-	-	3	-
E Legacies	165	-	3	(12)	150
F Monmouthshire	6	15	21		-
G Denbighshire	(6)	44	36	(2)	-
H Young Adult Development	(6)	20	3	(11)	-
I Stiles and Gates	55	20	30	(2)	43
J Powys Council	(7)	25	16	(2)	-
K Public Rights of Way Carmarthenshire	-	51	44	-	7
L WMCA Green Grants	19	-	18	(1)	-
M Walks for Women	-	20	27	-	(7)
N Other Restricted funds	67	38	9	25	121
Total restricted funds	711	561	543	(31)	698
Permanent Endowment Fund					
O Permanent Endowment	768	-	-	(6)	762
Total endowment funds	768	-	-	(6)	762
Unrestricted Funds					
Designated funds					
A Areas, Groups and Councils	1,528	2,968	3,312	359	1,543
P East Berks Endowment	29	-	12	-	17
Q Legal fund	256	79	97	-	238
R Fixed Assets	1,111	-	309	75	877
S Strategic Projects	300	-	162	-	138
T Northumberland (John Edmunds)	50	-	-	(2)	48
W Project Future	-	-	-	650	650
Total designated funds	3,274	3,047	3,892	1,082	3,511
General funds	2,657	9,604	7,916	(1,055)	3,290
Total unrestricted funds	5,931	12,651	11,808	27	6,801
Total funds	7,410	13,212	12,351	(10)	8,261

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Prior year movements in funds

	At 1 October 2023 £000	Incoming resources £000	Less: Outgoing resources £000	Gains / Losses & Transfers £000	At 30 September 2024 £000
Restricted Funds					
A Areas, Groups and Councils	250	55	46	2	261
B Scottish Walk Leadership Project	37	50	31	-	56
C Sport England	104	194	194	-	104
D Paths to Wellbeing	-	-	3	-	(3)
E Legacies	152	14	1	-	165
F Monmouthshire	22	25	41	-	6
G Denbighshire	-	44	50	-	(6)
H Young Adult Development	-	20	48	22	(6)
I Stiles and Gates	48	20	13	-	55
J Powys Council	-	35	42	-	(7)
K Carmarthenshire Council	-	31	31	-	-
L WMCA Green Grants	-	25	6	-	19
N Other Restricted Funds	110	9	30	(22)	67
Total restricted funds	723	522	536	2	711
Permanent Endowment Fund					
O Permanent Endowment	746	-	-	22	768
Total endowment funds	746	-	-	22	768
Unrestricted Funds					
Designated funds					
A Areas, Groups and Councils	1,510	2,914	3,233	336	1,528
P East Berks Endowment	33	-	4	-	29
Q Legal fund	256	4	88	84	256
R Fixed Assets	1,393		-	(282)	1,111
S Strategic Projects	200	-	94	194	300
T Northumberland (John Edmunds)	50	-	-	-	50
U Appeal fund	20	-	-	(20)	
V Wellbeing Walks	-	86	145	59	-
Total designated funds	3,462	3,005	3,564	371	3,274
General funds	3,488	8,628	9,100	(359)	2,657
Total unrestricted funds	6,950	11,633	12,664	12	5,931
Total funds	8,419	12,155	13,200	36	7,410

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Purposes of restricted and designated funds

A: Areas, Groups and Councils

The restricted funds held by Areas, Groups and Councils comprise mainly legacies and bequests which are considered to have geographical restrictions as to their use.

The designated Areas, Groups and Councils fund represents the aggregate of the accumulated unrestricted funds held by the Ramblers' areas, groups and councils. The fund receives area budget payments and the unrestricted funds raised by Areas, Groups and Councils; unrestricted expenses of the Areas, Groups and Councils are charged to it, analysed over the charitable objects of the charity.

Included in transfers is £353k which relates to Ramblers' funding provided to Areas, Groups and Councils (see also note 19).

B: Scottish Walk Leadership project

This is funded by grant income received from the Scottish Government. Until June 2024 this supported our 55 groups in Scotland to grow and develop. From July 2024 the funding supported the Equalities Outreach Project, which focuses on helping refugees, asylum seekers and global majority communities to get out walking.

The total amount of government grants during the year was £80k (2024/25: £50k).

C: Sport England

This grant funding amounts to £925k over a five-year period to deliver transformational change that will tackle the inequalities that prevent many from walking so that everyone feels they belong in the outdoors and can enjoy the benefits of walking.

D: Paths to Wellbeing

The Paths to Wellbeing project aims to put walking at the heart of communities across Wales by improving the path network, create better access to green spaces and make some biodiversity improvements too. This will all be delivered by volunteer action through support and training from Ramblers Cymru. The project was funded through the Welsh Government Rural Communities - Rural Development Programme, which was funded by the European Agricultural Fund for Rural Development and the Welsh Government.

The project finished during the prior year.

E: Legacies

The Ramblers' Association received several smaller restricted legacies during previous financial years which are being spent down in line with their restrictions. Included within here is £54k for the Manchester Area and £61k for Ramblers Cymru. The remainder are smaller amounts £10k and below.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

F, G, J & K: Monmouthshire, Denbighshire, Powys and Carmarthenshire

Following on from the successful Paths to Wellbeing project, Ramblers has obtained funding for work across various regions within Wales. Monmouthshire and Denbighshire activities began at the end of the 2023/24 financial year and finished in the current financial year. Powys activities started in the 2024/25 financial year. and finished in the current financial year. Carmarthenshire activities started in the 2024/25 financial year and continued in the current financial year with further funding from Carmarthenshire Council (£31k) as well as funding from the National Lottery Community Fund (£20k).

H: Young Adult Development

This relates to funds received for work in breaking down the barriers that young people face to getting outdoors and delivers life skills necessary to access the outdoors regardless of their background, budget or experience levels.

The total amount of government grants during the year was £20k (2024/25: £20k).

I: Stiles and Gates

This relates to funding from an anonymous donor for improvement of stiles and gates.

L: WMCA Green Grants

This fund relates to a grant received in the previous financial year from the West Midlands Combined Authority to improve access to, and the walking environment of, Cotwall End Nature Reserve.

M: Walks for Women

This project was initiated in the current financial year with the aim of engaging young women aged 18-25 in three communities across North Wales, co-creating a sustainable walking programme that improves physical activity, confidence and social connection.

It was funded through Actif North Wales Innovation fund grant funding from Cyngor Gwynedd (Gwynedd Council) in the current financial year.

N: Other restricted funds

These funds include small grants made to The Ramblers' Association for specific projects.

They also include the balance of accumulated income from the Derek Oakes Trust (see note O below) where this has been allocated for use in the Lake District area in line with the terms of the bequest. This amounted to £60k at the end of 2024/25.

Permanent Endowment Fund
O: Permanent endowment fund

This relates to a legacy notification received for which the use of the funds has been restricted. The bequest states that the capital should remain in a trust to be called the Derek Oakes Trust.

The will states that all income generated by the trust to be paid to Ramblers in perpetuity and should be used for the protection, preservation and maintenance of public footpaths in the open countryside and to defend its beauty.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Designated funds
P: East Berkshire expendable endowment

This fund represents general funds of the East Berkshire Group paid to central office to be spent or invested as agreed with the East Berkshire Group from time to time.

Q: Legal fund

This fund sets aside resources to finance legal cases and public enquiries across GB. The fund previously held a maximum balance of £250,000 that was replenished each year, commensurate with needs and dependent on prevailing financial resources. An additional legal fund of £36,000 was established to support the Glenborrodale legal case, following a membership appeal, with £6,000 of the fund remaining at the 2023/24 financial year end.

It was agreed in 2024/25 that resources required to finance legal cases and public enquiries across GB would be managed within unrestricted general funds instead of through a separate designated fund, and that this fund would therefore no longer be replenished with effect from the current financial year. The remaining funds will be applied against legal cases and public enquires in the current and future financial years until fully expended accordingly.

R: Fixed assets

This designated fund was set up to reflect the illiquid nature of these assets as they are not available to cover general expenditure. This fund does not include £1,000 worth of assets held by our areas and groups.

Transfers of £75,000 to this fund from general funds represents the additions during the year.

S: Strategic Projects

This fund was established during 2023/24 for projects supporting the charity's strategy. The remaining balance is expected to be fully spent during the 2025/26 financial year.

T: Northumberland (John Edmunds)

This fund was established to comply with the wishes of John Edmunds that part of his legacy to the charity be used for footpath maintenance in the Northumberland region. It is being drawn down as and when appropriate projects are identified. It is expected to be fully spent over the next 5 years.

U: Appeal Fund

This fund received unrestricted donations raised through the Ramblers' appeals and designated for use on the purpose described in the appeal letter. As additional charitable work as described in the appeals has been delivered since the fund was established and funded by general funds, the trustees approved the transfer of the balance on the designated fund back to general funds at the end of 2023/24 to cover the costs of this work. The fund was fully spent down during 2024/25.

V: Wellbeing Walks

The Ramblers launched the Wellbeing Walks programme in 2021/22 offering England's largest network of health walk schemes, helping people across the country to lead a more active lifestyle. In 2023/24 the designated income received from Wellbeing Walks partners did not cover the full cost of delivering the programme and the difference was made up from general funds. This is now considered as part of our core offering.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

W: Project Future

Following the financial sustainability work carried out over the last two years, the Trustees have set aside £650k in the year to future proof the organisation over the short to medium term. This will involve investment in governance, systems and key projects to ensure the Ramblers are set up to deliver on the strategic objectives.

19. Area and Council funding

Areas and Councils are funded from the central reserves to support their local charitable activities. This support is provided on the basis of a budget submitted. During the year, the following funding was received by areas and councils.

	2025 £000	2024 £000
Unrestricted		
Funding to Areas	351	312
Funding to Councils	-	-
Other payments to Areas and Groups	2	12
Donations from Areas and Councils to central reserves	-	-
Net funding to Areas and Councils	353	324

20. Operating lease commitments

At 30 September 2025, the charity had total commitments under operating leases expiring as follows:

	Equipment		Property	
	2025 £000	2024 £000	2025 £000	2024 £000
Less than 1 year	1	2	287	205
Within 1-5 years	-	1	514	-
	1	3	801	205

The increase reflects the current commitment to serviced office space at Borough Yards in London to June 2028.

21. Trustees' expenses

Expenses as detailed below were re-imbursed to a total of 20 (2024:20) trustees for costs incurred in connection with the board of trustees and preparatory meetings, general council, Ramblers' Association area and groups' annual and other meetings, rallies and events.

	2025 £000	2024 £000
Travel and subsistence	9	8
	9	8

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22. Related party transactions

During the year, there were no related party transactions declared by the trustees who held office as at the 30 September 2025 or by the senior leadership team (2024:none)

23. Financial instruments

At the balance sheet date, the financial assets at fair value were £1,064,000 (2024: £1,071,000).

24. Capital commitments

At the balance sheet date, the Ramblers' Association had £nil commitments to capital expenditure (2024: £nil) in relation to intangible assets.

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RAMBLERS

Registered with FUNDRAISING REGULATOR

The Ramblers' Association is a registered charity in England and Wales (no 1093577) and in Scotland (no SC039799), and a company limited by guarantee registered in England and Wales (no 4458492). Registered office: 10 Queen Street Place, London EC4R 1BE.

THE RAMBLERS' ASSOCIATION

England & Wales - Charity number 1093577

Accounts

RAMBLERS



2023/24

ANNUAL REPORT AND FINANCIAL STATEMENTS

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The Ramblers' Association trustees' report and financial statements for the year ended 30 September 2024.

The trustees of the Ramblers' Association, who are also directors of the company for the year ended 30 September 2024 under the Charities Act 2011 and the Companies Act 2006, present the trustees' annual report for the year (including the director's report and the strategic report under the 2006 Act), together with the audited financial statements for the year.

The financial statements comply with current statutory requirements, financial reporting standards, the articles of association and the Charities SORP (FRS102).

Company number: 4458492
Charity numbers: 1093577 (England and Wales) and SC039799 (Scotland)



In 2025, the Ramblers marks its 90th anniversary... Day in, day out, we see the transformative effect of walking in nature.



We've expanded our work in priority communities, and now have over 200 programmes.



foreword from the Chair

In January 2024, we launched our refreshed strategy, Opening the Way, which sets out our vision for a future where everyone can enjoy the benefits of walking in nature. Over the past year, it's brought me great joy to see our ambitions begin to come alive.

We've expanded our work in priority communities – those who have the least access and face the most barriers to walking outdoors – and now have over 200 programmes. From delivering thousands of free Ramblers Wellbeing Walks to working alongside partners to set up inspiring walks for refugees and asylum seekers, our work with local communities is making sure the opportunity to get out in nature is right on the doorstep.

Across England, Scotland and Wales, thousands of volunteers have dedicated their time to improving, maintaining and protecting the access to nature that is so crucial to health and wellbeing. Whether getting their hands dirty to improve the accessibility of our path network or making the case for access to their local MP, they're all playing their part in breaking down barriers to the outdoors.

A lack of confidence and knowledge may be less of a visible barrier, but it's just as real. So, over the last 12 months, we've worked to make our advice, training and knowledge as easy to access as possible. From commissioning new easy-to-follow navigation videos for beginners to making our new guide to leading group walks free for all to download, we want to empower everyone with the skills and confidence they need to lead their own adventure.

In 2025, the Ramblers marks its 90th anniversary. It will be a fantastic opportunity to celebrate the groundbreaking legislation that we have fought for over those years. Legislation that has completely changed the relationship we have with the outdoors. Day in, day out, we see the transformative effect of walking in nature. However, while we celebrate how far we've come, we also know there's much further to go to truly address the inequities that still exist.

Twenty-one million people in England don't have green or blue space within a 15 minutes' walk of home. Fifty-six percent of people with physical or sensory disabilities say physical barriers stop them using the path network. And where health outcomes are worst, the number of paths is currently the lowest.

The launch of our refreshed strategy is just the first step. Over the next 10 years and beyond, we look forward to working with every member, volunteer and supporter to bring more people closer to nature and help more people enjoy the benefits of a walk outdoors.



Lucy Robinson
Chair, Board of Trustees

OPENING THE WAY

The Ramblers is Britain's walking charity and we have been championing access to nature since 1935.

Thanks to our network of thousands of volunteers, our work is rooted in and led by local communities. Together, we campaign to make sure everyone has access to green space close to home. We protect and improve paths, tracks and trails. We share advice and training to build skills and confidence in the outdoors. And we offer group walks, routes and other initiatives to give everyone the chance to get out into nature.

Over the decades, we've been at the forefront of transforming the public's access to nature. Across England, Scotland and Wales, the Ramblers has helped deliver key pieces of legislation that have enshrined the rights we have today in law.

what we do...



Our values

We're guided in our decision making and daily work by our values:

INCLUSIVE
We make everyone feel welcome and part of the Ramblers' community. We make sure we all feel respected, accepted, and know our contributions make a difference in achieving our mission.

INSPIRING
We strive to inspire people through the way we act and the things we say. We channel our passions and ambition, so others are motivated to help us achieve our mission.

EMPOWERING
We empower and encourage each other to make a positive contribution to our teams and the Ramblers. We do all we can to make sure everyone has the ability and confidence to take action.

RESPONSIBLE
We take responsibility for ourselves and those around us seriously, by always acting in a safe and positive way.
We care about the environment and make sure we do what we say we will do.

Public benefit

The objects of the Ramblers as stated in our Articles of Association are to promote, encourage or assist in:

- the provision and protection of footpaths and other ways over which the public have a right of way or access on foot, including the prevention of obstruction of public rights of way;
- the protection and enhancement for the benefit of the public of the beauty of the countryside and other areas by such lawful means as the trustees think fit, including by encouraging the provision, preservation and extension of public access to land on foot;
- the provision of facilities for the organising of open-air recreational activities and in particular rambling and mountaineering with the object of improving the conditions of life for the persons for whom the facilities are intended, namely the public at large, and in the interests of social welfare, health and wellbeing;
- advancing the education of the public in subjects relating to access to, and the preservation and conservation of, the countryside and of the health benefits of outdoor recreational pursuits.

As a charity the Ramblers must have purposes all of which are exclusively charitable (as defined by the Charities Act 2011) and are for the public benefit. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Ramblers' aims and objectives and in planning future activities.





what we achieved in 2023/24

The last year saw a landmark moment in the development of the Ramblers – the publication of our refreshed strategy for 2024 and beyond.

Opening the Way: The Ramblers' Strategic Ambition 2024 and beyond sets out our ambition for a future where everyone can enjoy the benefits of walking in nature. It's the product of nearly two years of development and the involvement of a huge range of stakeholders, from members and volunteers to partners and other supporters.

At its core, the refreshed strategy sets out to address the inequities that exist when it comes to the opportunity to get out in nature. Our approach is grounded in prioritising the needs of communities that have the least access and face the most barriers to walking outdoors. Through this approach, we're looking forward to playing our part, along with the wider outdoors sector, in creating a healthier, more equitable and more inclusive society.

In line with this core strategic ambition, we developed and published our **Equity and Diversity Framework**, containing our four areas of focus: people from Global Majority backgrounds, people



Our approach is grounded in prioritising the needs of communities that have the least access and face the most barriers to the outdoors.

from less well-off backgrounds, people with sensory and physical disabilities, and women. This was supported by the development and publishing of our **anti-racism commitments**, laying out the steps we are taking to become an anti-racist organisation.

To drive this and our other equity, diversity and inclusion work forward, we have developed a programme of EDI activities in partnership with Sport England, with examples of our achievements to date highlighted in this report. We also recruited a Community Engagement Manager to lead our work to develop place-based interventions with priority communities.

To advance equity, diversity and inclusion within the workplace, we are working with strategic partner, Amp Up Your Voice, who have facilitated a series of staff sessions aimed at building the skills and confidence to engage with EDI issues and help create a more inclusive culture. We have also put a strategic focus on diversifying our volunteer base and supporting volunteers to lead more inclusive walks.

OUTCOME ONE

IMPROVED PROVISION, QUALITY AND INFORMATION ON ACCESS, PATHS AND RIGHTS OF WAY

Day in, day out, thousands of Ramblers volunteers give their time to ensuring Britain's network of paths, tracks and trails remain open and accessible to all.

Over the last year, our path maintenance groups have improved many miles of paths by installing new infrastructure, such as waymarkers and more accessible gates.

Our Path Accessibility Fund, which is generously supported by an anonymous donor and East Berkshire Ramblers Endowment Fund, makes this type of work possible. In 2024, we funded projects from North Yorkshire to Devon and Aberystwyth to Essex.

In Wales, we've also mobilised four new community paths projects to build on the success of our Paths to Wellbeing work. In Monmouthshire, for example, we've teamed up with the county council to launch Paths to Community.

This project, funded by the Welsh Government's Access Improvement Grant, focuses on developing ways to make the path network more sustainable as well as contributing towards targets relating to social justice, wellbeing and resilient communities.

Our work is not just limited to maintaining and improving paths; we also fight to protect those at risk of disappearing forever. Almost 1,000 volunteers are now hard at work to save lost paths as part of our **Don't Lose Your Way** campaign.

When we need to, we'll also stand up for access in the courts. Over the last 12 months we've taken successful legal action to save or protect paths in Norfolk, Westmorland and Furness, Nottinghamshire, Trafford, Gloucestershire, North Yorkshire and Cornwall.

1,000

volunteers working to save lost paths as part of our Don't Lose Your Way campaign

legal wins

in Norfolk, Westmorland and Furness, Nottinghamshire, Trafford, Gloucestershire, North Yorkshire and Cornwall



CASE STUDY

SAVING A PATH THROUGH LEGAL ACTION **IN NORFOLK**

Despite being in obvious long use, including as part of the Nar Valley promoted route, a local householder blocked a path near their home.

Local residents got in touch with the Ramblers and their area footpath secretary requesting help. They set to work researching old documents and gathering local witnesses to prove not just that this path was an ancient right of way but that even if it wasn't, it had become one because of consistent public use.

While the area footpath secretary was able to undertake this meticulous research, he was unable to bring the case to Norfolk County Council, so we stepped in to hire Rosalinde Emrys-Roberts, a rights of way consultant from the firm Routewise, to successfully have the path added to the definitive map and re-opened for public use.



OUTCOME ONE (continued)

IMPROVED PROVISION, QUALITY AND INFORMATION ON ACCESS, PATHS AND RIGHTS OF WAY

Existing legislation can be a powerful lever to protect our access; but it is far from perfect. So, as well as standing up for our paths in the courts, we also lobby the highest levels of government to make the case for new legislation.

Earlier this year, we launched our Outdoors Unlocked campaign in England, which calls for a transformative new Access to Nature Bill in England. The launch, alongside Paralympian David Weir CBE, focused on the need to remove all unnecessary barriers from paths within five years. It struck a chord and led to coverage in 189 outlets, including BBC News.

To help us drive home the groundswell of public support for expanding and protecting our access, we then facilitated over 700 members and volunteers to write to their MP, supported groups to take their local MP out on a walk and raised the profile of local access issues around the country in features for the local press.

In Wales, we continue to advocate for better funding for rights of way and access and have met with the Deputy First Minister and the Cabinet Secretary to discuss this over the last year.

In Scotland, the cornerstone of our campaigning continues to be the right of responsible access which was set out in law 20 years ago and now needs funding for promotion and enforcement to make it a reality. We've also used Ramblers' research into the unequal distribution of core paths in Scotland to call for targeted government investment in access and trails, in particular to support Scottish communities facing most barriers to walking.

Elsewhere, we have pushed for the re-opening of one of the country's most popular paths, the Radical Road in Edinburgh, with a public meeting and a petition signed by 3,650 people. This has led to some promising progress, such as a commitment to reopen a very limited section in 2025, but there is still a lot of work to be done.

On the planning front, our objection to Flamingo Land at Loch Lomond saw the application rejected by the National Park. Meanwhile our campaign for a public inquiry at Coul Links near Inverness has borne fruit, with an inquiry hearing taking place in November 2024 and a decision expected in early 2025.

Public awareness is key to influencing change – so we've also leveraged the press to bring attention to our path network and the problems it faces.

As well as the launch of our Outdoors Unlocked campaign, we worked with the BBC to highlight the 32,000 places where paths are blocked in England and Wales and the huge backlog of 8,000 rights of way applications that could see paths lost forever.



CASE STUDY

OUR WORK TO KEEP PATHS OPEN FOR ALL **IN ANGLESEY**

This wonderful drone photograph records the fantastic work of the Silver Slashers, our Ynys Môn (Isle of Anglesey) path maintenance team.

Here by the banks of the Afon Menai (Menai Strait), in the shadow of the Pont Britannia (Britannia Bridge), 13 members of the team volunteered to work on a hot August day last summer, to install 25 metres of new boardwalk to improve access. This improvement, together with vegetation clearance, opened up a total of 541 metres of path in the area.

The Silver Slashers are one of our most active teams in Britain and regularly install new stretches of boardwalk or repair and improve existing stretches, as well as installing gates and carrying out other improvements on the Ynys Môn path network. Thanks go to the photographer, Chris Jackson, for giving us a new perspective of the impact that a boardwalk can make.



OUTCOME TWO

IMPROVED CONFIDENCE AND KNOWLEDGE TO WALK OUTDOORS

In March 2023, we published the results of a YouGov poll that looked at the barriers that prevent people from enjoying the benefits of the outdoors. It found that one in four people in England and Wales do not know where they are able to walk, rising to one in three for disabled people.

If we are to create a future where everyone can enjoy walking in nature, improving people's knowledge and confidence will be key. That's why we've focused on making our walk leader advice and training more relevant, and more easily accessible, to people across England, Scotland and Wales.

During 2023/24, over 110,000 people visited our dedicated website advice pages, getting support on everything from dealing with problems on public paths to staying safe while out exploring. We also commissioned an easy-to-follow series of videos, designed to teach viewers the basics of navigation, which we've made free to access on our website and YouTube channel. So far, these videos have been viewed over 21,000 times. Our library of tried-and-tested Ramblers routes have also helped over 107,000 people find the way to their next walk.

If the answers can't be found online, our Supporter Care team is on hand to provide daily support.

We've also continued to upskill and share knowledge among our dedicated volunteers. We've welcomed over 300 volunteers to our Getting Started Walk Leadership sessions, 135 volunteers to in person training and over 1,500 have now completed our e-learning training. And to ensure walk leaders can access all the knowledge and resources they need to deliver great group walks, we created The Walk Leader Handbook, and an accompanying resource pack, which we made free to download on our website.

Almost

250,000

people accessed our advice, information and training



CASE STUDY

CREATING A PATHWAY FOR **WALK LEADERS** FROM GLOBAL MAJORITY BACKGROUNDS

Earlier this year, we joined together with the National Trust, Sport England, YHA and others to develop the Walk Together Pathway, a new collaborative project to tackle underrepresentation in the outdoors.

Designed to support people from Global Majority communities to become qualified walk leaders, the project aims to train 100 people over the next three years. This year, the project has welcomed 49 participants from 17 organisations and has delivered nine leadership training courses and four personal skills courses around England and Wales.



OUTCOME THREE

IMPROVED PARTICIPATION OF COMMUNITIES THAT HAVE THE LEAST ACCESS AND MOST BARRIERS TO THE OUTDOORS

3

Alongside empowering individuals with the skills and resources they need to get out into nature themselves, we've also expanded our nationwide network of community-based programmes.

Over the last 12 months, we've supported 120 local partners to deliver Ramblers Wellbeing Walks in communities across England. With 139 groups around the country, 8,172 volunteer walk leaders delivered just under 50,000 walks, helping an estimated 550,000 walkers get out into nature near where they live.

Following its success in Scotland, we expanded the Out There Award into England, holding events in Taunton, Bridgwater and Bristol. Across England and Scotland, we welcomed 125 young adults along to develop their outdoor skills, meet new people and discover nature on their doorstep. We were delighted with the reception this expansion received, with 100% of graduates saying they would recommend the Out There Award to their peers.

As well as expanding our national programmes, we've also focussed on building new, community networks. In Plymouth, after identifying over 40 different groups organising walks across the city, we've worked with One You Plymouth, The Outdoor Partnership, Plymouth Active, Active Devon and Plymouth Sound Marine Park to set up Plymouth Community Walking Network. The Network brings together walk leaders from 18 different community groups to share knowledge, pool resources and campaign together for a better walking environment.

In Scotland, our Community Outreach programme has been working alongside a range of Global Majority community groups, and charities like SCOREscotland and The Welcoming, to lead inspiring walks with refugees, asylum seekers and people from Global Majority communities. Together we have walked local routes on people's doorsteps, explored what participants want to learn about the outdoors and shared basic navigation, route-planning and safety skills, so they can enjoy more adventures in future too.

So far, more than 100 participants have got involved and the project has been singled out for praise by Maree Todd, the Minister for Social Care, Mental Wellbeing and Sport in Scotland.

202

programmes engaging priority communities



CASE STUDY

BREAKING DOWN BARRIERS THROUGH **INSPIRING WALKS**

Min Leng moved to Edinburgh from China three years ago. She joined our Community Outreach Project via the SCOREscotland charity. She's since enjoyed walks, learned new skills, made friends and gained First Aid and Lowland Leader qualifications.

> **I feel I'm empowered. I've gained lots of confidence and skills, like how to navigate and how to walk confidently and safely in nature. I think it's a good way to engage people in the community.**



OUTCOME FOUR

4

IMPROVED SUPPORT FOR THE RAMBLERS' CHARITABLE CAUSE

To continue growing as a charity, we need to inspire new partners, communities and generations of walkers to support our ambitions.

Over the last year, we have begun to build out from the strength of our membership base, reaching out to the many non-members who support our ambitions. This culminated in the first edition of our new email newsletter in early October. Bringing together our most popular content, advice and campaigns, this newsletter extends beyond our members and volunteers, targeting a previously untapped audience of support.

We've continued to refine and develop our fundraising programme, creating a new legacy marketing campaign to launch in October 2024. This complements our existing fundraising activity, most notably our summer appeal. Focusing on protecting our path network, and therefore tying in with our Britain's Favourite Path competition (see below), the appeal raised over £50,000 from 1,321 donations this year.

Public awareness of our work is essential if we are to break down barriers all over the country. So, we have also launched a number of successful public engagement activities over the last 12 months.

As well as the launch of our Outdoors Unlocked campaign, and working with the BBC to highlight issues on our path network, we also announced a brand new competition to find Britain's Favourite Path.

Inviting people across England, Scotland and Wales to send us a photo of their favourite path and tell us why they love it, we designed the competition to help put our path network in the spotlight and celebrate the huge diversity of paths we have over Britain. With prizes provided by Cotswold Outdoor, including a 20% in-store discount for every entrant, we were blown away by the response with over 650 entries of the highest standard.

These entries were assessed by an expert panel of judges, including outdoors influencers and ambassadors like Alastair Humphreys and Bethany Handley, before being put to a public vote. Running for just two weeks, the public vote was championed by a number of partner organisations and politicians, including Jeremy Hunt MP, the former Chancellor, and Patrick Harvie MSP, the co-leader of the Scottish Green Party.

In total, we received over 3,200 votes and the entry for the Thursley Common boardwalk was crowned the winner. As well as prompting significant input from the public, the competition also received widespread coverage in the press with 96 pieces of coverage, including mentions in BBC News, The i, The Daily Mirror and the Daily Express.

102,000

members, volunteers, supporters, donors or benefactors



IMPROVEMENTS BEHIND THE SCENES

During the year, we also undertook a range of operational activities to improve our core functioning as an organisation. Many of these were to enhance our employee and volunteer experience and included improving our finance systems and processes, implementing a new human resources system and volunteer digital support model, introducing a new benefits package for staff, carrying out a salary benchmarking exercise, introducing a new pay grade structure and facilitating conversations on career progression pathways.

Our new Employee Forum got up running and has gone from strength to strength, acting as a key partner in helping to shape ongoing employee experience improvements. Our Leadership Group undertook a leadership development programme, designing a leadership framework which they are assessed against through 360 feedback exercises.

We also developed and implemented a three-year financial resilience plan, including during the final quarter of 2023/24, making some changes to the staff structure. These changes played a dual role: ensuring we have the talent and ways of working to deliver on the ambitions of our refreshed strategy and to maintain the organisation's financial resilience.

The change was underpinned by a set of guiding principles which informed a design that gives us more agility to evolve where needed to deliver our strategy successfully. It also better aligns our functions to create efficiency and reduce friction and recognises where specialisms are needed.

our plans for 2024/25

At the heart of our refreshed strategy is our vision of a future where anyone can enjoy walking outdoors.

We've shaped our plans for the future around this ambition, always aiming to have a tangible impact on people's life chances in a challenging set of social circumstances. By promoting physical and mental health and wellbeing and strengthening community cohesion through access to walking, we can make a real difference.

To help us achieve this ambition, we've built our strategy on three key foundations. These are described in our vision, purpose and impact statements:

FOUNDATIONS

VISION

A future where anyone can enjoy walking outdoors.

PURPOSE

Campaigning for access to the outdoors and creating walking opportunities for all.

IMPACT

Equitable access for all communities in England, Scotland and Wales to walk outdoors.

OUTCOMES

As we strive to achieve our ambitions, we will measure our progress against four key outcomes:

outcome 1

IMPROVED PROVISION, QUALITY AND INFORMATION ON ACCESS, PATHS AND RIGHTS OF WAY.

- 2,000 more miles of paths opened or improved.
- 75% of people who walk with us agree that the Ramblers has increased their access and connection to nature and green spaces.

outcome 2

IMPROVED CONFIDENCE AND KNOWLEDGE TO WALK OUTDOORS.

- 5 million people accessed our advice, information and training.
- 90% of people report increased confidence to walk outdoors in nature.
- 50,000 more walk leaders.

outcome 3

IMPROVED PARTICIPATION OF COMMUNITIES THAT HAVE THE LEAST ACCESS AND MOST BARRIERS TO THE OUTDOORS.

- 1,000 more programmes engaging priority communities.
- 10,000 more volunteers from priority communities.

outcome 4

IMPROVED SUPPORT FOR THE RAMBLERS' CHARITABLE CAUSE.

- 500,000 members, volunteers, supporters, donors or benefactors.
- 65% of people who are aware of the Ramblers agree that it's a charity that meets a relevant need.

We have structured our planned activities and use of resources around a group of six enablers. For each enabler, we have designed a programme of work which will drive delivery of our strategy.

sustainable income and investment

WE WILL

- Prioritise investment of our resources in activities of greatest impact.
- Evolve our membership model to a broader supporter model, enabling us to become a charity more open to anyone who would like to support our work.
- Diversify and grow our sources of income by demonstrating our charitable impact and public benefit to ensure financial sustainability.

HOW WE'LL DO IT

This programme features projects which will support the evolution of a supporter model, widening opportunities for people to support our cause through time, voice or money, whilst continuing to value and provide a first-rate service to our members.

targeted advocacy, policy and public affairs

WE WILL

- Review our advocacy priorities to make sure we're focused on breaking down the barriers to walking outdoors in nature.
- Optimise our public affairs activity to grow our influence with government and other key stakeholders.

HOW WE'LL DO IT

This programme will develop a joined-up approach to advocacy across England, Scotland and Wales, ensuring that we are promoting our work that will have the most positive impact on the most deprived communities.

streamlined partnerships, programmes and networks

WE WILL

- Enable and support a thriving network of local Groups and Areas.
- Act as a convenor of organisations and individuals working to enable more people to experience the benefits of walking outdoors in nature.
- Listen and learn from others, particularly communities facing the most barriers to walking outdoors in nature.
- Collaborate with organisations that work towards protecting and enhancing the natural environment in response to the climate emergency.

HOW WE'LL DO IT

Through this programme, we will develop our community engagement work, particularly with the most deprived communities, improving people's confidence and knowledge to go walking. This will include revamping our Wellbeing Walks offer and expanding our path improvement capability.

These strategic programmes are complemented by others which make it easier for staff to do their jobs. In 2024/25, these will include implementing a new finance system, enhancing our people and volunteer systems, and improving processes.



our plans for 2024/25

data, insight and digital innovation

WE WILL

- Provide digital tools that make it easier for people to experience the benefits of walking outdoors.
- Harness the power of our data to drive decision-making and optimise the impact of our activities.

HOW WE'LL DO IT

This programme is about optimising the experience of our members, supporters and the public when using our website or app, making it easier for people to access our resources independently or join in our group activities. It will support our evolution to a supporter model.

a diverse body of staff, trustees, members, supporters and volunteers

WE WILL

- Create an inclusive culture where everyone is empowered to contribute to the success of the Ramblers.
- Stand up for what we believe in, including becoming an anti-racist charity and challenging injustice where we see it.

HOW WE'LL DO IT

This programme is about defining and embedding our desired culture and bringing our values to life in our day-to-day work. It will include projects to improve our volunteer experience, and train walk leaders to lead more inclusive and accessible walks.

fit for purpose governance and operating models

WE WILL

- Review and optimise our governance and operating models, ensuring we're making the most of our people and financial resources.

HOW WE'LL DO IT

This programme is about ensuring that our governance structures and arrangements facilitate great working relationships between our constituent parts and enable the effective transacting of business in support of our strategy.





structure, governance and management



INFORMATION

Status
The Ramblers is a charitable company limited by guarantee, incorporated on 11 June 2002 and registered as a charity on 29 August 2002.

Administrative details
Company number 4458492

Charity numbers 1093577 (England and Wales) and SC039799 (Scotland)

Registered office
10 Queen Street Place, London EC4R 1BE

Operational address (main)
13 Dirty Lane, London SE1 9AP

Operational address (Scotland)
The Melting Pot, 15 Calton Road, Edinburgh EH8 8DL

Operational address (Wales)
3 Coopers Yard, Curran Road, Cardiff CF10 5NB

Bankers
Unity Trust Bank Plc, Four Brindley Place, Birmingham B1 2JB

HSBC Bank Plc, Bank House, High Street, Hampton Wick, Kingston upon Thames KT1 4DA

Investment manager
CCLA Investment Management Ltd, Senator House, 85 Queen Victoria Street, London EC4V 4ET

Rowan Dartington, Temple Point, Redcliffe Way, Bristol BS1 6NL

Auditor
Crowe U.K. LLP, 55 Ludgate Hill, London EC4M 7JW

GOVERNING DOCUMENT

The company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed by its articles of association. The Ramblers is committed to maintaining the highest standards of governance with reference to the Charity Governance Code in the delivery of its charitable purpose.

BOARD OF TRUSTEES

The governing body of the Ramblers is the Board of Trustees, which comprises up to 15 members. The trustees are also directors under company law.

The key role of the board is to determine the strategy for achieving our mission and the oversight of the implementation of that strategy across our range of activities. This includes our values, ethics, image and communications. The Board of Trustees has the overall responsibility for ensuring that the Ramblers pursues its charitable objects, complies with its own constitution and relevant legislation, regulation, guidance and best practice, applies its resources exclusively to its objects and safeguards and advances the interests of walkers throughout Great Britain.

The Board of Trustees currently meets formally five times a year. All trustees give their time voluntarily and are not remunerated for their work on behalf of the Ramblers beyond the reimbursement of reasonable expenses. One or more members of the Executive Leadership Team, including the Chief Executive, attend each board meeting. The Head of Governance acts as secretary to the board. The rules governing the election of trustees are set out in the Articles.

The Board of Trustees consists of:

- The Chair and Honorary Treasurer elected by the General Council.
- Nine members elected by the General Council.
- A member appointed by each of the constituent parts (Ramblers Scotland and Ramblers Cymru).
- Not more than two members co-opted by the Board of Trustees.

A person becomes eligible to be elected to the Board of Trustees after being a member of the Ramblers for at least twelve consecutive months. All elected trustees including officers can serve up to three-year terms at which point they are eligible for re-election. A trustee may serve for a maximum period of six years. The only exception to this is the Chair. Upon election, the Chair holds office for a single term of three years. The co-option of trustees may result from the annual review of the board's mix of skills, diversity and competencies. Co-opted trustees serve for a term of one year and may be co-opted again for a maximum of two further terms. Co-opted trustees may seek election at the end of their terms.

TRUSTEES IN 2023/2024

Chair
Rebecca Dawson (until 20 April 2024)
Lucy Robinson (from 20 April 2024)

Honorary Treasurer
Michael Penny (until 20 April 2024)
Kelly Evans (from 17 May 2024)

Ordinary trustees
Bola Anike (until 29 July 2024)
Lucy Armitage
Gavin Baker
Mark Chung
Bekah Cork
Oli Fearn (from 20 April 2024 until 7 October 2024)
Ronnie Forbes (until 20 April 2024)
Christopher Hodgson (from 20 April 2024)
Joerg Kasprowski (from 20 April 2024)
Malcolm McDonnell (until 20 April 2024)
Lucy Robinson (until 20 April 2024)
Rowan Williams

Appointee, Ramblers Cymru
Christopher Hodgson (until 20 April 2024)
Graham Taylor (from 20 April 2024)

Appointee, Ramblers Scotland
Malcolm Dingwall-Smith

Co-opted trustees
Dan Firmager
Gulshun Rehman

INDUCTION AND TRAINING OF TRUSTEES

Formal induction is given to all new trustees who are invited to attend meetings with Ramblers staff and current trustees as part of the induction process. Trustees are also encouraged to attend recommended external training courses for charity trustees. Trustees have a legal duty to avoid conflicts of interest so they can focus exclusively on the best interests of the Ramblers. The Ramblers maintains a register of interests, which is updated annually by trustees and as any changes are reported. Procedures are in place for managing conflicts of interest that may arise during board meetings.

PRESIDENT

The President is an honorary position, elected each year at the General Council AGM, and eligible for re-appointment. The President is not a trustee. Since 1 April 2023, our President has been Amar Latif.

SUB-COMMITTEES

The board has four sub-committees with memberships comprising trustees and external members.

The Finance, Risk and Audit Committee provides oversight of:

- Overall financial and operational health of the Ramblers and its ability to continue to fulfil its charitable purpose.
- Co-ordination of the external audit and preparation of the annual statutory financial statements.
- Risk assurance, ensuring there is an effective risk management and assurance framework in place.



The Nominations and Governance Committee provides oversight of:

- Board and organisational governance arrangements.
- Recruitment and selection for appointments to the board, committees and other bodies.
- Plans and prepares for board meetings and the annual general meeting of General Council.

The Strategy and Delivery Committee provides oversight of:

- Delivery of the agreed portfolio of strategic and operational programmes of work required to deliver the Ramblers' strategy and charitable purpose.

The People and Culture Committee provides oversight of:

- The people and culture strategy including the equity, diversity and inclusion programme.
- Safeguarding, and health and safety matters.
- The overall employer offer, including setting and reviewing the remuneration of the Chief Executive.

MANAGEMENT AND STAFFING

The trustees delegate the day-to-day running of the Ramblers to the Chief Executive Officer as its chief officer, supported by an Executive Leadership Team. The Chief Executive Officer enacts the mission of Ramblers through its unpaid volunteers and paid staff. Overall, the chief executive leads a staff that at 30 September 2024 totalled 74 people.

EXECUTIVE LEADERSHIP TEAM IN 2023-24

Chief Executive Officer
Ross Maloney

Chief Finance Officer
Howard Beeston (interim) (until 31 March 2024)
Clare Jenkins (from 25 March 2024)

Chief of Staff
Rosalind Fane

Chief Programmes and Delivery Officer
Tompion Platt

Chief Commercial Officer
Clive Sanders

Chief People Officer
Glen Walker

CONSTITUENT PARTS

Under our devolution agreements (which were reviewed and renewed by the Board of Trustees and respective national committees in 2023), substantial authority is devolved to our entities in Scotland and Wales. The Board of Trustees has delegated authority to national committees in Wales and Scotland – the Ramblers Cymru Steering Group and the Ramblers Scotland Strategic Committee – made up of members elected by each national Council.

Ramblers Scotland Strategic Committee membership (as of 30 September 2024)

President
Zahrah Mahmood

Convener
Malcolm Dingwall Smith

Vice Convener
Beth Dickson

Treasurer
Mike Gray

Ordinary members
Karl Erik Wilson
Sue Thomas
Mike Dales
Andrew Bachell
Jarka Polednova
Jacqui Thomson
Terry Robinson

Ramblers Cymru Steering Group membership (as of 30 September 2024)

Co-chair
Graham Taylor
Kate Ashbrook

Ordinary members
Andrew Stumpf
Gwenda Fitzpatrick
Shirley Fermor
Leighton Hill
Stuart Bain

Co-opted members
Eben Muse
Bethany Handley

COUNCILS, AREAS AND GROUPS

The General Council is a body that normally meets annually. The main functions of this Council are to elect a maximum of nine trustees to the board, elect the Chair and Honorary Treasurer, debate and recommend policies to the board and to receive the annual report and accounts.

Each Ramblers area is entitled to appoint at least two elected members, depending on its membership size.

The Scottish and Welsh Councils are bodies that normally meet annually. The main functions of these Councils are to debate and recommend policies to their national committees and/or General Council that are specifically related to these countries. These Councils are represented by elected members of the Areas and Groups in each of these countries. The elected Chair/Convener of each Council or their nominee is a trustee.

Each Area and Group operates through its own constitution, but as part of the overall Ramblers organisation.

MEMBERS OF THE CHARITY UNDER THE COMPANIES ACT

Council members are the formal company members of the charity and guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. All the trustees are Council members and other Council members are admitted in accordance with Article 18.2 of the Articles of Association of the Ramblers. The Ramblers also comprises other types of members, including individual members and local, national and overseas organisations that affiliate with the Ramblers. These members are not company members for the purposes of the Companies Act 2006.

RAMBLERS' ENTERPRISES LIMITED

Ramblers' Enterprises Limited is a wholly owned subsidiary of the Ramblers' Association that is incorporated in England and Wales. Its principal activities are to undertake commercial activities on behalf of the Ramblers. Ramblers' Enterprises Limited produced a net profit of £14,822 (2023: £4,173), which will be donated to the Ramblers through Gift Aid.





financial review

The Ramblers generated an operating deficit of £1m in the year ending September 2024 (2023: (£2.1m) operating deficit). There was a slight increase in total income and endowments of £0.1m, due to an increase in membership and donation income, and a decrease in expenditure of £1m on fundraising and charitable activities.

Overall, the Ramblers remains in a strong financial position resulting from good management of our funds, with total net assets of £7.4m (2023: £8.4m), which includes cash balances of £4.3m (2023: £4.9m).

Income

In the year to 30 September 2024, the charity's total income was £12.16m (2023: £12.05m), an increase of 1% compared to the previous financial year. The £0.1m increase was driven by an increase in income from membership subscriptions to £3.4m (2023: £3.1m) and donation income to £3.1m (2023: £2.9m). The former represented an increase of 2% in active members to 103,876.

However, this was offset by a decrease in grant income to £0.9m (2023: £1.4m) as some larger grants came to an end of their funding period.

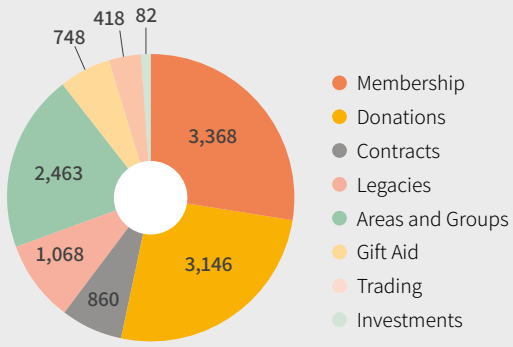
Donations and legacies income, comprising of membership income, gift aid and legacies as well as donations (including funding received from the Postcode Active Trust), remains the charity's highest income generator increasing overall by £0.4m to £8.3m (2023: £7.9m).

Income from the People's Postcode Lottery was slightly higher at £2.6m (2023: £2.5m), following an additional receipt. The players of People's Postcode Lottery have supported the Ramblers since 2016, and with the continued support of the Postcode Active Trust the Ramblers remains well positioned as a supported charity to receive additional funding towards our cause.

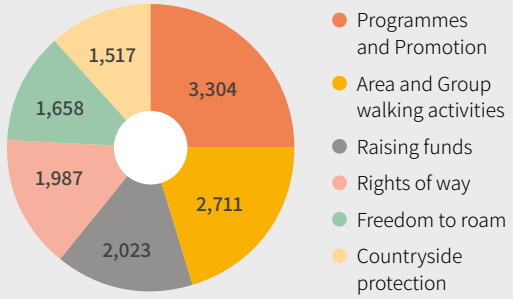
The value of income recognised from legacies was £1.1m (2023: £1.1m). The nature of legacy income is that it is normally subject to fluctuation with the number of cases and the value of legacies being unpredictable. The conversion of legacy pipeline cases, where entitlement exists but there is uncertainty as to the value and probability of receipt, to income will be supported by proactive management of the case status.

Income recognised from government grants was £0.4m (2023: £1.0m), comprised of restricted funding of £0.1m from the Welsh Government for various path projects and £0.2m from Sport England (as part of a partner grant agreement of £0.9m over a five-year period) to support the charity's equality, diversity and inclusion initiatives.

SOURCES OF INCOME 2023/24 (£k)



APPLICATIONS OF EXPENDITURE 2023/24 (£k)



Expenditure

Total expenditure decreased by £1m to £13.2m (2023: £14.2m).

Promoting walking, which includes area and group walking activities, continued to be the Ramblers' largest area of expenditure, and although investments in this area decreased to £6m (2023: £6.7m), within this area activity in relation to area and group walking activities and social events increased.

Combined spending on our other charitable activities (rights of way, freedom to roam and countryside protection) was £5.1m (2023: £5.7m).

Included in both income and expenditure is cash collected locally from members to pay for activities organised by Areas and Groups on behalf of their members, and the corresponding expenditure. These activities include holidays, day walks and socials. Income decreased to £2.8m (2023: £2.6m) and expenditure increased to £3.3m (2023: £3.0m).

Investment performance

At the start of the year the Ramblers' investment portfolio stood at £1.5m (2023: £1.5m). During the year the portfolio increased in value by £0.07m (2023: £0.03m increase). The closing value of the portfolio stands at £1.64m (2023: £1.57m).

Reserves

The charity's reserves have decreased by 12% to £7.4m (2023: £8.4m).

The Board of Trustees has examined the charity's requirements for reserves, considering the main risks facing the organisation and taking into consideration the Charity Commission guidance CC19 – Charity reserves: building resilience – and agreed that the Ramblers should seek to maintain a level of general funds (free reserves) of between three to six-months establishment and core staff costs. This currently equates to a range of £2.1m - £4.2m.

The policy is reviewed annually by the Board of Trustees as part of the budget process and monitored regularly within monthly management accounts.

Total general funds as of 30 September 2024 was £2.7m (2023: £3.5m - restated) to cover core expenditure where appropriate. The current level of general funds is within the target range of 'free reserves'.

Designated funds management of local reserves

Unrestricted reserves held by Areas, Groups and Councils are shown as designated within the balance sheet. At £1.5m (2023: £1.5m - restated) they represent 20.6% of total funds (2023: 17.9% - restated).

To assist Areas and Groups in monitoring their main fund reserves, the Ramblers carries out an annual reserves review. A traffic light system is used to indicate whether an Area or Group has exceeded the recommended percentage they should hold.

Areas, Groups and Councils are recommended to hold unrestricted reserves between a target range of 40% and 100% of annual expenditure. Traffic light criteria used for monitoring:

- Green: reserves held are less than 100% of one year of expenditure.
- Amber: reserves held are between 100%-200% of annual expenditure.
- Red: reserves held are more than 200% of annual expenditure.

Where main funds are found to be below the target range, the following options are available:

- plans made to generate additional income e.g., through fundraising activity;
- budgeted funding request for the coming year to be increased;
- loan taken out from area/GB office (where reduced reserves position is only short-term).

Where reserves are held outside the target range, the Ramblers will recommend that each Area or Group should plan to reduce reserves levels. Section FIN011 of the treasurers' handbook sets out how Areas and Groups should spend reserves in support of charitable objectives.

Overall, the trustees consider that the methods of reserve management described above create target levels of reserves that straddle the following scenarios: neither too low to manage under unplanned scenarios nor too high as to tie up reserves from mission delivery.

Designated
The GB and devolved legal funds stand at £256,000 (2023: £256,000)
The net movement in funds recognises the maintenance of a legal fund at a level of £256,000, that the trustees continue to review on an annual basis and replenish, commensurate with the needs of the Ramblers across England, Scotland and Wales and dependent on prevailing financial circumstances and resources.

Designated
Fixed asset fund £1.1m (2023: £1.4m)
This designated fund was set up to reflect the illiquid nature of these assets as they are not available to cover general expenditure with the balance representing the difference between additions and depreciation during the year.

Designated
Strategy fund
£300,000 (2023: £200,000)
This fund was established during the previous year for projects supporting the charity's strategy.

Designated
Northumberland (John Edmunds) fund £50,000 (2023: £50,000)
This fund was established during the previous year to comply with the wishes of John Edmunds that part of his legacy to the charity be used for footpath maintenance in the Northumberland region.

Permanent endowment
£768,000 (2023: £746,000)
This relates to a legacy received for which the use of the funds has been restricted. The bequest states that the capital should remain in a trust and income generated by the trust to be paid to Ramblers in perpetuity. This income should be used for the protection, preservation, and maintenance of public footpaths in the open countryside and to defend its beauty.

Restricted reserves
£0.7m (2023: £0.7m)
These reserves represent the balance of legacies or project monies received which are unspent at the balance sheet date. Their use is restricted by the terms of a legacy or external funding agreement.



Risk management

The trustees view risk management as a core governance function and take ultimate responsibility for ensuring a comprehensive approach to risk is embedded across the organisation and is considered in strategic thinking and all Ramblers' operations and activities. The trustees acknowledge their legal and regulatory obligations and, in reviewing their approach to risk, have consulted Charity Commission guidance and other best practice sources.

The risk management policy and related processes set a risk framework that allows trustees to identify the major risks that apply to the charity and make decisions about how to respond to the risks they face.

The trustees have agreed the following process to review and assess the major risks to which the Ramblers is exposed, to satisfy themselves that systems or procedures are established to manage those risks.

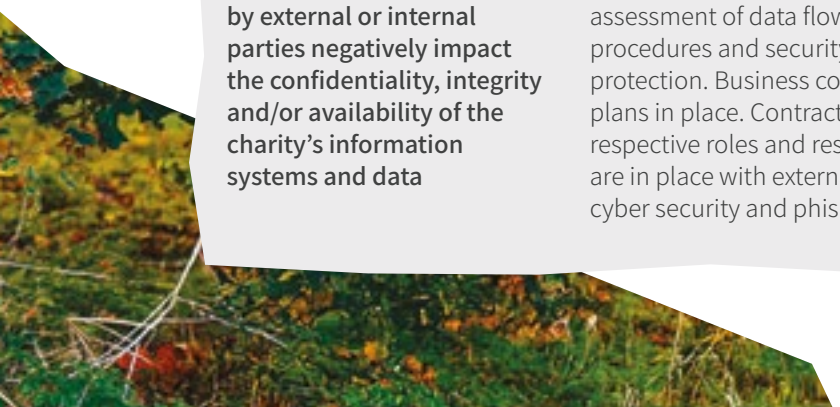
A strategic risk register is maintained to capture and assess the ongoing risks faced by the Ramblers and to assess their impact and likelihood.

The risk register, co-ordinated by a designated risk manager (currently the Head of Governance), is kept under quarterly review and updated by the Executive Leadership Team (ELT). This involves monitoring existing risks, identifying, and logging any new risks, and applying/moderating the risk score for each, based on agreed criteria (likelihood impact). Actions that can be taken to mitigate each risk are identified and recorded.

The risk register is reviewed quarterly by the Finance, Risk and Audit Committee (in line with its delegated oversight of risk assurance) and annually by the Board of Trustees. Other committees may review and make any recommendations on risks relevant to each committee's delegated responsibilities. The risk register is also considered and reviewed as part of our annual business planning cycle.

The principal areas of risk and the mitigation plans for the Ramblers are:

RISK	MITIGATION
Failure to execute strategic change and transformation programmes effectively, resulting in inefficient use of the charity's resources	A refreshed strategic plan with clearly defined focus and ambitions was launched in January 2024. Robust business planning processes are in place with clear leadership to drive delivery. Processes are established for appraising, costing and monitoring projects and activities, with committees providing detailed trustee scrutiny and oversight. A business plan progress dashboard is in place as part of monitoring and reporting procedures for quarterly trustee reviews. A new staff structure was implemented in October 2024 which better aligns our resources with our strategic ambitions.
Insufficient income for the charity to achieve its strategic objectives and maintain its operations	The annual business planning and budgeting process reviews income forecasts and income generation opportunities, along with quarterly income, expenditure and cash flow forecasting. There is regular review of the membership growth strategy and income generation mix using evidence to refine the rolling three-year income growth model. We maintain investment in income generation to retain existing funding streams and to diversify and unlock new funding opportunities (e.g. through the evolution to a supporter model). We have implemented a three-year financial resilience plan to restore our minimum reserves level to £3m by the end of 2025/26.
Cyber incidents executed by external or internal parties negatively impact the confidentiality, integrity and/or availability of the charity's information systems and data	Our digital systems are subject to ongoing reviews which include assessment of data flow structure and dependencies. Data back-up procedures and security measures are in place, as is network software protection. Business continuity and technology disaster recovery plans in place. Contracts with our external technology partners clarify respective roles and responsibilities, and service level agreements are in place with external hosting and maintenance partners. Annual cyber security and phishing training is mandatory for staff.



RISK	MITIGATION
An event or incident such as an external data breach or inadvertent internal error resulting in the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data	Organisational IT and data governance policies are in place and reviewed regularly as part of the annual policy review cycle, and a new data retention policy was implemented in November 2024. The staff Data Protection Officer has access to support from an expert external company. Cyber security and UK GDPR training is mandatory for all staff. UK GDPR training is now mandatory for volunteers in roles requiring access to personal data.
Failure to safeguard the charity's employees, members, volunteers and/or public	Our safeguarding policy, process and reporting framework is kept under annual review by staff and trustees. The People and Culture Committee has oversight of all aspects of safeguarding and health and safety, including keeping related policies under review, and there is a designated trustee safeguarding lead on the Board of Trustees. Mandatory safeguarding training and health and safety training is in place for staff, with first aid and fire marshal training provided as required. Volunteer walk leaders have access to training on managing incidents including safeguarding, and risk assessments processes are in place for our led walks.
Poor financial governance, reporting and/or controls	The Board of Trustees and the Finance, Risk and Audit Committee have appropriate financial skills and expertise to provide scrutiny, challenge and oversight. A structured business planning and budgeting process is in place, along with integral reserves and investments policies. There is an established quarterly re-forecasting and review process, with reviews of reserves and investments, and provision of appropriate financial information which would highlight concerns and/or any issues in financial performance. The statutory audit process includes fraud review procedures.

The trustees are satisfied that systems have been developed and are in place to mitigate identified risks to an acceptable level.



Related party

The work of the Ramblers is supported by Ramblers' Enterprises Limited (company number 03033217). Ramblers' Enterprises Limited carries out non-charitable trading activities to raise funds for supporting The Ramblers' Association. The primary activities in the reporting period related to a commercial partnership with Cotswold Outdoors.

Two of the trustees are also directors of Ramblers' Enterprises Limited.

Going concern

The Board of Trustees has reviewed the Ramblers' planned activities and financial position and believes that there are sufficient resources to manage any operational or financial risks.

Specifically, trustees have:

- reviewed and approved the budget for 2024/25 including a movement in funds analysis and cashflow position;
- reviewed an update to the existing three-year financial forecast to the financial year 2025/26 to assess the readiness and stability of the Ramblers for the future;
- had clear sight and explanations of the assumptions that underly the budget and the updated three-year financial forecast;
- feel assured that the Ramblers has a stable cost base and can maintain the appropriate level of general reserves to ensure financial sustainability in future years, and a low risk of losing key staff.

In addition, trustees have considered our three main income sources:

1. Donations and legacies

- Our legacy income forecast is based on a ten-year average, and we remain cautious in our predictions.
- We are diversifying our membership offer to attract and retain more members and grow our membership. We have implemented a new fundraising approach to draw on opportunities in grant making trusts, corporate partnerships, individual giving, and large environmental and wellbeing funders to refine our fundraising mix.
- We seek assurance from our external funders that they will continue to provide funding through periods of uncertainty and change and beyond.

2. Other trading activities

There are no planned changes to our publications, and therefore we do not foresee any changes in the level of income from our publishing and book sales.

3. Charitable activities

As our led walks and routes have resumed at levels similar to those experienced prior to the national restrictions imposed during the pandemic and there is a continuing focus on the ability to raise funds and on cost control initiatives, we anticipate that there will be no material changes to the reserves of our Areas and Groups.

The charity has built up its liquid reserves in recent years and there are currently sufficient reserves in line with the reserves policy to manage the charity through any uncertainty that may arise. It is considered there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future, and the trustees do not consider there to be any material uncertainties and therefore the financial statements have been prepared on a going concern basis.



statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report (incorporating a strategic report) and the financial statements in accordance with applicable law and regulations. Company and charity law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its net incoming resources 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 Financial Reporting Standard 102;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charitable company's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

The trustees, as company directors, have confirmed that, so far as they are each aware, there is no relevant audit information of which the charity's auditors are unaware, and that they have each taken all the steps that they ought to have taken as trustees/directors in order to make themselves aware of any relevant audit information and to ensure that the charity's auditors are aware of that information.

The trustees' annual report, as prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the Board of Trustees on 25 February 2025, including in their capacity as company directors approving the directors' and strategic reports contained therein, and is signed as authorised on its behalf by:



Lucy Robinson
Chair, Board of Trustees



Kelly Evans
Honorary Treasurer

independent auditor's report to the trustees of The Ramblers' Association

Opinion

We have audited the financial statements of The Ramblers' Association ('the charitable company') for the year ended 30 September 2024 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 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 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the (Auditor's responsibilities for the audit of the financial statements) section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken during our audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained during the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 36, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due

to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), Health and Safety Legislation, Taxation Legislation and Employment Legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.



We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of legacy income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance, Risk and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on legacy income and the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, OSCR, Companies House and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non- compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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 Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Dipesh Chhatralia
Senior Statutory Auditor

For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

STATEMENT OF FINANCIAL ACTIVITIES

	Note	2024 Restricted funds £000	2024 Endowment funds £000	2024 Unrestricted funds £000	2024 Total Funds £000	2023 Total Funds £000
Income and Endowments from:						
Donations and Legacies	2	64	-	8,267	8,331	7,878
Charitable Activities						
Other trading activities	3	5	-	413	418	419
Investments	4	15	-	69	84	82
Area and Group walking activities	5	-	-	2,463	2,463	2,278
Funded projects	5	438	-	421	859	1,396
Total income and endowments		**522**	**-**	**11,633**	**12,155**	**12,053**
Expenditure on:						
Raising Funds	6	2	-	2,021	2,023	1,908
Charitable activities	6	534	-	10,642	11,177	12,275
Total expenditure		**536**	**-**	**12,664**	**13,200**	**14,183**
Net gains / (losses) on investments	11	2	22	12	36	9
Net income/(expenditure)		**(12)**	**22**	**(1,019)**	**(1,009)**	**(2,121)**
Transfers between funds		**-**	**-**	**-**	**-**	**-**
Net movement in funds		**(12)**	**22**	**(1,019)**	**(1,009)**	**(2,121)**
Reconciliation of funds						
Total funds brought forward	**18**	**723**	**746**	**6,950**	**8,419**	**10,540**
Total funds carried forward	**18**	**711**	**768**	**5,931**	**7,410**	**8,419**

All the above are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

STATEMENT OF FINANCIAL ACTIVITIES (Prior year)

	Note	2023 Restricted funds £000	Endowment funds £000	Unrestricted funds £000	Total Funds £000
Income and Endowments from:					
Donations and Legacies	2	51	-	7,827	7,878
Charitable Activities					
Other trading activities	3	24	-	395	419
Investments	4	12	-	70	82
Area and Group walking activities	5	-	-	2,278	2,278
Funded projects	5	1,036	-	360	1,396
Total income and endowments		**1.123**	**-**	**10,930**	**12,053**
Expenditure on:					
Raising Funds	6	1	-	1,907	1,908
Charitable activities	6	1,148	-	11,127	12,275
Total expenditure		**1,149**	**-**	**13,034**	**14,183**
Net (losses) on investments	11	-	9	-	9
Net incoming/(expenditure)		**(26)**	**9**	**(2,104)**	**(2,121)**
Transfers between funds	**18**	**(657)**	**-**	**657**	**-**
Net movement in funds		**(683)**	**9**	**(1,447)**	**(2,121)**
Reconciliation of funds					
Total funds brought forward	**18**	**1,406**	**737**	**8,397**	**10,540**
Total funds carried forward	**18**	**723**	**746**	**6,950**	**8,419**

All the above are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

BALANCE SHEET

	Note	2024 £000	2023 £000
Fixed Assets			
Intangible assets	10	823	1,100
Tangible assets	10	287	292
Investments	11	1,639	1,569
Total fixed assets		**2,749**	**2,961**
Current assets			
Stock	12	21	24
Debtors	13	989	1,517
Cash at bank and in hand: central		2,902	3,457
Cash at bank and in hand: areas, groups and councils		1,464	1,452
Total current assets		**5,377**	**6,450**
Creditors: amounts falling due within one year	**14**	**692**	**956**
Net current assets		**4,685**	**5,454**
Total assets less current liabilities		**7,434**	**8,455**
Provisions for liabilities and charges	**15**	**24**	**36**
Total net assets		**7,410**	**8,419**
Funds			
Endowment funds	18	768	746
Restricted income funds	18	711	723
Unrestricted funds			
General funds	18	2,657	3,488
Designated funds	18	3,274	3,462
Total funds		**7,410**	**8,419**

Approved and authorised by the trustees on 25 February 2025 and signed on their behalf by:





Lucy Robinson
Chair, board of trustees

Kelly Evans
Honorary treasurer

Company number: 04458492

CASH FLOW STATEMENT

	Note	2024 £000	2023 £000
Cash flow from operating activities		**(566)**	**(739)**
Cash flow from investment activities			
Dividends and interest received	4	84	82
Purchase of fixed assets	10	(25)	(251)
Purchase of investments	11	(34)	(24)
Net cash (outflow) from investment activities		**25**	**(194)**
Change in cash and cash equivalent in the reporting period		**(541)**	**(933)**

Reconciliation of net incoming to net cash flow from operating activities

		2024 £000	2023 £000
Net (expenditure) for the reporting period		(1,009)	(2,121)
Depreciation and Amortisation	10	308	615
Investment income	4	(84)	(82)
Decrease / (increase) in stock	12	3	1
Net (gain) / loss on investment	11	(36)	(9)
Decrease / (increase) in debtors	13	528	864
(Decrease) in creditors	14	(264)	(23)
Increase / (decrease) in provisions	15	(12)	16
Net cash flow from operating activities		**(566)**	**(739)**

Analysis of cash and cash equivalent	At 1 October 2023	Cash flow £000	At 30 September 2024
Cash: central	3,457	(554)	2,903
Cash: Areas, Groups and Councils	1,452	12	1,464
Total cash and cash equivalent	4,909	(541)	4,368

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The Ramblers' Association is a charitable company limited by guarantee, incorporated in England and Wales (charity no. 1093577, company no. 4458492) and registered in Scotland (charity no. SC039799). Our registered office is 10 Queen Street Place, London, England, EC4R 1BE.

a) Basis of preparation

The financial statements have been prepared in accordance with the charities Statement of Recommended Practice (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Ramblers' Association meets the definition of a public benefit entity as defined by FRS102.

As detailed in the trustees' report, the trustees have reviewed the future activities and planned performance of the charity and confirm that it remains appropriate to prepare the financial statements on the going concern basis. The charity has built up its liquid reserves in recent years and there are currently sufficient reserves to manage the charity through the uncertainty. It is considered there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

The activities of the Areas, Groups, Scottish and Welsh Councils, together with their assets, are included within these accounts. Income and expenditure are accounted for on a cash basis, as the net effect of bringing in debtors and creditors at year-end is not material. Expenditure is allocated to descriptive headings which are then aggregated into the relevant expenditure categories.

The results of Ramblers' Enterprises Limited, the trading subsidiary of The Ramblers' Association, are not consolidated on the grounds that they are not material.

b) Incoming resources

Membership income (including life membership subscriptions) is accounted for when received as it is considered to be substantially a donation. No provision is made for unexpired memberships at the year-end.

Gift Aid on membership income and donations is recognised in line with receipt of the subscription or donation where a valid Gift Aid declaration exists.

Residuary legacies are recognised as income receivable in the financial statements following the granting of probate and legal entitlement, only upon the earlier of a notification of payment or the receipt of a reliable valuation in the form of final estate accounts being received before the financial year end. Pecuniary legacies are recognised as income receivable in the financial statements following notification of the granting of probate and legal entitlement and where the value can be reliably estimated by year end.

Grants (including government grants) are recognised in the statement of financial activities when the charity can demonstrate entitlement to the income.

Investment income is accounted for when received except for our permanent endowment which is accounted for on an accruals basis. Income from our permanent endowment is split equally between restricted and unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Donated services and gifts in kind are included as income and appropriate expenditure at the value to the charity, where material.

Other income is accounted for on an accruals basis.

All income within Areas, Groups, Scottish and Welsh Councils is accounted for on a cash basis as explained in section a above.

c) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

GB office support costs are fully absorbed to the charity's activities in accordance with the Charities SORP. Support costs comprise costs incurred directly in support of expenditure on the charitable objects, and include finance, human resource, information technology and administration costs, membership servicing, governance and the costs of the Chief Executive's office. These costs have been apportioned to the charity's activities based on the full-time equivalent staff time carrying out these activities.

The cost of raising funds includes the costs incurred in raising funds such as donations and legacies, and costs to promote and market membership.

Governance costs include the costs associated with the governance of the charity as a whole and includes the costs of the charity's General Council AGM, meetings and servicing of the Board of Trustees and its sub-committees, the costs of the charity's Areas, Groups and Councils' governance, the costs of audit, and compliance with legal and statutory requirements.

d) Funds

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes. Unrestricted income received in advance for a specified future period is deferred until the service or activity is undertaken.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes and include unrestricted reserves held by the charity's Areas, Groups and Councils.

Restricted funds are to be used for specific purposes as laid down by the donor. Direct expenditure which meets these criteria is charged to the fund as incurred. Where allowed by the terms of the fund, a proportion of overheads and salary costs are allocated to the fund based on the amount of staff time spent working on the project.

Permanent Endowment – this was established as a result of us receiving a legacy where the terms of the gift specified that the capital amount should remain in a trust and for the Ramblers to be the sole beneficiary in perpetuity. See note 18 section M.

e) Tangible and intangible fixed assets

Intangible fixed assets costing more than £5,000 are capitalised at cost. Intangible fixed assets include software costs. Amortisation of intangible fixed assets is applied if they are brought into use by year-end and calculated over their estimated useful lives which varies between 5-6 years. Where an intangible is linked to a project, the amortisation reflects the project lifespan.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Tangible fixed assets costing more than £5,000 are capitalised at cost. Depreciation of fixed assets is applied if they are brought into use by year-end and calculated based on their estimated useful lives, on a straight-line basis as follows:

Freehold land	Nil
Freehold Properties	20 years
Office furnishings and equipment	5 years
IT and systems	5 years

f) Investments

Investments are stated at valuation at the balance sheet date, except for shareholdings in unlisted investments which are stated at cost. Realised and unrealised gains or losses on investments are shown on the statement of financial activities.

g) Stocks

Stocks are valued at the lower of cost and net realisable value.

h) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

i) Pension scheme

From 1 July 2014, all members of staff were auto enrolled into a group personal pension plan with Legal & General. Pension contributions are charged to the statement of financial activities when due.

j) Financial instruments

The Ramblers 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 measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and debtors excluding prepayments and income tax recoverable.

Financial liabilities held at amortised cost is comprised of creditors excluding income received in advance and taxation and social security.

Investments held as part of an investment portfolio are held at fair value at the balance sheet date, with gains and losses being recognised within income and expenditure.

k) Key judgements

The preparation of the financial statements requires judgement, estimates and assumptions to be made that affect the reported values of assets, liabilities, revenues and expenses. The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and include the accrual for legacy income.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

l) Provisions

Provisions are recognised when The Ramblers' Association has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expenditure.

Total Income

	Areas, Groups and Councils		Central		2024	2023
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Total £000	Total £000
2 Donations and Legacies						
Membership subscriptions	-	-	-	3,368	3,368	3,117
Legacies		11	-	1,057	1,068	1,107
Donations	44	41	20	3,042	3,146	2,922
Gift Aid	-	-	-	748	748	732
Government grants	-	-	-	-		-
	44	52	20	8,215	8,331	7,878
3 Other trading activities						
Publishing and book sales	-	41	-	297	338	305
Fundraising raffles	-	2	-	-	2	2
Commissions	-	-	-	2	2	28
Miscellaneous	5	42	-	28	75	84
	5	85	-	327	417	419
4 Investment income						
Deposit interest earned	1	1	-	54	56	38
Dividends and other investment income			14	14	28	44
	1	1	14	68	84	82
5 Charitable activities						
Promoting Walking Areas and Groups walking activities	-	2,463	-	-	2,463	2,278
Funded projects - government		-	402	-	402	963
Funded projects - mission delivery	6	313	30	108	457	433
	6	2,776	432	108	3,322	3,674
Total income and endowments	**56**	**2,914**	**466**	**8,719**	**12,155**	**12,053**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Included in the above are Government Grants for the following:

Funder	Project	2024 £'000	2023 £'000
Welsh Government	Paths to wellbeing (see note 18 F)	-	620
Welsh Government	Paths to Community (see note 18 H)	25	30
Welsh Government	Shared Prosperity Fund (see note 18 X)	31	
Welsh Government	Paths to Prosperity	35	
Welsh Government	UKSPF - Denbighshire	44	
Scottish Government	Scottish Walk leadership (see note 18 D)	50	50
Scottish Government	Young adult development (see note 18 J)	20	30
Scottish Government	Mapping Scotland paths for all (see note 18 L)	3	45
Sport England	Equity, Diversity and Inclusivity (see note 18 E)	194	189
		402	**963**

Legacies

The estimated value of legacies where entitlement exists but there is uncertainty as to the amount and probability of receipt is £1,454,000 (2023: £571,000). This has not been included in legacy income for the year.

Lotteries

We received donations of £2.6m (2023: £2.5m) from the Postcode Active Trust via their long-term partnership award scheme.

6. Total Expenditure

Summary	Areas, Groups and Councils		Central		Total	Total
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	2024 £000	2023 £000
Raising Funds	-	1	1	2,021	2,023	1,908
Costs of charitable activities:						
Rights of Way	14	81	91	1,801	1,987	2,229
Countryside protection	10	7	7	1,493	1,517	1,719
Freedom to roam	10	7	49	1,591	1,658	1,732
Promoting walking						
Area and Group walking activities		2,711	-	-	2,711	2,426
Programmes and promotions	12	427	342	2,523	3,294	4,169
Total costs of charitable activities	46	3,234	489	7,408	11,177	12,275
Total 2024	46	3,235	490	9,429	13,200	14,183
Total 2023	55	2,936	1,094	10,098	14,183	

Promoting walking – Area and Group walking activities are costs relating to holidays, coach rambles and social events organised by Ramblers' Areas and Groups. The related income from these activities is included in incoming resources from charitable activities.

Promoting walking – Programmes and promotions relates to the organising of local and national walking programmes and the promotion of walking to various audiences.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

The above figures include GB central office support costs which have been apportioned to headings on the basis of direct staff time employed in carrying out each activity.

The following page provides a more detailed breakdown of GB central office direct and support costs totalling £9,992,000 (2023: £11,192,000), analysed across activities and split between staff and non-staff costs. Further analysis is provided between restricted expenditure, for which the donor has specified how funds are to be used, and unrestricted expenditure which carry no specific restrictions.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Analysis of central costs

a) Central direct costs

	Staff costs		Other costs		Total 2024	Total 2023
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	£000	£000
Raising funds	-	586	2	668	1,256	1,310
Costs of charitable activities:						
Rights of Way	58	613	33	502	1,206	1,565
Countryside protection	-	458	7	468	933	1,219
Freedom to roam	10	517	39	469	1,035	1,194
Promoting walking	229	1,018	112	541	1,900	2,702
Total direct costs	**297**	**3,192**	**193**	**2,648**	**6,330**	7,990

b) Allocated central support costs

	Staff costs		Other costs		Total 2024	Total 2023
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	£000	£000
Raising funds	-	371	-	396	767	598
Costs of charitable activities:						
Rights of Way	-	388	-	298	686	585
Countryside protection	-	290	-	277	567	483
Freedom to roam	-	327	-	278	605	523
Promoting walking	-	645	1	321	967	1,013
Total support costs	**-**	**2,021**	**1**	**1,570**	**3,592**	**3,202**
Grand total	**297**	**5,213**	**193**	**4,218**	**9,922**	**11,192**

c) Support costs

Support costs comprise the following:

	2024 £000	2023 £000
Management, including the Chief Executive's office	429	429
Finance, administration and human resources	1,641	1,337
Information technology	920	856
Membership servicing and development	239	221
Governance	294	281
Welsh office administration	51	64
Scottish office administration	18	14
	3,592	3,202

NOTES TO THE FINANCIAL STATEMENTS (Continued)

The apportionment of the above support costs across activities, including the four charitable activities, is provided on the previous page.

7. Net incoming resources for the year

This is stated after charging:

	2024 £000	2023 £000
- Audit	37	35
- Taxation services and advice	2	2
- Other external scrutiny	1	1
Operating lease rentals:		
- Property	248	274
- Other	2	2
Depreciation (note 10)	308	615

8. Staff costs and numbers

Staff costs were as follows:

	2024 £000	2023 £000
Gross salaries	4,135	4,412
Employer's national insurance	449	457
Employer's pension contributions	389	366
Agency, recruitment and training costs	351	758
Accrued holiday	17	-
Redundancy costs	168	43
	5,509	**6,036**

The following number of staff have emoluments above £60,000:

	2024 No	2023 No
60,000 – 69,999	2	-
70,000 – 79,999	3	1
80,000 – 89,999	1	2
90,000 – 99,999	1	1
100,000 – 109,999	2	-
110,000 – 119,999	1	-
130,000 – 139,999	1	1

The total pension contribution in respect of staff with emoluments above £60,000 was £83,276 (2023: 38,514). Staff in receipt of emoluments over £60,000 in 2024 included three members of staff in the 70,000-79,999 (2) and the 110,000 - 119,999 (1) bands whose emoluments included redundancy payments and payments in lieu of notice. One of these members of staff had emoluments above £60,000 excluding redundancy payments and payments in lieu of notice, the other two did not.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

The key management of the charity is made up of members of the Executive Leadership Team. This team is made up of the Chief Executive Officer, and a leader for each of the following directorates – Operations and Advocacy, Finance, Income and Marketing, Governance and Strategy, and People and Digital.

The total employee benefits of the Executive Leadership Team in the year were £622,128 (2023: £591,034).

No trustee received any remuneration or payment of any kind except for reimbursement for attending meetings. See note 21 for further details.

Staff costs include a total of £156,448 of redundancy and termination payments during the year (2023: £42,730). At 30 September 2024, £16,832 was owed (2023: Nil).

	2024 No	2023 No
Average staff headcount in the year was:	87	104

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	2024 No	2023 No
Direct core charitable activities	74	78
Direct funded charitable activities	6	16
Governance	1	2
Fundraising	4	5
	85	101

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Fixed assets

a) Intangible assets	**IT and systems £000**	**Total £000**
Cost		
At the beginning of the year	3,985	3,985
Additions in year	25	25
Transfers in year	-	-
At the end of the year	4,010	4,010
Amortisation		
At the beginning of the year	2,885	2,885
Disposals in year	-	-
Charge for the year	302	302
At the end of the year	3,187	3,187
Net book value		
At the end of the year	**823**	**823**
At the beginning of the year	**1,100**	**1,100**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

b) Tangible fixed assets

	Land and buildings £000	Office furnishings and equipment £000	IT hardware £000	Total £000
Cost				
At the beginning of the year	343	-	-	343
Additions in year	-	-	-	-
Disposals in year	-	-	-	-
At the end of the year	343	-	-	343
Depreciation				
At the beginning of the year	51	-	-	51
Disposals in year	-	-	-	-
Charge for the year	5	-	-	5
At the end of the year	56	-	-	56
Net book value				
At the end of the year	**287**	**-**	**-**	**287**
At the beginning of the year	**292**	**-**	**-**	**292**

All fixed assets are used for direct charitable purposes.

11. Investments

	2024 £000	2023 £000
At the start of the year	1,569	1,536
Additions	34	24
Transfer from cash	-	-
Withdrawal	-	-
Gain/(loss) on revaluation at the end of the year	36	9
Valuation at the end of the year	**1,639**	**1,569**
Comprising:		
UK listed investments, at market value		
- Held centrally	767	745
- Held by Areas and Groups	153	140
UK non-listed investments, valued at cost		
- Held centrally	3	3
- Held by Areas and Groups	148	143
Cash		
- Held centrally	568	538
	1,639	**1,569**
Cost at the end of the year	**1,550**	**1,550**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

In addition to the investments above, The Ramblers' Association owns all the share capital (£2) of Ramblers' Enterprises Limited, a company registered in England and Wales (see note 16).

12. Stock

	2024 £000	2023 £000
Stock held by Areas and Groups	21	24

Stock held relates to finished goods in the form of publications.

13. Debtors

	2024 £000	2023 £000
Gift Aid receivable	296	511
Accrued income – legacies	53	231
Sundry debtors	429	445
Prepayments	196	304
Amounts due from trading subsidiary	15	26
	989	1,517

14. Creditors: amounts falling due within one year

	2024 £000	2023 £000
Income received in advance	70	77
Taxation and social security (PAYE and National Insurance)	63	166
Trade creditors	272	332
Holiday pay accrual	66	49
Accruals	221	332
	692	956

15. Provisions

Dilapidations

	2024 £000	2023 £000
Balance brought forward	36	20
Additions		16
Charge for the year	(12)	
Total provisions for liabilities and charges	24	36

A provision has been retained for the costs of converting the rented premises in Cardiff to their original state.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. Ramblers Enterprises Limited

Ramblers' Enterprises Limited, a private limited company (no. 3033217) registered in England and Wales, is a wholly owned subsidiary of The Ramblers' Association. The registered address is 10 Queen Street Place, London, England, EC4R 1BE.

During the year, Ramblers' Enterprises Limited received commission from Cotswold Outdoors for commission on sales to members of The Ramblers' Association. The results of Ramblers' Enterprises Limited are not consolidated with the results of The Ramblers' Association on the grounds they are not material. A summary of the financial activities of Ramblers' Enterprises Limited for 2023-24, and financial position as at 30 September 2024, are provided below.

	2024 £000	2023 £000
Enterprises		
Turnover	17	6
Administrative costs	(2)	(2)
Profit on ordinary activities before tax	15	4
Tax on profit on ordinary activities	-	-
Profit on ordinary activities after tax	15	4
Retained profit brought forward	**-**	**-**
Gift Aid donation	(15)	(4)
Retained profit carried forward	-	-

17. Analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2024 Total funds £000
Fixed assets	-	-	1,110	-	1,110
Investments	768	81	220	570	1,639
Net current assets	-	630	1,944	2,111	4,685
Provisions	-	-	-	(24)	(24)
Net assets	**768**	**711**	**3,274**	**2,957**	**7,410**

Prior year analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2023 Total funds £000
Fixed assets	-	-	1,392	-	1,392
Investments	746	79	204	540	1,569
Net current assets	-	644	1,866	2,984	5,494
Provisions	-	-	-	(36)	(36)
Net assets	**746**	**723**	**3,462**	**3,488**	**8,419**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. Movements in funds

	At 1 October 2023 £000	Incoming resources £000	Less: Outgoing resources £000	Gains/ Losses & Transfers £000	At 30 September 2024 £000
Restricted Funds					
A Areas, Groups and Councils	250	55	46	2	261
B Let's Walk Cymru	-	-	-	-	-
C Path Watch	-	-	-	-	-
D Scottish Walk Leadership Project	37	50	31	-	56
E Sport England	104	194	194	-	104
F Paths to Wellbeing	-	-	3	-	(3)
G Legacies	152	14	1	-	165
H Monmouthshire	22	25	41		6
I Denbighshire	-	44	50	-	(6)
J Young Adult Development	-	20	48	22	(6)
K Stiles and Gates	48	20	13	-	55
L Other Restricted funds	110	9	30	(22)	67
W Powys Council	-	35	42		(7)
X Carmarthenshire Council	-	31	31	-	-
Y WMCA Green Grants	-	25	6		19
Total restricted funds	723	522	536	2	711
Permanent Endowment Fund					
M Permanent Endowment	746	-	-	22	768
Total endowment funds	746	-	-	22	768
Unrestricted Funds					
Designated funds					
A Areas, Groups and Councils	1,510	2,914	3,233	336	1,528
O East Berks Endowment	33	-	4	-	29
P Appeal fund	20	-	-	(20)	-
Q Legal fund	256	4	88	84	256
R Fixed Assets*	1,393	-	-	(282)	1,111
S Wellbeing Walks	-	86	145	59	-
U Strategy Fund	200	-	94	194	300
V Northumberland (John Edmunds)	50	-	-	-	50
Total designated funds	3,462	3,005	3,564	371	3,274
General funds	3,488	8,628	9,100	(359)	2,657
Total unrestricted funds	6,950	11,633	12,664	12	5.931
Total funds	**8,419**	**12,155**	**13,200**	**36**	**7,410**

*Relates only to assets held centrally

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Prior year movements in funds

	At 1 October 2022 £000	Incoming resources £000	Less: Outgoing resources £000	Gains / Losses & Transfers £000	At 30 September 2023 £000
Restricted Funds					
A Areas, Groups and Councils	258	54	55	(7)	250
B Let's Walk Cymru	7	61	77	9	-
C Path Watch	40	-	-	(40)	-
D Scottish Walk Leadership Project	56	50	69	-	37
E Sport England	110	189	195	-	104
F Paths to Wellbeing	-	620	647	27	-
G Legacies	800	12	-	(660)	152
H Monmouthshire	-	30	8		22
I Denbighshire	-	-	3	3	-
J Young Adult Development	-	40	51	11	-
K Stiles and Gates	-	20	12	40	48
L Other Restricted funds	135	47	32	(40)	110
Total restricted funds	1,406	1,123	1,149	(657)	723
Permanent Endowment Fund					
M Permanent Endowment	737	-	-	9	746
Total endowment funds	737	-	-	9	746
Unrestricted Funds					
Designated funds					
A Areas, Groups and Councils	1,499	2,663	2,936	284	1,510
N People's Postcode Lottery					
i Core programme	304	-	304	-	-
ii Climate challenge programme	550	-	550		-
O East Berks Endowment	33	-	-	-	33
P Appeal fund	20	-	-	-	20
Q Legal fund	258	-	2	-	256
R Fixed Assets*	1,757		615	251	1,393
S Wellbeing Walks	-	76	205	129	-
T New Investment	135	-	135	-	-
U Strategy Fund	-	-	-	200	200
V Northumberland (John Edmunds)	-	-	-	50	50
Total designated funds	4,556	2,739	4,747	914	3,462
General funds	3,841	8,190	8,287	(256)	3,488
Total unrestricted funds	8,397	10,930	13,034	657	6,950
Total funds	**10,540**	**12,053**	**14,183**	**9**	**8,419**

*****Relates only to assets held centrally

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Purposes of restricted and designated funds

A: Areas, Groups and Councils

The restricted funds held by Areas, Groups and Councils comprise mainly legacies and bequests which are considered to have geographical restrictions as to their use.

The designated Areas, Groups and Councils fund represents the aggregate of the accumulated unrestricted funds held by the Ramblers' Areas, Groups and Councils. The fund receives area budget payments and the unrestricted funds raised by Areas, Groups and Councils; unrestricted expenses of the Areas, Groups and Councils are charged to it, analysed over the charitable objects of the charity.

Included in transfers is £324k which relates to Ramblers' funding provided to Areas, Groups and Councils (see also note 19).

B: Let's Walk Cymru

Let's Walk Cymru is a national programme to support and help develop health walking opportunities across Wales through the promotion of group-led walks and independent walking. The programme is funded by the Welsh Government.

C: Path Watch

The Big Path watch was funded by Ramblers Holidays Charitable Trust (RHCT), with additional funding from the Garfield Weston Foundation. The project allowed us to carry out a nationwide survey of right of way in England and Wales and publish a report of our findings. £40k was returned to RHCT during the prior year as unused funding.

D: Scottish walk leadership project

This is funded by investment income received from Sport Scotland. Until June 2024 this supported our 55 groups in Scotland to grow and develop. From July 2024 the funding supported the Equalities Outreach Project, which focuses on helping refugees, asylum seekers and global majority communities to get out walking.

The total amount of government grants during the year was £50,000.

E: Sport England

This grant funding amounts to £925k over a five-year period to deliver transformational change that will tackle the inequalities that prevent many from walking so that everyone feels they belong in the outdoors and can enjoy the benefits of walking.

F: Paths to Wellbeing

The Paths to Wellbeing project aimed to put walking at the heart of communities across Wales by improving the path network, create better access to green spaces and make some biodiversity improvements too. This was all delivered by volunteer action through support and training from Ramblers Cymru. The project was funded through the Welsh Government Rural Communities - Rural Development Programme, which was funded by the European Agricultural Fund for Rural Development and the Welsh Government.

The project finished during the prior year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

G: Legacies

The Ramblers' Association received several smaller restricted legacies during previous financial years and interest on a permanent endowment bequeathed to the Ramblers during this financial year.

H, I, W and X: Monmouthshire, Denbighshire, Powys and Carmarthenshire

Following on from the successful Paths to Wellbeing project, the Ramblers has obtained funding for work across various regions within Wales. Monmouthshire and Denbighshire activities began at the end of the last financial year. Powys and Carmarthenshire activities started in the current financial year.

J: Young Adult Development

This relates to funds received for work in breaking down the barriers that young people face to getting outdoors and delivers life skills necessary to access the outdoors regardless of their background, budget or experience levels.

The total amount of government grants during the year was £20,000.

K: Stiles and gates

This relates to funding from an anonymous donor for improvement of stiles and gates.

L: Other restricted funds

These funds received income from small grants made to The Ramblers' Association for specific projects.

M: Permanent endowment fund

This relates to a legacy notification received for which the use of the funds has been restricted. The bequest states that the capital should remain in a trust to be called the Derek Oakes Trust.

The will states that all income generated by the trust to be paid to the Ramblers in perpetuity and should be used for the protection, preservation and maintenance of public footpaths in the open countryside and to defend its beauty.

N: People’s Postcode Lottery (PPL)

In previous years the charity received funding in the form of donations from the Postcode Active Trust.

i. Core programme
The balance of funding from PPL annual draws of £304,000 were utilised in 2022/23 to continue to deliver key programmes including the development of walking operations and training of volunteers across England, Scotland and Wales, and to support the Don’t Lose Your Way and Mapping Scotland’s Paths projects.

ii. Climate Challenge programme
The balance of funding of £550,000 was utilised in 2022/23 to fund a programme of projects with specific focus on connecting more people to nature through walking, growing awareness and engagement with the natural world.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

O: East Berkshire expendable endowment

This fund represents general funds of the East Berkshire Group paid to central office to be spent or invested as agreed with the East Berkshire Group from time to time.

P: Appeal fund

This fund received unrestricted donations raised through the Ramblers' appeals and designated for use on the purpose described in the appeal letter. As additional charitable work as described in the appeals has been delivered since the fund was established and funded by general funds, the trustees approved the transfer of the balance on the designated fund back to general funds at the end of 2023/24 to cover the costs of this work.

Q: Legal fund

This fund sets aside resources to finance legal cases and public enquiries across England, Scotland and Wales. The fund holds a maximum balance of £250,000 that is replenished each year, commensurate with needs and dependent on prevailing financial resources. An additional legal fund of £36,000 was established to support the Glenborrodale legal case, following a membership appeal, with £6,000 of the fund remaining at the financial year end.

R: Fixed assets

This designated fund was set up to reflect the illiquid nature of these assets as they are not available to cover general expenditure. This fund does not include £1,000 worth of assets held by our areas and groups.

Transfers of £282,000 to this fund from general funds represents the difference between additions and depreciation during the year.

S: Wellbeing Walks

The Ramblers launched the Wellbeing Walks programme in 2021/22 offering England’s largest network of health walk schemes, helping people across the country to lead a more active lifestyle.

T: New Investment

This fund was established to support membership growth, focusing on Areas and Groups. Activities included event support boxes for Areas, “Grow your Group” month, webinars, testing of digital display advertising, scoping and soft launch of a member get member scheme and creation of new publicity items.
This investment was fully utilised in 2022/23.

U: Strategy fund

This fund was established during the year for projects supporting the charity’s strategy.

V: Northumberland (John Edmunds)

This fund was established during the year to comply with the wishes of John Edmunds that part of his legacy to the charity be used for footpath maintenance in the Northumberland region.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

W: WMCA Green Grants

This fund relates to a grant received in the year from the West Midlands Combined Authority to improve access to, and the walking environment of, Cotwall End Nature Reserve.

The prior year movement in funds has been restated due to a misstatement of the split between funds when the 2022/23 financial statements were signed.

	Reported £000 As at 30 Sept 2023	Adjustment £000	Restated £000 As at 30 Sept 2023
Restricted funds	730	(7)	723
Endowment funds	746	-	746
Designated funds	3,179	283	3,462
General funds	3,764	(276)	3,488
Total funds	8,419	-	8,419

19. Area and Council funding

Areas and Councils are funded from the central reserves to support their local charitable activities. This support is provided on the basis of a budget submitted. During the year, the following funding was received by Areas and Councils.

	2024 £000	**2023 £000**
Unrestricted		
Funding to Areas	312	289
Funding to Councils	-	-
Other payments to Areas and Groups	12	8
Donations from Areas and Councils to central reserves	-	(13)
Net funding to Areas and Councils	324	284

20. Operating lease commitments

At 30 September 2024, the charity had total commitments under operating leases expiring as follows:

	Equipment		**Property**	
	2024 £000	**2023 £000**	**2024 £000**	**2023 £000**
Less than 1 year	2	2	205	274
Within 1-5 years	1	4	-	232
	3	6	205	506

The decrease reflects the end to the current commitment to serviced office space at Borough Yards in London within the next financial year.

21. Trustees' expenses

Expenses as detailed below were reimbursed to a total of 20 (2023: 16) trustees for costs incurred in connection with the Board of Trustees and preparatory meetings, General Council, Ramblers' Association Area and Groups annual and other meetings, rallies and events.

	2024 £000	2023 £000
Travel and subsistence	8	6
Telephone, postage and miscellaneous	-	-
	8	6

22. Related party transactions

During the year, there were no related party transactions declared by the trustees who held office as at the 30 September 2024 or by the Executive Leadership Team.

23. Financial instruments

At the balance sheet date, the financial assets at fair value are £1,071,000 (2023: £1,031,000).

24. Capital commitments

At the balance sheet date, The Ramblers' Association had £0 commitments to capital expenditure (2023: £26,144) in relation to intangible assets.

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RAMBLERS

Registered with FUNDRAISING REGULATOR

The Ramblers' Association is a registered charity in England and Wales (no 1093577) and in Scotland (no SC039799), and a company limited by guarantee registered in England and Wales (no 4458492). Registered office: 10 Queen Street Place, London EC4R 1BE.

THE RAMBLERS' ASSOCIATION

England & Wales - Charity number 1093577

Accounts

RAMBLERS



2022/23

THE RAMBLERS' ASSOCIATION
ANNUAL REPORT & FINANCIAL STATEMENTS

> **The Ramblers opens the way for everyone to enjoy the simple pleasures of walking. And we step up to protect the places we all love to wander.**

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The Ramblers' Association trustees' report and financial statements for the year ended 30 September 2023.

The trustees of the Ramblers' Association, who are also directors of the company for the year ended 30 September 2023 under the Charities Act 2011 and the Companies Act 2006, present the trustees' annual report for the year (including the directors report and the strategic report under the 2006 Act), together with the audited financial statements for the year.

The financial statements comply with current statutory requirements, financial reporting standards, the articles of association and the Charities SORP (FRS102).

Company number: 04458492. Charity numbers: 1093577 (England & Wales) and SC039799 (Scotland)

foreword from the chair

This was a milestone year for the Ramblers. Our projects and activities over the past 12 months have continued to bring the benefits of walking in nature to individuals and communities across England, Scotland and Wales. At the same time, we have also looked to the future as we developed a refreshed 10-year strategy.

I would like to take this opportunity to thank everyone who has been part of the Ramblers' successes – not only in the past year, but during the past decade and more. From our dedicated volunteers and loyal members to our partners and supporters, you've helped us take great strides forward. It has been truly a team effort.

Our work to protect and improve our paths and access continues to be at the heart of what we do. In the past year, our 4,000 paths and access volunteers and 180 path maintenance teams helped us deliver real impact in communities across Britain. Projects like Paths to Wellbeing and Mapping Scotland's Paths enabled people to discover new walking routes for the very first time.

Through our campaigns and advocacy, we've been ensuring the importance of public access to the outdoors stays on the agenda. And in September, we published groundbreaking research with the New Economics Foundation that revealed the significant benefits that it brings to our lives. The report found that use of the path network adds more than 3,000 healthy years of life to the population in England alone.

We have continued to lead the way for thousands of people to enjoy the outdoors by delivering more than 96,000 group walks, including our Ramblers Wellbeing Walks, and welcoming 15,550 new members to the Ramblers. Time and again, people tell us how much they value the opportunity to walk with others and the positive impact it has on their lives.

In the past decade, there have been profound changes across Britain, from a global pandemic to a cost of living crisis and political upheaval. We face a very different social and economic context to when our previous strategy was developed. Now, the inequities faced by people who could benefit most from walking in the outdoors are even more stark, and cuts to the support intended to solve them only increase the barriers to participation.

Against this backdrop, we have seen just how transformative walking in nature can be and why it's vital to both continue our current work, and to focus on the needs of those who are currently missing out.

This coming year, after extensive research and consultation, we launch our strategic plan for the next decade, Opening the Way, which prioritises the needs of communities who have the least access and face the most barriers to the outdoors. The almost 90 years since our creation have laid the foundation, and in the years to come we will continue working towards a future where everyone, everywhere can enjoy the benefits of walking in nature.

Thank you to everyone who supports the Ramblers. I look forward to working together to continue opening the way for everyone.



Rebecca Dawson
Chair, Board of Trustees



> **"Time and again, people tell us how much they value the opportunity to walk with others and the positive impact it has on their lives."**

what we do...

Opening the Way

The Ramblers opens the way for everyone to enjoy the simple pleasures of walking. And we step up to protect the places we all love to wander.

We're the only charity dedicated to removing barriers so everyone can enjoy walking in green spaces, and to improving Britain's most popular and least-known walking places. We're committed to campaigning to keep our countryside open to all and to fighting for the things that matter most to walkers. We lead the way, and the walks, for a vibrant community united by the joys of walking, helping everyone get more out of their walks.

We are the Ramblers: boosting Britain's wellbeing one step at a time.

Removing the barriers to walking

The Ramblers is dedicated to removing barriers so everyone can enjoy walking in green spaces and to preserving and improving well-loved paths, tracks and trails across Great Britain.

A community of over 100,000 walkers

We're Britain's biggest and most vibrant walking community. We lead the way, and the walks, for a community of over 100,000 walkers. And we help thousands more every year find their feet out in the open to boost their wellbeing naturally.



Our values

In our decision-making and daily work, we strive to be:

INCLUSIVE
We make everyone feel welcome and part of the Ramblers community. We make sure we all feel respected and accepted and know our contributions make a difference in achieving our mission.

INSPIRING
We strive to inspire people through the way we act and the things we say. We channel our passion and ambition so others are moved to help us achieve our mission.

EMPOWERING
We empower and encourage each other to make a positive contribution to our teams and the Ramblers. We do all we can to make sure everyone has the ability, and feels confident, to take action.

RESPONSIBLE
We take responsibility for ourselves and those around us seriously, by always acting in a safe and supportive way. We care about the environment and make sure we do what we say we will do.

Public benefit

The objects of the Ramblers as stated in our Articles of Association are to promote, encourage or assist in:

- the provision and protection of footpaths and other ways over which the public have a right of way or access on foot, including the prevention of obstruction of public rights of way;
- the protection and enhancement for the benefit of the public of the beauty of the countryside and other areas by such lawful means as the trustees think fit, including by encouraging the provision, preservation and extension of public access to land on foot;
- the provision of facilities for the organising of open-air recreational activities and in particular rambling and mountaineering with the object of improving the conditions of life for the persons for whom the facilities are intended, namely the public at large, and in the interests of social welfare, health and wellbeing;
- advancing the education of the public in subjects relating to access to, and the preservation and conservation of, the countryside and of the health benefits of outdoor recreational pursuits.

As a charity the Ramblers must have purposes all of which are exclusively charitable (as defined by the Charities Act 2011) and are for the public benefit. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Ramblers' aims and objectives and in planning future activities.

what we achieved in 2022/23

Paths continued to be a core focus of our work in 2022/23

In September, we launched our ground-breaking report on the path network in England and Wales. Produced in collaboration with the New Economics Foundation, the report analysed the worth of the path network in England and Wales for the very first time, finding that our public rights of way provide almost £2 billion worth of health and wellbeing benefits every year.

But while the impact is great, the report also found stark inequalities in local provision, with large imbalances between the most and least deprived communities. The report received significant press attention, with over 200 pieces of media coverage.

our public rights of way provide almost

£2 billion

worth of health and wellbeing benefits every year

Meanwhile, Ramblers Scotland undertook a parallel research project, analysing the number of 'core paths' that communities can enjoy, and also discovered alarming inequality.

They found that residents in the most deprived half of Scottish society have a total of 4,579 miles of local core paths, compared with 10,351 miles within the least deprived half of Scotland.

This level of inequality can also be mapped onto health outcomes: people in the healthiest areas have nine times more local paths than the least healthy communities.



Residents in the most deprived half of Scottish society have a total of

4,579 miles

of local core paths, compared with

10,351 miles

within the least deprived half of Scotland

As well as championing paths at a national level, we have also been busy supporting our 4,000 path volunteers to deliver action on the ground.

Throughout the year, we worked to support our network of 180 path maintenance teams across England and Wales. These teams deliver real impact locally, from clearing vegetation to installing way markers and replacing stiles with gates to make our paths accessible to all.

4,000 path volunteers

to deliver action on the ground

To help grow these teams, and to further support the volunteers already working on the ground, we delivered basic online rights of way training as well as more in-depth in-person intermediate training sessions.

And to help showcase the work of our volunteers, we continued to run our popular quarterly Footpath Forum.

We continued to stand up for the path network in the courts.

As well as publishing detailed guidance on public inquiries, our casework and legal team supported dozens of cases and secured significant victories including successfully claiming a contested path at Roebuck Yard in Hastings, objecting to the extinguishment of a "green lane" path at Hanover Green and claiming a path leading to Trafford Metrolink station, allowing walkers a new, canal-side way to access the transport hub.



over 140 new routes



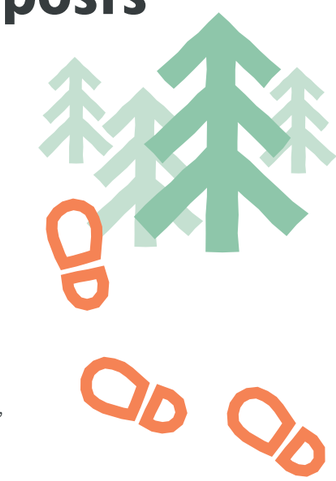
Our work has not just been limited to maintaining paths; we have also taken steps to improve them and the wider network.

In Wales, our Paths to Wellbeing project helped embed walking at the heart of 18 communities by creating over 140 new routes and giving local people the tools, training and know-how to unlock the potential of hundreds of miles of local paths and improve local biodiversity.

213 gates

1826 waymarker signs

138 posts



Over the course of the project, volunteers helped install 213 gates, 1826 waymarker signs and 138 posts, as well as planting 3851 trees and dispersing 41kg of wild seeds.

Following the success of this project, funding for additional projects to audit, improve and celebrate local path networks has been secured in Carmarthenshire, Denbighshire, Monmouthshire and Powys.

CASE STUDY

PATHS TO WELLBEING MID WALES

Community engagement is at the heart of Paths to Wellbeing and in 2022/23, a staggering 64 communities applied to take part. In mid-Wales, the successful applicants were Rhayader & Llanwrthwl, Llechryd and Penparcau.

In Rhayader, we helped create a new walking group, Gentle Rambles, which focuses on people who are only able to walk short distances due to ill health. The group is thriving and now organises regular walks in the community.

In Llanwrthwl, we worked alongside the local authority to make a short circular route stile free so more people can enjoy it. Many locals discovered it for the first time when we arranged a walk for schoolchildren to celebrate the completion of the work.

And in Penparcau, we brought together a great number of passionate volunteers for our invasive species removal days. Made up of a whole range of ages and backgrounds, they came together to fight the Himalayan balsam and help improve local biodiversity.



Meanwhile, our Path Accessibility Fund, generously supported by an anonymous donor, is enabling whole stretches of paths to be made more accessible with projects completed, or underway, in Aberystwyth, Essex, Oldham, Gwynedd, Hampshire and Worcestershire.

The Scottish Paths Map has also gone from strength to strength. The online map of previously hidden trails has grown significantly, with more than 850 new trails added and more than 4,000 existing paths checked.

we've added

850

trails to the Scottish Paths Map and checked more than

4,000

existing paths

Despite the disappointing decision to impose a cut-off date of 2031 for lost paths to be registered as legally protected public rights of way in England, our Don't Lose Your Way campaign saw significant successes over the last 12 months. Total volunteers increased by 50% to reach 949, we held four in-person training events and our volunteers are working to put thousands of lost paths back on the map. In Stoke-on-Trent alone, our volunteers discovered 104 miles of public rights of way, in current use but previously unrecorded, adding them to the definitive map and boosting the recorded network in the city by an amazing 350%.

CASE STUDY

PATH ACCESSIBILITY FUND ROMSEY, HAMPSHIRE

While out exploring Hampshire with his local group, Les Mildon, footpath officer for Romsey Ramblers, began to notice significant barriers on his walks, particularly affecting those with reduced mobility.



So Les decided to do something about it: he identified a walk with seven broken or impassable stiles and applied to the Path Accessibility Fund to replace them with accessible gates. With his route selected, Les worked with Hampshire County Council to obtain landowner permission. The council agreed to fund three of the new gates themselves, with the Path Accessibility Fund stepping up to cover the cost of the remaining four. Awarded a grant of £1,137, Les set to work replacing the stiles with accessible pedestrian gates and improving the waymarking in the local area. Not only do these new gates make the whole area more accessible – they've also helped create part of a circular route around the village of Michelmersh.



Stepping out together

In 2022/23, over 500 Ramblers groups delivered

44,000 group walks

accross the country

To help support these walks, we launched a new Walks Manager system which local Ramblers groups and volunteers can use to create and upload their walks.

We began development of a new core approach to **managing safety on group walks** moving away from a one-size-fits-all approach, to emphasise local, proportionate and dynamic planning. Following a research phase supported by an external expert, we convened a volunteer working group to steer the ongoing development of the guidance, which is due to be introduced in March 2024.

We continued to deliver our **programme of onboarding and training**. Over the last year, over 330 aspiring walk leaders joined an online session and more than 1,150 completed the Walk Leadership Foundations e-Learning course. In February, we launched Preventing and Managing Incidents, a new e-learning course for walk leaders, including first aid awareness and the most common incidents that take place on walks. More than 750 volunteers have completed the course so far.

As well as training and development, we hosted **seven special events to inspire** everyone to get outdoors. This included panels to celebrate International Women's Day and to discuss the health and wellbeing benefits of walking. We also hosted events with bestselling authors, and an evening of stories and song.

We continued to refine and expand our work on **self-guided walks**, with 219 walk leaders registering for or buying our Walk Leadership training. And to ensure everyone has access to the outdoors, we started offering the course for free to certain groups who would not otherwise have access.

The reach of **Ramblers Wellbeing Walks** continued to expand and we welcomed new partners in Writtle, Northumberland, Coventry, Rossendale, Newcastle, Rotherham, Nottinghamshire, Surrey and Cornwall. Over the year, our 130 partners supported 8,000 walk leaders to deliver over 52,000 group walks. We've also supported partners to test local community initiatives, including women-only walks, walks from YHA properties, and indoor walks to help walker's build up their confidence before getting outdoors.

CASE STUDY

SENSORY WALKS WITH RAMBLERS WELLBEING WALKS NEWHAM

There is no one way to walk. So through our Ramblers Wellbeing Walks programme, we support our local partners to develop walks that are right for their local community.



In London, Ramblers Wellbeing Walks Newham have teamed up with Sense to offer sensory walks at two different locations across the borough. Specifically designed for those with sensory impairments and complex disabilities, these walks provide walkers with an opportunity to develop social connections and explore the use of their senses while staying active.

These walks are a wonderful example of how Ramblers Wellbeing Walks partners are stepping up to respond to the needs of the people who live in their local communities.

Opening the way for everyone

Through targeted programmes and resources, we've worked to open the way for everyone to enjoy the outdoors.

This year, we delivered a much expanded version of the **Out There Award**, welcoming 103 young adults to develop their skills and confidence in the outdoors at more than thirty locations across Scotland. 30 then went on to complete the Out There Award Plus, a responsible camping and volunteering weekend. We also launched the pilot of our Ambassador Scheme, training 10 Out There Award graduates to inspire the next generation of walkers and diversify the outdoor sector.

This year

32%

of our graduates came from LGBTQI+ groups and

16%

from the most deprived tenth of Scottish communities.

A fear of getting lost can be one of the biggest barriers to enjoying the outdoors. So, we created a new comprehensive series of videos to tackle this fear head on. Packed full of tips, tricks and tactics, **A Beginner's Guide to Navigation** covers fundamental navigation techniques, from map reading to compass basics, as well as practical advice for finding your way in different surroundings. So far, they have been viewed over 19,000 times on YouTube

In Scotland, our series of responsible access education videos amassed almost

3 million

views across Snapchat, TikTok and Instagram

The videos were co-produced with young people and in partnership with Scottish Government agencies, to raise understanding of the Scottish Outdoor Access Code.

To help make our access to nature more equal, we launched a new programme of **community outreach** work, helping to break down the barriers that prevent people from minoritised communities accessing the outdoors.

In Scotland, we've engaged with seven organisations across the country, working with refugees and those seeking asylum, testing an approach that includes introductory walks, skills sharing and introductions to local Ramblers groups.

And across England, from Manchester and Liverpool in the north west to Croydon in the south east, Ramblers groups are coming forward to lead walks for those seeking asylum, helping them experience the joy of the outdoors.



CASE STUDY

WALKING WITH PEOPLE SEEKING ASYLUM



Since 1980, Mole Valley Ramblers have been leading walkers out to explore the beauty of the Surrey Hills. But just 15 miles away, in a repurposed hotel near Gatwick that is home to 200 men seeking asylum, experiencing the beauty of this natural landscape seemed impossible.

So after being approached by a local police officer about the possibility of scheduling walks, the Mole Valley Ramblers decided to do something about it. They began by plotting routes that began at the front door of the hotel. And soon, they held their first walk. The benefit was immediate. And as the walks continued, the connections between the walkers grew stronger. Despite not sharing a language and coming from different cultures and countries spanning the breadth of the globe, they now had the chance to get out and connect with each other and the natural world that surrounded them.



Fighting for what matters most to walkers

As well as equipping everyone with the skills they need to get outdoors, we also campaigned at the highest level to preserve and **expand our access to green spaces. We launched our campaign to expand the freedom to roam** in England and following conversations with politicians to secure this, have drawn together our legislative asks into a proposal for a bill. This includes expanding the freedom to roam but also the protection and expansion of our path network and green spaces, and instituting targets and long-term strategy to improve access to nature.

As well as calling on the government to expand our access, we have also marked major milestones, particularly **the 20th anniversary of Scotland's Land Reform Act 2003**. To celebrate the occasion, we held an event at Holyrood, bringing together speakers to reflect on the success of the act and what we can all do to ensure everyone benefits in the years to come.

Our green routes campaign to secure networks of green walking routes in cities took a decisive step forward in London with the announcement of the Green Link Walk, a new route running from Epping Forest to Peckham. Due to open in 2024, the Walk is just one of the outcomes of the leisure walking strategy for London we worked on last year with Transport for London and the Walking and Cycling Commissioner.

The government has been developing its new **farm payments** regime to replace EU subsidies based upon area of land farmed, slated to be centred on 'public payments for public goods'. We have been pushing the government to include funding for public access and at last, our determination has started to bear fruit as the government has set out that it intends to pay farmers for the provision of permissive paths and improvements to support better access for people with reduced mobility.

CASE STUDY

THE GREEN LINK WALK LONDON

A new, nature-rich walking route through London is set to transform the city's walking infrastructure

During the last mayoral election in London, we campaigned for the creation of six new Greenways to help transform the capital's walking network. And in March 2024, the Green Link Walk will become the first to open to the public. Running from the edge of Epping Forest in north east London to Peckham in the south, the new route will connect a number of low traffic neighbourhoods in Islington and Hackney with parks, waterways and marshes as well as newly-greened streets. The walk will not just open up access to green spaces for countless Londoners; it will also connect up with London's existing walking infrastructure when it intersects with the Capital Ring at Lea Bridge Road.

Expanding our membership

Over the past year, we welcomed

15,500

new members to our walking community to reach

101,842

members overall

And to ensure this community keeps growing, we also created two new initiatives: Grow your Group Month and a member-get-member scheme. Built around peer support and advice sharing, Grow your Group Month featured its own dedicated Facebook group, which 152 volunteers joined, and a special 15% discount code to be shared on social media.

Our member-get-member scheme sought to take advantage of the power of word-of-mouth recruitment by offering £10 Cotswold Outdoor vouchers for both the referrer and the new member. We are looking to launch this scheme digitally in 2023/24.

As well as building connections with our members, we also worked to foster deeper ties with our affiliated clubs, particularly through our regular email newsletter. This provides them with support and advice alongside discounts on online training such as our Walk Leadership programme.

CASE STUDY

SUE LINCOLNSHIRE

After her husband passed away during lockdown, joining the Ramblers helped Sue start a new chapter.

"When I lost my husband, we were in lockdown and everything was strange. As a way of getting out of the house and away from the jobs that needed doing, I went out walking locally. But when I thought about going further afield, I felt a bit nervous. I contacted my local Ramblers group to ask about joining and was offered the chance to go walking with them a couple of times to try it out. After my first walk with the Ramblers, I felt really alive: I was immediately hooked.

Ever since I joined the Ramblers I've been walking regularly with my local group. I've made a new group of friends which has made a big difference to me. I've always known how good walking is for you though I used to think of it just as exercise. But being out in the country has literally opened my eyes to how fortunate I am to be able to go out into all that green space. I feel that you absorb it. Walking with the Ramblers has almost become a way of life for me. "



Supporting our volunteers

Engaging directly with our dedicated volunteers is key to ensuring they have the support they need to deliver positive change on the ground. This year, we've expanded our Regional Engagement Team (RET), adding two new Regional Engagement Officers, and continued the work of our four regional clusters to engage and share best practice with our areas and groups.

We know that collaboration is key to development. So, we also developed a new series of peer-to-peer learning sessions. Covering a range of best practice topics, from solving tricky situations to supercharging your publicity, we've brought volunteers together from across the country to share knowledge and learn from one another's experiences. These sessions have also been used to generate new resources which have subsequently been shared with all volunteers.

We expect to see this peer-to-peer work continue to develop over the next 12 months.

Spreading the word

Following on from the launch of our new brand last year, we officially launched our **new website** on 31 May 2023. The website has received a strong reception, with around 1.5 million sessions to date, and we have overhauled our online content to make it more accessible, engaging, and inclusive.

CASE STUDY

CHITRA, AREA FOOTPATH SECRETARY
MANCHESTER AND HIGH PEAK

Volunteering with the Ramblers helped Chitra to celebrate her love of the outdoors while making sure all of us get to experience its benefits.



"I decided to volunteer as I enjoy walking in the countryside and so the Ramblers are a kindred spirit. As a Footpath Secretary, I get to support and coordinate the activities of our footpath officers at a local level and work closely with local authorities and landowners. This can involve lots of problem solving and a lot of this work can only be achieved through the volunteers who understand their local area and carry a lot of local knowledge. I really like the trouble shooting aspects of the volunteer role also and the requirement to step into the shoes of others and see things from their perspective. Ultimately I feel a great sense of satisfaction seeing my volunteering efforts leading to the safeguarding of the path network and encouraging more people to enjoy walking across our brilliant footpaths."

The new website is a core platform to allow us to showcase our work and spread the word, supported by our growing social media presence.

We now have

142,000 followers

This year also saw the appointment of Amar Latif, the TV personality known as the Blind Adventurer, as the new president of the Ramblers.

In Wales, Leanne Wood, the former leader of Plaid Cymru, became the ambassador of Ramblers Cymru and in Scotland, Zahrah Mahmood, the Hillwalking Hijabi, became president of Ramblers Scotland.

Our efforts to spread the word about our work was supported by significant media coverage, particularly around the appointment of Amar Latif, the launch of our paths research report, our freedom to roam campaign and the government U-turn on the 2026 deadline for registering lost paths. We also featured on BBC's Countryfile in May as part of the Big Help Out, championing Mole Valley Ramblers' walks for those seeking asylum.



Fundraising to support our work

We refined and expanded our fundraising during 2022/23. We got involved in raising funds on Giving Tuesday for the first time, raising over £5,000, and also took part in National Walking Month, helping to strengthen relationships with our partners and engage our supporters through competitions. We also launched our Christmas Gift Guide which performed well as a corporate engagement tool and provided our members with exclusive offers.

We created an online Fighting Fund to enable us to respond to any threats to countryside access that arise. In the past year, these included the ban on wild camping on Dartmoor, the scrapping of the deadline to register historical "lost" paths and the reemergence of a major threat to Coul Links in the Scottish Highlands.

To broaden our community engagement,

we secured four grants in Wales, worth over

£200,000

for new community programmes

We have used these insights, alongside work in Scotland, to start developing a GB-wide community engagement programme for which we will seek lottery funding.

Alongside our seasonal appeals in March and August, we also joined together with BBC Children in Need to create a joint fundraising Rambler event in October, opening up our group walks across the country. As well as these new ventures, we continued to work with our largest funder, the People's Postcode Lottery, while continuing to develop our partnership with Sport England and Cotswold Outdoors.

Becoming an even better employer

During 2022/23, we continued our work to make the Ramblers an even better employer. As well as a full review of our approach to remuneration and reward, which will be implemented in 2024, we focused heavily on learning and development. We launched a wide variety of new learning opportunities, tailored to develop individuals both within and outside of their role. And to help colleagues access this training, we also introduced a new HR and learning platform, allowing our colleagues to take control of their own data and learning.

We have also made sure that both health and financial wellbeing support is available to any colleagues who may need it. And to ensure that we are prepared for the future, we have focused on investing in, and developing, our leadership team.

Employee engagement is key to creating a great working environment. So we have carefully studied the results of our 2023 employee engagement survey and targeted our approach around the key areas identified by our colleagues. One such intervention is the launch of an Employee Forum which will support and strengthen our existing communication channels.

Equity, diversity and inclusion

Like many other organisations, we are on a journey to meet our equity, diversity and inclusion ambitions. And as a Sport England partner, we also have a responsibility to bring about change both within our sector and beyond. So this year, we have instituted a number of new initiatives and changes to help us progress on this journey.

A central part of this has been the commencement of our initiative to become an anti-racist organisation. We have also delivered a series of lunch and learn sessions to raise awareness of the inequality that exists within our sector and a number of training and forum discussions focusing on the barriers faced by unrepresented groups both within the organisation and outside it. To ensure these discussions bring about real change, we have also reviewed and refreshed our internal network groups to support an inclusive working environment.

Finally, we have completely overhauled our approach to recruitment, both for staff and the trustees that sit on our board. For staff, we have moved to anonymised shortlisting, extended the reach and diversity of where we place recruitment notices and have also begun to explore new apprenticeship programmes. For the board, the recruitment of co-opted trustees has allowed us to take positive action in diversifying the make up of our board.

Refreshing our strategic plan

During 2022/23, the Ramblers' 10-year strategy neared the end of its lifecycle. Recognising that over the last nine years the world has profoundly changed around us, the board of trustees decided to undertake a strategic review. We engaged with a wide range of stakeholders throughout a highly collaborative process and the findings have shaped our ambitions for the next decade.

Our refreshed strategic plan, Opening the Way, was approved by the General Council in November 2023 and launched in January 2024.



our plans for 2023/24



At the heart of our refreshed strategic plan, Opening the Way is a 'theory of change' that seeks to bring the well-known physical and mental well-being benefits of walking to many more people.

The strategic review showed that one of the most impactful ways we could do this was by focusing on those communities that have the least access and face the most barriers to the outdoors. These tend to be communities in the most deprived areas and we are therefore putting a particular emphasis in our strategy on working in areas within the Indices of Multiple Deprivation 1 to 5.

As a charity rooted in local communities, we are well-placed to bring our highly accessible, low-cost walking offer to help strengthen community cohesion and health across the country. This is especially crucial in the context of the challenging social and economic conditions created by the pandemic and cost-of-living crisis. And at a national level, we are well-positioned to keep the benefits of walking high on the political agenda, particularly important in the context of squeezed public sector budgets.

We will continue to support and enable our loyal members and volunteers in local groups and areas to thrive. This remains key to our strategy. Alongside this, we want to sharpen our focus on our charitable purpose and public benefit. By raising awareness of our work and changing existing perceptions of the charity, we will inspire and enable more people to get out walking and grow support for our cause.

We are committed to playing our part to protect our natural environment which is at the heart of our enjoyment of the outdoors, so the climate emergency will be considered in everything we do.

The long-term impact we are seeking to achieve, working with others in the outdoor sector, is equitable access to walk outdoors for all communities in England, Scotland and Wales.



Our goal is to address the inequities in access to walking outdoors

OVER THE NEXT TEN YEARS, WE WILL STRIVE TO ACHIEVE THESE FOUR OUTCOMES:



1. **improved provision** — quality and information on access, paths and rights of way
2. **improved confidence** — and knowledge to walk outdoors
3. **improved participation** — of communities that have the least access and face the most barriers to the outdoors
4. **improved support** — for the Ramblers' charitable cause

OUR BUSINESS PLAN FOR 2023/24 SETS OUT THE FOLLOWING PRIORITY ACTIVITIES ALIGNED TO THESE OUTCOMES

1. Improved provision, quality and information on access, paths and rights of way

- Completing 5 to 10 path accessibility improvement projects in the most deprived communities.
- Continuing to map Scotland's paths to produce an open source, interactive digital map with thousands of previously unmapped paths.
- Carrying out a 'citizen-science' audit of the quality of the national path network to raise awareness of paths and enable targeted improvements and campaigns.
- Promoting our Access to Nature campaign in the run-up to the General Election.

2. Improved confidence and knowledge to walk outdoors

- Launching our new walk leader journey and rollout of a new approach to safety on group walks, emphasising local, proportionate and dynamic planning.

3. Improved participation of communities that have the least access and face the most barriers to the outdoors

- Completing a refugee and asylum seeker outreach initiative started in 2022/23.
- Developing a community delivery model in communities in England, Scotland and Wales which have the least access and face the greatest barriers to the outdoors.
- Extending the Out There Award (which currently supports young adults living in urban areas in Scotland) to England and Wales.
- Developing our walking products, especially our walk leadership training package.
- Advancing equity, diversity and inclusion with a strategic focus on areas of deprivation, becoming an anti-racist organisation, addressing barriers to walking for those with physical and sensory disabilities, and elevating women's leadership.

4. Improved support for the Ramblers' cause

- Aligning our strategic communication across England, Scotland and Wales for greater impact.
- Continuing to diversify and grow our sources of income to ensure financial sustainability, including a proactive legacy marketing strategy.
- Beginning the shift towards a supporter model to enable us to be a charity more open to anyone who would like to support our work.

enabling activities

Underpinning these priority activities are a range of enabling activities to support the efficient and effective functioning of the charity, including:

- People improvement initiatives (for example, a revised pay and reward offer and better induction and onboarding processes).
- A governance and operating model review.
- A data protection review.
- Technology improvements (for example, of our finance systems and volunteer communication platforms).
- A refresh of our digital strategy and a technology estate review.



structure, governance and management

Information

Status
The Ramblers is a charitable company limited by guarantee, incorporated on 11 June 2002 and registered as a charity on 29 August 2002.

Administrative details
Company number 4458492

Charity numbers 1093577 (England & Wales) and SC039799 (Scotland)

Registered office
1 Clink Street, 3rd Floor, London SE1 9DG (until 23 June 2023)

10 Queen Street Place (c/o Bates Wells), London EC4R 1BE (from 23 June 2023)

Operational address (main)
1 Clink Street, 3rd Floor, London SE1 9DG (until 23 June 2023)

13 Dirty Lane, London, SE1 9AP (from 23 June 2023)

Operational address (Scotland)
The Melting Pot, 15 Calton Road, Edinburgh EH8 8DL

Operational address (Wales)
3 Coopers Yard, Curran Road, Cardiff CF10 5NB

Bankers
Unity Trust Bank Plc, Four Brindleyplace, Birmingham B1 2JB

HSBC Bank Plc, Bank House, High Street, Hampton Wick, Kingston upon Thames KT1 4DA

Investment manager
CCLA Investment Management Ltd, Senator House, 85 Queen Victoria Street, London EC4V 4ET

Rowan Dartington, Temple Point, Redcliffe Way, Bristol, BS1 6NL

Auditor
Crowe U.K. LLP, 55 Ludgate Hill, London, EC4M 7JW

Governing document

The company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed by its articles of association. The Ramblers is committed to maintaining the highest standards of governance with reference to the Charity Governance Code in the delivery of its charitable purpose.

Board of trustees

The governing body of the Ramblers is the board of trustees, which comprises up to 15 members. The trustees are also directors under company law.

The key role of the board is to determine the strategy for achieving our mission and the oversight of the implementation of that strategy across our range of activities. This includes our values, ethics, image and communications. The board of trustees has the overall responsibility for ensuring that the Ramblers pursues its charitable objects, complies with its own constitution and relevant legislation, regulation, guidance and best practice, applies its resources exclusively to its objects and safeguards and advances the interests of walkers throughout Great Britain.

The board of trustees currently meets formally five times a year. All trustees give their time voluntarily and are not remunerated for their work on behalf of the Ramblers beyond the reimbursement of reasonable expenses. One or more members of the executive leadership team, including the chief executive, attend each board meeting. The head of governance acts as secretary to the board. The rules governing the election of trustees are set out in the articles. The board of trustees consists of:

- The chair and honorary treasurer elected by the General Council.
- Nine members elected by the General Council.
- A member appointed by each of the constituent parts (Ramblers Scotland and Ramblers Cymru).
- Not more than two members co-opted by the board of trustees.

A person becomes eligible to be elected to the board of trustees after being a member of the Ramblers for at least twelve consecutive months. All elected trustees including officers can serve up to three-year terms at which point they are eligible for re-election. A trustee may serve for a maximum period of six years. The only exception to this is the chair. Upon election, the chair holds office for a single term of three years. The co-option of trustees may result from the annual review of the board's mix of skills, diversity and competencies. Co-opted trustees serve for a term of one year and may be co-opted again for a maximum of two further terms. Co-opted trustees may seek election at the end of their terms.

Trustees in 2022/2023

Chair
Rebecca Dawson

Honorary treasurer
Michael Penny

Ordinary trustees
Bola Anike
Lucy Armitage
Gavin Baker (from 1 April 2023)
Mark Chung
Bekah Cork
Ronnie Forbes
Richard May (until 1 April 2023)
Malcolm McDonnell
Lucy Robinson
Helen Tranter (until 1 April 2023)
Rowan Williams (from 1 April 2023)

Appointee, Ramblers Cymru
Christopher Hodgson

Appointee, Ramblers Scotland
Alison Mitchell (until 1 April 2023)
Malcolm Dingwall-Smith
(from 1 April 2023)

Co-opted trustees
Dan Firmager
Gulshun Rehman



Induction and training of trustees

Formal induction is given to all new trustees who are invited to attend meetings with Ramblers staff and current trustees as part of the induction process. Trustees are also encouraged to attend recommended external training courses for charity trustees. Trustees have a legal duty to avoid conflicts of interest so they can focus exclusively on the best interests of the Ramblers. The Ramblers maintains a register of interests, which is updated annually by trustees and as any changes are reported. Procedures are in place for managing conflicts of interest that may arise during board meetings.

President

The president is an honorary position, elected each year at the General Council AGM, and eligible for re- appointment. The president is not a trustee. After six years, Stuart Maconie stood down as our president in 2023. Our new president, elected at the General Council AGM on 1 April 2023 is Amar Latif.

Sub-committees

In September 2022 the board reviewed the sub-committee structure to ensure that we have a robust governance model in place that would be expected (in the public interest and by our regulators) for a modern organisation of our scale. Following this review, in December 2022, the board approved a new sub-committee structure and the terms of reference for four committees which was implemented from 1 April 2023.

The finance, risk and audit committee provides oversight of:

- Overall financial and operational health of the Ramblers and its ability to continue to fulfil its charitable purpose.
- Co-ordination of the external audit and preparation of the annual statutory financial statements.
- Risk assurance, ensuring there is an effective risk management and assurance framework in place.

The nominations and governance committee provides oversight of:

- Board and organisational governance arrangements.
- Recruitment and selection for appointments to the board, committees and other bodies.
- Plans and prepares for board meetings and the annual general meeting of General Council.

The strategy and delivery committee provides oversight of:

- Delivery of the agreed portfolio of strategic and operational programmes of work required to deliver the Ramblers' strategy and charitable purpose.

The people and culture committee provides oversight of:

- The people and culture strategy including the equality, diversity and inclusion programme.
- Safeguarding, and health and safety matters.
- The overall employer offer, including setting and reviewing the remuneration of the chief executive.



Management and staffing

The trustees delegate the day-to-day running of the Ramblers to the chief executive officer as its chief officer, supported by an executive leadership team. The chief executive officer enacts the mission of Ramblers through its unpaid volunteers and paid staff. Overall, the chief executive leads a staff that at 30 September 2023 totalled 97 people.

Executive leadership team in 2022/23:

Chief executive officer
Ross Maloney

Director of finance (interim) (from 28 June 2023)
Howard Beeston

Chief of staff (from 19 June 2023)
Rosalind Fane

Director of operations and advocacy
Tompion Platt

Director of finance, performance and impact (until 30 June 2023)
Suzy Russell

Director of income and marketing
Clive Sanders

Director of people and digital
Glen Walker

NB Those staff members termed 'director' are not directors in accordance with company law.



Constituent parts

Under our devolution agreements (which were reviewed and renewed by the board of trustees and respective executive committees in 2023), substantial authority is devolved to our entities in Scotland and Wales. The board of trustees has delegated authority to executive committees in Wales and Scotland made up of members elected by each national Council.

Ramblers Scotland Strategic Committee members in 2022/2023

President
Lucy Wallace (until 4 March 2023)
Zahrah Mahmood (from 4 March 2023)

Convener
Alison Mitchell (until 4 March 2023)
Malcolm Dingwall-Smith (from 4 March 2023)

Vice convener
Beth Dickson

Honorary treasurer
Mike Gray

Ordinary members
Andrew Bachell (from 4 March 2023)
Mike Dales (from 4 March 2023)
Jarka Polednova (from 4 March 2023)
Dave Rennie (until 1 Dec 2023)
Sue Thomas
David Webb
Karl Erik Wilson (from 4 March 2023)

Co-opted members
Peter Bartos (until 4 March 2023)
Jacqui Thomson (from 4 March 2023)
Jane Searles (from 4 March 2023)

Welsh Council Executive Committee / Ramblers Cymru Steering Group members in 2022/2023

President
Will Renwick (until March 2023)

Ambassador
Leanne Wood (from July 2023)

Chair
Rob Owen

Vice chair
Chris Hodgson

Honorary treasurer
N/A

Ordinary members
Ros Bellamy
Gwenda Fitzpatrick
Joanna Slattery
Graham Taylor (from March 2023)
Maggie Thomas
John Elwyn Williams

Co-opted members
Alan Austin (until March 2023)
Andrew Stumpf

NB Changes to the Welsh Council Executive Committee were included in an updated Ramblers Cymru constitution which was approved by members of the Welsh Council on 6 March 2023. As part of the new constitution, the Welsh Council Executive Committee was renamed the Ramblers Cymru Steering Group (RCSG). The role of Ramblers Cymru president was replaced by an ambassador position. The role of Ramblers Cymru honorary treasurer, which had been vacant, was made an optional position which the RCSG has the power to reinstate and remove at its discretion.

Councils, areas and groups

The General Council is a body that normally meets annually. The main functions of this Council are to elect a maximum of nine trustees to the board, elect the chair and honorary treasurer, debate and recommend policies to the board and to receive the annual report and accounts.

Each Ramblers area is entitled to appoint at least two elected members, depending on its membership size.

The Scottish and Welsh Councils are bodies that normally meet annually. The main functions of these Councils are to debate and recommend policies to their executive committees and/or General Council that are specifically related to these countries. These Councils are represented by elected members of the areas and groups in each of these countries. The elected chair/convener of each Council or their nominee is a trustee.

At local level, activities for members and volunteers are organised through

485 groups and 59 areas

Each area and group operates through its own constitution, but as part of the overall Ramblers organisation.

Members of the Charity under the Companies Act

Council members are the formal company members of the charity and guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. All the trustees are Council members and other Council members are admitted in accordance with Article 18.2 of the Articles of Association of the Ramblers. The Ramblers also comprises other types of members, including individual members and local, national and overseas organisations that affiliate with Ramblers. These members are not company members for the purposes of the Companies Act 2006.

Ramblers' Enterprises Limited

Ramblers' Enterprises Limited is a wholly owned subsidiary of the Ramblers' Association that is incorporated in England and Wales. Its principal activities are to undertake commercial activities on behalf of the Ramblers. Ramblers' Enterprises Limited produced a net profit of £4,173 (2022: £9,732), which will be donated to the Ramblers through Gift Aid.

financial review

The Ramblers generated an operating deficit of £2.1m in the year ending September 2023 (2022: (£1.2m) operating deficit). Whilst there was an increase in total income and endowments of £0.3m, due primarily to the increase in income from areas and groups, this has been offset by an increase in expenditure of £1.4m on charitable activities.

Overall, the Ramblers remains in a strong financial position resulting from good management of our funds, with total net assets of £8.4m (2022: £10.5m), which includes cash balances of £4.9m (2022: £5.8m).

Income

In the year to 30 September 2023, the charity's total income was £12.0m (2022: £11.7m), an increase of 3% compared to the previous financial year. The £0.3m increase was driven by an increase in income from areas and groups to £2.7m (2022: £2.3m) following the continuing increase in walking activities and social events.

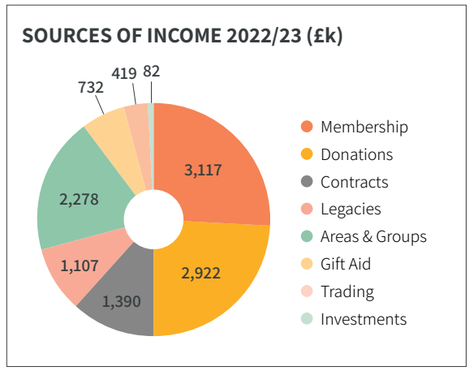
Donations and legacies income, comprising of membership income, gift aid and legacies as well as donations (including funding received from the Postcode Active Trust), remains the charity's highest income generator although it decreased overall by £0.3m to £7.9m (2022: £8.2m).

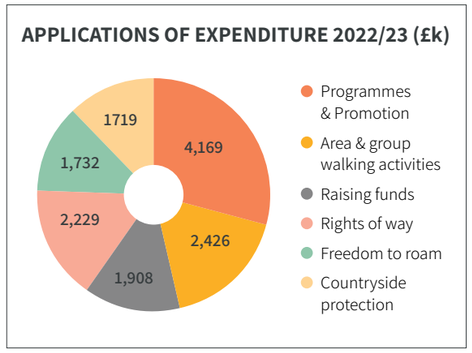
The financial year 2022/23 saw a fall of 0.5% in active members to 101,842 but total membership income of £3.1m was a 4% increase from the prior year.

Income from the People's Postcode Lottery returned to the level in the charity's agreement of £2.5m (2022: £3.2m). The players of People's Postcode Lottery have supported the Ramblers since 2016, and with the continued support of the Postcode Active Trust the Ramblers remains well positioned as a supported charity to receive additional funding towards our cause.

The value of income recognised from legacies was £1.1m (2022: £1.1m). The nature of legacy income is that it is normally subject to fluctuation with the number of cases and the value of legacies being unpredictable. The conversion of legacy pipeline cases, where entitlement exists but there is uncertainty as to the value and probability of receipt, to income will be supported by proactive management of the case status.

Income recognised from government grants was £1.0m (2022: 0.7m) primarily related to restricted funding of £0.6m from the Welsh Government for the final year of the Paths to Wellbeing project and £0.2m from Sport England (as part of a partner grant agreement of £0.9m over a five-year period) to support the charity's equality, diversity, and inclusion initiatives.





Expenditure

Total expenditure increased by £1.4m to £14.2m (2022: £12.8m).

In the financial year 2022/23 the charity utilised £0.6m (2022: £0.8m) of designated funding received from the People's Postcode Lottery in prior years in relation to the Climate Challenge programme, with specific focus on connecting more people to nature through walking and growing awareness and engagement with the natural world. Also, the charity utilised £0.6m (2022: £0.6m) of restricted funding in relation the Paths to Wellbeing project to enhance local green spaces, nature, and access across Wales.

Promoting walking, which includes area and group walking activities, continued to be the Ramblers' largest area of expenditure, with investments in this area increasing to £6.7m (2022: £5.9m) as activity in relation to area and group walking activities and social events increased.

Combined spending on our other charitable activities (rights of way, freedom to roam and countryside protection), was £5.7m (2022: £5.0m). Our focus on activities, including our policy and campaign work, our Don't Lose Your Way project, and our casework and legal activity to help supporters know their rights and taking action at a local level, has increased.

Development and implementation work has continued on the Ramblers members' app and the content management system serving the Ramblers' website. During the financial year a further investment of £0.3m (2022: £0.3m) was made in this development.

Included in both income and expenditure is cash collected locally from members, to pay for activities organised by areas and groups on behalf of their members, and the corresponding expenditure. These activities include holidays, day walks and socials. Income increased to £2.6m (2022: £1.9m) and expenditure increased to £3.0m (2022: £2.6m) recognising the return to activities to a level experienced before the pandemic.

Investment performance

At the start of the year the Ramblers' investment portfolio stood at £1.5m (2022: £1.5m). During the year the portfolio increased in value by £0.03m (2022: £0.01m decrease). The closing value of the portfolio stands at £1.57m (2022: £1.54m).

Reserves

The charity's reserves have decreased by 20% to £8.4m (2022: £10.5m).

The board of trustees has examined the charity's requirements for reserves, considering the main risks facing the organisation and taking into consideration the Charity Commission guidance CC19 – Charity reserves: building resilience – and agreed that the Ramblers should seek to maintain a level of general funds (free reserves) of between three to six-months establishment and core staff costs. This currently equates to a range of £2.1m - £4.2m.

The policy is reviewed annually by the board of trustees as part of the budget process and monitored regularly within monthly management accounts.

Total general funds as of 30 September 2023 was £3.8m (2022: £3.8m) to cover core expenditure where appropriate. The current level of general funds is within the target range of 'free reserves'.

Designated funds
Management of local reserves
Unrestricted reserves held by areas, groups and Councils are shown as designated within the balance sheet. At £1.2m (2022: £1.5m) they represent 14.6% of total funds (2022: 14.2%).

To assist areas and groups in monitoring their main fund reserves, the Ramblers carries out an annual reserves review. A traffic light system is used to indicate whether an area or group has exceeded the recommended percentage they should hold. Areas, groups and Councils are recommended to hold unrestricted reserves between a target range of 40% and 100% of annual expenditure. Traffic light criteria used for monitoring:

- Green: reserves held are less than 100% of one year of expenditure.
- Amber: reserves held are between 100%-200% of annual expenditure.
- Red: reserves held are more than 200% of annual expenditure.

Where main funds are found to be below the target range, the following options are available:

- plans made to generate additional income e.g., through fundraising activity;
- budgeted funding request for the coming year to be increased;
- loan taken out from area/GB office (where reduced reserves position is only short-term).

Where reserves are held outside the target range, the Ramblers will recommend that each area or group should plan to reduce reserves levels. Section FIN011 of the treasurers' handbook sets out how areas and groups should spend reserves in support of charitable objectives.

Overall, the trustees consider that the methods of reserve management described above create target levels of reserves that straddle the following scenarios: neither too low to manage under unplanned scenarios nor too high as to tie up reserves from mission delivery.

Designated
The GB and devolved legal funds stand at £256,000 (2022: £258,000)
The legal funds for Wales and Scotland at year end remain at £25,000 each in accordance with the devolution arrangements.

The net movement in funds recognises the maintenance of a legal fund at a level of £250,000, that the trustees continue to review on an annual basis and replenish, commensurate with the needs of the Ramblers across GB and dependent on prevailing financial circumstances and resources.

Designated
The players of People's Postcode Lottery fund £0.0m (2022: £0.9m)
This fund had a nil balance at the end of the year since the opening balance was spent during the year and income received from People's Postcode Lottery in the year was treated as unrestricted.

Designated
Fixed asset fund £1.4m (2022: £1.8m)
This designated fund was set up to reflect the illiquid nature of these assets as they are not available to cover general expenditure with the balance representing the difference between additions and depreciation during the year.

Designated
New investment fund £nil (2022: £135,000)
This fund was established to support the growth in membership and was fully utilised during the year on several promotional activities.

Designated
Strategic projects fund £200,000 (2022: £nil)
This fund was established during the year for projects supporting the charity's strategy.

Designated
Northumberland (John Edmunds) fund £50,000 (2022: £nil)
This fund was established during the year to comply with the wishes of John Edmunds that part of his legacy to the charity be used for footpath maintenance in the Northumberland region.

Permanent endowment
£745,000 (2022: £737,000)
This relates to a legacy received for which the use of the funds has been restricted. The bequest states that the capital should remain in a trust and income generated by the trust to be paid to Ramblers in perpetuity. This income should be used for the protection, preservation, and maintenance of public footpaths in the open countryside and to defend its beauty.

Restricted reserves
£0.7m (2022: £1.4m)
These reserves represent the balance of legacies or project monies received which are unspent at the balance sheet date. Their use is restricted by the terms of a legacy or external funding agreement.

During the year the charity sought legal advice about the restricted legacies held at the start of the year, the value of which was £800,000. The advice is legacies totalling £567,000 should have been treated as unrestricted funds.

Of those legacies correctly treated as restricted, £93,000 has been used by the charity for expenditure which is compliant with the restrictions of the legacies.

In order to rectify the treatment of restricted legacies, £660,000 has been transferred from restricted funds to unrestricted funds.

Risk management

The trustees view risk management as a core governance function and take ultimate responsibility for ensuring a comprehensive approach to risk is embedded across the organisation and is considered in strategic thinking and all Ramblers' operations and activities. The trustees acknowledge their legal and regulatory obligations and, in reviewing their approach to risk, have consulted Charity Commission guidance and other best practice sources.

In June 2023 the trustees approved an updated risk management policy. The risk management policy and related processes sets a risk framework that allows them to identify the major risks that apply to the charity and make decisions about how to respond to the risks they face.

The trustees have agreed the following process to review and assess the major risks to which the Ramblers is exposed, to satisfy themselves that systems or procedures are established to manage those risks.

A strategic risk register is maintained to capture and assess the ongoing risks faced by the Ramblers and to assess their impact and likelihood.

The risk register, co-ordinated by a designated risk manager (currently the head of governance), is kept under quarterly review and updated by the executive leadership team (ELT). This involves monitoring existing risks, identifying, and logging any new risks, and applying/moderating the risk score for each, based on agreed criteria (likelihood v impact). Actions that can be taken to mitigate each risk are identified and recorded.

The risk register is reviewed quarterly by the finance, risk and audit committee (in line with its delegated oversight of risk assurance) and annually by the board of trustees. Other committees may review and make any recommendations on risks relevant to each committee's delegated responsibilities. The risk register is also considered and reviewed as part of our annual business planning cycle.

RISK	MITIGATION
Cyber incidents executed by external or internal parties negatively impact the confidentiality, integrity and/or availability of the charity's information systems and data.	Our digital systems are subject to ongoing reviews which include assessment of data flow structure and dependencies. Data back-up procedures and security measures are in place, as is network software protection. Business continuity and technology disaster recovery plans were updated following our move to the new London office in 2023. Contracts with our external technology partners clarify respective roles and responsibilities, and service level agreements are in place with external hosting and maintenance partners.
An event or incident such as an external data breach or inadvertent internal error resulting in the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data.	Organisational IT and data governance policies are in place and kept under review. The data protection officer role is outsourced to an expert external company. Cyber security and GDPR training is mandatory for all staff, and training, guidance and support is provided for volunteers who handle data locally.
Poor financial governance, reporting and/or controls.	A new committee structure was introduced in early 2023 with a more tightly focused finance, risk and audit committee, and a new strategy and delivery committee, which provides improved scrutiny, challenge and oversight. A new structured business planning and budgeting process is in place with integral reserves and investments policies overseen by the finance, risk and audit committee, along with quarterly re-forecasting reviews. Purchasing and contract management processes ensure competitive tendering for larger contracts. The statutory audit process includes fraud review procedures.

RISK	MITIGATION
Failure to safeguard the charity's employees, members, volunteers and/or public.	A refreshed and comprehensive safeguarding policy, process and reporting framework was approved by trustees and put in place in December 2023. The new people and culture committee, established in early 2023, now has oversight of all aspects of safeguarding and health and safety, including keeping related policies under review, and there is a designated trustee safeguarding lead on the board of trustees. Safeguarding training is in place for staff (mandatory) and volunteers. Walk leaders are supported with training on how to manage incidents and risk assessments processes are in place for our led walks.
Failure to execute organisational strategic change and transformation programmes effectively and to achieve the intended benefits of these, resulting primarily in inefficient use of the charity's resources.	A refreshed strategic plan for the next decade was approved by members in November 2023 and launched in 2024. An organisational business plan for the year is in place, and the business planning process continues to be refined and improved. The new strategy and delivery committee has improved the scrutiny, challenge and oversight of our programmes of work. A business plan progress dashboard has been introduced and impact measures for year one of the strategic plan agreed. A impact measurement framework is being developed.
Insufficient income for the charity to achieve its strategic objectives and maintain its operations.	The annual business planning and budgeting process reviews income forecasts and income generation opportunities, along with quarterly income, expenditure and cash flow forecasting. There is regular review of the membership growth strategy and income generation mix using evidence to refine the rolling three-year income growth model. We maintain investment in income generation and retention to unlock new funding and retain existing funders.

The trustees are satisfied that systems have been developed and are in place to mitigate identified risks to an acceptable level.

Fundraising

The Ramblers is registered with the Fundraising Regulator and always remains committed to meeting best practice fundraising standards and adhering to the Code of Fundraising Practice and as such we follow all relevant guidelines and advice. Supporters and their needs are at the heart of our fundraising activities. To protect and maintain the high standards that we and the public expect, we ensure that professional fundraisers adhere to our policies and practices, with particular attention paid to vulnerable people.

The core of our fundraising strategy is delivered internally by our team of professional fundraisers and relationship managers and from time to time we will work with external consultants, agencies and other professional fundraising services to complement our fundraising activity. In the last financial year this was limited to our work with a third party (People's Postcode Lottery) appointed as our External Lottery Manager until the relationship moved to a trust model during the financial year, a professional Telephone Fundraising Agency (Stratcom UK) and a small number of other external consultants, design and print agencies. We closely monitor and review the activities of all third parties to ensure compliance and quality standards are always met, by means of mystery shopping, call monitoring and site visits and quality standards are always met.

In the last year, we have conducted a range of direct marketing activity including direct mail appeals, digital appeals and donor acquisition, email marketing and telephone fundraising.

We comply with all data protection requirements under GDPR and PECR and will action any requests for no further contact we receive directly or through the Fundraising Preference Service.

In 2023, we received 16 (2022: 16) complaints related to our fundraising activities directly to the Ramblers and no complaints via the Fundraising Regulator.

Related party

The work of the Ramblers is supported by Ramblers' Enterprises Limited (company number 03033217). Ramblers' Enterprises Limited carries out non-charitable trading activities to raise funds for supporting The Ramblers' Association. The primary activities in the reporting period related to a commercial partnership with Cotswold Outdoors. Two of the trustees are also directors of Ramblers' Enterprises Limited.

Going concern

The board of trustees has reviewed the Ramblers' planned activities and financial position and believes that there are sufficient resources to manage any operational or financial risks. Specifically, trustees have:

- reviewed and approved the budget for 2023/24 including a movement in funds analysis and cashflow position;
- reviewed an update to the existing three-year financial forecast to the financial year 2025/26 to assess the readiness and stability of the Ramblers for the future;
- had clear sight and explanations of the assumptions that underly the budget and the updated three-year financial forecast;
- feel assured that the Ramblers has a stable cost base and can maintain the appropriate level of general reserves to ensure financial sustainability in future years, and a low risk of losing key staff.

In addition, trustees have considered our three main income sources:

1. Donations and legacies

- Our legacy income forecast is based on a 10-year average, and we remain cautious in our predictions.
- We are diversifying our membership offer to attract and retain more members and grow our membership. We have implemented a new fundraising approach to draw on opportunities in grant making trusts, corporate partnerships, individual giving, and large environmental and wellbeing funders to refine our fundraising mix.
- We seek assurance from our external funders that they will continue to provide funding through periods of uncertainty and change and beyond.

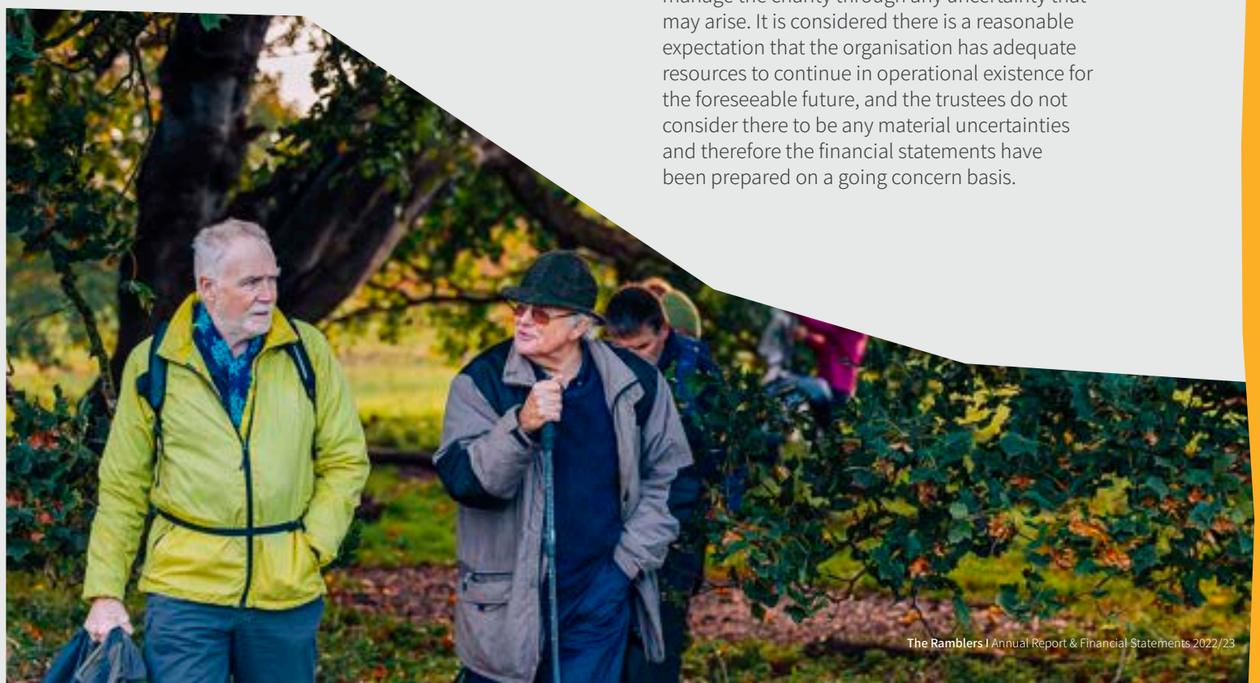
2. Other trading activities

There are no planned changes to our publications, and therefore we do not foresee any changes in the level of income from our publishing and book sales.

3. Charitable activities

As our led walks and routes have resumed at levels similar to those experienced prior to the national restrictions imposed during the pandemic and there is a continuing focus on the ability to raise funds and on cost control initiatives, we anticipate that there will be no material changes to the reserves of our areas and groups.

The charity has built up its liquid reserves in recent years and there are currently sufficient reserves in line with the reserves policy to manage the charity through any uncertainty that may arise. It is considered there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future, and the trustees do not consider there to be any material uncertainties and therefore the financial statements have been prepared on a going concern basis.



statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report (incorporating a strategic report) and the financial statements in accordance with applicable law and regulations. Company and charity law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its net incoming resources 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 FRS102;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charitable company's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

The trustees, as company directors, have confirmed that, so far as they are each aware, there is no relevant audit information of which the charity's auditors are unaware, and that they have each taken all the steps that they ought to have taken as trustees/directors in order to make themselves aware of any relevant audit information and to ensure that the charity's auditors are aware of that information.

The trustees' annual report, as prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the board of trustees on **13 March 2024**, including in their capacity as company directors approving the directors' and strategic reports contained therein, and is signed as authorised on its behalf by:



Rebecca Dawson
Chair, board of trustees



Michael Penny
Honorary treasurer

independent auditor's report to the trustees of The Ramblers' Association

Opinion

We have audited the financial statements of The Ramblers Association ('the charitable company') for the year ended 30 September 2023 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2023 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 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except

to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken during our audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained during the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page XX of the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to



enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from



irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), Health & Safety Legislation, Taxation Legislation and Employment Legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of legacy income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on legacy income and the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, OSCR, Companies House and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non- compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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 Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Dipesh Chhatralia
Senior Statutory Auditor

For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

15 March 2024

STATEMENT OF FINANCIAL ACTIVITIES

	Note	2023 Restricted funds £000	2023 Endowment funds £000	2023 Unrestricted funds £000	2023 Total funds £000	2022 Total funds £000
Income and Endowments from:						
Donations and Legacies Charitable Activities	2	51	-	7,827	7,878	8,157
Other trading activities	3	24	-	395	419	371
Investments	4	12	-	70	82	21
Area and group walking activities	5	-	-	2,278	2,278	1,858
Funded projects	5	1,036	-	360	1,396	1,318
Total income and endowments		**1,123**	**-**	**10,930**	**12,053**	**11,725**
Expenditure on:						
Raising Funds	6	1	-	1,907	1,908	1,876
Charitable activities	6	1,148	-	11,127	12,275	10,924
Total expenditure		**1,149**	**-**	**13,034**	**14,183**	**12,800**
Net gains / (losses) on investments	11	-	9	-	9	(143)
Net income/(expenditure)		**(26)**	**9**	**(2,104)**	**(2,121)**	**(1,218)**
Transfers between funds		**(650)**	**-**	**650**	**-**	**-**
Net movement in funds		**(676)**	**9**	**(1,454)**	**(2,121)**	**(1,218)**
Reconciliation of funds						
Total funds brought forward	**18**	**1,406**	**737**	**8,397**	**10,540**	**11,758**
Total funds carried forward	**18**	**730**	**746**	**6,943**	**8,419**	**10,540**

All the above are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

STATEMENT OF FINANCIAL ACTIVITIES (Prior year)

	Note	2022 Restricted funds £000	2022 Endowment funds £000	2022 Unrestricted funds £000	2022 Total funds £000
Income and Endowments from:					
Donations and Legacies Charitable Activities	2	82	-	8,075	8,157
Other trading activities	3	13	-	358	371
Investments	4	8	-	13	21
Area and group walking activities	5	-	-	1,858	1,858
Funded projects	5	860	-	458	1,318
Total income and endowments		**963**	**-**	**10,762**	**11,725**
Expenditure on:					
Raising Funds	6	3	-	1,873	1,876
Charitable activities	6	859	-	10,065	10,924
Total expenditure		**862**	**-**	**11,938**	**12,800**
Net (losses) on investments	11	-	(137)	(6)	(143)
Net incoming/(expenditure)		**101**	**(137)**	**(1,182)**	**(1,218)**
Transfers between funds	**18**	**93**	**-**	**(93)**	**-**
Net movement in funds		**194**	**(137)**	**(1,275)**	**(1,218)**
Reconciliation of funds					
Total funds brought forward	**18**	**1,212**	**874**	**9,672**	**11,758**
Total funds carried forward	**18**	**1,406**	**737**	**8,397**	**10,540**

All the above are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

BALANCE SHEET

	Note	2023 £000	2022 £000
Fixed Assets			
Intangible assets	10	1,100	1,460
Tangible assets	10	292	297
Investments	11	1,569	1,536
Total fixed assets		**2,961**	**3,293**
Current assets			
Stock	12	24	25
Debtors	13	1,517	2,380
Cash at bank & in hand: central		3,457	4,396
Cash at bank & in hand: areas, groups and councils		1,452	1,446
Total current assets		**6,450**	**8,247**
Creditors: amounts falling due within one year	**14**	**956**	**980**
Net current assets		**5,494**	**7,266**
Total assets less current liabilities		**8,455**	**10,560**
Provisions for liabilities and charges	**15**	**36**	**20**
Total net assets		**8,419**	**10,540**
Funds			
Endowment funds	18	746	737
Restricted income funds	18	730	1,406
Unrestricted funds			
- General funds	18	3,764	3,842
- Designated funds	18	3,179	4,555
Total funds		**8,419**	**10,540**

Approved and authorised by the trustees on 13 March 2024 and signed on their behalf by:



Rebecca Dawson
Chair, board of trustees



Michael Penny
Honorary treasurer

Company number: 04458492

CASH FLOW STATEMENT

	Note	2023 £000	2022 £000
Cash flow from operating activities		**(739)**	**(1,579)**
Cash flow from investment activities			
- Dividends and interest received	4	82	21
- Purchase of fixed assets	10	(251)	(400)
- Purchase of investments	11	(24)	-
Net cash (outflow) from investment activities		**(194)**	**(379)**
Change in cash and cash equivalent in the reporting period		**(933)**	**(1,958)**

Reconciliation of net incoming to net cash flow from operating activities	**Note**	**2023 £000**	**2022 £000**
Net (expenditure) for the reporting period		(2,121)	(1,218)
Depreciation and Amortisation	10	615	561
Investment income	4	(82)	(21)
Decrease / (increase) in stock	12	1	(2)
Net (gain) / loss on investment	11	(9)	143
Decrease / (increase) in debtors	13	864	(955)
(Decrease) in creditors	14	(23)	(87)
Increase in provisions	15	16	-
Net cash flow from operating activities		**(739)**	**(1,579)**

Analysis of cash and cash equivalent	**At 1 October 2022**	**Cash flow £000**	**At 30 September 2023**
Cash: central	4,396	(939)	3,457
Cash: areas, groups and council	1,446	6	1,452
Total cash and cash equivalent	5,842	(933)	4,909

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The Ramblers' Association is a charitable company limited by guarantee, incorporated in England and Wales (charity no,1093577, company no. 4458492) and registered in Scotland (charity no. SC039799). Our registered office is: c/o Bates Wells, 10 Queen Street Place, London, England, EC4R 1BE.

a) Basis of preparation

The financial statements have been prepared in accordance with the charities Statement of Recommended Practice (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Ramblers' Association meets the definition of a public benefit entity as defined by FRS102.

As detailed in the trustees' report, the trustees have reviewed the future activities and planned performance of the Charity and confirm that it remains appropriate to prepare the financial statements on the going concern basis. The charity has built up its liquid reserves in recent years and there are currently sufficient reserves to manage the charity through the uncertainty. It is considered there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

The activities of the areas, groups, Scottish and Welsh councils, together with their assets, are included within these accounts. Income and expenditure are accounted for on a cash basis, as the net effect of bringing in debtors and creditors at the year-end is not material. Expenditure is allocated to descriptive headings which are then aggregated into the relevant expenditure categories.

The results of Ramblers' Enterprises Limited, the trading subsidiary of The Ramblers' Association, are not consolidated on the grounds that they are not material.

b) Incoming resources

Membership income (including life membership subscriptions) is accounted for when received as it is considered to be substantially a donation. No provision is made for unexpired memberships at the year-end.

Gift Aid on membership income and donations is recognised in line with receipt of the subscription or donation where a valid Gift Aid declaration exists.

Residuary legacies are recognised as income receivable in the financial statements following the granting of probate and legal entitlement, only upon the earlier of a notification of payment or the receipt of a reliable valuation in the form of final estate accounts being received before the financial year end. Pecuniary legacies are recognised as income receivable in the financial statements following notification of the granting of probate and legal entitlement and where the value can be reliably estimated by year end.

Grants (including government grants) are recognised in the statement of financial activities when the charity can demonstrate entitlement to the income.

Investment income is accounted for when received except for our permanent endowment which is accounted for on an accruals basis. Income from our permanent endowment is split equally between restricted and unrestricted funds.

Donated services and gifts in kind are included as income and appropriate expenditure at the value to the charity, where material.

Other income is accounted for on an accruals basis.

All income within Areas, Groups, Scottish and Welsh Councils is accounted for on a cash basis as explained in section a above.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

c) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

GB office support costs are fully absorbed to the charity's activities in accordance with the Charities SORP. Support costs comprise costs incurred directly in support of expenditure on the charitable objects, and include finance, human resource, information technology and administration costs, membership servicing, governance and the costs of the Chief Executive's office. These costs have been apportioned to the charity's activities based on the full-time equivalent staff time carrying out these activities.

The cost of raising funds includes the costs incurred in raising funds such as donations and legacies, and costs to promote and market membership.

Governance costs include the costs associated with the governance of the charity as a whole and includes the costs of the charity's general council (AGM), meetings and servicing of the board of trustees and its sub-committees, the costs of the charity's areas, groups and councils' governance, the costs of audit, and compliance with legal and statutory requirements.

d) Funds

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes. Unrestricted income received in advance for a specified future period is deferred until the service or activity is undertaken.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes and include unrestricted reserves held by the charity's areas, groups and councils.

Restricted funds are to be used for specific purposes as laid down by the donor. Direct expenditure which meets these criteria is charged to the fund as incurred. Where allowed by the terms of the fund, a proportion of overheads and salary costs are allocated to the fund based on the amount of staff time spent working on the project.

Permanent Endowment - this was established as a result of us receiving a legacy where the terms of the gift specified that the capital amount should remain in a trust and for the Ramblers to be the sole beneficiary in perpetuity. See note 18 section M.

e) Tangible and intangible fixed assets

Intangible fixed assets costing more than £5,000 are capitalised at cost. Intangible fixed assets include software costs. Amortisation of intangible fixed assets is applied if they are brought into use by year-end and calculated over their estimated useful lives which varies between 5-6 years. Where an intangible is linked to a project, the amortisation reflects the project lifespan.

Tangible fixed assets costing more than £5,000 are capitalised at cost. Depreciation of fixed assets is applied if they are brought into use by year-end and calculated based on their estimated useful lives, on a straight-line basis as follows:

Freehold land	Nil
Freehold Properties	20 years
Office furnishings and equipment	5 years
IT and systems	5 years

NOTES TO THE FINANCIAL STATEMENTS (Continued)

f) Investments

Investments are stated at valuation at the balance sheet date, except for shareholdings in unlisted investments which are stated at cost. Realised and unrealised gains or losses on investments are shown on the statement of financial activities.

g) Stocks

Stocks are valued at the lower of cost and net realisable value.

h) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

i) Pension scheme

From 1 July 2014, all members of staff were auto enrolled into a group personal pension plan with Legal & General. Pension contributions are charged to the statement of financial activities when due.

j) Financial instruments

The Ramblers 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 measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and debtors excluding prepayments and income tax recoverable.

Financial liabilities held at amortised cost is comprised of creditors excluding income received in advance and taxation and social security.

Investments held as part of an investment portfolio are held at fair value at the balance sheet date, with gains and losses being recognised within income and expenditure.

k) Key judgements

The preparation of the financial statements requires judgement, estimates and assumptions to be made that affect the reported values of assets, liabilities, revenues and expenses. The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and include the accrual for legacy income.

l) Provisions

Provisions are recognised when the Ramblers has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are, measured at the present value of the expenditures expected to be required to settle the obligation using a rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expenditure.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Total Income

		Areas, groups and councils		Central		2023	2022
		Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Total £000	Total £000
2	**Donations and Legacies**						
	Membership subscriptions	-	-	-	3,117	3,117	2,987
	Legacies	6	5	-	1,096	1,107	1,097
	Donations	13	27	33	2,850	2,922	3,487
	Gift Aid	-	-	-	732	732	587
	Government grants	-	-	-	-	-	-
		18	32	33	7,795	7,878	8,158
3	**Other trading activities**						
	Publishing and book sales	-	44	-	260	305	286
	Fundraising raffles	-	2	-	-	2	3
	Commissions	-	-	-	28	28	15
	Miscellaneous	24	27	-	34	84	66
		24	73	-	322	419	370
4	**Investment income**						
	Deposit interest earned	-	-	-	38	38	5
	Dividends & other investment income	1	9	11	23	44	16
		1	9	11	61	82	21
5	**Charitable activities**						
	Promoting Walking Areas and Groups walking activities	-	2,278	-	-	2,278	1,858
	Funded projects – government	-	-	963	-	963	723
	Funded projects - mission delivery	11	271	62	89	433	595
		11	2,549	1,025	89	3,674	3,176
	Total income and endowments	**54**	**2,663**	**1,069**	**8,267**	**12,053**	**11,725**

Included in the above are Government Grants for the following;

Funder	Project	2023 £000	2022 £000
Welsh Government	Paths to wellbeing (see note 18 F)	620	455
Welsh Government	Paths to Community (see note 18 H)	30	-
Scottish Government	Scottish Walk leadership (see note 18 D)	50	50
Scottish Government	Young adult development (see note 18 J)	30	30
Scottish Government	Mapping Scotland paths for all (see note 18 L)	45	44
Sport England	Equality, Diversity & Inclusivity (see note 18 E)	189	144
		963	**723**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Legacies

The estimated value of legacies where entitlement exists but there is uncertainty as to the amount and probability of receipt is £571,000 (2022: £745,000). This has not been included in legacy income for the year.

Lotteries

We received donations of £2.5m (2022: £3.2m) from the Postcode Active Trust via their long-term partnership award scheme.

6. Total Expenditure

Summary	Areas, groups and councils		Central		2023	2022
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Total £000	Total £000
Raising Funds	-	-	1	1,907	1,908	1,876
Costs of charitable activities:						
Rights of Way	12	66	300	1,851	2,229	2,043
Countryside protection	13	4	144	1,558	1,719	1,460
Freedom to roam	13	4	29	1,686	1,732	1,481
Promoting walking						
- Area and group walking activities	-	2,426	-	-	2,426	2,058
- Programmes and promotion	17	436	620	3,096	4,169	3,882
Total costs of charitable activities	55	2,936	1,093	8,191	12,275	10,924
Total 2023	55	2,936	1,094	10,098	14,183	12,800
Total 2022	66	2,503	796	9,435	12,800	-

Promoting walking-area and group walking activities are costs relating to holidays, coach rambles and social events organised by Ramblers' areas and groups. The related income from these activities is included in incoming resources from charitable activities.

Promoting walking – Programmes and promotions relates to the organising of local and national walking programmes and the promotion of walking to various audiences.

The above figures include GB central office support costs which have been apportioned to headings on the basis of direct staff time employed in carrying out each activity.

The following page provides a more detailed breakdown of GB central direct and support costs totalling £11,192,000 (2021: £10,230,000), analysed across activities and split between staff and non-staff costs. Further analysis is provided between restricted expenditure, for which the donor has specified how funds are to be used, and unrestricted expenditure which carry no specific restrictions.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Analysis of central costs

a) Central direct costs

	Staff costs		Other costs		2023	2022
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Total £000	Total £000
Raising Funds	-	603	1	706	1,310	1,418
Costs of charitable activities:						
Rights of Way	148	592	146	679	1,565	1,441
Countryside protection	66	426	75	652	1,219	1,079
Freedom to roam	20	481	9	684	1,194	1,075
Promoting walking	382	1,213	222	885	2,702	2,377
Total 2023	**616**	**3,315**	**453**	**3,606**	**7,990**	**7,390**

b) Allocated central support costs

	Staff costs		Other costs		2023	2022
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Total £000	Total £000
Raising Funds	-	330	-	268	598	458
Costs of charitable activities:						
Rights of Way	5	323	-	257	585	522
Countryside protection	3	233	-	247	483	355
Freedom to roam	1	263	-	259	523	387
Promoting walking	16	662	-	335	1,013	1,118
Total support costs	**25**	**1,811**	**-**	**1,366**	**3,202**	**2,840**
Grand total	**641**	**5,126**	**453**	**4,972**	**11,192**	**10,230**

c) GB support costs

Support costs comprise the following:	2023 £000	2022 £000
Management, including the chief executive's office	429	372
Finance, administration and human resources	1,337	1,073
Information technology	856	914
Membership servicing and development	221	192
Governance	281	234
Welsh office administration	64	44
Scottish office administration	14	11
	3,202	2,840

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. Net incoming resources for the year

This is stated after charging:	2023 £000	2022 £000
- Audit	35	28
- Taxation services and advice	2	2
- Other external scrutiny	1	1
Operating lease rentals:		
- Property	274	213
- Other	2	2
Depreciation (note 10)	615	561

8. Staff costs and numbers

Staff costs were as follows:	2023 £000	2022 £000
Gross salaries	4,412	4,065
Employers' national insurance	457	438
Employers pension contributions	366	347
Agency, recruitment and training costs	758	605
Accrued holiday	-	(14)
Redundancy costs	43	50
	6,036	**5,491**

The following number of staff have emoluments above £60,000:	2023 No	2022 No
60,000 – 69,999	-	2
70,000 – 79,999	1	1
80,000 – 89,999	2	2
90,000 – 99,999	1	1
130,000 – 139,999	1	-

The total pension contribution in respect of higher paid staff was £38,514 (2022: £33,541).

The key management of the charity is made up of members of the Senior Leadership team. This team is made up of the Chief Executive Officer, and a leader for each of the following directorates - Operations and Advocacy, Finance, Income and Marketing & People and Digital.

The total key management remuneration of the Senior Leadership team in the year was £591,034 (2022: £563,000).

No trustee received any remuneration or payment of any kind except for reimbursement for attending meetings. See note 21 for further details.

Staff costs include a total of £42,730 of redundancy and termination payments during the year (2022: £49,791). At 30 September 2023, £nil was owed (2022: £nil).

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	2023 No	2022 No
Average staff headcount in the year was:	104	103

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	2023 No	2022 No
Direct core charitable activities	78	78
Direct funded charitable activities	16	15
Governance	2	2
Fundraising	5	5
	101	100

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Fixed assets

During the year, further enhancements and developments have been made to the website which went live in May 2023 and associated programmes (Led Walks / Walks Manager / Mobile App). All costs have been transferred out of assets under construction.

a) Intangible assets

	Assets under construction £000	IT and systems £000	Total £000
Cost			
- At the beginning of the year	258	3,477	3,735
- Additions in year	251	-	251
- Transfers in year	(508)	508	-
At the end of the year	-	3,985	3,985
Amortisation			
- At the beginning of the year	-	2,275	2,275
- Disposals in year	-	-	-
- Charge for the year	-	610	610
At the end of the year	-	2,885	2,885
Net book value			
At the end of the year	**-**	**1,100**	**1,100**
At the beginning of the year	**258**	**1,202**	**1,460**

b) Tangible fixed assets

	Land and Buildings £000	Office furnishings and equipment £000	IT hardware £000	Total £000
Cost				
- At the beginning of the year	343	-	-	343
- Additions in year	-	-	-	-
- Disposals in year	-	-	-	-
At the end of the year	343	-	-	343
Depreciation				
- At the beginning of the year	46	-	-	46
- Disposals in year	-	-	-	-
- Charge for the year	5	-	-	5
At the end of the year	51	-	-	51
Net book value				
At the end of the year	**292**	**-**	**-**	**292**
At the beginning of the year	**297**	**-**	**-**	**297**

All fixed assets are used for direct charitable purposes.

11. Investments

	2023 £000	2022 £000
At the start of the year	1,536	1,679
Additions	24	-
Transfer from cash	-	-
Withdrawal	-	-
Gain/(loss) on revaluation at the end of the year	9	(143)
Valuation at the end of the year	**1,569**	**1,536**
Comprising:		
U.K listed investments, at market value		
- Held centrally	745	736
- Held by areas and groups	140	104
UK non-listed investments, valued at cost		
- Held centrally	3	3
- Held by areas and groups	143	175
Cash		
- Held centrally	538	518
	1,569	**1,536**
Cost at the end of the year	**1,550**	**1,550**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

In addition to the investments above, the Ramblers' Association owns all the share capital (£2) of Ramblers Enterprises Limited, a company registered in England and Wales (see note 16).

12. Stock

	2023 £000	2022 £000
Stock held by areas and groups	24	25

Stock held relates to finished goods in the form of publications.

13. Debtors

	2023 £000	2022 £000
Gift Aid receivable	511	629
Accrued income – legacies	231	198
Sundry debtors	445	1,230
Staff loans	-	4
Prepayments	304	302
Amounts due from trading subsidiary	26	17
	1,517	2,380

14. Creditors: amounts falling due within one year

	2023 £000	2022 £000
Income received in advance	77	127
Taxation and social security (PAYE and National Insurance)	166	167
Trade creditors	332	309
Accruals	381	377
	956	980

15. Provisions

Dilapidations	2023 £000	2022 £000
Balance brought forward	20	20
Charge for the year	16	-
Total provisions for liabilities and charges	36	20

A provision has been made for final costs relating to the previous London premises at Clink Street.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. Ramblers Enterprises Limited

Ramblers' Enterprises Limited, a private limited company (no: 3033217) registered in England and Wales, is a wholly owned subsidiary of The Ramblers' Association. The registered address is c/o Bates Wells, 10 Queen Street Place, London, England, EC4R 1BE.

During the year, Ramblers' Enterprises Limited received commission from Cotswold Outdoors for commission on sales to members of the Ramblers' Association. The results of Ramblers' Enterprises Limited are not consolidated with the results of the Ramblers' Association on the grounds they are not material. A summary of the financial activities of Ramblers' Enterprises Limited for 2022/23, and financial position as at 30 September 2023 are provided below.

Enterprises	2023 £000	2022 £000
Turnover	6	12
Administrative costs	(2)	(3)
Profit on ordinary activities before tax	4	9
Tax on profit on ordinary activities	-	-
Profit on ordinary activities after tax	4	9
Retained profit brought forward	**-**	**-**
Gift Aid donation	(4)	(9)
Retained profit carried forward	-	-

17. Analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2023 Total funds £000
Fixed assets	-	-	1,392	-	1,392
Investments	746	79	204	540	1,569
Net current assets	-	651	1,583	3,260	5,494
Provisions	-	-	-	(36)	(36)
Net assets	**746**	**730**	**3,179**	**3,764**	**8,419**

Prior year analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2022 Total funds £000
Fixed assets	-	-	1,757	-	1,757
Investments	737	-	-	799	1,536
Net current assets	-	1,406	2,799	3,062	7,267
Provisions	-	-	-	(20)	(20)
Net assets	**737**	**1,406**	**4,556**	**3,841**	**10,540**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. Movements in funds

		At 1 October 2022 £000	Incoming resources £000	Less: Outgoing resources £000	Gains / Losses & Transfers £000	At 30 September 2023 £000
	Restricted Funds					
A	Areas, groups and councils	258	54	55	-	257
B	Let's Walk Cymru	7	61	77	9	-
C	Path Watch	40	-	-	(40)	-
D	Scottish Walk Leadership Project	56	50	69	-	37
E	Sport England	110	189	195	-	104
F	Paths to Wellbeing	-	620	647	27	-
G	Legacies	800	12	-	(660)	152
H	Monmouthshire	-	30	8		22
I	Denbighshire	-	-	3	3	-
J	Young Adult Development	-	40	51	11	-
K	Stiles and Gates	-	20	12	40	48
L	Other Restricted funds	135	47	32	(40)	110
	Total restricted funds	1,406	1,123	1,149	(650)	730
	Permanent Endowment Fund					
M	Permanent Endowment	737	-	-	9	746
	Total endowment funds	737	-	-	9	745
	Unrestricted Funds					
	Designated funds					
A	Areas, groups and councils	1,499	2,663	2,936	-	1,227
N	People's postcode lottery					
	i Core programme	304	-	304	-	-
	ii Climate challenge programme	550	-	550	-	-
O	East Berks Endowment	33	-	-	-	33
P	Appeal fund	20	-	-	-	20
Q	Legal fund	258	-	2	-	256
R	Fixed Assets*	1,757		615	251	1,393
S	Wellbeing Walks	-	76	205	129	-
T	New Investment	135	-	135	-	-
U	Strategic Projects	-	-	-	200	200
V	Northumberland (John Edmunds)	-	-	-	50	50
	Total designated funds	4,556	2,740	4,747	630	3,179
	General funds	3,841	8,190	8,287	20	3,764
	Total unrestricted funds	8,397	10,930	13,034	650	6,943
	Total funds	**10,540**	**12,053**	**14,183**	**9**	**8,419**

*Relates only to assets held centrally

Prior year movements in funds

	At 1 October 2021 £000	Incoming resources £000	Less: Outgoing resources £000	Gains / Losses & Transfers £000	At 30 September 2022 £000
Restricted Funds					
Areas, groups and councils	276	48	66	-	258
Let's Walk Cymru	11	-	4	-	7
Path Watch	40	-	-	-	40
Scottish Walk Leadership Project	42	94	94	14	56
Increasing physical activity participation	2	144	36	-	110
Paths to Wellbeing	-	454	533	79	-
Legacies	809	-	9	-	800
Other Restricted funds	32	223	120	-	135
Total restricted funds	1,212	963	862	93	1,406
Permanent Endowment Fund					
Permanent Endowment	874	-	-	(137)	737
Total endowment funds	874	-	-	(137)	737
Unrestricted Funds					
Designated funds					
Areas, groups and councils	1,565	2,214	2,512	232	1,499
People's postcode lottery					
i Core programme	372	-	100	32	304
ii Climate challenge programme	1,574	-	905	(119)	550
East Berks Endowment	33	-	-	-	33
Appeal fund	20	-	-	-	20
Legal fund	250	36	28	-	258
Fixed Assets*	1,918	-	561	400	1,757
Brand development	21	-	-	(21)	-
New Investment	302	-	-	(167)	135
Tapestry programme	62	-	-	(62)	-
Wellbeing Walks	-	143	229	86	-
Total designated funds	6,117	2,393	4,335	381	4,556
General funds	3,555	8,369	7,603	(480)	3,841
Total unrestricted funds	9,672	10,762	11,938	(99)	8,397
Total funds	**11,758**	**11,725**	**12,800**	**(143)**	**10,540**

*Relates only to assets held centrally

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Purposes of restricted and designated funds

A: Areas, groups and councils

The restricted funds held by areas, groups and councils comprise mainly legacies and bequests which are considered to have geographical restrictions as to their use.

The designated areas, groups and councils fund represents the aggregate of the accumulated unrestricted funds held by the Ramblers' areas, groups and councils. The fund receives area budget payments and the unrestricted funds raised by areas, groups and councils; unrestricted expenses of the areas, groups and councils are charged to it, analysed over the charitable objects of the charity.

Included in transfers is £xxx which relates to Ramblers' funding provided to areas, groups and councils (see also note 19).

B: Let's Walk Cymru

Let's Walk Cymru is a national programme to support and help develop health walking opportunities across Wales through the promotion of group-led walks and independent walking. The programme is funded by the Welsh Government.

C: Path Watch

The Big Path watch was funded by Ramblers Holidays Charitable Trust (RHCT), with additional funding from the Garfield Weston Foundation. The project allowed us to carry out a nationwide survey of right of way in England and Wales and publish a report of our findings. £40k was returned to RHCT during the year as unused funding.

D: Scottish walk leadership project

This is funded by investment income received from Sport Scotland to support our 55 groups in Scotland to grow and develop.

The total amount of government grants during the year was £50,000.

E: Sport England

This grant funding amounts to £925k over a five year period to deliver transformational change that will tackle the inequalities that prevent many from walking so that everyone feels they belong in the outdoors and can enjoy the benefits of walking.

F: Paths to Wellbeing

The Paths to Wellbeing project aims to put walking at the heart of communities across Wales by improving the path network, create better access to green spaces and make some biodiversity improvements too. This will all be delivered by volunteer action through support and training from Ramblers Cymru. The project was funded through the Welsh Government Rural Communities -Rural Development Programme, which was funded by the European Agricultural Fund for Rural Development and the Welsh Government.

The total amount of government grants during the year was £620,000.

G: Legacies

The Ramblers' Association received several restricted legacies during this and previous financial years. During the year the charity sought legal advice about the restricted legacies held at the start of the year, the value of which was £800,000. The advice was that legacies totalling £567,000 should have been treated as unrestricted funds.

Of those legacies correctly treated as restricted, £93,000 has been used by the charity for expenditure which is compliant with the restrictions of the legacies.

In order to rectify the treatment of restricted legacies, £660,000 has been transferred from restricted funds to unrestricted funds.

This fund also includes the interest on a permanent endowment bequeathed to the Ramblers.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

H&I: Monmouthshire & Denbighshire

Following on from the successful Paths to Wellbeing project, Ramblers has obtained funding for work across various regions within Wales. Monmouthshire and Denbighshire activities began at the end of the financial year with Carmarthenshire and Powys to follow.

J: Young Adult Development

This relates to breaking down the barriers that young people face to getting outdoors and delivers life skills necessary to access the outdoors regardless of their background, budget or experience levels.

The total amount of government grants during the year was £40,000.

K: Stiles and Gates

This relates to funding from an anonymous donor for improvement on stiles and gates.

L: Other restricted funds

These funds received income from small grants made to The Ramblers' Association for specific projects.

M: Permanent endowment fund

This relates to a legacy notification received for which the use of the funds has been restricted. The bequest states that the capital should remain in a trust to be called the Derek Oakes Trust.

The will states that all income generated by the trust to be paid to Ramblers in perpetuity and should be used for the protection, preservation and maintenance of public footpaths in the open countryside and to defend its beauty.

N: People's Postcode Lottery

The charity receives funding in the form of donations from the Postcode Active Trust.

i. **Core programme**
   The balance of prior year's funding from PPL annual draws of £304,000 have been further utilised in the year to continue to deliver key programmes including the development of walking operations and training of volunteers across GB, and to support the Don't Lose Your Way and Mapping Scotland's Paths projects.

ii. **Climate Challenge programme**
   The balance of prior year funding of £550,000 continued to be utilised to fund a programme of projects with specific focus on connecting more people to nature through walking, growing awareness and engagement with the natural world.

O: East Berkshire expendable endowment

This fund represents general funds of the East Berkshire Group paid to central office to be spent or invested as agreed with the East Berkshire Group from time to time.

P: Appeal fund

This fund receives unrestricted donations raised through Ramblers' appeals and designated for use on the purpose described in the appeal letter. After direct appeal costs have been deducted, the fund is used to deliver charitable work as described in each appeal. The Appeal fund is not used to pay for administration.

Q: Legal fund

This fund sets aside resources to finance legal cases and public enquiries across GB. In prior years, the fund held a maximum balance of £250,000 that was replenished, commensurate with needs and dependent on prevailing financial resources. An additional legal fund of £36,000 was established to support the Glenborrodale legal case, following a membership appeal, with £6,000 of the fund remaining at the financial year end.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

R: Fixed assets

This designated fund was set up to reflect the illiquid nature of these assets as they are not available to cover general expenditure. This fund does not include £1,000 worth of assets held by our areas and groups.

Transfers of £251,000 to this fund from general funds and other designated funds represents the difference between additions and depreciation during the year.

S: Wellbeing Walks

Ramblers launched the Wellbeing Walks system in 2021/22 offering England's largest network of health walk schemes, helping people across the country to lead a more active lifestyle.

T: New Investment

This fund was established to support membership growth, focusing on Areas and Groups. Activities included event support boxes for Areas, "Grow your Group" month, webinars, testing of digital display advertising, scoping and soft launch of a member get member scheme and creation of new publicity items.

This investment was fully utilised in 2022/23.

U: Strategic Projects

This fund was established during the year for projects supporting the charity's strategy.

V: Northumberland (John Edmunds)

This fund was established during the year to comply with the wishes of John Edmunds that part of his legacy to the charity be used for footpath maintenance in the Northumberland region.

19. Area and council funding

Areas and councils are funded from the central reserves to support their local charitable activities. This support is provided on the basis of a budget submitted. During the year, the following funding was received by areas and councils.

	2023 £000	2022 £000
Unrestricted		
Funding to areas	289	225
Funding to councils	-	-
Other payments to areas and groups	8	13
Donations from areas and councils to central reserves	(13)	(6)
Net funding to areas and councils	284	232

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20. Operating lease commitments

At 30 September 2023, the charity had total commitments under operating leases expiring as follows:

	Equipment		Property	
	2023 £000	2022 £000	2023 £000	2022 £000
Less than 1 year	2	2	274	139
Within 1-5 years	4	4	232	37
	6	6	506	176

The increase reflects the commitment to serviced office space at Borough Yards in London for two years from March 2023 after the lease at Clink Street expired in April 2023.

21. Trustees' expenses

Expenses as detailed below were re-imbursed to a total of 16 (2022:16) trustees for costs incurred in connection with the board of trustees and preparatory meetings, general council, Ramblers' Association area and groups annual and other meetings, rallies and events.

	2023 £000	2022 £000
Travel and subsistence	6	2
Telephone, postage and miscellaneous	-	-
	6	2

22. Related party transactions

During the year, there were no related party transactions declared by the trustees who held office as at the 30 September 2023 or by the senior leadership team.

23. Financial instruments

At the balance sheet date, the financial assets at fair value are £1,031,000 (2022: £1,018,000).

24. Capital commitments

At the balance sheet date, the Ramblers' Association had £26,144 commitments to capital expenditure (2022: £60,000) in relation to intangible assets.

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facebook.com/ramblers


instagram.com/ramblersGB


twitter.com/ramblersGB

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RAMBLERS

Registered with FUNDRAISING REGULATOR

The Ramblers' Association is a registered charity (England & Wales no 1093577, Scotland no SC039799) and a company limited by guarantee, registered in England & Wales (no 4458492). Registered office: The Ramblers, c/o Bates Wells, 10 Queen Street Place, London EC4R 1BE

THE RAMBLERS' ASSOCIATION

England & Wales - Charity number 1093577

Accounts

THE RAMBLERS' ASSOCIATION
ANNUAL REPORT & FINANCIAL STATEMENTS
2021/22

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The Ramblers' Association trustees' report and financial statements for the year ended 30 September 2022.

The trustees of the Ramblers' Association, who are also directors of the company for the year ended 30 September 2022 under the Charities Act 2011 and the Companies Act 2006, present the trustees' annual report for the year (including the directors report and the strategic report under the 2006 Act), together with the audited financial statements for the year.

The financial statements comply with current statutory requirements, financial reporting standards, the articles of association and the Charities SORP (FRS102).

Company number: 04458492
Charity numbers: 1093577 (England & Wales) and SC039799 (Scotland)

FOREWORD FROM THE CHAIR

The past 12 months have felt a little bit more 'normal' than they have for several years.

Even in the face of new macroeconomic challenges, the Ramblers has continued to press forward on initiatives and activities which support people to get out walking, and protect our access to precious green spaces and nature.

I am pleased that our membership numbers have grown for a second year, and collectively we've checked, protected, and improved many miles of paths and hectares of open outdoors space, and delivered over 70,000 led walks through Ramblers groups and Wellbeing Walks.

In July 2022 we welcomed our new Chief Executive, Ross Maloney, and began work on developing a new strategy for the Ramblers. This will give us the clarity of vision and purpose that will drive us forward, with clear and measurable indicators of success.

We are approaching our strategy work in an inclusive, consultative way, and it's been valuable to have a diverse set of voices around the table. We also commissioned some insightful external research which has helped us understand the needs of people who are not currently involved with the Ramblers. I am looking forward to hearing the views from more people inside and outside the Ramblers before we implement the strategy later in 2023.

Reflecting on the year just passed, I am grateful for the commitment and drive of our staff and dedicated network of members across England, Scotland and Wales. As one team we managed an incredible pace of transformation, driven by changes in both our external and internal environments.

This has not always been easy, but by focusing on delivering our mission for walkers we can make best use of our resources and have the most impact on people's lives.

However, it remains clear that access to the outdoors is unequal, and the benefits of walking remain out of reach for many. Our new paths team will bring a renewed focus to all our work to improve, protect and expand our path network, which will be vital to improve equity of access.

Expect to hear more about our work on equality, diversity, and inclusion in the coming year as we embark on a journey towards being an inclusive and diverse organisation, and where we reach out to new people who could benefit from walking.

Finally, a big thank you to everyone involved in the Ramblers, for all that you've done and continue to do, to enable people to experience the joy of walking across Great Britain.



Rebecca Dawson
Chair, board of trustees

VISION, MISSION, VALUES AND PUBLIC BENEFIT

Our vision

A country where everyone enjoys the outdoors on foot and benefits from the experience.

Our mission

The Ramblers' mission is to create a country where everyone has the freedom to enjoy the outdoors on foot and benefits from the experience. We will protect, improve and enhance the places that people enjoy to walk and open up new places for them to explore.
We will help people explore their local area and the beauty of the Great Britain by making sure paths and green spaces are well maintained and the rights and freedoms of walkers are upheld.

We will help to create a country where society understands the benefits of walking for both recreation and shorter journeys, and where communities have easy access to high quality places to walk, from attractive urban areas to open spaces in the countryside. We will support people of all ages and backgrounds, so they can experience the great outdoors on foot, resulting in improvements in health, wellbeing and happiness.

Our values

Our values are the core principles that guide us daily in our work and our membership of the Ramblers. We all share the passion that walking is for everyone and by living our shared values we can ensure the Ramblers is an organisation to be proud of. Our values will earn trust for the Ramblers brand which will allow us to open up a world of walking opportunities for even more people.

Inclusive
This means we:

- Treat everyone with dignity, courtesy, consideration and respect
- Accept and respect people's individuality, differences and contribution
- Take time to listen and engage with others
- Have no tolerance of prejudice
- Create a welcoming environment for all new and potential members and volunteers
- Build alliances and work with others to achieve our shared goals

Inspiring
This means we:

- Inspire through our words and our actions
- Are ambitious and channel our passion to motivate others
- Are positive about our mission and our people
- Have the courage to question and challenge
- Are bold and confident in championing our cause
- Are outward looking and positive in our approach
- Work together as one organisation with a common purpose

Empowering

This means we:

- Encourage and enable people to do things for themselves
- Believe that every person can grow
- Commit to working with and supporting others as part of a team
- Are open to new ideas
- Always looking to learn and improve
- Encourage self-empowerment in others for their health and well-being

Responsible

This means we:

- Do what we say we will
- Are positive role models, acting appropriately and treating everyone equally
- Create a safe and supportive environment for everyone involved with the Ramblers
- Earn the trust for the Ramblers brand through ethical and responsible conduct
- Will challenge behaviour which goes against our values
- Act in an environmentally responsible way

Public benefit

The objects of the Ramblers as stated in our Articles of Association are to promote, encourage or assist in:

- the provision and protection of footpaths and other ways over which the public have a right of way or access on foot, including the prevention of obstruction of public rights of way;
- the protection and enhancement for the benefit of the public of the beauty of the countryside and other areas by such lawful means as the trustees think fit, including by encouraging the provision, preservation and extension of public access to land on foot;
- the provision of facilities for the organising of open-air recreational activities and in particular rambling and mountaineering with the object of improving the conditions of life for the persons for whom the facilities are intended, namely the public at large, and in the interests of social welfare, health and wellbeing;
- advancing the education of the public in subjects relating to access to, and the preservation and conservation of, the countryside and of the health benefits of outdoor recreational pursuits.

As a charity the Ramblers must have purposes all of which are exclusively charitable (as defined by the Charities Act 2011) and are for the public benefit. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Ramblers' aims and objectives and in planning future activities. More details of many of the specific activities undertaken by the Ramblers to carry out its charitable purposes for the public benefit are set out in the following section on achievements and performance during the year.

Equity, diversity and inclusion (EDI)

It became evident during 2022 that we are at the start of our EDI journey, one to which we are committed. We have learnt that to embed the transformation required to deliver meaningful change won't be straightforward. The shifts needed in our culture, governance, ways of working and external perception must be genuine if we are to be truly successful in becoming an inclusive organisation. Our focus this year has been on:

- Assessing what evidence and data we need from all parts of the organisation to help us make the correct decisions on our future EDI direction.
- Commenced redefining our ambitions for EDI to create a five-year ambition statement.
- Delivery of training both internally and externally to start the EDI discussion.
- Learning from partner organisations, who are further along their EDI journey.
- Continuing our work to make more paths more accessible; through repair work, installation of gates, and removal of other barriers to provide access for all.

ACTIVITIES AND ACHIEVEMENTS IN 2021/22

In 2022 we established a new team focused specifically on protecting, expanding and improving the path network. The **paths team** has a Great Britain (GB) remit, but with different levels of activity in the three nations. The team brings together:

- Support for our Area and Group path volunteers to ensure the network is protected and expanded.
- Support for our 150 path maintenance teams.
- Our work to expand the path network through our Don't Lose Your Way campaign and wider casework.
- All public, member and volunteer advice related to public rights of way.
- Legal action to safeguard the rights of the public to use the network.

An important piece of work being led by the team is producing a long-term strategy for the path network, underpinned by research from the New Economics Foundation and input from Ramblers volunteers.

Our volunteer **path maintenance teams** continued to maintain and improve the path network by clearing vegetation, installing waymarkers and replacing stiles with gates. Thanks to the support of an anonymous donor (£20,000 for Stiles & Gates – "Access for All" included in Note 18 under H – Other Restricted Funds) we launched our Path Accessibility Fund to make improvements to the physical accessibility of paths. This follows a successful pilot which created accessible paths in Oldham and Essex.

Through the **Path and Access Vision project**, we have developed our ambition for the path network across England, Scotland and Wales. We researched, listened and analysed the barriers, benefits and enablers of the path network to inform our new 24 key recommendations for the path network. We also compiled, for the first time, a near complete map of all public rights of way across England and Wales, and created a database with national-level statistics to support us in better understanding where our network is in relation to people and enable us to be more data-driven in the future. We continue to develop on this insight, working collaboratively with staff across the organisation to ensure we embed the learnings and maximise the impact with our paths related work in the years ahead.

Working with our volunteers and the public we had notable successes in adding paths to the **definitive map** and opening obstructed paths. We defeated over half of the contentious proposals in the Transport and Works Act order to extinguish level crossing paths in Essex, secured the addition of a public footpath at Luppitt (Devon) and, following a public inquiry, won 1.8 miles of public footpath at Cley-next-the-Sea (Norfolk).

In July 2021 Network Rail locked the level crossing at Dalwhinnie (Highlands) with no consultation. We continued to try and find a solution to getting this historic route reopened. Despite discussions with Network Rail, 9,000 people signing our petition, and the opposition of the local community, neighbouring landowners, outdoor organisations, the Cairngorms National Park, Highland Council and local MSPs, the situation remains the same.

In August 2022 we launched the **Scottish Paths Map**, an online map featuring hundreds of previously hidden trails using data collated from numerous sources, including paths recorded and

audited by hundreds of Ramblers volunteers. The map shows almost 42,000 miles of paths from traffic-free city routes to high mountain trails, including many that are not shown on Ordnance Survey maps. Thanks to more than 200 volunteers across Scotland, the project won the community engagement category at mapping software provider Esri's awards.

Our **paths to wellbeing** project in Wales has been well received, with over 1,300 volunteers signed up which has tripled our volunteer base in Wales. Our 145 routes have been developed. Over 10,000 metres of vegetation has been cleared and over 50 new accessible gates installed through community volunteer action. We secured corporate partnerships including Transport for Wales, working to create walking routes from stations to encourage sustainable transport for walking.

In February 2022, the UK government announced its intention to repeal the 2026 deadline for recording historic rights of way in England. A similar announcement was also made in Wales. We continued to work with government and officials to ensure these announcements are followed through in legislation for both England and Wales. Our **Don't Lose Your Way** project is now focusing on recruiting thousands more volunteers to research and make applications for lost rights of way in England and Wales. We had significant media coverage for Don't Lose Your Way including the Guardian, BBC Online, the Telegraph, the Mail, the Independent, the Times, Country Life magazine, the Evening Standard and many regional newspapers.

In London we made great strides with our **Green Routes campaign**, which is pushing for a network of high quality, easy to follow routes that link up green spaces in towns and cities across England. These routes would offer residents, commuters, and visitors a safe and enjoyable way of experiencing the urban outdoors. Our staff and volunteers have been working with Transport for London and the city's Walking and Cycling Commissioner to develop a leisure walking strategy to improve existing green routes and introduce new ones.

We continued to grow **Ramblers Routes**, our online library of over 4000 walking routes, with 390 routes updated this year. We worked on better ways to promote and highlight our routes too, so that more people can get inspired and find walks suitable for them.

We have been closely following the UK government's decisions around the future of **environmental land management**. We have been campaigning to make sure they do not roll back on the opportunity to improve access to the countryside and connect more people to nature. The plans could enrich England's natural environment and give more people an opportunity to enjoy it, while also helping farming communities thrive.

Our **advocacy work in Wales** has helped secure the inclusion of public access as one of the purposes of the proposed Agriculture (Wales) Bill, and the associated Sustainable Farming Scheme. This Bill will give Welsh Ministers the powers to reward landowners for enhancing access to the countryside, and the draft Sustainable Farming Scheme includes actions landowners can take to benefit public access.

For the first time, the Welsh Parliament has a Cross-Party Group for the Outdoor Activity Sector. We played a key role in its establishment and took an active role during its first year of meetings.

With support from Scottish Government agencies, we led a **responsible access** video campaign in Scotland aimed at young adults. This work will help manage the impact of outdoor access takers

on the environment and minimise the risk of new restrictions being imposed that might limit access.

In July 2022, we launched an **access campaign in Wales** to raise awareness of the state of the Public Rights of Way in Wales and to call on the Welsh Government to provide fair funding for these paths and support the monitoring of the path network to have more accountability. This campaign received coverage an article on the BBC website, TV and radio.

In summer 2022 we ran our **Coast Path Countdown campaign** to celebrate the work of Ramblers volunteers, campaigners and partners to open the England coast path mile by mile. The campaign will continue into 2023 until the celebrations of the full coast path opening. In July, we held our Wales Coast Path 10-year anniversary walk in Barmouth, north Wales, to celebrate the milestone.

This year has seen the **Out There Award** flourish with 50 participants completing the award and 38 completing the newly launched Out There Award Plus, which focuses on introductory responsible camping skills. We also launched an Out There Award volunteer role, this allows young adults the chance to continue to enhance their skills and confidence by helping out with award delivery, while making new friends in the process. We will be developing this role and support package over the coming year.

Overall **membership** of the Ramblers continued to grow for the second year. At the end of September 2022, we had 102,356 members (September 2021: 101,173), returning to pre-pandemic levels. We recruited 15,500 new members this year, including 2,500 through digital marketing (Facebook) and 1,200 through stands at shows/events. We continued to grow our following across our social media channels. As of September 2022 we had 41,700 followers on Twitter, 61,000 followers on Facebook and 22,000 on Instagram.

Our **annual member survey** had its highest response to date with 5,700 members responding providing important feedback on how we can improve their experience.

Use of the **Ramblers app** continues to increase with over 54% of those members who responded to the member survey using the app to access info on local Ramblers Groups or walks. We are now looking at ways to make it easier for volunteers and members to add new routes to the route library (online and on the app). We started a regular email newsletter for our **affiliated organisations and clubs**, including opportunities for training (through e-learning), campaigning and engaging with the Ramblers.

In February 2022, we launched a partnership called **Let's Walk Together** with TV presenter and farmer Jimmy Doherty. We ran six months of features and advertising in a range of magazines including BBC Countryfile, BBC Good Food, Delicious, Olive, BBC Wildlife and BBC Gardener's World. The campaign reached 14 million people and had a significant impact of awareness of the Ramblers and our work to protect and enhance the walking network.

We achieved a large volume of press coverage in May off the back of the **90th anniversary of the Kinder Scout mass trespass**, with a special feature featuring across multiple local papers. We also contributed to pieces in the Telegraph, Guardian, Express, Independent and local radio.

Our **new brand** was launched in January 2022 and has been adopted by many Areas and Groups across England, Scotland and Wales. We supported the launch of the new look and feel with a feature on Channel 4's lunchtime show, Steph's Packed Lunch. Since relaunching the brand, we have worked hard to make sure we present the Ramblers as an organisation that is diverse and open through the imagery we use and content we feature.

In January 2022 we began transferring content to our **new website** and work has continued during the year, to be completed in 2023. This will include launching the new area and group webpages, alongside the new **Walks Manager**. We completed our pilot of the new Walks Manager, and how it works alongside area and group webpages, with a selection of groups across the England, Scotland and Wales.

Ramblers' volunteers continue to organise thousands of **group walks** every year. In the past year, almost 40,000 group walks were organised and promoted on the website by Ramblers groups across England, Scotland and Wales - a 73% increase on the previous year. In addition to those, more than 30,000 Ramblers Wellbeing Walks were organised and promoted on the website, enabling thousands of non-members to experience the joys of walking. Over the past year we have worked closely with our 157 delivery partners to support the transition from Walking for Health and reach more walkers. We have also been working with groups to shine a light on great local initiatives to attract new walkers, diversify walk programmes and reach out to local communities.

We are grateful to the 20,000 walk leaders who make all our group walks possible. Behind the scenes, we make sure walk leaders have access to the training and support needed to lead walks with confidence. Last year almost 1,300 walk leaders completed our online **Walk Leadership Foundations** e-learning course. We refreshed the course content in September 2022 and have been developing new content to help walk leaders prevent and manage incidents on their walks – this will be available in 2023.

Our series of 28 online **walk leader conversations** over the year continued to help connected around 400 walk leaders across England, Scotland and Wales: sharing knowledge, expertise and learning. Through our new online platform **Ramblers Stride**, we started to test different ways to make our training available to new audiences (including affiliate clubs). In Scotland, we also delivered face to face training through a network of volunteers to 71 new and existing walk leaders and helped grow the total number of walk leaders by 9% year on year.

In September 2022 we launched **Ramblers Walk to Remember**, which provides support and guidance for people who wish to celebrate their loved one, while protecting the places they loved to walk.

We have invested in our staff team with a new **Regional Engagement Team** to support and work with our Areas and Groups. This builds on our work with the four area clusters in England – which have been a great way of building communication, flagging organisational priorities, sharing best practice and joining up work that is happening regionally.

Our **new chief executive**, Ross Maloney, joined us in spring 2022 from the Scouts, where he was deputy chief executive and chief operating officer. Ross has enjoyed meeting members and volunteers who are equally passionate about walking. In partnership with the board, he is leading

on a new Ramblers strategy, which it is anticipated will be in place by the end of next year, subject to the necessary approvals, and with the benefit of engagement from the membership.

We have continued to embed and develop our fundraising approach so that we are able to successfully take the opportunities in grant-making trusts, corporate partnerships, individual giving and large environmental and wellbeing funders. Our statutory and trust fundraising saw significant uplift on the previous year, not least with our partnership with Sport England, with whom we have become a Systemic Partner for the next five years.

We launched a new way of recognising our highest-level supporters during the year – our new Ramblers Patrons scheme – and were delighted to welcome HF Holidays as a bronze level Patron. We remain very grateful to the incredible support we received during the year from The People's Postcode Lottery.

OUR PLANNED ACTIVITIES 2022/23

Priorities

We are continuing to make great progress in our mission to create a country where everyone has the freedom to enjoy the outdoors on foot and to benefit from the experience. We remain focussed on this mission in everything we do.

Our thousands of volunteers across Great Britain are the heart of the Ramblers. We are committed to engaging and supporting our volunteers, building strong and healthy partnerships where we collaborate, campaign and work towards the same organisational mission.

We believe that walking is a simple pleasure that should be open to everyone and is a right to be protected. Over the last year we've seen encouraging signs of growth in the numbers of people joining the Ramblers as members. To build a diverse and vibrant community, we shall grow our membership base further, ensuring we retain and value all our members, so they continue as lifelong supporters of the Ramblers.

We know we must appeal to new people to build the next generation of Ramblers supporters, united by the love of walking and championing the important cause we all believe in. To do this we will deliver a dynamic programme to ensure the organisation becomes more diverse, open, accessible and inclusive at all levels.

As an organisation we shall continue to be ready to adapt and flex, staying ambitious, yet realistic with our resources to ensure that we deliver on all that we commit to and start to really embed our new digital tools, including our new website and group walks management system, approach and ways of working.

In the coming year we will be developing a new strategy for the Ramblers. The approach to this review will be inclusive, highly consultative and based on research and insights. The review will take into account the views of a wide range of individuals from a variety of backgrounds before implementation in the 2023-2024 financial year.

With this important work in mind, the priorities for the organisation over the next 12 months will remain:

- Growing awareness and engagement with the Ramblers and what we do.
- Growing our membership and income.
- Delivering the culture change that is required to take the charity forward to be an inclusive, engaging and diverse organisation.

Key projects / workstreams for the year

In addition to the 'business as usual' activity the following projects/workstreams are prioritised for continuing delivery (some ending based on existing agreements with external funders).

Don't Lose Your Way
This volunteer-led project supports volunteers to collect the evidence needed to build and submit applications to protect historic paths for future generations to enjoy.

Mapping Scotland's paths
Having created the best-ever public map of Scotland's paths, we are now working with volunteers and communities to audit those paths and engage local communities.

Paths to Wellbeing
This project, in partnership with local authorities, environmental NGOs and local communities across Wales, is working with 18 local communities to enhance local green spaces, nature and access.

Paths and access
This project will quantify the value of the path network and the barriers to people using it. It will then set out priority actions for the Ramblers and other bodies to undertake in order to create a world class path network.

Led walks development
This project will develop and diversify our led-walk offer, increasing the diversity, quality and reach of our led walks by working with volunteers and partners to improve how we design, manage and promote our walks. This includes a new Walks Manager tool for volunteers.

Self-guided walks
This project will deliver our new self-guided walking programme, which aims to get more people walking with the Ramblers through an improved self-guided walking and membership offer.

Wellbeing Walks
This project will grow our network of health walk schemes, helping everyone to have access to a friendly, short, group walk, within easy reach of where they live, to help them become and stay active.

Young adult development
This project in Scotland will break down barriers to young adults getting outdoors. The Out There Award delivers a programme of outdoor skills, social and volunteer activities to build confidence with walking and navigation.

Becoming an even better employer
A review of our approach to reward and remuneration, enabling us to recruit, retain and develop exceptional talent. Ensuring that we equip ourselves with the skills and abilities required to deliver our future strategy.

Equity, diversity and inclusion
Our equity, diversity and inclusion projects will contribute to the wider culture change that is required to take the charity forward to be an inclusive, engaging and diverse organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Information

Status
The Ramblers is a charitable company limited by guarantee, incorporated on 11 June 2002 and registered as a charity on 29 August 2002.

Administrative details
Company number 4458492
Charity numbers 1093577 (England & Wales) and SC039799 (Scotland)

Registered office and main operational address
1 Clink Street, 3rd Floor, London SE1 9DG

Ramblers Scotland operational address
Caledonia House, 1 Redheughs Rigg, South Gyle, Edinburgh EH12 9DQ (until 11 November 2022)
The Melting Pot, 15 Calton Road, Edinburgh EH8 8DL (from 14 November 2022)

Ramblers Cymru operational address
3 Coopers Yard, Curran Road, Cardiff CF10 5NB

Bankers
Unity Trust Bank Plc, Four Brindleyplace, Birmingham B1 2JB
HSBC Bank Plc, Bank House, High Street, Hampton Wick, Kingston upon Thames KT1 4DA

Investment manager
CCLA Investment Management Ltd, Senator House, 85 Queen Victoria Street, London EC4V 4ET
Rowan Dartington, Temple Point, Redcliffe Way, Bristol, BS1 6NL

Auditor
Crowe U.K. LLP, 55 Ludgate Hill, London, EC4M 7JW

Governing document

The company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed by its articles of association. The Ramblers is committed to maintaining the highest standards of governance with reference to the Charity Governance Code in the delivery of its charitable purpose, and plan to review the latest version of the Charity Governance Code to ensure compliance and completeness.

Board of trustees

The governing body of the Ramblers is the board of trustees, which comprises up to 15 members. The trustees are also directors under company law.

The key role of the board is to determine the strategy for achieving our mission and the oversight of the implementation of that strategy across our range of activities. This includes our values, ethics,

image and communications. The board of trustees has the overall responsibility for ensuring that the Ramblers pursues its charitable objects, complies with its own constitution and relevant legislation, regulation, guidance and best practice, applies its resources exclusively to its objects and safeguards and advances the interests of walkers throughout Great Britain.

The board of trustees currently meets formally eight times a year. All trustees give their time voluntarily and are not remunerated for their work on behalf of the Ramblers beyond the reimbursement of reasonable expenses. One or more members of the senior leadership team, including the chief executive, attend each board meeting. The governance manager acts as secretary to the board. The rules governing the election of trustees are set out in the articles. The board of trustees consists of:

- The chair and honorary treasurer elected by the General Council.
- Nine members elected by the General Council.
- A member appointed by each of the constituent parts (Ramblers Scotland and Ramblers Cymru).
- Not more than two members co-opted by the board of trustees.

A person becomes eligible to be elected to the board of trustees after being a member of the Ramblers for at least twelve consecutive months. All elected trustees including officers can serve up to three-year terms at which point they are eligible for re-election. A trustee may serve for a maximum period of six years. The only exception to this is the chair. Upon election, the chair holds office for a single term of three years. The co-option of trustees may result from the annual review of the board's mix of skills, diversity and competencies. Co-opted trustees serve for a term of one year and may be co-opted again for a maximum of two further terms. Co-opted trustees may seek election at the end of their terms.

Trustees in 2021/2022

Chair	Rebecca Dawson
Honorary treasurer	Michael Penny
Ordinary trustees	Bola Anike (from 9 April 2022)
	Lucy Armitage (from 9 April 2022)
	Kate Ashbrook (until 9 April 2022)
	Mark Chung
	Sophie Clissold-Lesser (until 9 April 2022)
	Bekah Cork (from 9 April 2022)
	Ronnie Forbes
	Richard May
	Malcolm McDonnell
	Lucy Robinson
	Helen Tranter
Appointee, Ramblers Cymru	Alan Austin (until 30 May 2022)
	Christopher Hodgson (from 30 May 2022)
Appointee, Ramblers Scotland	Alison Mitchell
Co-opted trustees	Dan Firmager (from 12 April 2022)
	Gulshun Rehman (from 11 April 2022)

Induction and training of trustees

Formal induction is given to all new trustees who are invited to attend meetings with Ramblers staff and current trustees as part of the induction process. Trustees are also encouraged to attend recommended external training courses for charity trustees. Trustees have a legal duty to avoid conflicts of interest so they can focus exclusively on the best interests of the Ramblers. The Ramblers maintains a register of interests, which is updated annually by trustees and as any changes are reported. Procedures are in place for managing conflicts of interest that may arise during board meetings.

President

The president is an honorary position, elected each year at General Council, and eligible for re-appointment. The president is not a trustee. Our president since 1 April 2017 is Stuart Maconie.

Sub-committees

The board has two sub-committees, each chaired by a trustee and with terms of reference and functions delegated by the board. The finance and risk committee scrutinises issues concerning finance, investment, risk and audit, along with oversight of membership and income generation. The remuneration committee determines the salary of the chief executive officer and maintains an overview of the salaries of the senior staff that fall within its remit.

In September 2022 the board reviewed the sub-committee structure to ensure that we have a robust governance model in place that would be expected (in the public interest and by our regulators) for a modern organisation of our scale. Following this review, in December 2022, the board approved a new sub-committee structure and the terms of reference for four committees which will be implemented from 1 April 2023.

The new sub-committees are:

- Finance, risk and audit committee
- Nominations and governance committee
- Strategy and delivery committee
- People and culture committee

Management and staffing

The trustees delegate the day-to-day running of the Ramblers to the chief executive officer as its chief officer, supported by a senior leadership team. The chief executive officer enacts the mission of Ramblers through its unpaid volunteers and paid staff. Overall, the chief executive leads a staff that at 30 September 2022 totalled 102 people.

Senior leadership team in 2021/22:

Ross Maloney	Chief executive officer (from 18 July 2022)
Tompion Platt	Director of operations and advocacy
Suzy Russell	Director of finance, performance and impact
Clive Sanders	Director of income and marketing (from 4 January 2022)
Glen Walker	Director of people and organisational development (from 22 Nov 2021)
Tanya Curry	Chief executive officer (until 31 May 2022)
Louise Berry	Director of HR (interim) [consultant] (until 31 October 2021)
Sherine Krause	Director of income (interim) (until 19 January 2022)

NB Those staff members termed 'director' are not directors in accordance with company law.

Nations

Under our devolution agreements, substantial authority is devolved to our entities in Scotland and Wales. The board of trustees has delegated authority to committees in Wales and Scotland made up of representatives elected by each national Council.

Ramblers Scotland Strategic Committee members in 2021/2022

President	Lucy Wallace
Convener	Alison Mitchell
Vice convener	Bekah Cork (until 5 March 2022)
	Beth Dickson (from 5 March 2022)
Honorary treasurer	Alistair Cant (until 5 March 2022)
	Mike Gray (from 5 March 2022)
Ordinary members	Beth Dickson (until 5 March 2022)
	Muriel Kirkwood (until 5 March 2022)
	Elly Macdonald (until 5 March 2022)
	David Webb
	Dave Rennie (from 5 March 2022)
	Emma Corcoran (from 5 March 2022)
	Sue Thomas (since December 2021)
Co-opted members	Mike Gray (until 5 March 2022)
	Peter Bartos (from 5 March 2022)

Welsh Council Executive Committee members in 2021/2022

President	Will Renwick
Chair	Rob Owen
Vice chair	Chris Hodgson
Honorary treasurer	Vacant
Ordinary members	Gwenda Fitzpatrick
	John Elwyn Williams
	Maggie Thomas
	Joanna Slattery

Co-opted members	Alan Austin
	Andrew Stumpf

Councils, Areas and Groups

The General Council is a body that normally meets annually. The main functions of this Council are to elect a maximum of nine trustees to the board, elect the chair and honorary treasurer, debate and recommend policies to the board and to receive the annual report and accounts.
Each Ramblers Area is entitled to appoint at least two elected members, depending on its membership size.

The Scottish and Welsh Councils are bodies that normally meet annually. The main functions of these Councils are to debate and recommend policies to their executive committees and/or General Council that are specifically related to these countries. These Councils are represented by elected members of the Areas and Groups in each of these countries. The elected chair/convener of each Council or their nominee is a trustee.

At local level, activities for members and volunteers are organised through 485 Groups and 59 Areas. Each Area and Group operates through its own constitution, but as part of the overall Ramblers organisation.

Members of the Charity under the Companies Act

Council members are the formal company members of the charity and guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. All the trustees are Council members and other Council members are admitted in accordance with Article 18.2 of the Articles of Association of the Ramblers. The Ramblers also comprises other types of members, including individual members and local, national and overseas organisations that affiliate with Ramblers. These members are not company members for the purposes of the Companies Act 2006.

Ramblers' Enterprises Limited

Ramblers' Enterprises Limited is a wholly owned subsidiary of the Ramblers' Association that is incorporated in England and Wales. Its principal activities are to undertake commercial activities on behalf of the Ramblers. Ramblers' Enterprises Limited produced a net profit of £9,732 (2021: £20,002), which will be donated to the Ramblers through Gift Aid.

FINANCIAL REVIEW

The financial year ending 30 September 2022 recognised the need to continue to consolidate and adapt to prevailing change and uncertainty following the impact of the pandemic, whilst growing awareness and engagement with the charity, increasing membership, diversifying income streams, and promoting, expanding, and improving the path network and accessibility.

The charity continued a significant digital transformation programme to accompany the launch of the new brand, to support further engagement and communication with members and volunteers, and to streamline ways of working and administrative processes. The focus on initiating the wider cultural change required to take the charity forward to be an inclusive, engaging, and diverse organisation also continued. The charity benefited from brought forward funds of £11.8m.

The Ramblers generated an operating deficit of £1.2m in the year ending September 2022 (2021: (£0.5m) operating deficit). Whilst there was an increase in total income and endowments of £2.0m due primarily to the increase in income from areas and groups, the phasing of income received from the Postcode Active Trust and increases to project funding received from government grants, this has been offset by an increase in expenditure of £2.6m mainly attributable to the increase in Area and Group walking activities and social events following the pandemic, and the investment in our digital transformation which has been funded from the brought forward designated funds.

Overall, the Ramblers remains in a strong financial position resulting from good management of our funds, with total net assets of £10.5m (2021: £11.8m), which includes cash balances of £5.8m (2021: £7.8m).

Income

In the year to 30 September 2022, the charity's total income was £11.7m (2021: £9.7m) an increase of 20% compared to the previous financial year. The £2.0m increase was partly driven by an increase in income from areas and groups to £2.3m (2021: £1.0m) following the significant increase in walking activities and social events following the lifting of the national restrictions imposed by the pandemic.

The increase in total income was also due to the impact of the phasing of the receipt of unrestricted funding contributions from the Postcode Active Trust, with £3.2m received in the 2021/22 financial year, compared to unrestricted funding contributions of £1.2m and designated funding in relation to the Climate Challenge programme of £1.4m received in the 2020/21 financial year. The designated funding of £1.4m in the prior year was received from the People's Postcode Lottery and disclosed within other trading activities income, before the People's Postcode Lottery moved to a trust model.

The players of People's Postcode Lottery have supported the Ramblers since 2016, and with the continued support of the Postcode Active Trust the Ramblers remains well positioned as a supported charity to receive additional funding towards our cause.

Donations and legacies income, comprising of membership income, gift aid, legacies as well as donations (including funding received from the Postcode Active Trust) remains the charity's highest income generator with an overall increase of £1.6m to £8.2m (2021: £6.5m). The financial year

2021/22 saw continued membership growth following the pandemic, with active members of 102,356 being at the highest level since 2019, and total membership income of £3m remaining in line with prior year.

Donations of £3.5m (2021: £1.6m) were higher due to unrestricted funding contributions received from Postcode Active Trust of £3.2m, compared to £1.2m in the prior year.

The value of income recognised from legacies decreased by £0.2m to £1.1m (2021: £1.3m) as fewer legacy cases reached the status required for income recognition purposes in accordance with the charity's legacy policy. The nature of legacy income is that it is subject to fluctuation with the number of cases and the value of legacies being unpredictable. The conversion of legacy pipeline cases, where entitlement exists but there is uncertainty as to the value and probability of receipt, to income will be supported by proactive management of the case status.

Income recognised from government grants was £0.7m (2021: 0.4m) primarily related to restricted funding from the Welsh Government for the Paths to Wellbeing project of £0.5m (as part of the total funding committed of £1.2m) and £0.1m from Sport England (as part of a system partner grant agreement of £0.9m over a five-year period) to support the charity's equality, diversity, and inclusion initiatives.

Expenditure

Total expenditure increased by £2.6m to £12.8m (2021: £10.2m) due primarily to the phasing of the utilisation of designated and restricted project funding.

In the financial year 2021/22 the charity utilised £0.8m (2021: £0.2m) of designated funding received from the People's Postcode Lottery in prior years in relation to the Climate Challenge programme, with specific focus on connecting more people to nature through walking and growing awareness and engagement with the natural world. Also, the charity utilised £0.6m (2021: £0.1m) of restricted funding in relation the Paths to Wellbeing project to enhance local green spaces, nature, and access across Wales.

Promoting walking, which includes Area and Group walking activities, continued to be the Ramblers' largest area of expenditure, with investments in this area increasing to £5.9m (2021: £4.6m) as activity in relation to area and group walking activities and social events increased significantly following the lifting of the national restrictions imposed by the pandemic.

In 2021/22, there was an increase of £0.5m in expenditure on raising funds to £1.9m (2021: £1.4m). This increase is due to the continued development and implementation of a new approach to fundraising at the Ramblers, to enable the growth of sustainable and diverse income streams.

Combined spending on our other charitable activities (rights of way, freedom to roam and countryside protection), was £5.0m (2021: £4.2m). Our focus on activities including our policy and campaign work, including our Don't Lose Your Way project, and our casework and legal activity to help supporters know their rights and taking action at a local level has increased.

The investment in developing our digital transformation programme to support the future needs of the complex and devolved organisation, and of our members, volunteers and supporters continues

to be a primary focus. During the financial year 2021/22 the new customer relationship management tool was implemented and launched, as was the front-end of the Ramblers website to support the launch of the new brand.

Development and implementation work has continued in relation to the new Walks Manager platform to improve how walks are designed, managed, and promoted. During the financial year a further investment of £0.3m (2021: £0.6m) was made in the development of these platforms and initially capitalised as intangible assets under construction, prior to being amortised once the digital platforms are implemented and launched.

Included in both income and expenditure is cash collected locally from members, to pay for activities organised by Areas and Groups on behalf of their members, and the corresponding expenditure. These activities include holidays, day walks and socials. Income increased to £1.9m (2021: £0.8m) and expenditure increased to £2.1m (2021: £0.8m) recognising the return to activities to a level experienced before the national restrictions imposed by the pandemic.

Investment performance

At the start of the year the Rambler's investment portfolio stood at £1.5m (2021: £1.6m). During the year the portfolio decreased in value by (£0.1m) (2021: 0.05m surplus). The decrease in performance compared to prior year is primarily attributable to the impact of global events and the prevailing uncertainty in the financial markets. The closing value of the portfolio stands at £1.54m (2021: £1.68m).

Reserves

The charity's reserves have decreased by 10% to £10.5m (2021: £11.7m).

The board of trustees has examined the charity's requirements for reserves, considering the main risks facing the organisation and taking into consideration the Charity Commission guidance CC19 – *Charity reserves: building resilience* – and agreed that the Ramblers should seek to maintain a level of General funds (free reserves) of between three to six-months establishment and core staff costs. This currently equates to a range of £2.1m - £4.2m.

The policy is reviewed annually by the board of trustees as part of the budget process and monitored regularly within monthly management accounts.

Total General Funds as of 30 September 2022 was £3.8m (2021: £3.6m) to cover core expenditure where appropriate. The current level of general funds is within the target range of 'free reserves'.

<u>Designated funds – management of local reserves.</u>
Unrestricted reserves held by Areas, Groups and Councils are shown as designated within the balance sheet. At £1.5m (2021: £1.6m) they represent 14.2% of total funds (2021: 16.1%).

To assist Areas and Groups in monitoring their main fund reserves, the Ramblers carries out an annual reserves review. A traffic light system is used to indicate whether an Area or Group has exceeded the recommended percentage they should hold. Areas, Groups and Councils are

recommended to hold unrestricted reserves between a target range of 40% and 100% of annual expenditure. Traffic light criteria used for monitoring:

- Green: reserves held are less than 100% of one year of expenditure.
- Amber: reserves held are between 100%-200% of annual expenditure.
- Red: reserves held are more than 200% of annual expenditure.

Where main funds are found to be below the target range, the following options are available:

- plans made to generate additional income e.g., through fundraising activity;
- budgeted funding request for the coming year to be increased;
- loan taken out from Area/GB office (where reduced reserves position is only short-term).

Where reserves are held outside the target range, the Ramblers will recommend that each Area or Group should plan to reduce reserves levels. Section FIN011 of the treasurers' handbook sets out how Areas and Groups should spend reserves in support of charitable objectives.

Overall, the trustees consider that the methods of reserve management described above create target levels of reserves that straddle the following scenarios: neither too low to manage under unplanned scenarios nor too high as to tie up reserves from mission delivery.

Designated - The GB and devolved legal funds stand at £258,000 (2021: £250,000).
The legal funds for Wales and Scotland at year end remain at £25,000 each in accordance with the devolution arrangements.

The net movement in funds recognises the maintenance of a legal fund at a level of £250,000, that the trustees continue to review on an annual basis and replenish, commensurate with the needs of the Ramblers across GB and dependent on prevailing financial circumstances and resources.

During the year a new legal fund of £36,000 was established to support the Glenborrodale legal case, following a membership appeal, with £7,000 of the fund remaining at the financial year end.

Designated – the players of People's Postcode Lottery fund £0.9m (2021: £1.8m).
This fund represents the balance from projects supported by the players of the People's Postcode Lottery, where funds will be used to deliver projects to support the strategic areas of focus as outlined in the "Use of funds" as agreed in the application process.

Of the £0.9m fund, £0.6m relates to the draw fund established by the People's Postcode Lottery in prior years for the Climate Challenge programme and is to be utilised by the end of the calendar year 2022.

Designated – fixed asset fund £1.8m (2021: £1.9m).
This designated fund was set up to reflect the illiquid nature of these assets as they are not available to cover general expenditure with the balance representing the difference between additions and depreciation during the year.

Designated – New investment fund £135,000 (2021: £302,000)
This fund was established during the prior financial year following the reclassification of funding from unrestricted general reserves to designated reserves to cover specific investments.

During the year the designated funds allocated to the reorganisation of the senior leadership structure, new priority roles for head and supporter care and EDI functions, and review of the structure of the data, digital and technology function and related transformation programme were utilised in full. Of the £180,000 of funding designated to support local impact initiatives to support Areas & Group, £135,000 remains as at the year end.

Permanent endowment - £0.7m (2021: £0.8m)
This relates to a legacy received for which the use of the funds has been restricted. The bequest states that the capital should remain in a trust and income generated by the trust to be paid to Ramblers in perpetuity. This income should be used for the protection, preservation, and maintenance of public footpaths in the open countryside and to defend its beauty.

The decline in value is attributable to the global uncertainty in financial markets throughout the year.

Restricted reserves - £1.4m (2021: £1.2m)
These reserves represent the balance of legacies or project monies received which are unspent at the balance sheet date. Their use is restricted by the terms of a legacy or external funding agreement.

Risk management

The trustees acknowledge that risk is an everyday part of charitable activity and managing it effectively is essential if the Ramblers is to achieve its charitable objectives and safeguard the charity's funds and assets. The charity's risk management policy objectives are to:

- embed risk management into the culture of the Ramblers;
- integrate risk management into policy, planning and decision making;
- enable the Ramblers to anticipate and respond to changing social, environmental, and legislative conditions.

The trustees have agreed the following process to review and assess the major risks to which the Ramblers is exposed, to satisfy themselves that systems or procedures are established to manage those risks.

- An organisational risk register is maintained to capture and assess the ongoing risks faced by the Ramblers and to assess their impact and likelihood.

- The risk register, co-ordinated by the director of finance, performance & impact, is kept under quarterly review and updated by the executive leadership team (ELT). This involves monitoring existing risks, identifying, and logging any new risks, and applying/moderating the risk score for each, based on agreed criteria (likelihood v impact). Actions that can be taken to mitigate each risk are identified and recorded.

- The risk register is reviewed quarterly by the finance and risk committee and quarterly by the board of trustees. The risk register is also considered and reviewed as part of our annual business planning cycle.

- The finance and risk committee, a sub-committee of the board, has delegated responsibility to review risk management processes. This includes monitoring the assessment of risks to which the Ramblers is exposed to ensure that management monitor and report on emerging risks and implement controls to mitigate these risks; and monitoring implementation of measures agreed necessary to effectively manage key risks.

The trustees have identified several risks which they consider to be important for the charity:

- Failure to grow our membership population and income. This risk is being addressed by the development of a membership growth strategy, the development of a supporter journey to maximise engagement & learnings from audience insights, significant marketing activity in terms of membership recruitment, and a new fundraising approach to pursue opportunities in grant making trusts, corporate partnerships, individual giving, and large environmental and wellbeing partners.

- Failure in our existing digital systems or loss of data would create business interruption for the organisation and could lead to financial and reputational risk. This risk is being mitigated by agreeing and testing a disaster IT recovery plan, replacing at risk systems with stronger security functioning systems and embedding a policy of systems continuous improvements.

- Failure to manage the timely and robust transition of the existing customer relationship management tool to the new solution, and the development, build and launch of a new website and Walks Manager tool could lead to business interruption, and financial and reputational risk. This risk is being mitigated by the implementation of project management processes, the establishment of a Strategic Governance Group to review project status updates, dependencies and risks, and the continuance of hosting arrangements to support the existing digital platforms in case of delays in delivery timelines.

- Inability to successfully integrate the existing Walking for Health systems and data into the existing and new digital platforms to support the Ramblers Wellbeing Walks partnership and subscription model could lead to financial and reputational risks. This risk is being mitigated by the implementation of project management processes, the establishment of a Strategic Governance Group to review project status updates, dependencies and risks, and timely communication with partners.

- Failure to safeguard vulnerable people (children, or vulnerable adults) results in a serious incident. This risk is being addressed by setting up designated safeguarding activities, including:

    - a designated safeguarding lead trustee;
    - establishment of a safeguarding implementation working group;

- carrying out an annual review of our safeguarding policy to ensure compliance with national safeguarding guidelines and standards;
- review all complaints to ensure lessons learnt are actioned.

Risk mitigation

- The implementation of a new fundraising approach to diversify income streams and seek longer term commitments from new and existing funding collaborations will mitigate any future risk of income decline if there was to be any further adverse impact on consumer confidence and market conditions.

- Following a challenging period, because of the restrictions on group walking and events, the increased focus on initiatives planned to drive membership acquisition and retention activity, and enhancements to the membership offer will support in the delivery of further growth.

- Improvements in our financial reforecasting processes, including the introduction of a new project management framework, will support in ensuring that the organisation can continue to plan, adapt and deliver during any further period of uncertainty, and has sufficient resources to manage any operational and financial risks.

- The organisation will continue to communicate with volunteers through the volunteer website (Assemble), with members through the Ramblers' website, and with staff and trustees, to provide proactive advice and support on the implementation of any future government and NHS guidance.

The trustees are satisfied that systems have been developed and are in place to mitigate identified risks to an acceptable level.

Fundraising

The Ramblers is registered with the Fundraising Regulator and always remains committed to meeting best practice fundraising standards and adhering to the Code of Fundraising Practice and as such we follow all relevant guidelines and advice. Supporters and their needs are at the heart of our fundraising activities. To protect and maintain the high standards that we and the public expect, we ensure that professional fundraisers adhere to our policies and practices, with particular attention paid to vulnerable people.

The core of our fundraising strategy is delivered internally by our team of professional fundraisers and relationship managers and from time to time we will work with external consultants, agencies and other professional fundraising services to complement our fundraising activity. In the last financial year this was limited to our work with a third party (People's Postcode Lottery) appointed as our External Lottery Manager until the relationship moved to a trust model during the financial year, a professional Telephone Fundraising Agency (Stratcom UK), our Creative Agency (Different Kettle) and a small number of other external consultants, design and print agencies. We closely monitor and review the activities of all third parties to ensure compliance and quality standards are always met, by means of mystery shopping, call monitoring and site visits and quality standards are always met.

In the last year, we have conducted a range of direct marketing activity including direct mail appeals, digital appeals and donor acquisition, email marketing and telephone fundraising.

We comply with all data protection requirements under GDPR and PECR and will action any requests for no further contact we receive directly or through the Fundraising Preference Service.

In 2022, we received 16 (2021: 22) complaints related to our fundraising activities directly to the Ramblers and no complaints via the Fundraising Regulator.

Related party

The work of the Ramblers is supported by Ramblers' Enterprises Limited (company number 03033217). Ramblers' Enterprises Limited carries out non-charitable trading activities to raise funds for supporting The Ramblers' Association. The primary activities in the reporting period related to a commercial partnership with Cotswold Outdoors. Two of the trustees are also directors of Ramblers' Enterprises Limited.

Going concern

The board of trustees has reviewed the Ramblers' planned activities and financial position and believes that there are sufficient resources to manage any operational or financial risks. Specifically, trustees have:

- reviewed and approved the budget for 2022/23 including a movement in funds analysis and cashflow position;
- reviewed an update to the existing three-year financial forecast to the financial year 2024/25 to assess the readiness and stability of the Ramblers for the future;
- had clear sight and explanations of the assumptions that underly the budget and the updated three-year financial forecast;
- feel assured that the Ramblers has a stable cost base and can maintain the appropriate level of general reserves to ensure financial sustainability in future years, and a low risk of losing key staff.

In addition, trustees have considered our three main income sources:

1. Donations and legacies

- Our legacy income forecast is based on a ten-year average, and we remain cautious in our predictions, and we therefore do not foresee a significant drop in legacy income.
- We are diversifying our membership offer to attract and retain more members and continue membership growth. We have implemented a new fundraising approach to draw on opportunities in grant making trusts, corporate partnerships, individual giving, and large environmental & wellbeing funders to refine our fundraising mix.
- We seek assurance from our external funders that they will continue to provide funding through periods of uncertainty and change and beyond.

2. Other trading activities

There are no planned changes to our publications, and therefore we do not foresee any changes in the level of income from our publishing and book sales.

3. Charitable activities

As our led walks and routes have resumed at levels, similar to those experienced prior to the national restrictions imposed during the pandemic, our membership continues to grow and there is a continuing focus on the ability to raise funds and on cost control initiatives, we anticipate that there will be no material changes to the reserves of our Areas and Groups.

The charity has built up its liquid reserves in recent years and there are currently sufficient reserves in line with the reserves policy to manage the charity through any uncertainty that may arise. It is considered there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future, and the trustees do not consider there to be any material uncertainties and therefore the financial statements have been prepared on a going concern basis.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report (incorporating a strategic report) and the financial statements in accordance with applicable law and regulations. Company and charity law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its net incoming resources 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 FRS102;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charitable company's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

The trustees, as company directors, have confirmed that, so far as they are each aware, there is no relevant audit information of which the charity's auditors are unaware, and that they have each taken all the steps that they ought to have taken as trustees/directors in order to make themselves aware of any relevant audit information and to ensure that the charity's auditors are aware of that information.

The trustees' annual report, as prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the board of trustees on 22 February 2023, including in their capacity as company directors approving the directors' and strategic reports contained therein, and is signed as authorised on its behalf by:



Rebecca Dawson
Chair, board of trustees



Michael Penny
Honorary treasurer

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF THE RAMBLERS' ASSOCIATION

Opinion

We have audited the financial statements of the Ramblers' Association ('the charitable company') for the year ended 30 September 2022 which comprises the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of 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 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not

cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken during our audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained during the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 28 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to

liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), Health & Safety Legislation, Taxation Legislation and Employment Legislation.

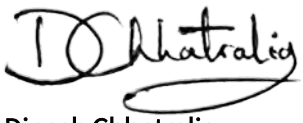
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of legacy income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on legacy income and the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, OSCR, Companies House and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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 Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Dipesh Chhatralia
Senior Statutory Auditor
For and on behalf of Crowe U.K. LLP
Statutory Auditor, London
Date 21 March 2023

STATEMENT OF FINANCIAL ACTIVITIES

	Note	2022 Restricted funds £000	2022 Endowment funds £000	2022 Unrestricted funds £000	2022 Total Funds £000	2021 Total Funds £000
Income and Endowments from:						
Donations and Legacies	**2**	**82**	**-**	**8,075**	**8,157**	6,526
Charitable Activities						
Other trading activities	**3**	**13**	**-**	**358**	**371**	1,636
Investments	**4**	**8**	**-**	**13**	**21**	63
Area and group walking activities	**5**	**-**	**-**	**1,858**	**1,858**	754
Funded projects	**5**	**860**	**-**	**458**	**1,318**	685
Total income and endowments		**963**	**-**	**10,762**	**11,725**	**9,664**
Expenditure on:						
Raising Funds	6	3	-	1,873	1,876	1,381
Charitable activities	6	859	-	10,065	10,924	8,815
Total expenditure		**862**	**-**	**11,938**	**12,800**	**10,196**
Net (losses) on investments	11	-	(137)	(6)	(143)	47
Net income/(expenditure)		**101**	**(137)**	**(1,182)**	**(1,218)**	**(485)**
Transfers between funds	**18**	**93**	**-**	**(93)**	**-**	**-**
Other (losses)		**-**	**-**	-	-	(3)
Net movement in funds		**194**	**(137)**	**(1,275)**	**(1,218)**	**(488)**
Reconciliation of funds						
Total funds brought forward	**18**	**1,212**	**874**	**9,672**	**11,758**	**12,246**
Total funds carried forward	**18**	**1,406**	**737**	**8,397**	**10,540**	**11,758**

All the above are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Statement of total income (excl. endowment funds)	**2022 £000**
Restricted income	963
Unrestricted income	10,762
Total income	**11,725**
Total expenditure	12,800
Operating (loss)	(1,075)
Restricted and unrestricted gains	(6)
Total net (expenditure)	**(1,081)**

STATEMENT OF FINANCIAL ACTIVITIES (prior year)

		2021			
	Note	Restricted funds £000	Endowment funds £000	Unrestricted funds £000	Total Funds £000
Income and Endowments from:					
Donations and Legacies	2	130	-	6,396	6,526
Charitable Activities					
Other trading activities	3	7	-	1,629	1,636
Investments	4	21	-	42	63
Area and group walking activities	5	-	-	754	754
Walking for Health	5	-	-	-	-
Funded projects	5	546	-	139	685
Total income and endowments		704	-	8,960	9,664
Expenditure on:					
Raising Funds	6	30	-	1,351	1,381
Charitable activities	6	563	-	8,252	8,815
Total expenditure		593	-	9,603	10,196
Net gains on investments	11	3	33	11	47
Net incoming/(expenditure)		114	33	(632)	(485)
Transfers between funds	18	(66)	-	66	-
Other (losses)				(3)	(3)
Net movement in funds		48	33	(569)	(488)
Reconciliation of funds					
Total funds brought forward	18	1,164	841	10,241	12,246
Total funds carried forward	18	1,212	874	9,672	11,758

All the above are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Statement of total income (excl. endowment funds)	**2021 £000**
Restricted income	704
Unrestricted income	8,960
Total income	9,664
Total expenditure	10,196
Operating (loss)	(532)
Restricted and unrestricted gains	11
Total net (expenditure)	(521)

BALANCE SHEET

	Note	2022 £000	2021 £000
Fixed Assets			
Intangible assets	10	1,460	1,598
Tangible assets	10	297	320
Investments	11	1,536	1,679
Total fixed assets		**3,293**	3,597
Current assets			
Stock	12	25	23
Debtors	13	2,380	1,425
Cash at bank & in hand: central		4,396	6,269
Cash at bank & in hand: areas, groups and councils		1,446	1,531
Total current assets		**8,247**	**9,248**
Creditors: amounts falling due within one year	**14**	**980**	**1,067**
Net current assets		**7,266**	**8,181**
Total assets less current liabilities		**10,560**	11,778
Provisions for liabilities and charges	**15**	**20**	**20**
Total net assets		**10,540**	11,758
Funds			
Endowment funds	18	**737**	874
Restricted income funds	18	**1,406**	1,212
Unrestricted funds			
General funds	18	**3,842**	3,555
Designated funds	18	**4,555**	6,117
Total funds		**10,540**	11,758

Approved and authorised by the trustees on 22 February 2023 and signed on their behalf by:



Rebecca Dawson
Chair, board of trustees



Michael Penny
Honorary treasurer

Company number: 04458492

CASH FLOW STATEMENT

	Note	2022 £000	2021 £000
Cash flow from operating activities		(1,579)	416
Cash flow from investment activities			
Dividends and interest received	4	21	63
Purchase of fixed assets	10	(400)	(681)
Net cash (outflow) from investment activities		(379)	(618)
Change in cash and cash equivalent in the reporting period		(1,958)	(202)

Reconciliation of net incoming to net cash flow from operating activities

		2022 £000	2021 £000
Net (expenditure) for the reporting period		(1,218)	(485)
Depreciation and Amortisation	10	561	382
Investment income	4	(21)	(63)
Loss on the sale of fixed assets		-	3
(Increase) / decrease in stock	12	(2)	3
Net loss / (gain) on investment	11	143	(47)
(Increase) / decrease in debtors	13	(955)	619
(Decrease) / increase in creditors	14	(87)	60
Decrease in provisions	15	-	(56)
Net cash flow from operating activities		(1,579)	416

Analysis of cash and cash equivalent	At 1 October 2021	Cash flow £000	At 30 September 2022
Cash: central	6,269	(1,873)	4,396
Cash: areas, groups and council	1,531	(85)	1,446
Total cash and cash equivalent	7,800	(1,958)	5,842

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The Ramblers' Association is a charitable company limited by guarantee, incorporated in England and Wales (charity no,1093577, company no. 4458492) and registered in Scotland (charity no. SC039799). Our registered office is: 1 Clink Street, 3rd Floor, London, SE1 9DG.

a) Basis of preparation

The financial statements have been prepared in accordance with the charities Statement of Recommended Practice (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Ramblers' Association meets the definition of a public benefit entity as defined by FRS102.

As detailed in the trustees' report, the trustees have reviewed the future activities and planned performance of the Charity and confirm that it remains appropriate to prepare the financial statements on the going concern basis. The charity has built up its liquid reserves in recent years and there are currently sufficient reserves to manage the charity through the uncertainty. It is considered there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

The activities of the areas, groups, Scottish and Welsh councils, together with their assets, are included within these accounts. Income and expenditure are accounted for on a cash basis, as the net effect of bringing in debtors and creditors at the year-end is not material. Expenditure is allocated to descriptive headings which are then aggregated into the relevant expenditure categories.

The results of Ramblers' Enterprises Limited, the trading subsidiary of The Ramblers' Association, are not consolidated on the grounds that they are not material.

b) Incoming resources

Membership income (including life membership subscriptions) is accounted for when received as it is considered to be substantially a donation. No provision is made for unexpired memberships at the year-end.

Gift Aid on membership income and donations is recognised in line with receipt of the subscription or donation where a valid Gift Aid declaration exists.

Residuary legacies are recognised as income receivable in the financial statements following the granting of probate and legal entitlement, only upon the earlier of a notification of payment or the receipt of a reliable valuation in the form of final estate accounts being received before the financial year end. Pecuniary legacies are recognised as income receivable in the financial statements following notification of the granting of probate and legal entitlement and where the value can be reliably estimated by year end.

Grants (including government grants) are recognised in the statement of financial activities when the charity can demonstrate entitlement to the income.

Investment income is accounted for when received except for our permanent endowment which is accounted for on an accruals basis. Income from our permanent endowment is split equally between restricted and unrestricted funds.

Donated services and gifts in kind are included as income and appropriate expenditure at the value to the charity, where material.

Other income is accounted for on an accruals basis.

All income within Areas, Groups, Scottish and Welsh Councils is accounted for on a cash basis as explained in section a above.

c) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

GB office support costs are fully absorbed to the charity's activities in accordance with the Charities SORP. Support costs comprise costs incurred directly in support of expenditure on the charitable objects, and include finance, human resource, information technology and administration costs, membership servicing, governance and the costs of the Chief Executive's office. These costs have been apportioned to the charity's activities based on the full-time equivalent staff time carrying out these activities.

The cost of raising funds includes the costs incurred in raising funds such as donations and legacies, and costs to promote and market membership.

Governance costs include the costs associated with the governance of the charity as a whole and includes the costs of the charity's general council (AGM), meetings and servicing of the board of trustees and its sub-committees, the costs of the charity's areas, groups and councils' governance, the costs of audit, and compliance with legal and statutory requirements.

d) Funds

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes. Unrestricted income received in advance for a specified future period is deferred until the service or activity is undertaken.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes and include unrestricted reserves held by the charity's areas, groups and councils.

Restricted funds are to be used for specific purposes as laid down by the donor. Direct expenditure which meets these criteria is charged to the fund as incurred. Where allowed by the terms of the fund, a proportion of overheads and salary costs are allocated to the fund based on the amount of staff time spent working on the project.

Permanent Endowment - this was established as a result of us receiving a legacy where the terms of the gift specified that the capital amount should remain in a trust and for the Ramblers to be the sole beneficiary in perpetuity. See note 18 section I.

e) Tangible and intangible fixed assets

Intangible fixed assets costing more than £5,000 are capitalised at cost. Intangible fixed assets include software costs. Amortisation of intangible fixed assets is applied if they are brought into use by year-end and calculated over their estimated useful lives which varies between 5-6 years. Where an intangible is linked to a project, the amortisation reflects the project lifespan.

Tangible fixed assets costing more than £5,000 are capitalised at cost. Depreciation of fixed assets is applied if they are brought into use by year-end and calculated based on their estimated useful lives, on a straight-line basis as follows:

Freehold land	Nil
Freehold Properties	20 years
Office furnishings and equipment	5 years
IT and systems	5 years

f) Investments

Investments are stated at valuation at the balance sheet date, except for shareholdings in unlisted investments which are stated at cost. Realised and unrealised gains or losses on investments are shown on the statement of financial activities.

g) Stocks

Stocks are valued at the lower of cost and net realisable value.

h) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

i) Pension scheme

From 1 July 2014, all members of staff were auto enrolled into a group personal pension plan with Legal & General. Pension contributions are charged to the statement of financial activities when due.

j) Financial instruments

The Ramblers 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 measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and debtors excluding prepayments and income tax recoverable.

Financial liabilities held at amortised cost is comprised of creditors excluding income received in advance and taxation and social security.

Investments held as part of an investment portfolio are held at fair value at the balance sheet date, with gains and losses being recognised within income and expenditure.

k) Key judgements

The preparation of the financial statements requires judgement, estimates and assumptions to be made that affect the reported values of assets, liabilities, revenues and expenses. The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and include the accrual for legacy income.

l) Provisions

Provisions are recognised when the Ramblers has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are, measured at the present value of the expenditures expected to be required to settle the obligation using a rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expenditure.

Total Income

		Areas, groups and councils		Central		2022	2021
		Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Total £000	Total £000
2	**Donations and Legacies**						
	Membership subscriptions	-	-	-	2,987	2,987	3,026
	Legacies	-	9	-	1,088	1,097	1,252
	Donations	19	18	63	3,387	3,487	1,635
	Gift Aid	-	-	-	587	587	613
	Government grants	-	-	-	-		-
		19	27	63	8,049	8,158	6,526
3	**Other trading activities**						
	Publishing and book sales	-	36	-	250	286	201
	Fundraising raffles	-	3	-	-	3	1,361
	Commissions	-	-	-	15	15	6
	Miscellaneous	13	52	-	1	66	68
		13	91	-	266	370	1,636
4	**Investment income**						
	Deposit interest earned	-	-	-	5	5	3
	Dividends & other investment income	-	-	8	8	16	60
		-	-	8	13	21	63
5	**Charitable activities**						
	Promoting Walking Areas and Groups walking activities	-	1,858	-	-	1,858	754
	Funded projects – government		-	679	44	723	419
	Funded projects - mission delivery	16	238	165	176	595	266
		16	2,096	844	220	3,176	1,439
	Total income and endowments	48	2,214	915	8,548	11,725	9,664

Included in the above are Government Grants for the following;

Funder	Project	2022 £'000	2021 £'000
Welsh Government	Paths to wellbeing (see note 18 F)	455	93
Welsh Government	Family to Family walking (see note 18 H)	-	31
Scottish Government	Scottish Walk leadership (see note 18 D)	50	50
Scottish Government	Young adult development (see note 18 H)	30	60
Scottish Government	Mapping Scotland paths for all (see note 18H)	44	-
Sport England	Health walks (see note 18 H)	-	185
Sport England	Equality, Diversity & Inclusivity (see note 18E)	144	-
		723	**419**

Legacies

The estimated value of legacies where entitlement exists but there is uncertainty as to the amount and probability of receipt is £745,000 (2021: £1,711,000). This has not been included in legacy income for the year.

Lotteries

The People's Postcode Lottery was appointed as the Charity's external lottery manager to run lotteries on our behalf. Only the net proceeds of these lotteries are included in the statutory accounts as income as this best reflects the impact of this income on our operations. This arrangement ceased in December 2021 and instead we are receiving donations from the Postcode Active Trust via their long-term partnership award scheme.

	Total 2021 £000
Gross Proceeds	4,248
Expenses	(1,189)
Prize Funds	(1,700)
Net proceeds received by the charity	1,359

6. Total Expenditure

Summary	Areas, groups and councils		Central		Total	Total
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	2022 £000	2021 £000
Raising Funds	-	-	3	1,873	1876	1,381
Costs of charitable activities:						
Rights of Way	15	65	246	1,717	2043	1,841
Countryside protection	20	6	139	1,295	1460	1,162
Freedom to roam	15	5	86	1,375	1481	1,213
Promoting walking - Area and group walking activities	-	2,058	-	-	2,058	783
-Programmes and promotion	16	369	322	3,175	3,882	3,816
Total costs of charitable activities	66	2,503	793	7,562	10,924	8,815
Total 2022	66	2,503	796	9,435	12,800	10,196
Total 2021	61	1,113	532	8,490	10,196	

Promoting walking-area and group walking activities are costs relating to holidays, coach rambles and social events organised by Ramblers' areas and groups. The related income from these activities is included in incoming resources from charitable activities.

Promoting walking – Programmes and promotions relates to the organising of local and national walking programmes and the promotion of walking to various audiences.

The above figures include GB central office support costs which have been apportioned to headings on the basis of direct staff time employed in carrying out each activity.

The following page provides a more detailed breakdown of GB central direct and support costs totalling £10,230,000 (2021: £9,022,000), analysed across activities and split between staff and non-staff costs. Further analysis is provided between restricted expenditure, for which the donor has specified how funds are to be used, and unrestricted expenditure which carry no specific restrictions.

Analysis of central costs

a) Central direct costs

	Staff costs		Other costs		Total 2022	Total 2021
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	£000	£000
Raising funds	-	521	3	894	1,418	976
Costs of charitable activities:						
Rights of Way	160	594	86	601	1,441	1,208
Countryside Protection	88	403	51	537	1,079	825
Freedom to roam	55	440	31	549	1,075	864
Promoting walking	223	1,272	99	783	2,377	2,256
Total direct costs	526	3,230	270	3,364	7,390	6,129

b) Allocated central support costs

	Staff costs		Other costs		Total 2022	Total 2021
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	£000	£000
Raising funds	-	280	-	178	458	405
Costs of charitable activities:						
Rights of Way	-	319	-	203	522	562
Countryside Protection	-	217	-	138	355	317
Freedom to roam	-	236	-	151	387	330
Promoting walking	-	682	-	436	1,118	1,279
Total support costs	-	1,734	-	1,106	2,840	2,893
Grand total	526	4,964	270	4,470	10,230	9,022

c) GB support costs

Support costs comprise the following:

	2022 £000	2021 £000
Management, including the chief executive's office	372	517
Finance, administration and human resources	1,073	1,107
Information technology	914	779
Membership servicing and development	192	187
Governance	234	201
Welsh office administration	44	74
Scottish office administration	11	28
	2,840	2,893

The apportionment of the above support costs across activities, including the four charitable activities, is provided on the previous page.

7. Net incoming resources for the year

This is stated after charging:

	2022 £000	2021 £000
-Audit	28	26
-Taxation services and advice	2	2
-Other external scrutiny	1	1
Operating lease rentals:		
-Property	213	398
-Other	2	3
Depreciation (note 10)	561	384

8. Staff costs and numbers

Staff costs were as follows:

	2022 £000	2021 £000
Gross salaries	4,065	3,854
Employers' national insurance	438	409
Employers pension contributions	347	337
Agency, recruitment and training costs	605	511
Accrued holiday	(14)	(50)
Redundancy costs	50	41
	5,491	5,102

The following number of staff have emoluments above £60,000

	2022 No	2021 No
60,000 – 69,999	2	2
70,000 – 79,999	1	2
80,000 – 89,999	2	-
90,000 – 99,999	1	-
110,000 – 119,999	-	1

The total pension contribution in respect of higher paid staff was £33,541 (2021: £30,121).

The key management of the charity is made up of members of the Senior Leadership team. This team is made up of the Chief Executive Officer, and a leader for each of the following directorates - Operations and Advocacy, Finance, Performance, and Impact, Income and Marketing & People and Organisational Development.

The total key management remuneration of the Senior Leadership team in the year was £563,000 (2021: £657,000).

No trustee received any remuneration or payment of any kind except for reimbursement for attending meetings. See note 21 for further details.

Staff costs include a total of £49,791 of redundancy and termination payments during the year (2021: £41,260). At 30 September 2022 £Nil was owed (2021: £Nil).

	2022 No	2021 No
Average staff headcount in the year was:	103	97

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	2022 No	2021 No
Direct core charitable activities	78	45
Direct funded charitable activities	15	39
Governance	2	2
Fundraising	5	7
	100	93

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Fixed assets

During the year, the new CRM system Salesforce went live along with the front end of the new website and the Led Walks Manager software. We are still developing the back end of the website which has been reflected as assets under construction.

a) Intangible asset

	Assets under construction £000	IT and systems £000	Total £000
Cost			
At the beginning of the year	846	2,489	3,335
Additions in year	400	-	400
Transfers in year	(988)	988	-
At the end of the year	258	3,477	3,735
Amortisation			
At the beginning of the year	-	1,737	1,737
Disposals in year	-	-	-
Charge for the year	-	538	538
At the end of the year	-	2,275	2,275
Net book value			
At the end of the year	258	1,202	1,460
At the beginning of the year	846	752	1,598

b) Tangible fixed assets

	Land and Buildings £000	Office furnishings & equipment £000	IT hardware £000	Total £000
Cost				
At the beginning of the year	343	12	86	441
Additions in year	-	-	-	-
Disposals in year	-	-	-	-
At the end of the year	343	12	86	441
Depreciation				
At the beginning of the year	41	12	68	121
Disposals in year	-	-	-	-
Charge for the year	5	-	18	23
At the end of the year	46	12	86	144
Net book value				
At the end of the year	297	-	-	297
At the beginning of the year	302	-	18	320

All fixed assets are used for direct charitable purposes.

11. Investments

	2022 £000	2021 £000
At the start of the year	1,679	1,632
Additions	-	-
Transfer from cash	-	-
Withdrawal	-	-
Gain/(loss) on revaluation at the end of the year	(143)	47
Valuation at the end of the year	1,536	1,679
Comprising:		
U.K listed investments, at market value		
• Held centrally	736	874
• Held by areas and groups	104	111
UK non-listed investments, valued at cost		
• Held centrally	3	3
• Held by areas and groups	175	174
Cash		
• Held centrally	518	517
	1,536	1,679
Cost at the end of the year	1,550	1,550

In addition to the investments above, the Ramblers' Association owns all the share capital (£2) of Ramblers Enterprises Limited, a company registered in England and Wales (see note 16).

12. Stock

	2022 £000	2021 £000
Stock held by areas and groups	25	23

Stock held relates to finished goods in the form of publications.

13. Debtors

	2022 £000	2021 £000
Gift Aid receivable	629	422
Accrued income – legacies	198	53
Sundry debtors	1,230	611
Staff loans	4	3
Prepayments	302	311
Amounts due from trading subsidiary	17	25
	2,380	1,425

14. Creditors: amounts falling due within one year

	2022 £000	2021 £000
Income received in advance	127	142
Taxation and social security (PAYE and National Insurance)	167	153
Trade creditors	309	474
Accruals	377	298
	980	1,067

15. Provisions

Dilapidations

	2022 £000	2021 £000
Balance brought forward	20	76
Addition	-	-
Charge for the year	-	(56)
Total provisions for liabilities and charges	20	20

16. Ramblers Enterprises Limited

Ramblers' Enterprises Limited, a private limited company (no: 3033217) registered in England and Wales, is a wholly owned subsidiary of The Ramblers' Association. The registered address is 1 Clink Street, 3rd Floor, London, SE1 9DG.
During the year Ramblers' Enterprises Limited received commission from Cotswold Outdoors for commission on sales to members of the Ramblers' Association. The results of Ramblers' Enterprises Limited are not consolidated with the results of the Ramblers' Association on the grounds they are not material. A summary of the financial activities of Ramblers' Enterprises Limited for 2021-22, and financial position as at 30 September 2022 are provided below.

	2022 £000	2021 £000
Enterprises		
Turnover	12	22
Administrative costs	(3)	(2)
Profit on ordinary activities before tax	9	20
Tax on profit on ordinary activities	-	-
Profit on ordinary activities after tax	9	20
Retained profit brought forward	**-**	-
Gift Aid donation	(9)	(20)
Retained profit carried forward	-	-

17. Analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2022 Total funds £000
Fixed assets	-	-	1,757	-	1,757
Investments	737	-	-	799	1,536
Net current assets	-	1,406	2,799	3,062	7,267
Provisions	-	-	-	(20)	(20)
Net assets	737	1,406	4,556	3,841	10,540

Prior year analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2021 Total funds £000
Fixed assets	-	-	1,918	-	1,918
Investments	874	-	-	805	1,679
Net current assets	-	1,212	4,199	2,770	8,181
Provisions	-	-	-	(20)	(20)
Net assets	**874**	**1,212**	**6,117**	**3,555**	**11,758**

18. Movements in funds

	At 1 October 2021 £000	Incoming resources £000	Less: Outgoing resources £000	Gains / Losses & Transfers £000	At 30 September 2022 £000
Restricted Funds					
A Areas, groups and councils	276	48	66	-	258
B Lets Walk Cymru	11	-	4	-	7
C Path Watch	40	-	-	-	40
D Scottish Walk Leadership Project	42	94	94	14	56
E Increasing physical activity participation	2	144	36	-	110
F Paths to Wellbeing	-	454	533	79	-
G Legacies	809	-	9	-	800
H Other restricted funds	32	223	120	-	135
Total restricted funds	1,212	963	862	93	1,406
Permanent Endowment Fund					
I Permanent Endowment	874	-	-	(137)	737
Total endowment funds	874	-	-	(137)	737
Unrestricted Funds					
Designated funds					
A Areas, groups and councils	1,565	2,214	2,512	232	1,499
J People's postcode lottery					
i Core programme	372	-	100	32	304
ii Climate challenge programme	1,574	-	905	(119)	550
K East Berks Endowment	33	-	-	-	33
L Appeal fund	20	-	-	-	20
M Legal fund	250	36	28	-	258
N Fixed Assets*	1,918		561	400	1,757
O Brand development	21	-	-	(21)	-
P New Investment	302	-	-	(167)	135
Q Tapestry programme	62	-	-	(62)	-
R Wellbeing Walks	-	143	229	86	-
Total designated funds	6,117	2,393	4,335	381	4,556
General funds	3,555	8,369	7,603	(480)	3,841
Total unrestricted funds	9,672	10,762	11,938	(99)	8,397
Total funds	11,758	11,725	12,800	(143)	10,540

*Relates only to assets held centrally

Prior year movements in funds

	At 1 October 2020 £000	Incoming resources and gains £000	Less: Outgoing resources £000	Gains / Losses & Transfers £000	At 30 September 2021 £000
Restricted Funds					
A Areas, groups and councils	292	45	61	-	276
B Lets Walk Cymru	11	-	-	-	11
C Path Watch	40	-	-	-	40
D Scottish Walk Leadership Project	46	50	54	-	42
E Increasing physical activity participation	2	-	-	-	2
F Paths to Wellbeing	-	93	93	-	-
G Legacies	798	21	10	-	809
H Other restricted funds	(25)	498	375	(66)	32
Total restricted funds	1,164	707	593	(66)	1,212
Permanent Endowment Fund					
I Permanent Endowment	841	-	-	33	874
Total endowment funds	841	-	-	33	874
Unrestricted Funds					
Designated funds					
A Areas, groups and councils	1,494	955	1,112	228	1,565
J People's postcode lottery					
i Core programme	4,049	-	2,093	(1,584)	372
ii Climate challenge programme	660	1,359	318	(127)	1,574
K East Berks Endowment	33	-	-	-	33
L Appeal fund	20	-	-	-	20
M Legal fund	250	-	-	-	250
N Fixed assets *	1,660	-	-	258	1,918
O Office refurbishment	130	-	130	-	-
P Brand development	21	-	-	-	21
Q New Investment	-	-	-	302	302
R Tapestry programme	62	-	-	-	62
Total designated funds	8,379	2,314	3,653	(923)	6,117
General funds	1,862	6,654	5,950	989	3,555
Total unrestricted funds	10,241	8,968	9,603	66	9,672
Total funds	12,246	9,675	10,196	33	11,758

*Relates only to assets held centrally

Purposes of restricted and designated funds

A: Areas, groups and councils

The restricted funds held by areas, groups and councils comprise mainly legacies and bequests which are considered to have geographical restrictions as to their use.

The designated areas, groups and councils fund represents the aggregate of the accumulated unrestricted funds held by the Ramblers' areas, groups and councils. The fund receives area budget payments and the unrestricted funds raised by areas, groups and councils; unrestricted expenses of the areas, groups and councils are charged to it, analysed over the charitable objects of the charity.

Included in transfers is £226,000 which relates to Ramblers' funding provided to areas, groups and councils (see also note 19).

B: Lets Walk Cymru

Let's Walk Cymru is a national programme to support and help develop health walking opportunities across Wales through the promotion of group-led walks and independent walking. The programme is funded by the Welsh Government.

C: Path Watch

The Big Path watch was funded by Ramblers Holidays Charitable Trust, with additional funding from the Garfield Weston Foundation. The project allowed us to carry out a nationwide survey of right of way in England and Wales and publish a report of our findings. The report celebrated what's great about our path network, whilst highlighting the problems that walkers encounter. We acted on these findings to help make improvements to paths, by notifying local councils and our own footpath maintenance volunteers where problems needed addressing. Through the Big Path Watch we engaged with a broader audience, including young people and families.

As a result of the project many more people have taken an interest in protecting their paths and helping to improve them. Since the report, we have continued to campaign for a better policy framework around path maintenance, which has included influencing the passage of the Agriculture Bill through parliament to ensure better provisions for path maintenance are included. We are also now updating our reporting tool to make it more effective, particularly for local authorities and path maintenance volunteers.

D: Scottish walk leadership project

This is funded by investment income received from Sport Scotland to support our 55 groups in Scotland to grow and develop.

The total amount of government grants during the year was £94,000.

E: Sport England

This grant funding amounts to £925k over a five year period to deliver transformational change that will tackle the inequalities that prevent many from walking so that everyone feels they belong in the outdoors and can enjoy the benefits of walking.

F: Paths to Wellbeing

The Paths to Wellbeing project aims to put walking at the heart of communities across Wales by improving the path network, create better access to green spaces and make some biodiversity improvements too. This will all be delivered by volunteer action through support and training from Ramblers Cymru. The project is funded through the Welsh Government Rural Communities -Rural Development Programme, which is funded by the European Agricultural Fund for Rural Development and the Welsh Government.

The total amount of government grants during the year was £455,000.

G: Legacies

The Ramblers' Association received a number of restricted legacies during the financial year and previous years. This fund also includes the interest on a permanent endowment bequeathed to the Ramblers.

H: Other restricted funds

These funds received income from small grants made to The Ramblers' Association for specific projects.

I: Permanent endowment fund

This relates to a legacy notification received for which the use of the funds has been restricted. The bequest states that the capital should remain in a trust to be called the Derek Oakes Trust.

The will states that all income generated by the trust to be paid to Ramblers in perpetuity and should be used for the protection, preservation and maintenance of public footpaths in the open countryside and to defend its beauty.

J: People's Postcode Lottery

Since 2017 the Ramblers has held a society lottery licence from the Gambling Commission, which is administered on our behalf by the People's Postcode Lottery (PPL) who act as our External Lottery Manager (ELM). The total annual draw value of this license was capped at £50m with 40% of the value going to players in prizes; 32% to the charity; and the balance to PPL. This funding arrangement from annual draws ceased in December 2021 following the transition of the People's Postcode Lottery to a trust model. The charity now receives funding in the form of donations from the Postcode Active Trust.

i. Core programme
The balance of prior year's funding from PPL annual draws of £372,000 have been further utilised in the year to continue to deliver key programmes including the development of walking operations and training of volunteers across GB, and to support the Don't Lose Your Way and Mapping Scotland's Paths projects.

ii. Climate Challenge programme
During the 2021/22 financial year, the balance of prior year funding of £1,574,000 continued to be utilised to fund a programme of projects with specific focus on connecting more people to nature through walking, growing awareness and engagement with the natural world. In addition to funding expenditure of £907,000, a transfer of £119,000 was made to the designated fixed asset fund which represented the cost of capitalised assets during the year.

K: East Berkshire expendable endowment

This fund represents general funds of the East Berkshire Group paid to central office to be spent or invested as agreed with the East Berkshire Group from time to time.

L: Appeal fund

This fund receives unrestricted donations raised through Ramblers' appeals and designated for use on the purpose described in the appeal letter. After direct appeal costs have been deducted, the fund is used to deliver charitable work as described in each appeal. The Appeal fund is not used to pay for administration.

M: Legal fund

This fund sets aside resources to finance legal cases and public enquiries across GB. In prior years, the fund held a maximum balance of £250,000 that was replenished, commensurate with needs and dependent on prevailing financial resources.
During the year, a new legal fund of £36,000 was established to support the Glenborrodale legal case, following a membership appeal, with £8,000 of the fund remaining at the financial year end.

N: Fixed assets

This designated fund was set up to reflect the illiquid nature of these assets as they are not available to cover general expenditure. This fund does not include £1,000 worth of assets held by our areas and groups.

Transfers of £400,000 to this fund from general funds and other designated funds represents the difference between additions and depreciation during the year.

O: Brand development

This fund has previously known as the Data research fund. The fund was established to find out about potential membership and their walking aspirations in order to engage with them. The second phase of the project was to establish a positioning and brand framework for the Ramblers in order to improve the quality and consistency of brand decision making thus improving relevance and supporter commitment. This work has been completed.

P: New Investment

This fund was established last year following the reclassification of funding from unrestricted general reserves to designated reserves to cover specific investments in:

- local impact initiative for Areas & Groups of £180,000
- the reorganisation of the senior leadership structure of £60,000
- new priority roles to head the supporter care and EDI functions of £54,000
- a review of the structure of the data, digital and technology function and of the related transformation programme of £8,000

This investment was fully utilised in 2021/22 with the exception of the local impact initiative for Areas & Groups where £45,000 was spent in the current year. This leaves a balance of £135,000 to continue this initiative in 2022/23.

Q: Tapestry programme

The tapestry programme incorporated a series of linked projects designed to review and update our information and communications technology. This fund was used for technology and process improvements, and to enhance the management of our internal data systems. This work has been completed.

R: Wellbeing Walks

Ramblers launched the Wellbeing Walks system in 2021/22 offering England's largest network of health walk schemes, helping people across the country to lead a more active lifestyle.

19. Area and council funding

Areas and councils are funded from the central reserves to support their local charitable activities. This support is provided on the basis of a budget submitted. During the year, the following funding was received by areas and councils.

	2022 £000	2021 £000
Unrestricted		
Funding to areas	225	240
Funding to councils	-	1
Other payments to areas and groups	13	-
Donations from areas and councils to central reserves	(6)	(12)
Net funding to areas and councils	232	229

20. Operating lease commitments

At 30 September 2022 the charity had total commitments under operating leases expiring as follows:

	Equipment		Property	
	2022 £000	2021 £000	2022 £000	2021 £000
Less than 1 year	2	2	139	240
Within 1-5 years	4	6	37	175
	6	8	176	415

21. Trustees' expenses

Expenses as detailed below were re-imbursed to a total of 16 (2021:12) trustees for costs incurred in connection with the board of trustees and preparatory meetings, general council, Ramblers' Association area and groups annual and other meetings, rallies and events.

	2022 £000	2021 £000
Travel and subsistence	2	4
Telephone, postage and miscellaneous	-	1
	2	5

22. Related party transactions

During the year, there were no related party transactions declared by the trustees who held office as at the 30 September 2022 or by the senior leadership team.

Kate Ashbrook held the position of trustee until 9 April 2022, while continuing in her role of general secretary of the Open Spaces Society (OSS). The Ramblers' Association and the OSS have a joint copyright of the book "Rights of way – a guide to law and practice," The Ramblers' Association agreed to manage the production and distribution of the third and fourth editions of the book. Profits from the sale of the third edition were split 60% to the Ramblers' Association and 40% to OSS, and of the fourth edition 80% to the Ramblers' Association and 20% to OSS. The OSS's share of profit, based on sales of the fourth edition for the year, was £675 (2021: £432). At September 2022, the balance owed to OSS was £2,336 (2021: £1,662).

23. Volunteers

Volunteers founded the Ramblers and they are vital to the work of the charity. Our amazing network of over 19,000 volunteers deliver the charities mission across Scotland, England and Wales. Together they have achieved opening up the countryside, protecting paths and access for everyone to enjoy. Behind the scenes there are volunteers managing publicity, giving evidence to enquiries and managing local resources to promote and grow the Ramblers.

- Over the last year our 15,000 walk leaders have led over 40,000 group walks – improving the physical and mental wellbeing of thousands of people.
- With our partners and volunteers, we have also run more than 30,000 Ramblers Wellbeing walks, providing short local walks for over 50,000 people.
- We have worked closely with our 157 delivery partners to support the transition from Walking for Health and reach more walkers.
- Almost 1,300 walk leaders have completed our online Walk Leadership Foundations e-learning course.
- The chairs and committee volunteers manage and run the network of 59 local Areas and 480 Groups, co-ordinating and organising the work so people to enjoy the joy of walking and protecting the paths.
- More than 4,300 Ramblers volunteers work to protect, expand and improve our public rights of way in England and Wales by working with local councils, landowners and communities.
- Our Don't Lose Your Way Campaign has seen a significant increase of over 430 new volunteers in the last 3 months, all stepping up to protect 49,000 miles of lost ways not presently recorded on the definitive map.
- Our volunteers are working with Natural England to establish the England Coast Path, which when complete will be the longest continuous walking trail in the world.

24. Financial instruments

At the balance sheet date, the financial assets at fair value are £1,018,000 (2021: £1,162,000).

25. Capital commitment

At the balance sheet date, the Ramblers' Association had £60,000 commitments to capital expenditure (2021: £116,000) in relation to intangible assets.

26. Post balance sheet events

On 9 March 2023 the Ramblers' Association signed a licence agreement with The Office Group Properties Limited for the occupation of serviced office space at Borough Yards in London for two years, as the lease on the existing office space will not be renewed from April 2023.

THE RAMBLERS' ASSOCIATION

England & Wales - Charity number 1093577

Accounts

THE RAMBLERS' ASSOCIATION
ANNUAL REPORT & FINANCIAL STATEMENTS
2020/21

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The Ramblers' Association trustees' report and financial statements for the year ended 30 September 2021.

The trustees of the Ramblers' Association, who are also directors of the company for the year ended 30 September 2021 under the Charities Act 2011 and the Companies Act 2006, present the trustees' annual report for the year (including the directors report and the strategic report under the 2006 Act), together with the audited financial statements for the year.

The financial statements comply with current statutory requirements, financial reporting standards, the articles of association and the Charities SORP (FRS102).

Company number: 04458492
Charity numbers: 1093577 (England & Wales) and SC039799 (Scotland)

FOREWORD FROM THE CHAIR

If the pandemic has taught us anything as ramblers, it is these three things; the importance of spending time in the outdoors for our health and wellbeing, that we still have a long way to go to ensure access to nature is equal for all, and that we have weathered this pandemic storm with great resilience.

Many of us saw how walking became the population's favourite new hobby, with paths and open green spaces busy with people exploring the outdoors on foot, many for the first time. Without walking, the mental health of our nations would have suffered significantly, and it is thanks to the decades of work by Ramblers' volunteers and staff that many of our paths and open spaces were open to walkers when we all really needed them.

Whether you strolled in a public park or garden, wandered alongside a waterway, rambled in your local countryside, or hiked through wilderness areas and national parks, walking in nature-filled places provided huge benefits to those who could access it.

And that brings me to my second point, that the opportunity to access safe, outdoor spaces for recreation during the pandemic has not been equal.

Our report 'The grass isn't greener for everyone" highlighted our right to access nature wherever we live and whatever our background, and that Covid has exacerbated existing inequalities of access.

There is a stark contrast between those who do have easy access to green spaces and nature, and those who don't. Some of our poorest and most disadvantaged communities often have the least access to green space. So, we continued to lobby the UK Government to put people's access to nature at the heart of new environmental legislation and recognise its importance when designing policy.

And finally, I'd like to recognise the fortitude and resilience of our Ramblers' community. Throughout the pandemic our members, volunteers, and staff ably navigated the challenges of frequently changing rules, across three nations, that affected all our activities.

We adapted and changed, ensured that we offered walks and activities when we could, we continued to check and respond to problems and changes to our path network to keep our access open for all, and we moved online when needed, to keep our people safe and our offices, areas, and groups running. And we did it with patience and the determination to deliver for all walkers.

A heartfelt thank you, to all of you – members, volunteers, and staff – for all that you have done this past year and continue to do, for the benefit of everyone who wants to experience the joy of walking.



Rebecca Dawson
Chair, board of trustees

VISION, MISSION, VALUES AND PUBLIC BENEFIT

Our vision

A country where everyone enjoys the outdoors on foot and benefits from the experience.

Our mission

The Ramblers' mission is to create a country where everyone has the freedom to enjoy the outdoors on foot and benefits from the experience. We will protect, improve and enhance the places that people enjoy to walk and open up new places for them to explore.
We will help people explore their local area and the beauty of the Great Britain by making sure paths and green spaces are well maintained and the rights and freedoms of walkers are upheld.

We will help to create a country where society understands the benefits of walking for both recreation and shorter journeys, and where communities have easy access to high quality places to walk, from attractive urban areas to open spaces in the countryside. We will support people of all ages and backgrounds, so they can experience the great outdoors on foot, resulting in improvements in health, wellbeing and happiness.

Our values

Our values are the core principles that guide us daily in our work and our membership of the Ramblers. We all share the passion that walking is for everyone and by living our shared values we can ensure the Ramblers is an organisation to be proud of. Our values will earn trust for the Ramblers brand which will allow us to open up a world of walking opportunities for even more people.

Inclusive
This means we:

- Treat everyone with dignity, courtesy, consideration and respect
- Accept and respect people's individuality, differences and contribution
- Take time to listen and engage with others
- Have no tolerance of prejudice
- Create a welcoming environment for all new and potential members and volunteers
- Build alliances and work with others to achieve our shared goals

Inspiring
This means we:

- Inspire through our words and our actions
- Are ambitious and channel our passion to motivate others
- Are positive about our mission and our people
- Have the courage to question and challenge
- Are bold and confident in championing our cause
- Are outward looking and positive in our approach
- Work together as one organisation with a common purpose

Empowering
This means we:

- Encourage and enable people to do things for themselves
- Believe that every person can grow
- Commit to working with and supporting others as part of a team
- Are open to new ideas
- Always looking to learn and improve
- Encourage self-empowerment in others for their health and well-being

Responsible
This means we:

- Do what we say we will
- Are positive role models, acting appropriately and treating everyone equally
- Create a safe and supportive environment for everyone involved with the Ramblers
- Earn the trust for the Ramblers brand through ethical and responsible conduct
- Will challenge behaviour which goes against our values
- Act in an environmentally responsible way

Public benefit

The objects of the Ramblers as stated in our Articles of Association are to promote, encourage or assist in:

- the provision and protection of footpaths and other ways over which the public have a right of way or access on foot, including the prevention of obstruction of public rights of way;
- the protection and enhancement for the benefit of the public of the beauty of the countryside and other areas by such lawful means as the trustees think fit, including by encouraging the provision, preservation and extension of public access to land on foot;
- the provision of facilities for the organising of open-air recreational activities and in particular rambling and mountaineering with the object of improving the conditions of life for the persons for whom the facilities are intended, namely the public at large, and in the interests of social welfare, health and wellbeing;
- advancing the education of the public in subjects relating to access to, and the preservation and conservation of, the countryside and of the health benefits of outdoor recreational pursuits.

As a charity the Ramblers must have purposes all of which are exclusively charitable (as defined by the Charities Act 2011) and are for the public benefit. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Ramblers' aims and objectives and in planning future activities. More details of many of the specific activities undertaken by the Ramblers to carry out its charitable purposes for the public benefit are set out in the following section on achievements and performance during the year.

Equality, diversity and inclusion

We have started in earnest our work to commence the culture change required to make the Ramblers a more inclusive, engaging and diverse organisation. We know we must do more to support our mission to create a country where everyone has the freedom to enjoy the outdoors on foot and to benefit from the experience. We are concerned about the exclusion of people from visible ethnic minority groups, and the board of trustees has given high priority to addressing barriers faced by all those with protected characteristics or under-represented groups. We have established an EDI (equality, diversity and inclusion) working group, and are developing an EDI strategy and action plan. We plan to employ an EDI specialist to guide the board and staff on these activities, who will be a valuable member of our new people and organisational development team.

Actions we have taken this year include:

- Revising our values and brand, making inclusion and the removal of barriers central to our identity.
- Developing an EDI strategy to identify and support the changes we need to make.
- Gathering evidence internally and externally to inform our future actions, including improving data gathering about staff, members and volunteers; and seeking the views and experiences related to EDI at the Ramblers from staff and our board.
- Continuing our work to make more paths more accessible; through repair work, installation of gates, and removal of other barriers to provide access for all.

ACTIVITIES AND ACHIEVEMENTS IN 2020/21

Our goals remained the same, but our plans from October 2020 to September 2021 recognised we were operating in a time of major uncertainty and change.

As the external environment continued to evolve, we wanted to encourage all those people who have enjoyed walking through the pandemic to continue walking with us and to support our mission.

As an organisation we were ready and able to adapt and flex, staying ambitious, yet realistic with our resources to ensure we delivered on all we commit to.

We must continue to engage and support our thousands of members and volunteers, building strong and healthy partnerships, where we collaborate and all work towards the same organisational mission.

We focussed our plans on three key priority areas:

- Growing awareness and engagement with the Ramblers and what we do.
- Growing our membership and income.
- Commencing the culture change that is required to take the charity forward to be an inclusive, engaging and diverse organisation.

Our work continued to cover four main themes:

- Creating a country designed for walking
- Helping everyone to find their feet
- Growing members, supporters and income
- Becoming a great charity

CREATING A COUNTRY DESIGNED FOR WALKING

This includes finding, recording, maintaining, improving and creating paths, and running strong campaigns to enable everyone to access nature.

- *Develop our long-term paths and access offer.*
- *Engage more people in our paths and access work.*
- *Deliver high profile, impactful advocacy that protects and promotes public access.*

Our critical **Don't Lose Your Way** project continued and in November 2020 we launched our map of the 49,000 miles of potential lost ways in England and Wales. These paths had been identified by volunteers as part of our mapping campaign earlier in the year. We are now working with volunteers across the country to claim the most important for future generations to enjoy.

In Wales we successfully secured £1.2m of funding for a new **Paths to Wellbeing** project to work with communities and volunteers across Wales to improve access to nature. This two-year Welsh Government-funded project will help to protect and enhance paths and access in partnership with local authorities, charities and other organisations.

In Scotland, as part of our **Mapping Scotland's Paths** project, we launched the best-ever map of the Scotland's trails. The online map was viewed more than 30,000 times in its first month and more than 180 volunteers are helping to audit data and record new hidden paths near them.

In the run up to the spring 2021 local elections, we led a successful campaign in London calling for more support for new and existing **green walking routes**, such as the London Loop and Capital Ring. In response to our campaign, Transport for London (TfL) has committed to produce a new leisure walking strategy before the end of 2022, with input from the Ramblers. The strategy will set out, for the first time, how TfL and the Greater London Authority will improve existing popular leisure routes like the London Loop and also create new ones, so that everyone has green walking routes to explore on their doorstep.

We lobbied for an improved **highway code** with improvements to make roads safer for walkers. Over 2,000 Ramblers members responded to consultation and, in July 2021, we were delighted that the Department for Transport backed our calls and announced changes to the code that improve pedestrian safety. These changes took effect in January 2022.

We have worked with Natural England on updating the relaunched **Countryside Code**. We are continuing to work with Natural England and their engagement partners on promoting the Code.

Our lobbying of the Welsh Government helped to secure the introduction of a new **Access Improvement Grant** which directly allocates funds to local authorities (and National Parks with access responsibilities) to improve and promote rights of way, open access land and green space. We also lobbied successfully for the Welsh Government's National Development Framework, Future Wales, to be amended to recognise rights of way and common land as a National Assets. This important framework will guide decisions on infrastructure and development for the next 20 years.

With the support from the Scottish Government's visitor management strategy group, Ramblers Scotland led a **responsible wild-camping video campaign** in the summer to encourage young people to enjoy responsible wild camping, with over 270,000 viewing the campaign content. This work will help manage the impact of outdoor access takers on the environment and minimise the risk of new restrictions being imposed that might limit access.

Our work continued to protect and expand our legal network of **rights of way in England and Wales**. We successfully objected to 11 proposed level-crossing closures by Network Rail in Suffolk and five in Cambridgeshire. We supported volunteers and members of the public to add paths to the definitive map, for example at Castle Mound (Cambridgeshire), St Michael Rural (Hertfordshire), Coventry (Warwickshire) and Lewes (East Sussex) as well as resolving long standing obstructions in Cornwall and North East Lincolnshire. We advised thousands of members, volunteers and members of the public on issues related to public rights of way and published volunteer guidance focused on local advocacy and influencing.

Our focus for gaining better investment in **paths and access** has been the post-Brexit reform of agricultural subsidies. We were successful in gaining formal recognition in the Agriculture Act, which received Royal Assent on 11 November 2020, that public access is a public good. This means that farmers can be paid for supporting better access to the countryside. Our attention is now focused on ensuring that this translates into meaningful change on the ground by engaging with officials, ministers and parliamentarians.

Building on the support for our 'The Grass Isn't Greener for Everyone' report, which included a specific call on government to introduce through its Environment Bill targets for improving public access, we launched a '**Write to Your MP' campaign action**. We worked closely with peers in the House of Lords to table several amendments to the Bill to support better access to nature. While these were unsuccessful, we did receive useful ministerial commitments. Most recently, we launched a petition and an open letter to the Prime Minister urging the Government to do more to improve access to nature. The petition has so far gained 8,000 signatures.

We played a leading role in coordinating efforts to oppose plans for new legislation enabling farmers to divert rights of way where livestock are present, which could have significant consequences for the use and enjoyment of the path network. We understand concerns about public safety but believe that farmers should make better use of the various tools and methods already available to protect path users.

We continue to work with Natural England on creation of the **England Coast Path**. Nearly all of the route has now been through public consultation and is now either going through the approvals process or being installed on the ground.

In response to the UK Government's **planning reform** white paper, we worked with a coalition on an 'alternative vision' for planning, which promotes active travel and access to green space. We are continuing efforts to influence the forthcoming changes to the planning system.

From July onwards, we started scoping the **paths and access vision project** which aims to strengthen our evidence base on the value of the path and access network to people and society. We will be commissioning research, scoping opportunities for developing quality standards, and creating a clear vision for Ramblers regarding our role as guardians of the network across England and Wales.

Our 154 volunteer **path maintenance teams** were able to restart their activity working in close partnership with local authorities – delivering over 270 path team days last year across England and Wales.

HELPING EVERYONE FIND THEIR FEET

This includes delivering a diverse range of high-quality walks and new digital tools to inspire, support and educate people about walking.

- *Launch and establish the new Ramblers brand positioning.*
- *Deliver a new website to increase awareness, engagement and grow revenue.*
- *Develop and commence delivery of our new self-guided walking programme.*
- *Develop and diversify our led walk offer to grow awareness and engagement.*

Over the last year we have been developing and testing **our new Ramblers website** which was launched in January 2022. While this project has taken longer than originally anticipated, it will improve functionality, provide a superior user-journey with more easily accessible information; and present a new look and feel to support the launch of the new brand. The development of the new

website includes another significant digital transformation programme in the form of a new walks manager tool as well as a replacement for the current Ramblers Walking for Health website.

Together with Sport England and over 160 local partners we have been working to secure the long-term future of **Walking for Health** in England. We will be using the new brand and website to relaunch this programme as Ramblers Wellbeing Walks in early 2022. This will enable thousands of people, many new to walking, to continue to benefit from the joys of walking, both physical and mental, and keep active through local short group walks. Over the last year, with our partners, we have delivered over 20,000 walking for health walks.

We finalised plans for our new **brand,** which was developed with support from volunteers, and aims to grow awareness of the Ramblers and demonstrate our relevance, helping us give focus to our campaigning which is little recognised by the outside world. Our new brand is vibrant, energetic, inclusive and open which represents what we are striving to achieve across the whole organisation.

We have started a **self-guided walking scoping project** to look at ways of enabling more people to engage with nature and enjoy walking.

In Wales, we ran the Offa's Dyke Path **Big Welsh Walk** which was held to celebrate the 50th anniversary of the Path becoming a National Trail. Held over three weekends and attended by over 100 people, the festival proved to be a great way to engage with new and diverse audiences and was an introduction to the Ramblers for most of the participants.

Also in Wales, we worked with the South West Wales Community Rail partnership to develop **walking routes** from 30 railway stations between Port Talbot and Fishguard. We also used our new family-friendly characters, Ramble and Scramble, to develop train-themed resources to encourage families to use the train for a day out walking.

We worked in partnership with Sport England, Sport Scotland and a range of other outdoor organisations to enable our activities to restart. Since the removal of restrictions in April 2021 the majority of our 485 local groups have been able to restart and provide close to a full programme of **group walks** – with over 17,000 led walks happening over the last 6 months of the year - compared to approximately 22,000 over the equivalent period in 2019.

We are working with volunteers and partners to improve how we design, manage and promote our group walks to provide more variety and ensure they are accessible for everyone in the future. This includes replacing the current Group Walks & Events Manager (GWEM) tool with a new **walks manager tool** for volunteers to create and publish their group walk and investing in our 14,000 walk leaders.

Over the last year over 1,000 volunteers completed our **walk leaders essentials e-learning** course. We have also run a series of 27 walk leader conversations, masterclasses and additional training across England and Wales, to help bring volunteers together to share experiences, good practice and support their development. Work on a new e-learning module for first aid and incident management is also underway and due to be introduced in early 2022.

In addition, we continue to provide regular **support and advice to volunteers** – responding to close to 15,000 queries and messages from our Groups and Areas related to group walks, rights of way and volunteering generally.

GROWING MEMBERS, SUPPORTERS AND INCOME

This includes diversifying our income streams and developing our service levels, membership offer and self-guided routes, to appeal to more walkers.

- *Diversify our membership offer to attract and retain more members.*
- *Refine our fundraising mix to increase supporter engagement and year on year income growth.*

Following a challenging period with the restrictions on group walking and events where we would have been recruiting, we saw six months of **continued membership growth** from April 2021, closing the year with 101,130 members (2020: 98,717).

Our acquisition and retention activity continued with significant marketing activity in place for **membership recruitment** in our integrated summer campaign. We have planned a variety of further initiatives for the coming year which we intend shall have an even greater impact.

The fundraising team has implemented a **new fundraising approach** that we hope will more successfully exploit the opportunities in grant-making trust, corporate partnerships, individual giving and large environmental and wellbeing funders.

A key area of focus since early 2020 has been the delivery and implementation of Salesforce as our new **customer relationship management tool** (CRM) and website. Significant challenges and complexities were encountered in the design and testing processes, which required extended timelines. However, now launched in late 2021, Salesforce will have a dramatic impact on our ability to capture information on our membership and supporters to utilise in engagement activities and relationship building. In addition, Salesforce will bring in significant time savings for staff on many processes. Salesforce offers us a platform to build relationships with our supporters and in turn, ensuring more people experience the joy of walking.

We ran our **Walk your Way marketing campaigns** to attract new members by showcasing the benefits of being a Ramblers member. This included gaining national and local media coverage and we saw growth in our followers and their engagement on social media.

BECOMING A GREAT CHARITY

This includes investing in staff and volunteer leadership development, reviewing policies and reporting systems, sustainable business practices, and embedding and improving our digital capabilities

- *Develop a clear people strategy for the next 3 years.*
- *Establish and embed a dynamic programme to ensure the organisation becomes more diverse and inclusive.*
- *Develop a volunteering strategy to grow engagement and deliver a great volunteer experience.*

- *Deliver Ramblers 'reboot' project to create new ways of working for our staff and volunteers post pandemic.*

In the summer we reorganised our **senior leadership structure** to suit the challenges and opportunities that we face now and in the coming years. As part of the process, we have created and recruited to a new position of Director of People and Organisational Development, who will lead on the development of a people strategy. We have evolved the Director of Income and Marketing role to lead on all aspects of charity income and engagement, created a Director of Finance, Performance and Impact role as well as a Director of Operations and Advocacy. This realignment will better serve the needs of the charity as we navigate out of the pandemic and look to ensure the Ramblers can demonstrate its impact for more people.

Our **members of staff across the country**, based at home and in our three offices in England, Scotland and Wales, have adapted magnificently to the new ways of working and remain committed to supporting our members and volunteers in often difficult circumstances. During the year we moved to our new, smaller, London office which recognises our new ways of working and will make savings on our rental costs.

Behind the scenes we have enhanced many of our **internal processes** with improvements in financial reforecasting, including a new project management framework for governance and reporting which is providing consistency and structure on how projects are managed and delivered. We are seeing the benefits of greater planning and how we link that all to our core mission.

Following the introduction of an **updated safeguarding policy and resources**, we proposed changes to our articles, approved by Council members in April 2020, which ensures we can stay compliant with Charity Commission requirements and allows us to react more swiftly to serious complaints and safeguarding concerns, and to react to any further changes in charity or legal requirements.

Our volunteer portal, **Assemble**, is now well established and over 20,000 volunteers are now recorded on it. Assemble has enabled improved volunteer-to-volunteer communication, volunteer recruitment, volunteer training and information sharing. We are continuously improving the functions on Assemble based on volunteer feedback as we know it is not as efficient as it could be.

We have made good progress in the way we work and collaborate with volunteers – introducing **regional clusters and special interest groups**. These play an increasingly important role in enabling staff and volunteers to work together on key issues and the board remains committed to resourcing them so that they can help shape our future work. Clusters are an informal way of collaborating within a particular geographical location (involving several Areas) to address national and local priorities and enable closer working with stakeholders. Special interest groups (SIGs) are informal working groups (comprising staff, members and volunteers from across all three nations) focused on ways to collaborate on specific strategic topics and solve organisation wide problems. The last year have seen five SIGs come together on topics including volunteer recruitment, young people, future of group walks, mayoral elections and local membership recruitment.

OUR PLANNED ACTIVITIES 2021/22

Priorities

We are making great progress in our mission to create a country where everyone has the freedom to enjoy the outdoors on foot and to benefit from the experience. We remain focussed on this mission in everything we do.

Our thousands of volunteers across Great Britain are the heart of the Ramblers. We are committed to engaging and supporting our volunteers, and building strong and healthy partnerships where we collaborate, campaign and work towards the same organisational mission.

We believe that walking is a simple pleasure that should be open to everyone and is a right to be protected. Recently, we've seen encouraging signs of growth in the numbers of people joining the Ramblers as members. To build a diverse and vibrant community, we shall grow our membership base further, ensuring we retain and value all our members, so they continue as lifelong supporters of the Ramblers.

We know we must appeal to new people to build the next generation of Ramblers supporters, united by the love of walking and championing the important cause we all believe in. To do this we will establish and embed a dynamic programme to ensure the organisation becomes more diverse, open, accessible and inclusive at all levels.

As an organisation we shall continue to be ready to adapt and flex, staying ambitious, yet realistic with our resources to ensure that we deliver on all that we commit to and start to really embed our new tools, approach and ways of working.

The priorities for the organisation over the coming 12 months are:

- Growing awareness and engagement with the Ramblers and what we do.
- Growing our membership and income.
- Commencing the culture change that is required to take the charity forward to be an inclusive, engaging and diverse organisation.

Key projects for the year

Don't Lose Your Way
This volunteer-led project, now in its third year, has identified over 49,000 miles of potential lost ways across England and Wales. It supports volunteers to collect the evidence needed to build and submit applications to restore the most important paths for future generations. We will continue to lobby the UK government for an extension to the cut-off date of 2026 to register historical rights of way in England.

Mapping Scotland's paths
Having created the best-ever public map of Scotland's paths, we are working with volunteers and communities to add more routes and important metadata.

Paths to Wellbeing
This project, in partnership with local authorities, environmental NGOs and local communities across Wales, will facilitate community volunteering to enhance local green spaces, nature and access.

Paths and access
This project will identify benefits to people using and enjoying the path network, the barriers which prevent this, and the enablers who can make this happen; and develop a new Ramblers vision for improving the path network in England and Wales.

Led walks development
This project will develop and diversify our led-walk offer, increasing the diversity, quality and reach of our led walks by working with volunteers and partners to improve how we design, manage and promote our walks. This includes a new Walks Manager tool for volunteers.

Self-guided walks
This project will deliver our new self-guided walking programme, which aims to get more people walking with the Ramblers through an improved self-guided walking and membership offer.

Wellbeing Walks
This project will grow our network of health walk schemes across England, helping everyone to have access to a friendly, short, group walk, within easy reach of where they live, to help them become and stay active.

Young adult development
This project in Scotland will break down barriers to young adults getting outdoors. The Out There Award delivers a programme of outdoor skills, social and volunteer activities to build confidence with walking and navigation.

Website & brand
We will launch our new website, showcasing our new brand, group walks and routes, as well as our policy, advocacy and campaigning work. The site will be fully accessible and have a much-improved user experience, focused on great content and compelling reasons to join us as a member or volunteer.

Awareness campaign
We will deliver an ambitious awareness campaign to coincide with the launch of a new Ramblers brand which will help us to grow our membership, and raise awareness of our paths and access work.

Salesforce
We will introduce our new customer relationship management tool which will improve the ability to meet the needs of our members and supporters, and increase supporter satisfaction, loyalty and engagement.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Information

Status
The Ramblers is a charitable company limited by guarantee, incorporated on 11 June 2002 and registered as a charity on 29 August 2002.

Administrative details
Company number 4458492
Charity numbers 1093577 (England & Wales) and SC039799 (Scotland)

Registered office and main operational address
1 Clink Street, 3rd Floor, London SE1 9DG *(from 13 January 2021)*
2nd Floor, Camelford House, 87-90 Albert Embankment, London SE1 7TW *(until 13 January 2021)*

Ramblers Scotland operational address
Caledonia House, 1 Redheughs Rigg, South Gyle, Edinburgh EH12 9DQ

Ramblers Cymru operational address
3 Coopers Yard, Curran Road, Cardiff CF10 5NB

Bankers
Unity Trust Bank Plc, Four Brindleyplace, Birmingham B1 2JB
HSBC Bank Plc, Bank House, High Street, Hampton Wick, Kingston upon Thames KT1 4DA

Investment manager
CCLA Investment Management Ltd, Senator House, 85 Queen Victoria Street, London EC4V 4ET
Rowan Dartington, Temple Point, Redcliffe Way, Bristol, BS1 6NL

Auditor
Crowe U.K. LLP, 55 Ludgate Hill, London, EC4M 7JW

Governing document

The company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed by its articles of association.

Board of trustees

The governing body of the Ramblers is the board of trustees, which comprises up to 15 members. The trustees are also directors under company law.

The key role of the board is to determine the strategy for achieving our mission and the oversight of the implementation of that strategy across our range of activities. This includes our values, ethics, image and communications. The board of trustees has the overall responsibility for ensuring that the Ramblers pursues its charitable objects, complies with its own constitution and relevant

legislation, regulation, guidance and best practice, applies its resources exclusively to its objects and safeguards and advances the interests of walkers throughout Great Britain.

The board of trustees currently meets formally eight times a year. All trustees give their time voluntarily and are not remunerated for their work on behalf of the Ramblers beyond the reimbursement of reasonable expenses. One or more members of the senior leadership team, including the chief executive, attend each board meeting. The governance manager acts as secretary to the board. The rules governing the election of trustees are set out in the articles. The board of trustees consists of:

- The chair and honorary treasurer elected by the General Council.
- Nine members elected by the General Council.
- A member appointed by each of the constituent parts (Ramblers Scotland and Ramblers Cymru).
- Not more than two members co-opted by the board of trustees.

A person becomes eligible to be elected to the board of trustees after being a member of the Ramblers for at least twelve consecutive months. All elected trustees including officers can serve up to three-year terms at which point they are eligible for re-election. A trustee may serve for a maximum period of six years. The only exception to this is the chair. Upon election, the chair holds office for a single term of three years. The co-option of trustees may result from the annual review of the board's mix of skills, diversity and competencies. Co-opted trustees serve for a term of one year and may be co-opted again for a maximum of two further terms. Co-opted trustees may seek election at the end of their terms.

Trustees in 2020/2021

Chair	Kate Ashbrook (until 17 April 2021)
	Rebecca Dawson (from 17 April 2021)
Honorary treasurer	Michael Penny
Ordinary trustees	Kate Ashbrook (from 17 April 2021)
	Jonathan Bergwerk (until 7 December 2021)
	Mark Chung (from 21 April 2021)
	Sophie Clissold-Lesser
	Rebecca Dawson (until 17 April 2021)
	Ronnie Forbes
	Richard May
	Malcolm McDonnell
	Lucy Robinson (from 21 April 2021)
	Peter Rookes (until 21 April 2021)
	Helen Tranter
Appointee, Ramblers Cymru	Christopher Hodgson (until 21 April 2021)
	Rob Owen (from 21 April to 7 June 2021)
	Alan Austin (from 1 September 2021)
Appointee, Ramblers Scotland	Alison Mitchell

Induction and training of trustees

Formal induction is given to all new trustees who are invited to attend meetings with Ramblers staff and current trustees as part of the induction process. Trustees are also encouraged to attend recommended external training courses for charity trustees. Trustees have a legal duty to avoid conflicts of interest so they can focus exclusively on the best interests of the Ramblers. The Ramblers maintains a register of interests, which is updated annually by trustees and as any changes are reported. Procedures are in place for managing conflicts of interest that may arise during board meetings.

President

The president is an honorary position, elected each year at General Council, and eligible for re-appointment. The president is not a trustee. Our president since 1 April 2017 is Stuart Maconie.

Sub-committees

The board has two sub-committees, each chaired by a trustee and with terms of reference and functions delegated by the board. The finance and risk committee scrutinises issues concerning finance, investment, risk and audit, along with oversight of membership and income generation. The remuneration committee determines the salary of the chief executive officer and maintains an overview of the salaries of the senior staff that fall within its remit.

Management and staffing

The trustees delegate the day-to-day running of the Ramblers to the chief executive officer as its chief officer, supported by a senior leadership team. The chief executive officer enacts the mission of Ramblers through its unpaid volunteers and paid staff. Overall, the chief executive leads a staff that at 30 September 2021 totalled 108 people.

Senior leadership team in 2020/21:

Tanya Curry	Chief executive officer
Tompion Platt	Director of operations and advocacy
Suzy Russell	Director of finance, performance and impact (from 28 June 2021)
Clive Sanders	Director of income and marketing (from 4 January 2022)
Glen Walker	Director of people and organisational development (from 22 Nov 2021)
Rachael Bayley	Director of operations and volunteering (until 31 July 2021)
Louise Berry	Director of HR (interim) (15 March 2021 – 31 October 2020) [consultant]
Sherine Krause	Director of income (interim) (from 19 July 2021 to 19 January 2022)
Sarah Marfleet	Director of membership and fundraising (until 11 June 2021)
Wayne Orr	Finance director (interim) (from 11 Nov 2020 to 26 July 2021) [consultant]
Laura Scarlett	Director of data, digital and technology (until 31 March 2021)
Angela Charlton	Director of Wales (role removed from SLT on 2 August 2021)
Brendan Paddy	Director of Scotland (role removed from SLT on 2 August 2021)

NB Those staff members termed 'director' are not directors in accordance with company law.

Nations

Under our devolution agreements, substantial authority is devolved to our entities in Scotland and Wales. The board of trustees has delegated authority to committees in Wales and Scotland made up of representatives elected by each national Council.

Ramblers Scotland Strategic Committee members in 2020/2021

President	Lucy Wallace
Convener	Alison Mitchell
Vice convener	Douglas Tullis (until 6 March 2021)
	Bekah Cork (from 6 March 2021)
Honorary treasurer	Alistair Cant
Ordinary members	Bekah Cork (until 6 March 2021)
	Beth Dickson
	Muriel Kirkwood (from 6 March 2021)
	Elly Macdonald
	Mike Morris (until 6 March 2021)
	Sue Thomas (from 6 March 2021)
	David Webb
	Jay Wilson (until 6 March 2021)
Co-opted members	Mike Gray (from 11 May 2021)
	Andrea Steel (until 17 August 2021)

Welsh Council Executive Committee members in 2020/2021

President	Will Renwick
Chair	Christopher Hodgson (until 24 March 2021)
	Rob Owen (from 24 March 2021)
Vice chair	George Allingham (until 24 March 2021)
	Chris Hodgson (from 24 March 2021)
Honorary treasurer	John Cook (until 24 March 2021)
Ordinary members	Stan Winstanley (until 24 March 2021)
	Gwenda Fitzpatrick
	John Elwyn Williams
	Maggie Thomas (from 24 March 2021)
	Joanna Slattery (from 24 March 2021)
Co-opted members	Alan Austin (from 9 May 2021)
	Ruth Hussey (until 24 March 2021)
	Rob Owen (until 24 March 2021)
	Andrew Stumpf (from 24 March 2021)

Councils, Areas and Groups

The General Council is a body that normally meets annually. The main functions of this Council are to elect a maximum of nine trustees to the board, elect the chair and honorary treasurer, debate and recommend policies to the board and to receive the annual report and accounts.

Each Ramblers Area is entitled to appoint at least two elected members, depending on its membership size.

The Scottish and Welsh Councils are bodies that normally meet annually. The main functions of these Councils are to debate and recommend policies to their executive committees and/or General Council that are specifically related to these countries. These Councils are represented by elected members of the Areas and Groups in each of these countries. The elected chair/convener of each Council or their nominee is a trustee.

At local level, activities for members and volunteers are organised through 485 Groups and 59 Areas. Each Area and Group operates through its own constitution, but as part of the overall Ramblers organisation.

Members of the Charity under the Companies Act

Council members are the formal company members of the charity and guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. All the trustees are Council members and other Council members are admitted in accordance with Article 18.2 of the Articles of Association of the Ramblers. The Ramblers also comprises other types of members, including individual members and local, national and overseas organisations that affiliate with Ramblers. These members are not company members for the purposes of the Companies Act 2006.

Ramblers' Enterprises Limited

Ramblers' Enterprises Limited is a wholly owned subsidiary of the Ramblers' Association that is incorporated in England and Wales. Its principal activities are to undertake commercial activities on behalf of the Ramblers. Ramblers' Enterprises Limited produced a net profit of £20,002 (2020: £18,860), which will be donated to the Ramblers through Gift Aid.

FINANCIAL REVIEW

The financial year ending 30 September 2021 was a period of stability for the Ramblers in the continuing presence of a global pandemic. The charity recognised the need to consolidate and adapt during a time of uncertainty and change. It also focused though on plans to increase awareness and engagement, grow membership, diversify income streams, and continue a significant transformation programme covering organisation design, digital technology, ways of working and our brand. The charity benefited from brought forward funds of £12.2m.

The Ramblers was in a deficit position of £(0.5)m in the year ending September 2021 (2020: £1.0m operating surplus). The deficit position was due to a decrease in income of £(2.3)m due primarily to a reduction in legacy income compared to prior year and the phasing of income received from the People's Postcode Lottery, offset by a reduction in expenditure of £(0.6)m.

Overall, the Ramblers remains in a strong financial position with total net assets of £11.8m (2020: £12.2m), which includes cash balances of £7.8m (2020: £8.0m).

Income

In the year to 30 September 2021, the charity's total income was £9.7m (2020: £12m) a decrease of 19% compared to the previous financial year. The £2.3m decrease in income was mainly driven by the impact of the phasing of the receipt of funding from the People's Postcode Lottery and Postcode Active Trust, with £2.6m received in the 2020/21 financial year compared to the £3.9m received in the 2019/20 financial year.

Of the £2.6m received in 2020/21, £1.4m was from the draw fund established by the People's Postcode Lottery in the prior year, with a specific focus on connecting more people to nature through walking, and growing awareness and engagement with the natural world – the Climate Challenge programme.

The players of People's Postcode Lottery have supported the Ramblers since 2016 and the partnership continues to go from strength to strength. The Ramblers benefitted from 32% of proceeds from the draws promoted on our behalf. During the financial year the People's Postcode Lottery changed the way it distributed funds to charities from a governance perspective and moved to a trust model. With the support of the Postcode Active Trust, the Ramblers' remains well positioned as a supported charity to receive additional funding towards our cause.

Donations and legacies income, comprising of membership income, gift aid, legacies as well as donations, remains the charity's highest income generator with an overall increase of £0.6m to £6.5m (2020 £5.9m). Whilst membership income was impacted by the national restrictions on group walking and events during the first half of the financial year, the second half of the year saw continued membership growth, and total membership income of £3m remained in line with prior year.

Donations of £1.6m (2020: £0.3m) were higher due to an unrestricted funding contribution received from Postcode Active Trust of £1.2m.

During the year the value of income recognised from legacies decreased by £(0.5)m to £1.3m (2020: £1.8m). The charity made the decision to introduce a clarification of the legacy policy to provide greater clarity in terms of the basis of measurement and the timing of income recognition. The income receivable from residuary legacies is now recognised upon the earlier of a notification of payment or the receipt of a reliable valuation in the form of final estate accounts being received before the financial year end.

Expenditure

Total expenditure reduced by £0.6m to £10.2m (2020: £10.8m) due primarily to reduced project spends because of the national restrictions. Whilst promoting walking, which includes Area and Group walking activities, continued to be the Ramblers' largest area of expenditure, investments in this area reduced to £4.6m (2020: £5.3m).

In 2020/21, there was an increase of £0.1m in expenditure on raising funds to £1.4m (2020: £1.3m). This increase is due to the continued development and implementation of a new approach to fundraising at the Ramblers, to enable the growth of sustainable and diverse income streams.

Combined spending on our other charitable activities (rights of way, freedom to roam and countryside protection), was £4.2m (2020: £4.3 m). Our focus on activities including our policy and campaign work, including our Don't Lose Your Way project, and our casework and legal activity to help supporters know their rights and taking action at a local level continued.

During the financial year the Ramblers secured a £1.2m funding commitment from the Welsh Government to reimburse expenditure over a two-year period in relation to a new Paths to Wellbeing project to support communities and volunteers across Wales to improve access to nature.

The investment in developing our digital platforms, including a new customer relationship management tool, new website and Led Walks tool to improve how our walks are designed, managed and promoted, continues as part of an ambitions digital transformation programme to support the future needs of our complex and devolved organisation. During the financial year an investment of £0.6m (2020: £0.3m) was made in the further development of these platforms and capitalised as assets under construction.

Included in both income and expenditure is cash collected locally from members, to pay for activities organised by Areas and Groups on behalf of their members, and the corresponding expenditure. These activities include holidays, day walks and socials. Both income and expenditure in this area was £0.4m lower than in 2020 due to the continuing impact of the national restrictions. Total income was £0.75m (2020: £1.1m), and expenditure £0.78m (2020: £1.2m).

Investment performance

At the start of the year the Rambler's investment portfolio stood at £1.6m (2020: £1.8m). During the year the portfolio achieved a surplus of £0.05m (2020: 0.16m loss). The improvement in performance compared to prior year is primarily driven by the recovery of fund valuations as the impact of the pandemic on global economies has started to ease. The closing value of the portfolio stands at £1.68m (2020: £1.63m).

Reserves

The charity's reserves have decreased by 3% to £11.8m (2020: £12.2m).

The board of trustees has examined the charity's requirements for reserves, considering the main risks facing the organisation and taking into consideration the Charity Commission guidance CC19 – *Charity reserves: building resilience* – and agreed that the Ramblers should seek to maintain a level of General funds (free reserves) of between three to six-months establishment and core staff costs. This currently equates to a range of £2.1m - £4.2m.

The policy is reviewed annually by the board of trustees as part of the budget process and monitored regularly within monthly management accounts.

Our total General Funds as of 30 September 2021 is £3.6m (2020: £1.9m) and recognises the reallocation of funding from the People's Postcode Lottery and Postcode Active Trust from unrestricted designated reserves to unrestricted general reserves to cover core expenditure where appropriate. The current level of general funds is within the target range of 'free reserves'.

Designated funds – management of local reserves.
Unrestricted reserves held by Areas, Groups and Councils are shown as designated within the balance sheet. At £1.6m at the year end (2020: £1.5m) they represent 16.1% of total funds (20: 12.2%).

To assist Areas and Groups in monitoring their main fund reserves, the Ramblers carries out an annual reserves review. A traffic light system is used to indicate whether an Area or Group has exceeded the recommended percentage they should hold. Areas, Groups and Councils are recommended to hold unrestricted reserves between a target range of 40% and 100% of annual expenditure. Traffic light criteria used for monitoring:

- Green: reserves held are less than 100% of one year of expenditure.
- Amber: reserves held are between 100%-200% of annual expenditure.
- Red: reserves held are more than 200% of annual expenditure.

Where main funds are found to be below the target range, the following options are available:

- plans made to generate additional income e.g., through fundraising activity;
- budgeted funding request for the coming year to be increased;
- loan taken out from Area/GB office (where reduced reserves position is only short-term).

Where reserves are held outside the target range, the Ramblers will recommend that each Area or Group should plan to reduce reserves levels. Section FIN011 of the treasurers' handbook sets out how Areas and Groups should spend reserves in support of charitable objectives.

Overall, the trustees consider that the methods of reserve management described above create target levels of reserves that straddle the following scenarios: neither too low to manage under unplanned scenarios nor too high as to tie up reserves from mission delivery.

Designated - The GB and devolved legal funds stand at £250,000 (2020: £250,000).
The legal funds for Wales and Scotland at year end remain at £25,000 each in accordance with the devolution arrangements.

The fund will continue to hold up to a maximum balance of £250,000 and the trustees will continue to review these funds annually and replenish it commensurate with the needs of the Ramblers across GB and dependent on prevailing financial circumstances and resources.

Designated – the players of People's Postcode Lottery fund £1.9m (2020: £4.7m).
This fund represents the balance from projects supported by the players of the People's Postcode Lottery, where funds will be used to deliver projects to support the strategic areas of focus as outlined in the "Use of funds" as agreed in the application process.

Of the £1.9m fund, £1.6m relates to the draw fund established by the People's Postcode Lottery in the prior year, with a specific focus on connecting more people to nature through walking, growing awareness and engagement with the natural world – the Climate Challenge programme.

Designated – fixed asset fund £1.9m (2020: £1.6m).
This designated fund was set up to reflect the illiquid nature of these assets as they are not available to cover general expenditure with the balance representing the difference between additions and depreciation during the year.

Designated – office refurbishment fund £0 (2020: £130,000).
This fund was fully utilised in the financial year in facilitating the office relocation from Camelford House in Vauxhall to a smaller office premises in Clink Street in London Bridge.

Designated – Tapestry programme fund £62,000 (2020: £62,000).
The Tapestry programme is a series of linked projects designed to review and update all our information and communications technology. The programme includes both technology and process improvements and will enhance the management of our internal data systems.

Designated – Brand development fund £21,000 (2020: £21,000)
This fund was previously termed the Data Research fund and was established to discover potential members and understand their walking aspirations in order to engage them. The initial phase of the project has been completed. A second phase is to establish a positioning and branding framework for the Ramblers to improve quality and consistency of brand decision making thus improving relevance and supporter commitment, as part of the new brand and website launch in 2022.

Designated – New investment fund £ 302,000 (2020: £0)
This fund was established during the financial year following the reclassification of funding from unrestricted general reserves to designated reserves to cover specific investments in:

- local impact initiatives to support Areas & Groups of £180,000;
- the reorganisation of the senior leadership structure to better serve the needs of the charity of £60,000;
- new priority roles to head the supporter care and EDI functions of £54,000;

- a review of the structure of the data, digital and technology function and of the related transformation programmes of £8,000.

Permanent endowment - £0.8m (2020: £0.8m)
This relates to a legacy received for which the use of the funds has been restricted. The bequest states that the capital should remain in a trust and income generated by the trust to be paid to Ramblers in perpetuity. This income should be used for the protection, preservation and maintenance of public footpaths in the open countryside and to defend its beauty.

Restricted reserves - £1.2m (2020: £1.2m)
These reserves represent the balance of legacies or project monies received which are unspent at the balance sheet date. Their use is restricted by the terms of a legacy or external funding agreement.

Risk management

The trustees acknowledge that risk is an everyday part of charitable activity and managing it effectively is essential if the Ramblers is to achieve its charitable objectives and safeguard the charity's funds and assets. The charity's risk management policy objectives are to:

- embed risk management into the culture of the Ramblers;
- integrate risk management into policy, planning and decision making;
- enable the Ramblers to anticipate and respond to changing social, environmental and legislative conditions.

The trustees have agreed the following process to review and assess the major risks to which the Ramblers is exposed, to satisfy themselves that systems or procedures are established to manage those risks.

- An organisational risk register is maintained to capture and assess the ongoing risks faced by the Ramblers and to assess their impact and likelihood.

- The risk register, co-ordinated by the director of finance, performance & impact, is kept under quarterly review and updated by the senior leadership team (SLT). This involves monitoring existing risks, identifying and logging any new risks, and applying/moderating the risk score for each, based on agreed criteria (likelihood v impact). Actions that can be taken to mitigate each risk are identified and recorded.

- The risk register is reviewed quarterly by the finance and risk committee and quarterly by the board of trustees. The risk register is also considered and reviewed as part of our annual business planning cycle.

- The finance and risk committee, a sub-committee of the board, has delegated responsibility to review risk management processes. This includes monitoring the assessment of risks to which the Ramblers is exposed to ensure that management monitor and report on emerging risks and implement controls to mitigate these risks; and monitoring implementation of measures agreed necessary to effectively manage key risks.

The trustees have identified several risks which they consider to be important for the charity:

- failure to grow our membership population and income. This risk is being addressed by the development of a membership growth strategy, the development of a supporter journey to maximise engagement & learnings from audience insights, significant marketing activity in terms of membership recruitment, and a new fundraising approach to pursue opportunities in grant making trusts, corporate partnerships, individual giving, and large environmental and wellbeing partners.

- failure in our existing digital systems or loss of data would create business interruption for the organisation and could lead to financial and reputational risk. This risk is being mitigated by agreeing and testing a disaster IT recovery plan, replacing at risk systems with stronger security functioning systems and embedding a policy of systems continuous improvements.

- failure to manage the timely and robust transition of the existing customer relationship management tool to the new solution, and the development, build and launch of a new website and Walks Manager tool could lead to business interruption, and financial and reputational risk. This risk is being mitigated by the implementation of project management processes, the establishment of a Strategic Governance Group to review project status updates, dependencies and risks, and the continuance of hosting arrangements to support the existing digital platforms in case of delays in delivery timelines.

- inability to successfully integrate the existing Walking for Health systems and data into the existing and new digital platforms to support the Ramblers Wellbeing Walks partnership and subscription model could lead to financial and reputational risks. This risk is being mitigated by the implementation of project management processes, the establishment of a Strategic Governance Group to review project status updates, dependencies and risks, and timely communication with partners.

- failure to safeguard vulnerable people (children, or vulnerable adults) results in a serious incident. This risk is being addressed by setting up designated safeguarding activities, including:

    - a designated safeguarding lead trustee;
    - establishment of a safeguarding implementation working group;
    - carrying out an annual review of our safeguarding policy to ensure compliance with national safeguarding guidelines and standards;
    - review all complaints to ensure lessons learnt are actioned.

Risk mitigation

- The implementation of a new fundraising approach to diversify income streams and seek longer term commitments from new and existing funding collaborations will mitigate any future risk of income decline if there was to be any further adverse impact on consumer confidence and market conditions.

- Following a challenging period, because of the restrictions on group walking and events, the increased focus on initiatives planned to drive membership acquisition and retention activity, and enhancements to the membership offer will support in the delivery of further growth.

- Improvements in our financial reforecasting processes, including the introduction of a new project management framework, will support in ensuring that the organisation can continue to plan, adapt and deliver during any further period of uncertainty, and has sufficient resources to manage any operational and financial risks.

- The organisation will continue to communicate with volunteers through the volunteer website (Assemble), with members through the Ramblers' website, and with staff and trustees, to provide proactive advice and support on the implementation of any future government and NHS guidance.

The trustees are satisfied that systems have been developed and are in place to mitigate identified risks to an acceptable level.

Fundraising

The Ramblers is registered with the Fundraising Regulator and always remains committed to meeting best practice fundraising standards and adhering to the Code of Fundraising Practice and as such we follow all relevant guidelines and advice. Supporters and their needs are at the heart of our fundraising activities. To protect and maintain the high standards that we and the public expect, we ensure that professional fundraisers adhere to our policies and practices, with particular attention paid to vulnerable people.

The core of our fundraising strategy is delivered internally by our team of professional fundraisers and relationship managers and from time to time we will work with external consultants, agencies and other professional fundraising services to complement our fundraising activity. In the last financial year this was limited to our work with a third party (People's Postcode Lottery) appointed as our External Lottery Manager until the relationship moved to a trust model during the financial year, a professional Telephone Fundraising Agency (Stratcom UK), our Creative Agency (Different Kettle) and a small number of other external consultants, design and print agencies. We closely monitor and review the activities of all third parties to ensure compliance and quality standards are always met, by means of mystery shopping, call monitoring and site visits and quality standards are always met.

In the last year, we have conducted a range of direct marketing activity including direct mail appeals, digital appeals and donor acquisition, email marketing and telephone fundraising.

We comply with all data protection requirements under GDPR and PECR and will action any requests for no further contact we receive directly or through the Fundraising Preference Service.

Last year we received 22 (2020: 21) complaints related to our fundraising activities directly to the Ramblers and no complaints via the Fundraising Regulator.

Related party

The work of the Ramblers is supported by Ramblers' Enterprises Limited (company number 03033217). Ramblers' Enterprises Limited carries out non-charitable trading activities to raise funds for supporting The Ramblers' Association. The primary activities in the reporting period related to a commercial partnership with Cotswold Outdoors. Two of the trustees are also directors of Ramblers' Enterprises Limited.

Going concern

The board of trustees has reviewed the Ramblers' planned activities and financial position and believes that there are sufficient resources to manage any operational or financial risks. Specific attention has been given to any continuing impacts of Covid on the charity's ability to carry out its charitable activities and ability to generate funds. Specifically, trustees have:

- reviewed and approved the budget for 2021/22 including cashflow position.
- reviewed a three-year financial forecast for 2021/22 to 2024/25 to assess the readiness and stability of the Ramblers for the future
- had clear sight and explanations of the assumptions that underly the budget and the three-year financial forecast.
- feel assured that the Ramblers has a stable cost base, and a low risk of losing key staff.

In addition, trustees have considered our three main income sources:

1. Donations and legacies
   - Our legacy income forecast is based on a ten-year average, and we remain cautious in our predictions, and we therefore do not foresee a significant drop in legacy income.
   - We are diversifying our membership offer to attract and retain more members and continue membership growth. We have implemented a new fundraising approach to draw on opportunities in grant making trusts, corporate partnerships, individual giving and large environmental & wellbeing funders to refine our fundraising mix.
   - We seek assurance from our external funders that they will continue to provide funding through periods of uncertainty and change and beyond.

2. Other trading activities
   - There are no planned changes to our publications, and therefore we do not foresee any changes in the level of income from our publishing and book sales.

3. Charitable activities

- While our led walks and routes were reduced during the period of the national restrictions, the lifting of national restrictions means that there is less uncertainty, and it is hoped that activities will be undisrupted going forward. As there has been continued membership growth since the restrictions were lifted and the continuance of cost control initiatives, we anticipate that there will be no material changes to the reserves of our Areas and Groups.

The charity has built up its liquid reserves in recent years and there are currently sufficient reserves in line with the reserves policy to manage the charity through any uncertainty that may arise. It is considered there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report (incorporating a strategic report) and the financial statements in accordance with applicable law and regulations. Company and charity law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its net incoming resources 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 FRS102;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charitable company's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

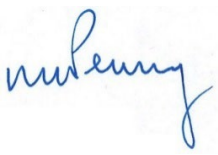
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

The trustees, as company directors, have confirmed that, so far as they are each aware, there is no relevant audit information of which the charity's auditors are unaware, and that they have each taken all the steps that they ought to have taken as trustees/directors in order to make themselves aware of any relevant audit information and to ensure that the charity's auditors are aware of that information.

The trustees' annual report, as prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the board of trustees on 2 March 2022, including in their capacity as company directors approving the directors' and strategic reports contained therein, and is signed as authorised on its behalf by:



Rebecca Dawson
Chair, board of trustees



Michael Penny
Honorary treasurer

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF THE RAMBLERS' ASSOCIATION

Opinion

We have audited the financial statements of the Ramblers' Association ('the charitable company') for the year ended 30 September 2021 which comprises the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2021 and of 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 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not

cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken during our audit:

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained during the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 28 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to

liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), Health & Safety Legislation, Taxation Legislation and Employment Legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on income and the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, OSCR, Companies House and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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 Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Tina Allison
Senior Statutory Auditor
For and on behalf of Crowe U.K. LLP
Statutory Auditor, London

7 April 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Note	2021 Restricted funds £000	Endowment funds £000	Unrestricted funds £000	Total Funds £000
Income and Endowments from:					
Donations and Legacies	**2**	**130**	**-**	**6,396**	**6,526**
Charitable Activities					
Other trading activities	**3**	**7**	**-**	**1,629**	**1,636**
Investments	**4**	**21**	**-**	**42**	**63**
Area and group walking activities	**5**	**-**	**-**	**754**	**754**
Funded projects	**5**	**546**	**-**	**139**	**685**
Total income and endowments		**704**	**-**	**8,960**	**9,664**
Expenditure on:					
Raising Funds	6	30	-	1,351	1,381
Charitable activities	6	563	-	8,252	8,815
Total expenditure		**593**	**-**	**9,603**	**10,196**
Net gains on investments	11	3	33	11	47
Net incoming/(expenditure)		**114**	**33**	**(632)**	**(485)**
Transfers between funds	**18**	**(66)**	**-**	**66**	**-**
Other (losses)				(3)	(3)
Net movement in funds		**48**	**33**	**(569)**	**(488)**
Reconciliation of funds					
Total funds brought forward	**18**	**1,164**	**841**	**10,241**	**12,246**
Total funds carried forward	**18**	**1,212**	**874**	**9,672**	**11,758**

All the above are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Statement of total income (excl. endowment funds)	**2021 £000**
Restricted income	704
Unrestricted income	8,960
Total income	**9,664**
Total expenditure	10,196
Operating (loss)	(532)
Restricted and unrestricted gains	11
Total net (expenditure)	**(521)**

STATEMENT OF FINANCIAL ACTIVITIES (prior year)

	Note	2020 Restricted funds £000	Endowment funds £000	Unrestricted funds £000	Total Funds £000
Income and Endowments from:					
Donations and Legacies	**2**	**97**	**-**	**5,793**	**5,890**
Charitable Activities					
Other trading activities	**3**	**63**	**-**	**4,201**	**4,264**
Investments	**4**	**13**	**-**	**72**	**85**
Area and group walking activities	**5**	**-**	**-**	**1,053**	**1,053**
Walking for Health	**5**	**-**	**-**	**-**	**-**
Funded projects	**5**	**404**	**-**	**262**	**666**
Total income and endowments		**577**	**-**	**11,381**	**11,958**
Expenditure on:					
Raising Funds	6	9	-	1,284	1,293
Charitable activities	6	524	-	9,019	9,543
Total expenditure		**533**	**-**	**10,303**	**10,836**
Net gains/(losses) on investments	11	(4)	(154)	2	(156)
Net incoming/(expenditure)		**40**	**(154)**	**1,080**	**966**
Transfers between funds	**18**	**(126)**	**-**	**126**	**-**
Net movement in funds		**(86)**	**(154)**	**1,206**	**966**
Reconciliation of funds					
Total funds brought forward	**18**	**1,250**	**995**	**9,035**	**11,280**
Total funds carried forward	**18**	**1,164**	**841**	**10,241**	**12,246**

All the above are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Statement of total income (excl. endowment funds)	**2020 £000**
Restricted income	577
Unrestricted income	11,381
Total income	11,958
Total expenditure	10,836
Operating surplus	1,122
Restricted and unrestricted gains	(2)
Total net income	1,120

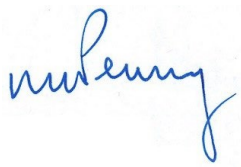
BALANCE SHEET

	Note	2021 £000	2020 £000
Fixed Assets			
Intangible assets	10	1,598	1,276
Tangible assets	10	320	349
Investments	11	1,679	1,632
Total fixed assets		**3,597**	3,257
Current assets			
Stock	12	23	26
Debtors	13	1,425	2,044
Cash at bank & in hand: central		6,269	6,514
Cash at bank & in hand: areas, groups and councils		1,531	1,488
Total current assets		**9,248**	10,072
Creditors: amounts falling due within one year	**14**	**1,067**	**1,007**
Net current assets		**8,181**	9,065
Total assets less current liabilities		**11,778**	12,322
Provisions for liabilities and charges	**15**	**20**	76
Total net assets		**11,758**	12,246
Funds			
Endowment funds	18	**874**	841
Restricted income funds	18	**1,212**	1,164
Unrestricted funds			
General funds	18	**3,555**	1,862
Designated funds	18	**6,117**	8,379
Total funds		**11,758**	12,246

Approved and authorised by the trustees on 2 March 2022 and signed on their behalf by:



Rebecca Dawson
Chair, board of trustees



Michael Penny
Honorary treasurer

Company number: 04458492

CASH FLOW STATEMENT

	Note	2021 £000	2020 £000
Cash flow from operating activities		**416**	**1,873**
Cash flow from investment activities			
Dividends and interest received	**4**	**63**	**85**
Purchase of fixed assets	**10**	**(681)**	**(600)**
Purchase of investments	**11**	**-**	**(2)**
Net cash (outflow) from investment activities		**(618)**	**(517)**
Change in cash and cash equivalent in the reporting period		**(202)**	**1,356**

Reconciliation of net incoming to net cash flow from operating activities

		2021 £000	2020 £000
Net (expenditure) for the reporting period		(485)	966
Depreciation	10	382	371
Investment income	4	(63)	(85)
Loss on the sale of fixed assets		3	-
Decrease in stock	12	3	6
Net gain on investment	11	(47)	156
Decrease in debtors	13	619	287
Increase in creditors	14	60	172
Decrease in provisions	15	(56)	-
Net cash flow from operating activities		**416**	**1,873**

Analysis of cash and cash equivalent	**At 1 October 2020**	**Cash flow £000**	**At 30 September 2021**
Cash: central	6,514	(245)	6,269
Cash: areas, groups and council	1,488	43	1,531
Total cash and cash equivalent	8,002	(202)	7,800

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The Ramblers' Association is a charitable company limited by guarantee, incorporated in England and Wales (charity no,1093577, company no. 4458492) and registered in Scotland (charity no. SC039799). Our registered office is: 1 Clink Street, 3rd Floor, London, SE1 9DG.

a) Basis of preparation

The financial statements have been prepared in accordance with the charities Statement of Recommended Practice (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Ramblers' Association meets the definition of a public benefit entity as defined by FRS102.

As detailed in the trustees' report, the trustees have reviewed the future activities and planned performance of the Charity and confirm that it remains appropriate to prepare the financial statements on the going concern basis, under the historical cost convention, as modified by the revaluation of listed investments. The charity has built up its liquid reserves in recent years and there are currently sufficient reserves to manage the charity through the uncertainty. It is considered there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

The activities of the areas, groups, Scottish and Welsh councils, together with their assets, are included within these accounts. Income and expenditure are accounted for on a cash basis, as the net effect of bringing in debtors and creditors at the year-end is not material. Expenditure is allocated to descriptive headings which are then aggregated into the relevant expenditure categories.

The results of Ramblers' Enterprises Limited, the trading subsidiary of The Ramblers' Association, are not consolidated on the grounds that they are not material.

b) Incoming resources

Membership income (including life membership subscriptions) is accounted for when received as it is considered to be substantially a donation. No provision is made for unexpired memberships at the year-end.

Gift Aid on membership income and donations is recognised in line with receipt of the subscription or donation where a valid Gift Aid declaration exists.

Following a clarification to the policy, residuary legacies are now recognised as income receivable in the financial statements following the granting of probate and legal entitlement, only upon the earlier of a notification of payment or the receipt of a reliable valuation in the form of final estate accounts being received before the financial year end. Pecuniary legacies are recognised as income receivable in the financial statements following notification of the granting of probate and legal entitlement and where the value can be reliably estimated by year end.

Grants (including government grants) are recognised in the statement of financial activities when the charity can demonstrate entitlement to the income.

Investment income is accounted for when received except for our permanent endowment which is accounted for on an accruals basis. Income from our permanent endowment is split equally between restricted and unrestricted funds.

Donated services and gifts in kind are included as income and appropriate expenditure at the value to the charity, where material.

Other income is accounted for on an accruals basis.

All income within Areas, Groups, Scottish and Welsh Councils is accounted for on a cash basis as explained in section a above.

c) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

GB office support costs are fully absorbed to the charity's activities in accordance with the Charities SORP. Support costs comprise costs incurred directly in support of expenditure on the charitable objects, and include finance, human resource, information technology and administration costs, membership servicing, governance and the costs of the chief executive's office. These costs have been apportioned to the charity's activities based on the full-time equivalent staff time carrying out these activities.

The cost of raising funds includes the costs incurred in raising funds such as donations and legacies, and costs to promote and market membership.

Governance costs include the costs associated with the governance of the charity as a whole and includes the costs of the charity's general council (AGM), meetings and servicing of the board of trustees and its sub-committees, the costs of the charity's areas, groups and councils' governance, the costs of audit, and compliance with legal and statutory requirements.

d) Funds

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes. Unrestricted income received in advance for a specified future period is deferred until the service or activity is undertaken.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes and include unrestricted reserves held by the charity's areas, groups and councils.

Restricted funds are to be used for specific purposes as laid down by the donor. Direct expenditure which meets these criteria is charged to the fund as incurred. Where allowed by the terms of the fund, a proportion of overheads and salary costs are allocated to the fund based on the amount of staff time spent working on the project.

Permanent Endowment. This was established as a result of us receiving a legacy where the terms of the gift specified that the capital amount should remain in a trust and for the Ramblers to be the sole beneficiary in perpetuity. See note 18 section I.

e) Assets

Intangible fixed assets costing more than £5,000 are capitalised at cost. Intangible fixed assets include software costs. Amortisation of intangible fixed assets is applied if they are brought into use by year-end and calculated over their estimated useful lives which varies between 5-6 years. Where an intangible is linked to a project, the amortisation reflects the project lifespan.

Tangible fixed assets costing more than £5,000 are capitalised at cost. Depreciation of fixed assets is applied if they are brought into use by year-end and calculated based on their estimated useful lives, on a straight-line basis as follows:

Freehold land	Nil
Freehold Properties	20 years
Office furnishings and equipment	5 years
IT and systems	5 years

Investments are stated at valuation at the balance sheet date, except for shareholdings in unlisted investments which are stated at cost. Realised and unrealised gains or losses on investments are shown on the statement of financial activities.

Stocks are valued at the lower of cost and net realisable value.

f) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

g) Pension scheme

From 1 July 2014, all members of staff were auto enrolled into a group personal pension plan with Legal & General. Pension contributions are charged to the statement of financial activities when due.

h) Financial instruments

The Ramblers 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 measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and debtors excluding prepayments and income tax recoverable.

Financial liabilities held at amortised cost is comprised of creditors excluding income received in advance and taxation and social security.

Investments held as part of an investment portfolio are held at fair value at the balance sheet date, with gains and losses being recognised within income and expenditure.

i) Key judgements

The preparation of the financial statements requires judgement, estimates and assumptions to be made that affect the reported values of assets, liabilities, revenues and expenses. The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and includes provisions for dilapidations and accrual for legacy income.

j) Provisions

Provisions are recognised when the Ramblers' has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are, measured at the present value of the expenditures expected to be required to settle the obligation using a rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expenditure.

		Areas, groups and councils		Central		2021	2020
		Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Total £000	Total £000
2	Donations and Legacies						
	Membership subscriptions	-	-	-	3,026	3,026	2,953
	Legacies	-	1	13	1,238	1,252	1,827
	Donations	12	28	105	1,490	1,635	327
	Gift Aid	-	-	-	613	613	601
	Government grants	-	-	-	-	-	182
		12	29	118	6,367	6,526	5,890
3	Other trading activities						
	Publishing and book sales	-	41	-	160	201	263
	Fundraising raffles	-	2	-	1,359	1,361	3,876
	Commissions	-	-	-	6	6	4
	Miscellaneous	6	40	1	21	68	121
		6	83	1	1,546	1,636	4,264
4	Investment income						
	Deposit interest earned	1	-	-	2	3	18
	Dividends & other investment income	-	-	20	40	60	67
		1	-	20	42	63	85
5	Charitable activities						
	Promoting Walking						
	Areas and Groups walking activities	-	754	-	-	754	1,053
	Funded projects – government		-	419	-	419	210
	Funded projects - mission delivery	23	78	104	61	266	456
		23	832	523	61	1,439	1,719
	Total income and endowments	42	944	662	8,016	9,664	11,958

Government grant income in the prior year relates to amounts received under the Coronavirus Job Retention Scheme where some staff were furloughed for the months April to June, there were no conditions attached to this income.

Funded projects – government

Source	Project	2021 £000	2020 £000
Welsh Government	Paths to wellbeing (see note 18 F)	£93	-
Welsh Government	Family to Family walking (see note 18 H)	£31	£27
Scottish Government	Scottish Walk leadership (see note 18 D)	£50	-
Scottish Government	Young adult development (see note 18 H)	£60	-
Sports England	Health walks (see note 18 H)	£185	£183
Total		**£419**	**£210**

The estimated value of legacies where entitlement exists but there is uncertainty as to the amount and probability of receipt is £1,711,000 (2020: £342,000). This has not been included in legacy income for the year.

The People's Postcode Lottery was appointed as the Charity's external lottery manager to run lotteries on our behalf. Only the net proceeds of these lotteries are included in the statutory accounts as income as this best reflects the impact of this income on our operations. This arrangement ceased in December 2021 and instead we are receiving donations from the Postcode Active Trust via their long-term partnership award scheme.

	Restricted	Permanent Endowment	Unrestricted	Total	Total
	2021 £000	2021 £000	2021 £000	2021 £000	2020 £000
Gross Proceeds	-	-	4,248	4,248	12,095
Expenses	-	-	(1,189)	(1,189)	(3,391)
Prize Funds	-	-	(1,700)	(1,700)	(4,834)
Net proceeds received by the charity	-	-	1,359	1,359	3,870

6. Total Expenditure

Summary	Areas, groups and councils		Central		Total	Total
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	2021 £000	2020 £000
Raising Funds	-	-	30	1,351	1,381	1,293
Costs of charitable activities:						
Rights of Way	15	56	111	1,659	1,841	1,878
Countryside protection	16	4	32	1,110	1,162	1,168
Freedom to roam	15	4	14	1,180	1,213	1,273
Promoting walking		-	-	-	-	-
- Area and group walking activities	-	783	-	-	783	1,238
-Programmes and promotion	15	266	345	3,190	3,816	3,986
Total costs of charitable activities	61	1,113	502	7,139	8,815	9,543
Total 2021	61	1,113	532	8,490	10,196	10,836
Total 2020	96	1,695	437	8,608	10,836	

Promoting walking-area and group walking activities are costs relating to holidays, coach rambles and social events organised by Ramblers' areas and groups. The related income from these activities is included in incoming resources from charitable activities.

Promoting walking – Programmes and promotions relates to the organising of local and national walking programmes and the promotion of walking to various audiences.

The above figures include GB central office support costs which have been apportioned to headings on the basis of direct staff time employed in carrying out each activity.

The following page provides a more detailed breakdown of GB central direct and support costs totalling £9,022,000 (2020: £9,045,000), analysed across activities and split between staff and non-staff costs. Further analysis is provided between restricted expenditure, for which the donor has specified how funds are to be used, and unrestricted expenditure which carry no specific restrictions.

Analysis of central costs

a) Central direct costs

	Staff costs		Other costs		Total 2021	Total 2020
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	£000	£000
Raising funds	24	423	6	523	976	956
Costs of charitable activities:						
Rights of Way	93	592	18	505	1,208	1,266
Countryside Protection	19	390	13	403	825	861
Freedom to roam	5	427	9	423	864	927
Promoting walking	261	1,193	84	718	2,256	2,291
Total direct costs	402	3,025	130	2,572	6,129	6,301

b) Allocated central support costs

	Staff costs		Other costs		Total 2021	Total 2020
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	£000	£000
Raising funds	-	225	-	180	405	337
Costs of charitable activities:						
Rights of Way	-	328	-	234	562	541
Countryside Protection	-	184	-	133	317	279
Freedom to roam	-	194	-	136	330	318
Promoting walking	-	744	-	535	1,279	1,269
Total support costs	-	1,675	-	1,218	2,893	2,744
Grand total	402	4,700	130	3,790	9,022	9,045

c) GB support costs

Support costs comprise the following:

	2021	2020
	£000	£000
Management, including the chief executive's office	**517**	323
Finance, administration and human resources	**1,152**	1,200
Information technology	**779**	701
Membership servicing and development	**187**	214
Governance	**201**	278
Welsh office administration	**74**	84
Scottish office administration	**28**	32
	2,938	2,832

The apportionment of the above support costs across activities, including the four charitable activities, is provided on the previous page.

7. Net incoming resources for the year

This is stated after charging:

	2021	2020
	£000	£000
-Audit	26	27
-Taxation services and advice	2	
-Other external scrutiny	1	12
		-
Operating lease rentals:		
-Property	398	327
-Other	3	4
Depreciation (note 10)	384	371

8. Staff costs and numbers

Staff costs were as follows:

	2021 £000	2020 £000
Gross salaries	3,854	3,988
Employers national insurance	409	413
Employers pension contributions	337	355
Other staff costs	511	276
Accrued holiday	(50)	19
Redundancy costs	41	46
	5,102	5,097

The following number of staff have emoluments above £60,000

	2021 No	2020 No
60,000 – 69,999	2	5
70,000 – 79,999	2	-
90,000 – 99,999	-	1
100,000 - 109,999	-	1
110,000 – 119,999	1	-

The total pension contribution in respect of higher paid staff was £30,121 (2020: £60,597)

The key management of the charity is made up of members of the Senior Leadership team. During the year there was a reorganisation of the senior leadership structure. At the year end the realigned structure composed of the Chief Executive Officer, and a leader for each of the following directorates being Operations and Advocacy, Finance, Performance, and Impact, Income and Marketing, and a new leadership position for People and Organisational Development.

The previous structure included two separate directorate positions for Scotland and Wales, that are now part of the Operations and Advocacy directorate. The total employee benefits of the Senior Leadership team in the year were £657,000 (2020: £762,000). Interim Directors of Finance and HR were appointment during the year. The total cost of the related agency spend was £270,000.

No trustee received any remuneration or payment of any kind except for reimbursement for attending meetings. See note 21 for further details.

Staff costs include a total of £41,260 of redundancy and termination payments during the year (2020: £46,031). At 30 September 2021 £Nil was owed (2020: £Nil).

	2021 No	2020 No
Average staff headcount in the year was:	97	101

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	2021 No	2020 No
Direct core charitable activities	45	49
Direct funded charitable activities	39	43
Governance	2	2
Fundraising	7	5
	93	99

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes

10. Fixed assets

a) Intangible fixed asset

	Assets under construction £000	IT and systems £000	Total £000
Cost			
At the beginning of the year	253	2,403	2,656
Additions in year	593	86	679
Transfers in year	-	-	-
At the end of the year	846	2,489	3,335
Depreciation			
At the beginning of the year	-	1,380	1,380
Disposals in year	-	-	-
Charge for the year	-	357	357
At the end of the year	-	1,737	1,737
Net book value			
At the end of the year	846	752	1,598
At the beginning of the year	253	1,023	1,276

b) Tangible fixed assets

	Land and Buildings £000	Office furnishings and equipment £000	IT and systems £000	Total £000
Cost				
At the beginning of the year	343	79	86	508
Additions in year	-	-	-	-
Disposals in year	-	(67)	-	(67)
At the end of the year	343	12	86	441
Depreciation				
At the beginning of the year	36	72	51	159
Disposals in year	-	(63)	-	(63)
Charge for the year	5	3	17	25
At the end of the year	41	12	68	121
Net book value				
At the end of the year	302	-	18	320
At the beginning of the year	307	7	35	349

All fixed assets are used for direct charitable purposes.

11. Investments

	2021 £000	2020 £000
At the start of the year	1,632	1,786
Additions	-	2
Transfer from cash	-	-
Withdrawal		
Gain/(loss) on revaluation at the end of the year	47	(156)
Valuation at the end of the year	1,679	1,632
Comprising:		
U.K listed investments, at market value		
• Held centrally	874	841
•Held by areas and groups	111	87
UK non-listed investments, valued at cost		
•Held centrally	3	3
•Held by areas and groups	174	184
Cash		
•Held centrally	517	517
	1,679	1,632
Cost at the end of the year	1,550	1,550

In addition to the investments above, the Ramblers' Association owns all the share capital (£2) of Ramblers Enterprises Limited, a company registered in England and Wales (see note 16).

12. Stock

	2021 £000	2020 £000
Stocks held by areas and groups	23	26

Stocks held relate to finished goods in the form of publications

13. Debtors

	2021 £000	2020 £000
Income tax recoverable	422	137
Legacies	53	1,118
Sundry debtors	611	442
Staff loans	3	8
Prepayments	311	311
Amounts due from trading subsidiary	25	28
	1,425	2,044

14. Creditors: amounts falling due within one year

	2021 £000	2020 £000
Income received in advance	142	4
Taxation and social security (PAYE and National Insurance)	153	174
Trade creditors	474	566
Holiday accrual	68	118
Accruals	230	145
	1,067	1,007

15. Provisions

Dilapidations

	2021 £000	2020 £000
Balance brought forward	76	76
Addition	-	-
Charge for the year	(56)	-
Total provisions for liabilities and charges	20	76

16. Ramblers Enterprises Limited

Ramblers' Enterprises Limited, a private limited company (no: 3033217) registered in England and Wales, is a wholly owned subsidiary of The Ramblers' Association. The registered address was 2nd Floor Camelford House, 87-90 Albert Embankment, London, SE1 7TW until 13th January 2021. The new registered address is 1 Clink Street, 3rd Floor, London, SE1 9DG.

During the year Ramblers' Enterprises Limited received commission from Cotswold Outdoors for commission on sales to members of the Ramblers' Association.

The results of Ramblers' Enterprises Limited are not consolidated with the results of the Ramblers' Association on the grounds they are not material.

A summary of the financial activities of Ramblers' Enterprises Limited for 2020-21, and financial position as at 30 September 2021 are provided below.

	2021 £000	2020 £000
Profit and Loss		
Turnover	22	21
Administrative costs	(2)	(2)
Profit on ordinary activities before tax	20	19
Tax on profit on ordinary activities	-	-
Profit on ordinary activities after tax	20	19
Retained profit brought forward	**-**	25
Gift Aid donation	(20)	(44)
Retained profit carried forward	-	-

17. Analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2021 Total funds £000	2020 Total funds £000
Fixed assets	-	-	1,918	-	1,918	1,625
Investments	874	-	-	805	1,679	1,632
Net current assets	-	1,212	4,199	2,770	8,181	9,065
Provisions	-	-	-	(20)	(20)	(76)
Net assets	874	1,212	6,117	3,555	11,758	12,246

Prior year analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2020 Total funds £000	2019 Total funds £000
Fixed assets	-	-	1,625	-	1,625	1,396
Investments	841	-	-	791	1,632	1,786
Net current assets	-	1,164	6,754	1,147	9,065	8,174
Provisions	-	-	-	(76)	(76)	(76)
Net assets	841	1,164	8,379	1,862	12,246	11,280

18. Movements in funds

	At 1 October 2020 £000	Incoming resources and gains £000	Less: Outgoing resources £000	Transfers £000	At September 2021 £000
Restricted Funds					
A Areas, groups and councils	292	45	61	-	276
B Lets Walk Cymru	11	-	-	-	11
C Path Watch	40	-	-	-	40
D Scottish Walk Leadership Project	46	50	54	-	42
E Increasing physical activity participation	2	-	-	-	2
F Paths to Wellbeing	-	93	93		-
G Legacies	798	21	10	-	809
H Other restricted funds	(25)	498	375	(66)	32
Total restricted funds	1,164	707	593	(66)	1,212
Permanent Endowment Fund					
I Permanent Endowment	841	33	-	-	874
Total endowment funds	841	33	-	-	874
Unrestricted Funds					
Designated funds					
A Areas, groups and councils	1,494	955	1,112	228	1,565
J People's postcode lottery					
i Core programme	4,049	-	2,093	(1,584)	372
ii Climate challenge programme	660	1,359	318	(127)	1,574
K East Berks Endowment	33	-	-	-	33
L Appeal fund	20	-	-	-	20
M Legal fund	250	-	-	-	250
N Fixed assets *	1,660	-	-	258	1,918
O Office refurbishment	130	-	130	-	-
P Brand development	21	-	-	-	21
Q New Investment	-	-	-	302	302
R Tapestry programme	62	-	-	-	62
Total designated funds	8,379	2,314	3,653	(923)	6,117
General funds	1,862	6,654	5,950	989	3,555
Total unrestricted funds	10,241	8,968	9,603	66	9,672
Total funds	12,246	9,708	10,196	-	11,758

Incoming resources include net gains on investments
*Relates only to assets held centrally

Prior year movements in funds

	At 1 October 2019 £000	Incoming resources and gains £000	Less: Outgoing resources £000	Transfers £000	At September 2020 £000
Restricted Funds					
A Areas, groups and councils	297	90	95	-	292
B Lets Walk Cymru	9	-	(2)	-	11
C Path Watch	40	-	-	-	40
D Medal Routes	17	-	-	(17)	-
F Scottish Walk Leadership Project	43	50	47	-	46
G Increasing physical activity participation	2	-	-	-	2
H Legacies	712	91	5	-	798
I Other restricted funds	130	342	388	(109)	(25)
Total restricted funds	1,250	573	533	(126)	1,164
Permanent Endowment Fund					
J Permanent Endowment	995	(154)	-	-	841
Total endowment funds	995	(154)	-	-	841
Unrestricted Funds					
Designated funds					
A Areas, groups and councils	1,360	1,451	1,694	377	1,494
K People's postcode lottery					
i Core programme	3,864	3,212	2,565	(462)	4,049
ii Climate challenge programme	-	660	-	-	660
L East Berks Endowment	34	-	-	(1)	33
M Appeal fund	20	-	-	-	20
N Legal fund	250	-	6	6	250
O Fixed assets *	1,396	-	-	264	1,660
P Office refurbishment	130	-	-	-	130
Q Brand development	21	-	-	-	21
R Tapestry programme	81	-	19	-	62
Total designated funds	7,156	5,323	4,284	184	8,379
General funds	1,879	6,060	6,019	(58)	1,862
Total unrestricted funds	9,035	11,383	10,303	126	10,241
Total funds	11,280	11,802	10,836	-	12,246

Incoming resources include net gains on investments
*Relates only to assets held centrally

Purposes of restricted and designated funds

A: Areas, groups and councils

The restricted funds held by areas, groups and councils comprise mainly legacies and bequests which are considered to have geographical restrictions as to their use.

The designated areas, groups and councils fund represents the aggregate of the accumulated unrestricted funds held by the Rambler's areas, groups and councils. The fund receives area budget payments and the unrestricted funds raised by areas, groups and councils; unrestricted expenses of the areas, groups and councils are charged to it, analysed over the charitable objects of the charity

Included in transfers is £241,000 which relates to Ramblers funding provided to areas, groups and councils (see also note 19).

B: Lets Walk Cymru

Let's Walk Cymru is a national programme to support and help develop health walking opportunities across Wales through the promotion of group-led walks and independent walking. The programme is funded by the Welsh Government.

C: Path Watch

The Big Path watch was funded by Ramblers Holidays Charitable Trust, with additional funding from the Garfield Weston Foundation. The project allowed us to carry out a nationwide survey of right of way in England and Wales and publish a report of our findings. The report celebrated what's great about our path network, whilst highlighting the problems that walkers encounter. We acted on these findings to help make improvements to paths, by notifying local councils and our own footpath maintenance volunteers where problems needed addressing. Through the Big Path Watch we engaged with a broader audience, including young people and families.

As a result of the project many more people have taken an interest in protecting their paths and helping to improve them. Since the report, we have continued to campaign for a better policy framework around path maintenance, which has included influencing the passage of the Agriculture Bill through parliament to ensure better provisions for path maintenance are included. We are also now updating our reporting tool to make it more effective, particularly for local authorities and path maintenance volunteers.

D: Scottish walk leadership project

This is funded by investment income received from sport Scotland to support our 55 groups in Scotland to grow and develop.

The total amount of government grants during the year was £50,000

E: Increasing physical activity participation

This investment funding was made by Paths for All to support our core promoting walking work in Scotland. The aim was to increase engagement in national campaigns to promote walking, deliver population wide initiatives to encourage independent walking, encourage greater participation within led walks, develop progression pathways to and from walking activities and support the promotion and maintenance of welcoming and safe walking environments.

F: Paths to Wellbeing

The Paths to Wellbeing project aims to put walking at the heart of communities across Wales by improving the path network, create better access to green spaces and make some biodiversity improvements too. This will all be delivered by volunteer action through support and training from Ramblers Cymru. The project is funded through the Welsh Government Rural Communities -Rural Development Programme, which is funded by the European Agricultural Fund for Rural Development and the Welsh Government.

The total amount of government grants during the year was £93,000.

G: Legacies

The Ramblers' Association received a number of restricted legacies during the financial year and previous years. This fund also includes the interest on a permanent endowment bequeathed to the Ramblers.

H: Other restricted funds

These funds receive income from, and expenses charged against small grants made to The Ramblers' Association for specific projects.

During the year £66,000 was transferred to the designated fixed asset fund which represented the cost of capitalised assets during the year.

The total amount of government grants in this fund during the year was £276,000

I: Permanent endowment fund

This relates to a legacy notification received for which the use of the funds has been restricted. The bequest states that the capital should remain in a trust to be called the Derek Oakes Trust.

The will states that all income generated by the trust to be paid to Ramblers in perpetuity and should be used for the protection, preservation and maintenance of public footpaths in the open countryside and to defend its beauty.

J: People's Postcode Lottery

Since 2017 the Ramblers has held a society lottery license from the Gambling Commission, which is administered on our behalf by the People's Postcode Lottery (PPL) who act as our External Lottery Manager (ELM). The total annual draw value of this license is capped at £50m with 40% of the value going to players in prizes; 32% to the charity; and the balance to PPL. This arrangement ceased in December 2021 and instead we are receiving donations from the Postcode Active Trust via their long-term partnership award scheme.

<u>i. Core programme</u>
No further income was received to this fund during the 2020/21 financial year. The balance of prior year funding has been utilised to continue to deliver key programmes including the development of walking operations and training of volunteers across GB, advocacy campaigns, digital and data transformation programmes, membership development and core services.

During the year £485,000 was transferred to the designated fixed asset fund which represented the cost of capitalised assets during the year. An additional £1,099,000 was transferred to unrestricted funds.

ii. Climate Challenge programme

During the 2020/21 financial year we received a further £1.4m from two draws, that has continued to fund a programme of projects with specific focus on connecting more people to nature through walking, growing awareness and engagement with the natural world. During the year £127,000 was transferred to the designated fixed asset fund which represented the cost of capitalised assets during the year.

K: East Berkshire expendable endowment

This fund represents general funds of the East Berkshire Group paid to central office to be spent or invested as agreed with the East Berkshire Group from time to time.

L: Appeal fund

This fund receives unrestricted donations raised through Ramblers' appeals and designated for use on the purpose described in the appeal letter. After direct appeal costs have been deducted, the fund is used to deliver charitable work as described in each appeal. The Appeal fund is not used to pay for administration.

M: Legal fund

This fund sets aside resources to finance legal cases and public enquiries across Britain. The fund will hold a maximum balance of £250,000 and will be replenished, commensurate with needs and dependent on prevailing financial resources.

There were no expenditure from this fund during the year.

N: Fixed assets

This designated fund was set up to reflect the illiquid nature of these assets as they are not available to cover general expenditure. This fund does not include £1,000 worth of assets held by our areas and groups.

Transfers of £258,000 to this fund from general funds and other designated funds represents the difference between additions and depreciation during the year.

O: Office refurbishment

This fund was fully utilised during the financial year in facilitating the office relocation from Camelford House in Vauxhall to a smaller office premises in Clink Street at London Bridge.

P: Brand development

This fund has previously known as the Data research fund. The fund was established to find out about potential membership and their walking aspirations in order to engage with them. Phase one of the project is complete and phase two will commence in the coming year. Phase two is to establish a positioning and brand framework for the Ramblers in order to improve the quality and consistency of brand decision making thus improving relevance and supporter commitment.

Q: New Investment

This fund was established during the year following the reclassification of funding from unrestricted general reserves to designated reserves to cover specific investments in:

- local impact initiative for Areas & Groups of £180,000
- the reorganisation of the senior leadership structure of £60,000
- new priority roles to head the supporter care and EDI functions of £54,000
- a review of the structure of the data, digital and technology function and of the related transformation programme of £8,000

R: Tapestry programme

The tapestry programme incorporates a series of linked projects designed to review and update our information and communications technology. This fund will be used for technology and process improvements, and to enhance the management of our internal data systems.

19. Area and council funding

Areas and councils are funded from the central reserves to support their local charitable activities. This support is provided on the basis of a budget submitted. During the year, the following funding was received by areas and councils.

	2021 £000	2020 £000
Unrestricted		
Funding to areas	240	366
Funding to councils	1	24
Other payments to areas and groups	-	1
Donations from areas and councils to central reserves	(12)	(14)
Net funding to areas and councils	229	377

20. Operating lease commitments

At 30 September 2021 the charity had total commitments under operating leases expiring as follows:

	Equipment		Property	
	2021 £000	2020 £000	2021 £000	2020 £000
Less than 1 yr	2	-	240	30
Within 1-5 years	6	-	175	82
	8	-	415	112

21. Trustees' expenses

Expenses as detailed below were re-imbursed to a total of 12 (2020:11) trustees for costs incurred in connection with the board of trustees and preparatory meetings, general council, Ramblers' Association area and groups annual and other meetings, rallies and events

	2021 £000	2020 £000
Travel and subsistence	4	7
Telephone, postage and miscellaneous	1	-
	5	7

22. Related party transactions

Open Spaces Society

During the year Kate Ashbrook held the position of chair until 17 April 2021, and is now an ordinary member of the board and remains a trustee, while continuing in her role of general secretary of the Open Spaces Society.

The Ramblers' association and the Open Spaces Society (OSS) have joint copyright of the book "Rights of way – a guide to law and practice". The Ramblers' Association agreed to manage the production and distribution of the third and fourth editions. Profits from the sale of the third edition were split 60% to the Ramblers' Association and 40% to OSS, and of the fourth edition 80% to the Ramblers' Association and 20% to OSS. The OSS's share of profit, based on sales of the fourth edition for the year, was £432 (2020: £428). At 30 September 2021 the balance owed to OSS was £1,662 (2020: £1,230).

23. Volunteers

Volunteers founded the Ramblers and they are vital to the work of the charity. Our amazing network of over 19,000 volunteers deliver the charities mission across Scotland, England and Wales. Together they have achieved opening up the countryside, protecting paths and access for everyone to enjoy. Behind the scenes there are volunteers managing publicity, giving evidence to enquiries and managing local resources to promote and grow the Ramblers.

- Over the last year our 14,000 walk leaders have led over 22,000 group walks – improving the physical and mental wellbeing of thousands of people during a challenging year with Covid.
- With our partners and volunteers, we have also run over 25,000 Ramblers Walking for Health walks, providing mini exercise for over 50,000 people.
- The chairs and committee volunteers manage and run the network of 59 local Areas and 480 Groups, co-ordinating and organising the work so people to enjoy the joy of walking and protecting the paths
- The path order volunteers monitor and challenge changes to approximately 2,000 footpaths in England and Wales.
- Path maintenance team leader volunteers manage over 154 path maintenance teams and carrying out over 270 days of volunteering - working in partnership with local councils to keep paths open and clear.
- Together the volunteers protect 1 million hectares of open land in England, Wales and Scotland.

24. Financial instruments

At the balance sheet date, the charity held financial assets at amortised cost of £9,010,000 (2020: £10,115,000) financial assets at fair value is £1,162,000 (2020: £1,115,000). Financial liabilities at amortised cost are £792,000 (2020: £834,000).

25. Capital commitment

At the balance sheet date, the Ramblers' Association had £116,000 commitments to capital expenditure (2020: £270,000) in relation to intangible assets.

THE RAMBLERS' ASSOCIATION

England & Wales - Charity number 1093577

Accounts

The Ramblers Association

Annual Report & Financial Statements 2019/20

Company No: 04458492Charity numbers 1093577 (England & Wales) and SC039799 (Scotland)

ramblers
at the heart of walking

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The Ramblers' Association trustees' report and financial statements for the year ended 30 September 2020.

The trustees of the Ramblers' Association, who are also directors of the company for the year ended 30 September 2020 under the Charities Act 2011 and the Companies Act 2006, present the trustees' annual report for the year (including the directors report and the strategic report under the 2006 Act), together with the audited financial statements for the year.

The financial statements comply with current statutory requirements, financial reporting standards, the articles of association and the Charities SORP (FRS102).

FOREWORD FROM THE CHAIR

Faced with the deadline for writing this foreword, I went for a walk—because, in the old Latin tag, *solvitur ambulando,* a problem is solved by walking. This is what people have discovered over this last year, as they seek the solace of the outdoors and nature.

The pandemic did not deter us. Our organisation rose to the demands of the crisis: at short notice our staff worked from home; our walk leaders adjusted to the see-saws of tiers and lockdowns, our committees moved their meetings online.

But we all missed walking with our friends.

We have had a productive year. We won improvements to the Agriculture Bill to secure more and better access, and published maps of potential lost ways to be claimed before the deadline of 1 January 2026. In Scotland we promoted the mapping of paths and helped young people discover the outdoors; in Wales we wrote and distributed our manifesto for the Senedd elections, and developed family walks in the South Wales valleys—the list is long and splendid. Throughout we have been indebted to the players of the People's Postcode Lottery and other supporters for funding our work.

As I leave the chair after my three-year term, I can look back with pleasure at what we have achieved. At last we feel like one movement: members, volunteers, trustees and staff, speaking with one voice and with a clear sense of direction. We have made long strides in our technology—improving our communications and our knowledge of ourselves. We give professional support to our volunteers. And we are now tackling long-standing but vital issues—how to serve our membership and run campaigns in remote and rural areas (Scotland leading here); how to collaborate across our internal boundaries; how to become more inclusive and diverse, welcoming *all* walkers. At last we are making long overdue changes.

I give heartfelt thanks to our chief executives Van Griffiths, who left us in January 2020, and Tanya Curry, who joined us just before the first lockdown; our staff who believe in what they do and work at it so hard; my fellow trustees who generously give their time and expertise, and not least our volunteers who do so much, so often unnoticed.

Walking has never been more relevant to all our lives. The end of the pandemic will be the moment to celebrate our 85 years of achievement which make walking both possible and enjoyable, and to create a future in which Ramblers are synonymous with walking. *Solvitur ambulando* indeed.

Kate Ashbrook
Chair, board of trustees



VISION, MISSION, VALUES AND PUBLIC BENEFIT

Our vision

A country where everyone enjoys the outdoors on foot and benefits from the experience.

Our mission

The Ramblers' mission is to create a country where everyone has the freedom to enjoy the outdoors on foot and benefits from the experience. We will protect, improve and enhance the places that people enjoy to walk and open up new places for them to explore.

We will help people explore their local area and the beauty of the Great Britain by making sure paths and green spaces are well maintained and the rights and freedoms of walkers are upheld.

We will help to create a country where society understands the benefits of walking for both recreation and shorter journeys, and where communities have easy access to high quality places to walk, from attractive urban areas to open spaces in the countryside. We will support people of all ages and backgrounds, so they can experience the great outdoors on foot, resulting in improvements in health, wellbeing and happiness.

Our values

- Welcoming – to all, and particularly to newcomers
- Positive – looking to have fun and create enjoyment
- Empowering – helping give people the confidence to help themselves
- Inclusive – welcoming people from diverse backgrounds, and being sensitive to the needs of different communities
- Ethical being respectful of others, honest in what we say, and thinking through the consequences of what we do
- Democratic – working to deepen and improve democracy within our organisation
- Environmentally responsible – promoting activities and behaviours which are sustainable and which benefit the environment

Public benefit

The objects of the Ramblers as stated in our Articles of Association are to promote, encourage or assist in:

- the provision and protection of footpaths and other ways over which the public have a right of way or access on foot, including the prevention of obstruction of public rights of way;
- the protection and enhancement for the benefit of the public of the beauty of the countryside and other areas by such lawful means as the trustees think fit, including by encouraging the provision, preservation and extension of public access to land on foot;
- the provision of facilities for the organising of open-air recreational activities and in particular rambling and mountaineering with the object of improving the conditions of life for the persons for whom the facilities are intended, namely the public at large, and in the interests of social welfare, health and wellbeing;
- advancing the education of the public in subjects relating to access to, and the preservation and conservation of, the countryside and of the health benefits of outdoor recreational pursuits.

As a charity the Ramblers must have purposes all of which are exclusively charitable (as defined by the Charities Act 2011) and are for the public benefit. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Ramblers' aims and objectives and in planning future activities. More details of many of the specific activities undertaken by the Ramblers to carry out its charitable purposes for the public benefit are set out in the following section on achievements and performance during the year.

STRATEGIC REPORT

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE 2019/20

In March 2015, our ten-year strategic framework was approved by the General Council. This framework sets out our ambitions to lead from the front, to create a country designed for walking, to help everyone to find their feet and to connect people through the Ramblers.

We seek to fulfil our charitable objectives and deliver this strategic framework though the implementation of our three-year rolling GB business plan which is renewed annually by the board of trustees. The plan states how we will move towards our vision of a country where everyone enjoys the outdoors on foot and benefits from the experience. The Ramblers Great Britain plan is supported by complementary plans from Ramblers Cymru and Ramblers Scotland in line with our devolution agreements.

Over the last four years we have embarked on a major transformation programme. We are investing in membership growth, volunteer support, major campaigns, development of our digital and data capabilities and improvements to our infrastructure. We have already made great progress together.

Whilst the Covid 19 crisis forced the charity to review its business plan and adapt our ways of working during the year covered by this report, our plan continued to include the following four priorities:

1. We will create a country designed for walking

This includes finding, recording, maintaining, improving and creating paths, removing barriers, and running great campaigns to enable everyone to access nature.

- **Paths and access -** we campaigned to influence key pieces of legislation, including the Agriculture and Environment Bills. We published a new report, 'The Grass Isn't Greener for Everyone', which included a call on government to introduce targets for access to green space together with a 'Write to Your MP' campaign action. On the ground, 150 path maintenance teams added kissing gates and opened up paths.

- **Advice and support -** We continued to give advice to the public on their rights when walking, with a 40% uplift in email enquiries to the policy team on this subject during the lockdown. We rolled out new rights of way training to volunteers and set up a new volunteer panel to review and produce our guidance on rights of way.

- **Legal Success -** We had a number of legal successes, notably in the 'Luppitt' case, which helped to ensure that paths can continue to be claimed on the basis of historic evidence.

- **Don't Lose Your Way Campaign**: Thousands of volunteers joined the search for lost paths using our new online mapping tool. Together, they helped us identify over 49,000 miles of potential lost ways.

2. We will help everyone to find their feet

This will include delivering a diverse range of high-quality walks and playing to the strengths of our brand and new digital tools to inspire and educate people about walking.

- **Led walks:** As a result of the pandemic our original plan to deliver both face to face and online resources for walk leaders switched focus and capacity to producing a series of webinars and developing new online resource. Prior to the pandemic, we delivered 84 outdoor first aid training sessions, reaching 690 volunteers.

- **Area and Group support:** We provided support and advice to Areas, Groups and Ramblers Walking for Health Schemes, with a 400% increase in queries received by email when group walking was banned by the government. We supported volunteers to restart activities, providing guidance on a range of activities and working closely with Sport England and other partners to relaunch organised walks from July. By September 2020 we had over 250 of our Groups leading walks again in adherence to government restrictions.

- **Walking for Health:** We made good progress in developing a long-term, sustainable plan for Walking for Health which included over 300 conversations with schemes about the transition to a new operating model and securing an extension with our main funder, Sport England.

- **Brand review**: We undertook research and developed a new brand framework and audience segmentation. Building on this, we developed our new brand look and feel and started planning to launch this publicly in 2021.

3. We will grow members, supporters and income

This will include diversifying our income streams and developing our service levels, membership offer and self-guided routes, to appeal to more walkers across Britain.

With 2019/20 impacted by the Covid 19 pandemic and restrictions to group walking, we adapted and evolved plans to maximise income and keep new and existing members and supporters connected with each other and the charity's mission by:

- **Staying connected and keeping active:** we launched our #RoamSweetHome campaign to inspire loyal Ramblers' members and the public to enjoy walking near or at home, and to share their experiences with others. We welcomed back hundreds of lapsed members.

- **Reaching out to new members:** our #FeelMore campaign invited more of Britain's walkers to join the Ramblers, to help grow our membership community over the summer and autumn.

- **Supporting our mission:** new and existing supporters responded generously to our individual and legacy campaigns including our Don't Lose Your Way crowd funder, to generate vital income. Our committed corporate partners, trusts, foundations and players of People's Postcode Lottery also enabled the delivery of vital projects across Britain.

- **Expanding Ramblers Routes**: staff and volunteers collaborated to collate more walking routes, making them more accessible to members through our website and mobile app. We showcased the many benefits of self-guided walking near home.

4. We will become a great charity

This will include investing in staff and volunteer leadership development, reviewing policies and reporting systems, monitoring our performance to demonstrate impact and embedding and improving our digital capabilities.

- **Change and new tools:** We launched Assemble, our volunteer website, doubling the number of recorded volunteers to over 22,000 and increasing volunteer user confidence on the new website. We also added hundreds of resources for volunteers on Assemble and developed a change management process which we began to pilot with some projects.

- **Strengthen volunteering:** Our first volunteer engagement survey in ten years highlighted that 84% of our volunteers would recommend the Ramblers as a good place to volunteer. We developed a volunteer journey, including a new volunteer induction pack, and a series of

bitesize learning to support volunteer managers. And we reviewed and improved our safeguarding policy and resources.

- **Insight Hub:** The hub is being used by c500 staff & volunteers every month, consulting, on average, 9 different dashboards each. This shows a reasonably good level and depth of engagement, although there is still much potential to be realised, particularly amongst some staff and our senior volunteers. The Insight Hub has enabled us to switch off sending groups lists of members data by email. Good progress has been made designing an 'Area Vibrancy' dashboard and The Insight Hub also now includes Organisation KPIs which are available to our staff leaders and our Trustees.

OUR PLANNED ACTIVITIES 2020/21 AND THE NEXT 5 YEARS

In 2015 The General Council reviewed and approved a clear ten-year plan setting the clear ambitions to help us fulfil our mission and make our vision a reality. We are committed to invest in these themes to stimulate growth, ensure continued value and relevance to our supporters and deliver our charitable aims.

Whilst the Covid 19 crisis has forced the charity to review its business plan, our plan continues to include the following priorities:

We will create a country designed for walking

- Develop our long-term paths and access offer
- Engage more people in our paths and access work
- Deliver high profile, impactful advocacy that protects and promotes public access

We will help everyone to find their feet

- Launch and establish the new Ramblers brand positioning
- Deliver a new website to increase awareness, engagement and grow revenue
- Develop and commence delivery of our new self-guided walking programme
- Develop and diversify our led walk offer to grow awareness and engagement

We will grow members, supporters and income

- Diversify our membership offer to attract and retain more members
- Refine our fundraising mix to increase supporter engagement and year on year income growth
- Use Salesforce to grow income through optimal supporter experiences

We will become a great charity

- Develop a clear people strategy for the next 3 years
- Establish and embed a dynamic programme to ensure the organisation becomes more diverse and inclusive
- Develop a volunteering strategy to grow engagement and deliver a great volunteer experience
- Deliver Ramblers 'reboot' project to create new ways of working for our staff

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status

The Ramblers are a charitable company limited by guarantee, incorporated on 11 June 2002 and registered as a charity on 29 August 2002.

Administrative details

Company number 4458492
Charity numbers 1093577 (England & Wales) and SC039799 (Scotland)

Registered office and main operational address

1 Clink Street, 3rd Floor, London SE1 9DG *(from 13 January 2021)*
2nd Floor, Camelford House, 87-90 Albert Embankment, London SE1 7TW *(until 13 January 2021)*

Ramblers Scotland operational address

Caledonia House, 1 Redheughs Rigg, South Gyle
Edinburgh EH12 9DQ

Ramblers Cymru operational address

3 Coopers Yard, Curran Road, Cardiff CF10 5NB

Bankers

Unity Trust Bank Plc, Four Brindleyplace, Birmingham B1 2JB
HSBC Bank Plc, Bank House, High Street, Hampton Wick, Kingston upon Thames KT1 4DA

Investment manager

CCLA Investment Management Ltd, Senator House, 85 Queen Victoria Street, London EC4V 4ET
Rowan Dartington, Temple Point, Redcliffe Way, Bristol, BS1 6NL

Auditor

Crowe U.K. LLP, 55 Ludgate Hill, London, EC4M 7JW

Governing document

The company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed by its articles of association.

Board of trustees

The governing body of the Ramblers is the Board of Trustees, which comprises up to 15 members. The trustees are also directors under company law.

The key role of the board is to determine the strategy for achieving our mission (in consultation with General Council) and the oversight of the implementation of that strategy across our range of activities. This includes our values, ethics, image and communications. The Board of Trustees has the overall responsibility for ensuring that the Ramblers pursues its charitable objects, complies with its own constitution and relevant legislation, regulation, guidance and best practice, applies its resources exclusively to its objects and safeguards and advances the interests of walkers throughout Great Britain.

The Board of Trustees currently meets formally eight times a year. All trustees give their time voluntarily and are not remunerated for their work on behalf of the Ramblers beyond the reimbursement of reasonable expenses. One or more members of the senior leadership team, including the chief executive, attend each board meeting. The governance manager acts as secretary to the board.

The rules governing the election of trustees are set out in the articles. The Board of Trustees consists of:

- The Chair and honorary treasurer elected by the General Council.
- Nine members elected by the General Council.
- Not more than two members co-opted by the Board of Trustees.
- A member appointed by each of the constituent parts (Ramblers Scotland and Ramblers Cymru).

A person becomes eligible to be elected to the Board of Trustees after being a member of the Ramblers for at least twelve consecutive months. All elected trustees including officers can serve up to three-year terms at which point they are eligible for re-election. A trustee may serve for a maximum period of six years. The only exception to this is the chair. Upon election, the chair holds office for a single term of three years. The co-option of trustees may result from the annual review of the board's mix of skills, diversity and competencies. Co-opted trustees serve for a term of one year and may be co-opted again for a maximum of two further terms. Co-opted trustees may seek election at the end of their terms.

Trustees in 2019/2020

Chai	Kate Ashbrook	
Honorary treasurer	Michael Penny	
Ordinary trustees	Jonathan Bergwerk	
	Thelma Brown	*Until 15 September 2020*
	Sophie Clissold-Lesser	
	Rebecca Dawson	*(Vice chair from 30 September 2020)*
	Ronnie Forbes	
	Richard May	
	Malcolm McDonnell	
	Paul Rhodes	*Until 15 September 2020*
	Peter Rookes	*(Vice chair until 30 September 2020)*
	Helen Tranter	*From 15 September 2020*
Appointee, Ramblers Cymru	Christopher Hodgson	
Appointee, Ramblers Scotland	Jay Wilson	*Until 26 March 2020*
	Alison Mitchell	*From 26 March 2020*
Co-opted trustee	Aynsley Jardin	*Until 15 September 2020*

Induction and training of trustees

Formal induction is given to all new trustees who are invited to attend meetings with Ramblers staff and current trustees as part of the induction process. Trustees are also encouraged to attend recommended external training courses for charity trustees.

Trustees have a legal duty to avoid conflicts of interest so they can focus exclusively on the best interests of the Ramblers. The Ramblers maintains a register of interests, which is updated annually by trustees and as any changes are reported. Procedures are in place for managing conflicts of interest that may arise during board meetings.

President

The president is an honorary position, elected each year at General Council, and eligible for re-appointment. The president is not a trustee. Our current president, elected on 1 April 2017, is Stuart Maconie.

Sub-committees

The board has two sub-committees, each chaired by a trustee and with terms of reference and functions delegated by the board.

The finance and risk committee scrutinises issues concerning finance, investment, risk and audit; along with oversight of membership and income generation.

The remuneration committee determines the salary of the chief executive officer and maintains an overview of the salaries of the senior staff that fall within its remit.

Management and staffing

The trustees delegate the day-to-day running of the Ramblers to the chief executive officer as its chief officer, supported by a senior leadership team. The chief executive officer enacts the mission of Ramblers through its unpaid volunteers and paid staff. Overall, the chief executive leads a staff that at 30 September 2020 totalled 89 people.

The Ramblers' senior leadership team in 2019/20 was:

Chief executive officer	Vanessa Griffiths	*Until 13 January 2020*
Interim chief executive officer	Tanya Curry	*From 18 February 2020*
Director of services	Beatrice St Matthew-Daniel	*Until 16 October 2020*
Interim finance director	Wayne Orr	*From 9 November 2020*
Director of operations and volunteering	Rachael Bayley	
Director of membership and fundraising	Sarah Marfleet	
Director of advocacy and engagement	Tompion Platt	
Director of data, digital and technology	Laura Scarlett	
Director of Wales	Angela Charlton	
Director of Scotland	Brendan Paddy	

NB Those staff members termed 'director' are not directors in accordance with company law.

Nations

Under our devolution agreements, substantial authority is devolved to our entities in Scotland and Wales. The board of trustees has delegated authority to committees in Wales and Scotland made up of representatives elected by each national Council.

WCEC members in 2019/2020

President	Will Renwick	
Chair	Christopher Hodgson	
Vice chair	George Allingham	
	Anne Lucas	*Until 30 April 2020*
Honorary treasurer	John Cook	

Honorary secretary	*Vacant*	*since 29 April 2018*
Ordinary members	John Williams	
	Stan Winstanley	
	Gwenda Fitzpatrick	
	Denis McAteer	*Until 30 April 2020*
	Gwyn Lewis	*Until 30 April 2020*
Co-opted member	Richard Trueman	*Until 30 April 2020*
	Dr Ruth Hussey	
	Rob Owen	*From 30 April 2020*

SCEC members in 2019/2020

President	Ben Dolphin	*Until 7 March 2020*
	Lucy Wallace	*From 8 March 2020*
Convener	Ronnie Forbes	*Until 7 March 2020*
	Alison Mitchell	*From 8 March 2020*
Vice convener	Alison Mitchell	*Until 7 March 2020*
	Douglas Tullis	*From 8 March 2020*
Honorary treasurer	Alistair Cant	
Ordinary members	Trevor Jones	*Until 7 March 2020*
	Elly Macdonald	
	Linda Moyes	*Until 7 March 2020*
	Douglas Tullis	*Until 7 March 2020*
	Jay Wilson	
	Kate Nustedt	*Until 4 February 2020*
	Meg Wright	*Until 26 November 2019*
	Bekah Cork	*From 8 March 2020*
	Beth Dickson	*From 8 March 2020*
	Mike Morris	*From 8 March 2020*
	David Webb	*From 8 March 2020*
Co-opted member	Andrea Steel	*From 8 March 2020*

Councils, Areas and Groups

The General Council is a body that normally meets annually. The main functions of this Council are to elect a maximum of nine trustees to the board, elect the chair and honorary treasurer, debate and recommend policies to the board and to receive the annual report and accounts. Each Ramblers Area is entitled to appoint at least two elected members, depending on its membership size.

The Scottish and Welsh Councils are bodies that normally meet annually. The main functions of these Councils are to debate and recommend policies to their executive committees and/or General Council that are specifically related to these countries. These Councils are represented by elected members of the Areas and Groups in each of these countries. The elected chair/convener of each Council or their nominee is a trustee.

At local level, activities for members and volunteers are organised through 485 Groups and 59 Areas. Each Area and Group operates through its own constitution, but as part of the overall Ramblers organisation.

Members of the Charity under the Companies Act

Council members are the formal company members of the charity and guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. All the trustees are Council members and other Council members are admitted in accordance with Article 18.2 of the Articles of Association of the Ramblers. The Ramblers also comprises other types of members, including individual members and local, national and overseas organisations that affiliate with Ramblers. These members are not company members for the purposes of the Companies Act 2006.

Ramblers' Enterprises Limited

Ramblers' Enterprises Limited is a wholly owned subsidiary of the Ramblers' Association that is incorporated in England and Wales. Its principal activities are to undertake commercial activities on behalf of the Ramblers. Ramblers' Enterprises Limited produced a net profit of £18,860 (2019: £24,658), which will be donated to the Ramblers through Gift Aid.

Financial Review

The financial year ending 30 September 2020, was a period of financial growth, a positive position considering the impact on activity due to the presence of a global pandemic. The charity was agile, adjusting its offering to create a positive position. The charity benefited from carried forward funds of £11.3m, which included project underspend from the previous financial period.

The Ramblers generated a surplus of £1.0m in the year ending September 2020 (2019: £0.7m deficit). The surplus is driven in part by reducing our expenditure by £0.5m, coupled with an increase in income from £10.7m to £12.0m, plus a small loss on the investments held of £0.2m (2019: £0.1m gain)

Overall, the Ramblers remain in a strong financial position resulting from good management of our funds, with total net assets of £12.2m (2019: £11.3m) which includes £8m in cash (2019: £6.6m).

Income

In the year to 30 September 2020, the charity's total income was £12m (2019 £10.7m) an increase of 12% compared to the previous financial year. The £1.3m of increased income was mainly driven by the £3.9m receipt from the players of People's Postcode Lottery in 2019/20 compared to the £2.3m receipt in the 2018/19 financial year, a welcome increase of £1.6m. PPL and other charity lotteries successfully lobbied the Government to increase the amount allocated to charities, this coupled with higher volumes of players has driven the higher PPL revenue. Of this £1.6m, £0.6m is a new draw fund from PPL, which is part of a well-publicised £20m pot that PPL have allocated from the lottery draws, between a small number of charities, including Ramblers, with a specific focus on positively making a difference to our planet.

The Players of People's Postcode Lottery have supported the Ramblers since 2016 and our partnership has gone from strength to strength. The Ramblers benefit from 32% of proceeds from the draws promoted on our behalf. We are therefore fortunate and well positioned having been chosen again as a supported charity going forward, receiving additional funding towards our cause.

Donations and legacies income, made up of Membership income, gift aid, legacies as well as donations remain the charity's highest income generator with an overall increase £0.8m to £5.9m (2019 £5.1m).

During the year, The Ramblers were once again the recipient of generous donations through legacy income, increasing by £0.5m to £1.8m (2019: £1.3m).

Expenditure

Total expenditure reduced by £0.6m to £10.8m (2019: £11.4m) due in part to reduced project spends as a result of the Covid 19 national restrictions.

This is seen clearly with the Promoting walking which includes Area and Group walking activities, which although continues to be the Ramblers largest area of expenditure, reduced to £5.2m (2019: £6.4m). Areas and Groups were particularly impacted, with income levels down £1.1m and

subsequently expenditure reduced similarly by £1.3m

In 2019/20, there has been an increase of £0.3m in raising funds to £1.3m (2019: £1.0m). This increase is due to the continued development and implementation of a strategic approach to fundraising at the Ramblers, to enable the growth of sustainable and diverse income streams.
Combined spending on our other charitable activities (rights of way, freedom to roam and countryside protection), was £4.3m (2019: £4.0 m).

The increase in expenditure relating to these activities include our policy and campaign activity, including our work to influence the government's Agriculture and Environment Bills, and expand the path network. It also relates to our casework and legal activity, helping supporters to know their rights and take action at a local level.

Included in both income and expenditure is cash collected locally from members, to pay for activities organised by Areas and Groups on behalf of their members, and the corresponding expenditure. These activities include holidays, day walks and socials. Both income and expenditure in this area was £1m lower than 2019 due to the Covid 19 restrictions. Total income was £1.1m (2019: £2.1m), and expenditure £1.2m (2019: £2.3m).

Investment Performance

At the start of the year Rambler's investment portfolio stood at £1.8m (2019: £1.7m), during the course of the year the portfolio suffered a loss of £0.16m (2019: £0.04m surplus). This low performance is primarily driven by many stocks impacted by the unexpected consequences of a pandemic on global economies. The closing value of the portfolio stands at £1.6m.

Reserves

The charity's reserves have increased by 8.5% to £12.2m (2019: £11.3m).

The Board of Trustees has examined the charity's requirements for reserves, considering the main risks facing the organisation and taking into consideration the Charity Commission guidance CC19 – Charity Reserves – Building Resilience, and agreed that the Ramblers should seek to maintain a level of free reserves of between three to six-months establishment and core staff costs. This currently equates to a range of £1.2m-£2.4m.

The policy is reviewed annually by the Board of Trustees as part of the budget process and monitored regularly within monthly management accounts.

Free reserves are usually higher than target reserves due to the historic management of legacies where all legacies are accumulated before planned expenditure takes place. The trustees are keen to use accumulated reserves for capacity building projects with targeted outcomes.

Our total free reserves as of 30 September 2020 is unchanged at £1.9m (2019: £1.9m).

Designated funds – management of local reserves.

Unrestricted reserves held by Areas, Groups and Councils are shown as designated within the

balance sheet and totaled £1.5m at year end (2019: 1.4m). They represent 12.2% of total funds (2019: 12.1%). Main funds as well as self-funded monies have increased in the 12 months to 30 September 2020.

To assist Areas and Groups in monitoring their main fund reserves, Ramblers carries out an annual reserves review. A traffic light system is used to indicate whether an Area or Group has exceeded the recommended percentage they should hold. Areas, Groups and Councils are recommended to hold unrestricted reserves between a target range of 40% and 100% of annual expenditure.

Traffic light criteria used for monitoring:

- Green: reserves held are less than 100% of one year of expenditure;
- Amber: reserves held are between 100%-200% of annual expenditure;
- Red: reserves held are more than 200% of annual expenditure.

Where main funds are found to be below the target range, the following options are available:

- plans made to generate additional income. e.g., through fundraising activity
- budgeted funding request for the coming year to be increased
- loan taken out from Area/GB office (where reduced reserves position is only short-term)

Where reserves are held outside the target range, Ramblers GB will recommend that each Area or Group should plan to reduce reserves levels. Section FIN011 of the Treasurers' handbook sets out how Areas and Groups should spend reserves in support of charitable objectives.

Overall, the trustees consider that the methods of reserve management described above create target levels of reserves that straddle the following scenarios; neither too low to manage under unplanned scenarios nor too high as to tie up reserves from mission delivery.

Designated - The GB and devolved legal funds stand at £250,000 (2019: £250,000).

The legal funds for Wales and Scotland at year end remain at £25,000 each in accordance with the devolution arrangements.

The fund will continue to hold up to a maximum balance of £250,000. During 2020/21 the trustees will continue to review these funds annually and replenish it commensurately with the needs of Ramblers across GB and dependent on prevailing financial circumstances and resources.

Designated – the players of People's Postcode Lottery fund £4.7m (2019: £3.9m).

This fund represents the balance carried forward from all projects supported by the players of People's Postcode Lottery in the 2019/20 financial period, plus additional draws valued at £3.9m in this financial period. For example, we have £0.6m as part of the climate action fund that will be used to deliver key projects such as the pathway & access vision project. This project that will establish an evidence base that demonstrates the social, economic, and environmental benefits of the path network, as well as an understanding of the barriers to access and the interventions that would maximise public benefit.

Designated – fixed asset fund £1.7m (2019: £1.4m).

This designated fund was set up to reflect the illiquid nature of these assets as they are not available to cover general expenditure with the balance representing the difference between additions and depreciation during the year.

Designated – office refurbishment fund £130,000 (2019: £130,000).

To allow for greater transparency, this fund, which was part of general reserves and was set up to fund the installation of air conditioning and ventilation units in Camelford House, as well as general refurbishment of the office following lease extension. Due to the impact of the pandemic we instead decided to relocate to a smaller premise for which this fund will be used to cover all costs associated with the search, relocation, and any alterations.

Designated – Tapestry programme fund £62,000 (2019: £81,000).

The Tapestry programme is a series of linked projects designed to review and update all our information and communications technology. The programme includes both technology and process improvements. The balance of this fund will be used to complete those systems awaiting implementation of the final phases.

Permanent endowment

This relates to a legacy received for which the use of the funds has been restricted. The bequest states that the capital should remain in a trust and income generated by the trust to be paid to Ramblers in perpetuity. This income should be used for the protection, preservation and maintenance of public footpaths in the open countryside and to defend its beauty.

Restricted reserves

These reserves represent the balance of legacies or project monies received which are unspent at the balance sheet date. Their use is restricted by the terms of a legacy or external funding agreement.

Risk management

The trustees acknowledge that risk is an everyday part of charitable activity and managing it effectively is essential if the Ramblers are to achieve its charitable objectives and safeguard the charity's funds and assets.

The charity's risk management policy objectives are to:

- embed risk management into the culture of the Ramblers;
- integrate risk management into policy, planning and decision making;
- enable the Ramblers to anticipate and respond to changing social, environmental, and legislative conditions

The trustees have agreed the following process to review and assess the major risks to which the Ramblers is exposed, to satisfy themselves that systems or procedures are established to manage

those risks.

- An organisational risk register is maintained to capture and assess the ongoing risks faced by the Ramblers and to assess their impact and likelihood.

- The risk register is kept under quarterly review and updated by the senior leadership team (SLT). This involves monitoring existing risks, identifying and logging any new risks, and applying/moderating the risk score for each, based on agreed criteria (likelihood v impact). Actions that can be taken to mitigate each risk are identified and recorded.

- The risk register is reviewed quarterly by the finance and risk committee and quarterly by the board of trustees. The risk register is also considered and reviewed as part of our annual business planning cycle.

- The finance and risk committee, a sub-committee of the board, has delegated responsibility to review risk management processes. This includes monitoring the assessment of risks to which the Ramblers is exposed to ensure that management monitor and report on emerging risks and implement controls to mitigate these risks; and monitoring implementation of measures agreed necessary to effectively manage key risks.

The trustees have identified several risks which they consider to be important for the charity:

- failure to grow membership, population and income. This risk is being addressed by the development of a membership growth strategy and by using evidence to refine a rolling 5-year income growth model, develop supporter journey to maximise engagement & learnings from audience insights research; to affect lifetime value & retention strategy.

- A failure in our digital systems or loss of data would create business interruption for the organisation. This could lead to financial and reputational risk. This risk is being mitigated by agreeing and testing a disaster IT recovery plan, replacing at risk systems with stronger security functioning systems, embedding a policy of systems continuous improvements.

- Failure to Safeguard vulnerable people (children, or vulnerable adults) results in a serious incident. This risk is being addressed by setting up targeted safeguarding activities, including;

  i. a designated safeguarding lead trustee
  ii. a safeguarding implementation working group established with 5 key people trained
  iii. Carrying out an annual review of our safeguarding policy to ensure compliance with national safeguarding guidelines and standards.
  iv. Review all complaints to ensure lessons learnt are actioned.

Covid 19 - Additional risks

- Some fundraising income will decline due to outside fundraising activities and events being paused. However, there are plans in place to evolve individual giving with targeted campaigns to appeal to existing supporters. There will also be regular reviews of the charity's expenditure to mitigate any income decline.

- Volunteers are unable to deliver local Ramblers activities. While group walks and activities have been cancelled, the Ramblers has communicated to Area & Group volunteers on the local implementation of government and NHS guidance. The charity has kept volunteers and members informed through statements on the Ramblers' website as well as through the new volunteer website (Assemble). There are plans for support to Groups and schemes should restrictions/ guidance change.

The trustees are satisfied that systems have been developed and are in place to mitigate identified risks to acceptable levels.

Fundraising

The Ramblers is registered with the Fundraising Regulator and always remains committed to meeting best practice fundraising standards and adhering to the Code of Fundraising Practice and as such we follow all relevant guidelines and advice. Supporters and their needs are at the heart of our fundraising activities. To protect and maintain the high standards that we and the public expect, we ensure that professional fundraisers adhere to our policies and practices, with particular attention paid to vulnerable people.

The core of our fundraising strategy is delivered internally by our team of professional fundraisers and relationship managers and from time to time we will work with external consultants, agencies, and other professional fundraising services to complement our fundraising activity. In the last business year this was limited to our work with a third party (People's Postcode Lottery) appointed as our External Lottery Manager, a professional Telephone Fundraising Agency (Stratcom UK), our Creative Agency (Different Kettle) and a small number of other external consultants, design and print agencies. We closely monitor and review the activities of all third parties to ensure compliance and quality standards are always met.

In the last year, we have conducted a range of direct marketing activity including direct mail appeals, digital appeals and donor acquisition, email marketing and telephone fundraising.

We comply with all data protection requirements under GDPR and PECA and will action any requests for no further contact we receive directly or through the Fundraising Preference Service.

Last year we received 21 complaints (2019: 21) related to our fundraising activities directly to the Ramblers and no complaints via the Fundraising Regulator.

Equality and diversity

The Ramblers welcomes and supports the diversity of the community we serve, the volunteers and members we support and the people we employ. Our diversity is our strength; our employees and volunteers reflect the community in which we work and for whom we work; and our policies, practices and procedures reflect our constant striving for excellence. The Ramblers will do its best to integrate good equality practice into all that we say and do. We promote the principles of equality and diversity in our undertakings with all our stakeholders, ensuring as far as possible a common approach on joint undertakings. We will be undertaking activities to address EDI challenges during 2021, exploring where we can take different approaches to ensure that no

matter their background or circumstance, every feels they belong at Ramblers.

Related party

The work of the Ramblers is supported by Ramblers' Enterprises Limited (company number 03033217). Ramblers' Enterprises Limited carries out non-charitable trading activities to raise funds for supporting The Ramblers' Association. The primary activities in the reporting period related to a commercial partnership with Cotswold Outdoors. Two of the trustees are also directors of Ramblers' Enterprises Limited.

Going concern

The Board of Trustees has reviewed the Ramblers planned activates and financial position and believes that there are sufficient resources to manage any operational or financial risks. This year a separate paper has been produced setting out the considerations that Trustees have taken to make a going concern assertion. Trustees consider there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

- reviewed and approved the budget for 2020/21 including a cashflow forecast which goes up to September 2022
- had clear sight and explanations of the assumptions that underly the budget
- feel assured that The Ramblers has a stable cost base, and a very low risk of losing key staff
- In addition, Trustees have considered our three main income sources

    I. **Donations and legacies** – our legacy income forecasts are based on a ten-year average and we remain cautious in our predictions, we therefore do not foresee a significant drop-in legacy income. We anticipate a potential reduction in membership fees and our priority is to retain our existing members.

    II. **Other trading activities** – we have had notifications from our external funders and have been assured that they will continue to fund us through this crisis and beyond. We are therefore confident that there will be no material changes to our trading activities.

    III. **Charitable activities** – whilst our led walks and routes have been reduced and cannot be promoted during this crisis, we anticipate that our income will reduce in line with expenditure and there will be no material changes to the reserves of our areas and groups.

The charity has built up its liquid reserves in recent years and there are currently sufficient reserves to manage the charity through the uncertainty. It is considered there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report (incorporating a strategic report) and the financial statements in accordance with applicable law and regulations.

Company and charity law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its net incoming resources 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 FRS102;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charitable company's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

The trustees, as company directors, have confirmed that, so far as they are each aware, there is no relevant audit information of which the charity's auditors are unaware, and that they have each taken all the steps that they ought to have taken as trustees/directors in order to make themselves aware of any relevant audit information and to ensure that the charity's auditors are aware of that information.

The trustees' annual report, as prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the board of trustees on 10th March 2021, including in their capacity as company directors approving the directors' and strategic reports contained therein, and is signed as authorised on its behalf by:



Kate Ashbrook
Chair, board of trustees



Michael Penny
Honorary Treasurer

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE RAMBLERS' ASSOCIATION

Opinion

We have audited the financial statements of the Ramblers' Association for the year ended 30 September 2020 which comprise the Statement of financial activities, Balance sheet, Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2020 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE RAMBLERS' ASSOCIATION (continued)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

- adequate and proper accounting records have not been kept, 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 24. The trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the

Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE RAMBLERS' ASSOCIATION (continued)

Use of our report

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 Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and 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 the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Tina Allison
Senior Statutory Auditor
For and on behalf of **Crowe U.K. LLP**
Statutory Auditor, London

16 April 2021

STATEMENT OF FINANCIAL ACTIVITIES

	Note	2020 Restricted funds £000	Endowment funds £000	Unrestricted funds £000	Total Funds £000
Income and Endowments from:					
Donations and Legacies	**2**	**97**	**-**	**5,793**	**5,890**
Charitable Activities					
Other trading activities	**3**	**63**	**-**	**4,201**	**4,264**
Investments	**4**	**13**	**-**	**72**	**85**
Area and group walking activities	**5**	**-**	**-**	**1,053**	**1,053**
Walking for Health	**5**	**-**	**-**	**-**	**-**
Funded projects – mission delivery	**5**	**404**	**-**	**262**	**666**
Total income and endowments		**577**	**-**	**11,381**	**11,958**
Expenditure on:					
Raising Funds	6	9	-	1,284	1,293
Charitable activities	6	524	-	9,019	9,543
Total expenditure		**533**	**-**	**10,303**	**10,836**
Net gains/(losses) on investments	11	(4)	(154)	2	(156)
Net incoming/(expenditure)		**40**	**(154)**	**1,080**	**966**
Transfers between funds	**18**	**(126)**	**-**	**126**	**-**
Net movement in funds		**(86)**	**(154)**	**1,206**	**966**
Reconciliation of funds					
Total funds brought forward	**18**	**1,250**	**995**	**9,035**	**11,280**
Total funds carried forward	**18**	**1,164**	**841**	**10,241**	**12,246**

All the above are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Statement of total income (excl. endowment funds)	**2020 £000**
Restricted income	577
Unrestricted income	11,381
Total income	**11,958**
Total expenditure	10,836
Operating surplus	1,122
Restricted and unrestricted gains	(2)
Total net income	**1,120**

STATEMENT OF FINANCIAL ACTIVITIES (continued)

	Note	2019 Restricted funds £000	Endowment funds £000	Unrestricted funds £000	Total Funds £000
Income and Endowments from:					
Donations and Legacies	**2**	**96**	**-**	**4,964**	**5,060**
Charitable Activities					
Other trading activities	**3**	**33**	**-**	**2,690**	**2,723**
Investments	**4**	**24**	**-**	**91**	**115**
Area and group walking activities	**5**	**-**	**-**	**2,098**	**2,098**
Walking for Health	**5**	**58**	**-**	**-**	**58**
Funded projects – mission delivery	**5**	**316**	**-**	**300**	**616**
Total income and endowments		**527**	**-**	**10,143**	**10,670**
Expenditure on:					
Raising Funds	6	-	-	960	960
Charitable activities	6	633	-	9,776	10,409
Total expenditure		**633**	**-**	**10,736**	**11,369**
Net gains/(losses) on investments	11	(3)	36	6	39
Net incoming/(expenditure)		**(109)**	**36**	**(587)**	**(660)**
Transfers between funds	**18**	**55**	**-**	**(55)**	**-**
Net movement in funds		**(54)**	**36**	**(642)**	**(660)**
Reconciliation of funds					
Total funds brought forward	**18**	**1,304**	**959**	**9,677**	**11,940**
Total funds carried forward	**18**	**1,250**	**995**	**9,035**	**11,280**

All the above are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

Statement of total income (excl. endowment funds)	**2019 £000**
Restricted income	527
Unrestricted income	10,143
Total income	10,670
Total expenditure	11,369
Operating surplus	(699)
Restricted and unrestricted gains	3
Total net income	(696)

BALANCE SHEET

	Note	2020 £000	2019 £000
Fixed Assets			
Intangible assets	10	1,276	1,019
Tangible assets	10	349	377
Investments	11	1,632	1,786
Total fixed assets		**3,257**	3,182
Current assets			
Stock	12	26	32
Debtors	13	2,044	2,331
Cash at bank & in hand: central		6,514	5,295
Cash at bank & in hand: areas, groups and councils		1,488	1,351
Total current assets		**10,072**	9,009
Creditors: amounts falling due within one year	**14**	**1,007**	835
Net current assets		**9,065**	8,174
Total assets less current liabilities		**12,322**	11,356
Provisions for liabilities and charges	**15**	**76**	76
Total net assets		**12,246**	11,280
Funds			
Endowment funds	18	**841**	995
Restricted income funds	18	**1,164**	1,250
Unrestricted funds			
General funds	18	**1,862**	1,879
Designated funds	18	**8,379**	7,156
Total funds		**12,246**	11,280

Approved and authorised by the trustees on 10th March 2021 and signed on their behalf by:



Kate Ashbrook
Chair, board of trustees



Michael Penny
Honorary Treasurer

CASH FLOW STATEMENT

	Note	2020 £000	2019 £000
Cash flow from operating activities		**1,873**	**(101)**
Cash flow from investment activities			
Dividends and interest received	**4**	**85**	**115**
Purchase of fixed assets	**10**	**(600)**	**(802)**
Purchase of investments	**11**	**(2)**	**(3)**
Net cash inflow/(outflow) from investment activities		**(517)**	**(690)**
Cash flow from financing activities			
Additions to endowments	**11**	**-**	**-**
Net cash inflow /(outflow) from financing activities		**-**	**-**
Change in cash and cash equivalent in the reporting period		**1,356**	**(791)**

Reconciliation of net incoming to net cash flow from operating activities

		2020 £000	2019 £000
Net (expenditure)/income for the reporting period		966	(660)
Depreciation	10	371	321
Investment income	4	(85)	(115)
Loss on the sale of fixed assets		-	-
Decrease in stock	12	6	7
Net loss/(gain) on investment	11	156	(39)
Increase in debtors	13	287	356
Increase/(decrease) in creditors	14	172	29
Decrease in provisions	15	-	-
Net cash flow from operating activities		**1,873**	(101)

Analysis of cash and cash equivalent	**At 1 October 2019**	**Cash flow £000**	**At 30 September 2020**
Cash: central	5,295	1,219	6,514
Cash: areas, groups and council	1,351	137	1,488
Total cash and cash equivalent	6,646	1,356	8,002

NOTES TO THE FINANCIAL STATEMENTS

1.Accounting Policies

The Ramblers Association is a charitable company limited by guarantee, incorporated in England and Wales (charity no,1093577, company no. 4458492) and registered in Scotland (charity no. SC039799). Our registered office is: 2nd Floor Camelford House, 87-90 Albert Embankment, London, SE1 7TW (see note 26).

a) Basis of Preparation

The financial statements have been prepared in accordance with the charities Statement of Recommended Practice (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Ramblers Association meets the definition of a public benefit entity as defined by FRS102.

As detailed in the trustees' report, the trustees have reviewed the future activities and planned performance of the Charity and confirm that it remains appropriate to prepare the financial statements on the going concern basis, under the historical cost convention, as modified by the revaluation of listed investments. The charity has built up its liquid reserves in recent years and there are currently sufficient reserves to manage the charity through the uncertainty. It is considered there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

The activities of the areas, groups, Scottish and Welsh councils, together with their assets, are included within these accounts. Income and expenditure are accounted for on a cash basis, as the net effect of bringing in debtors and creditors at the year-end is not material. Expenditure is allocated to descriptive headings which are then aggregated into the relevant expenditure categories.

The results of Ramblers' Enterprises Limited, the trading subsidiary of The Ramblers' Association, are not consolidated on the grounds that they are not material.

b) Incoming resources

Membership income (including life membership subscriptions) is accounted for when received as it is considered to be substantially a donation. No provision is made for unexpired memberships at the year-end.

Gift Aid on membership income and donations is recognised in line with receipt of the subscription or donation where a valid Gift Aid declaration exists.

Legacies are recognised in the financial statements only upon the granting of probate provided there is probability of legal entitlement and a reliable estimate can be obtained on notifications received before the year end.
Grants (including government grants) are recognised in the statement of financial activities when the charity can demonstrate entitlement to the income.

Investment income is accounted for when received except for our permanent endowment which is accounted for on an accruals basis. Income from our permanent endowment is split equally between restricted and unrestricted funds.

NOTES TO THE FINANCIAL STATEMENTS (continued)

Donated services and gifts in kind are included as income and appropriate expenditure at the value to the charity, where material.

Other income is accounted for on an accruals basis.

All income within areas, groups, Scottish and Welsh council is accounted for on a cash basis as explained in section a above.

c) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

GB office support costs are fully absorbed to the charity's activities in accordance with the Charities SORP. Support costs comprise costs incurred directly in support of expenditure on the charitable objects, and include finance, human resource, information technology and administration costs, membership servicing, governance and the costs of the chief executive's office. These costs have been apportioned to the charity's activities based on the full-time equivalent staff time carrying out these activities.

The cost of raising funds includes the costs incurred in raising funds such as donations and legacies, and costs to promote and market membership.

Governance costs include the costs associated with the governance of the charity as a whole and includes the costs of the charity's general council (AGM), meetings and servicing of the board of trustees and its sub-committees, the costs of the charity's areas, groups and councils' governance, the costs of audit, and compliance with legal and statutory requirements.

d) Funds

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes. Unrestricted income received in advance for a specified future period is deferred until the service or activity is undertaken.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes and include unrestricted reserves held by the charity's areas, groups and councils.

Restricted funds are to be used for specific purposes as laid down by the donor. Direct expenditure which meets these criteria is charged to the fund as incurred. Where allowed by the terms of the fund, a proportion of overheads and salary costs are allocated to the fund based on the amount of staff time spent working on the project.

Permanent Endowment-This was established as a result of us receiving a legacy where the terms of the gift specifies that the capital amount should remain in a trust and for the Ramblers to be the sole beneficiary in perpetuity. See note 18 section J.

NOTES TO THE FINANCIAL STATEMENTS (continued)

e) Assets

Intangible fixed assets costing more than £5,000 are capitalised at cost. Intangible fixed assets include software costs. Amortisation of intangible fixed assets is applied if they are brought into use by year-end and calculated over their estimated useful lives which varies between 5-6 years. Where an intangible is linked to a project, the amortization reflects the project lifespan.

Tangible fixed assets costing more than £5,000 are capitalised at cost. Depreciation of fixed assets is applied if they are brought into use by year-end and calculated based on their estimated useful lives, on a straight-line basis as follows:

Freehold land	Nil
Freehold Properties	20 years
Office furnishings and equipment	5 years
IT and systems	5 years

Investments are stated at valuation at the balance sheet date, except for shareholdings in unlisted investments which are stated at cost. Realised and unrealised gains or losses on investments are shown on the statement of financial activities.

Stocks are valued at the lower of cost and net realisable value.

f) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

g) Pension scheme

From 1 July 2014, all members of staff were auto enrolled into a group personal pension plan with Legal & General. Pension contributions are charged to the statement of financial activities when due.

h) Financial instruments

The Ramblers 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 measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and debtors excluding prepayments and income tax recoverable.

Financial liabilities held at amortised cost is comprised of creditors excluding income received in advance and taxation and social security.

Investments held as part of an investment portfolio are held at fair value at the balance sheet date, with gains and losses being recognised within income and expenditure.

NOTES TO THE FINANCIAL STATEMENTS (continued)

i) Key judgements

The preparation of the financial statements requires judgement, estimates and assumptions to be made that affect the reported values of assets, liabilities, revenues and expenses. The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and includes provisions for dilapidations and accrual for legacy income.

j) Provisions

Provisions are recognised when the Ramblers' has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are, measured at the present value of the expenditures expected to be required to settle the obligation using a rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expenditure.

		Areas, groups and councils		Central			2020	2019
		Restricted £000	Unrestricted £000	Restricted £000	Permanent Endowment £000	Unrestricted £000	Total £000	Total £000
2	**Donations and Legacies**							
	Membership subscriptions	-	-	-	-	2,953	2,953	2,946
	Legacies	-	7	80	-	1,740	1,827	1,291
	Donations	16	35	1	-	275	327	297
	Gift Aid	-	-	-	-	601	601	526
	Government grants	-	-	-	-	182	182	-
		16	42	81	-	5,751	5,890	5,060
3	**Other trading activities**							
	Publishing and book sales	-	29	-	-	234	263	352
	Fundraising raffles	-	5	-	-	3,871	3,876	2,279
	Commissions	-	-	-	-	4	4	2
	Rental income	-	-	-	-	-	-	-
	Miscellaneous	63	57	-	-	1	121	90
		63	91	-	-	4,110	4,264	2,723
4	**Investment income**							
	Deposit interest earned	1	1	-	-	16	18	15
	Dividends & other investment income	1	1	11	-	54	67	100
		2	2	11	-	70	85	115
5	**Charitable activities**							
	Promoting Walking Areas and Groups walking activities	-	1,053	-	-	-	1,053	2,098
	Walking for Health	-	-	-	-	-	-	58
	Funded projects – government (note 18)			-	-	-	-	-
	Funded projects-mission delivery	13	262	391	-	-	666	616
		13	1,315	391	-	-	1,719	2,772
	Total income and endowments	94	1,450	483	-	9,931	11,958	10,670

NOTES TO THE FINANCIAL STATEMENTS (continued)

Government grant income relates to amounts received under the Covid 19 Job Retention Scheme where some staff were furloughed for the months April to June, there were no conditions attached to this income.

The estimated value of legacies where entitlement exists but there is uncertainty as to the amount and probability of receipt is £342,000 (2019: £851,000). This has not been included in legacy income for the year.

The People's Postcode Lottery was appointed as the Charity's external lottery manager to run lotteries on our behalf. Only the net proceeds of these lotteries are included in the statutory accounts as income as this best reflects the impact of this income on our operations.

	Restricted	Permanent Endowment	Unrestricted	Total	Total
	2020	2020	2020	2020	2019
	£000	£000	£000	£000	£000
Gross Proceeds	-	-	12,095	12,095	7,098
Expenses	-	-	(3,391)	(3,391)	(1,990)
Prize Funds	-	-	(4,834)	(4,834)	(2,837)
Net proceeds received by the charity	-	-	3,870	3,870	2,271

6. Total Expenditure

Summary	Areas, groups and councils		Central		Total	Total
	Restricted	Unrestricted	Restricted	Unrestricted	2020	2019
	£000	£000	£000	£000	£000	£000
Raising Funds	-	-	9	1,284	1,293	960
Costs of charitable activities:						
Rights of Way	24	47	69	1,738	1,878	1,813
Countryside protection	24	4	6	1,134	1,168	1,096
Freedom to roam	24	4	6	1,239	1,273	1,109
Promoting walking		-	-	-	-	-
- Area and group walking activities	-	1,238	-	-	1,238	2,329
-Programmes and promotion	24	402	347	3,213	3,986	4,062
Total costs of charitable activities	96	1,695	428	7,324	9,543	10,409
Total 2020	96	1,695	437	8,608	10,836	11,369
Total 2019	104	2,954	529	7,782	11,369	

Promoting walking-area and group walking activities are costs relating to holidays, coach rambles and social events organised by Ramblers' areas and groups. The related income from these activities is include din incoming resources from charitable activities.
Promoting walking – Programmes and promotions relates to the organising of local and national walking programmes and the promotion of walking to various audiences.

The above figures include GB central office support costs which have been apportioned to headings on the basis of direct staff time employed in carrying out each activity.

The following page provides a more detailed breakdown of GB central direct and support costs totalling £9,045,000 (2019: £8,311,000), analysed across activities and split between staff and non-staff costs. Further analysis is provided between restricted expenditure, for which the donor has specified how funds are to be used, and unrestricted expenditure which carry no specific restrictions.

NOTES TO THE FINANCIAL STATEMENTS (continued)

Analysis of central costs

a) Central direct costs

	Staff costs		Other costs		Total 2020	Total 2019
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	£000	£000
Raising funds	5	449	4	498	956	597
Costs of charitable activities:						
Rights of Way	34	684	35	513	1,266	1,075
Countryside Protection	2	413	4	442	861	677
Freedom to roam	2	464	4	457	927	686
Promoting walking	285	1,242	62	702	2,291	2,046
Total direct costs	328	3,252	109	2,612	6,301	5,081

b) Allocated central support costs

	Staff costs		Other costs		Total 2020	Total 2019
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	£000	£000
Raising funds	-	176	-	161	337	363
Costs of charitable activities:						
Rights of Way	-	301	-	240	541	641
Countryside Protection	-	154	-	125	279	390
Freedom to roam	-	178	-	140	318	394
Promoting walking	-	706	-	563	1,269	1,443
Total support costs	-	1,515	-	1,229	2,744	3,230
Grand total	328	4,767	109	3,841	9,045	8,311

NOTES TO THE FINANCIAL STATEMENTS (continued)

6. Total expenditure (continued)

c) Central support costs

Central office support costs comprise the following:

	2020 £000	2019 £000
Management, including the chief executive's office	**323**	**235**
Finance, administration and human resources	**1,200**	**1,305**
Information technology	**701**	**874**
Membership servicing and development	**214**	**304**
Governance	**278**	**454**
Welsh office administration	**84**	**86**
Scottish office administration	**32**	**95**
	2,832	**3,353**

The apportionment of the above support costs across activities, including the four charitable activities, is provided on the previous page.

7. Net incoming resources for the year

This is stated after charging:

	2020 £000	2019 £000
Auditors remuneration		
-Audit	27	25
-Taxation services and advice	12	-
-Other external scrutiny	-	-
Operating lease rentals:		
-Property	327	239
-Other	4	6
Depreciation (note 10)	371	321

NOTES TO THE FINANCIAL STATEMENTS (continued)

8. Staff costs and numbers

Staff costs were as follows:

	2020 £000	2019 £000
Gross salaries	3,988	3,414
Employers national insurance	413	355
Employers pension contributions	355	235
Other staff costs	276	238
Accrued holiday	19	4
Redundancy costs	46	33
	5,097	4,279

The following number of staff have emoluments above £60,000

	2020 No	2019 No
60,000 – 69,999	5	4
90,000 – 99,999	1	1
100,000 -109,999	1	1

The total pension contribution in respect of higher paid staff was £60,597 (2019: £40,338)

The key management of the charity is made up of the chief executive officer and seven directors (directors of advocacy and engagement, services, operations and volunteering, membership and fundraising, digital data transformation, Wales and Scotland). The total employee benefits of the senior leadership team in the year was £762,000 (2019: £674,000).

No trustee received any remuneration or payment of any kind except for reimbursement for attending meetings. See note 21 for further details.

Staff costs include a total of £46,031 of redundancy and termination payments during the year (2019: £32,677). At 30th September 2020 £Nil was owed (2019: £13,474)

	2020 No	2019 No
Average staff headcount in the year was:	101	88

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	2020 No	2019 No
Direct core charitable activities	49	57
Direct funded charitable activities	43	20
Governance	2	3
Fundraising	5	5
	99	85

NOTES TO THE FINANCIAL STATEMENTS (continued)

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes

10. Fixed assets

a) Intangible fixed asset

	Assets under construction £000	IT and systems £000	Total £000
Cost			
At the beginning of the year	3	2,053	2,056
Additions in year	253	347	600
Transfers in year	(3)	3	-
At the end of the year	253	2,403	2,656
Depreciation			
At the beginning of the year	-	1,037	1,037
Disposals in year	-	-	-
Charge for the year	-	343	343
At the end of the year	-	1,380	1,380
Net book value			
At the end of the year	253	1,023	1,276
At the beginning of the year	3	1,016	1,019

b) Tangible fixed assets

	Land and Buildings £000	Office furnishings and equipment £000	IT and systems £000	Total £000
Cost				
At the beginning of the year	343	79	86	508
Additions in year	-	-	-	-
Disposals in year	-	-	-	-
At the end of the year	343	79	86	508
Depreciation				
At the beginning of the year	31	66	34	131
Disposals in year	-	-	-	-
Charge for the year	5	6	17	28
At the end of the year	36	72	51	159
Net book value				
At the end of the year	307	7	35	349
At the beginning of the year	312	13	52	377

All fixed assets are used for direct charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS (continued)

11. Investments

	2020 £000	2019 £000
At the start of the year	1,786	1,744
Additions	2	3
Transfer from cash	-	-
Withdrawal		
Gain/(loss) on revaluation at the end of the year	(156)	39
Valuation at the end of the year	1,632	1,786
Comprising:		
U.K listed investments, at market value		
• Held centrally	841	995
•Held by areas and groups	87	96
UK non-listed investments, valued at cost		
•Held centrally	3	3
•Held by areas and groups	184	177
Cash		
•Held centrally	517	515
	1,632	1,786
Cost at the end of the year	1,550	1,548

In addition to the investments above, the Ramblers' Association owns all the share capital (£2) of Ramblers Enterprises Limited, a company registered in England and Wales (see note 16).

12. Stock

	2020 £000	2019 £000
Stocks held by areas and groups	26	32

Stocks held relate to finished goods in the form of publications

NOTES TO THE FINANCIAL STATEMENTS (continued)

13. Debtors

	2020 £000	2019 £000
Grants – Ramblers Holidays Charitable Trust	66	70
Income tax recoverable	137	195
Legacies	1,118	1,231
Sundry debtors	376	554
Staff loans	8	16
Prepayments	311	231
Amounts due from trading subsidiary	28	34
	2,044	2,331

14. Creditors: amounts falling due within one year

	2020 £000	2019 £000
Income received in advance	4	2
Taxation and social security (PAYE and National Insurance)	174	140
Trade creditors	566	453
Holiday accrual	118	100
Accruals	145	140
	1,007	835

15. Provisions

Dilapidations

	2020 £000	2019 £000
Balance brought forward	76	76
Addition	-	-
Charge for the year	-	-
Total provisions for liabilities and charges	76	76

16. Ramblers Enterprises Limited

Ramblers' Enterprises Limited, a private limited company (no: 3033217) registered in England and Wales, is a wholly owned subsidiary of The Ramblers' Association. The registered address during the year was 2nd floor Camelford House, 87-90 Albert Embankment, London, SE1 7TW. Following a relocation post year-end, the new registered office is 1 Clink Street, 3rd Floor, London, SE1 9DG

During the year Ramblers' Enterprises Limited received commission from Cotswold Outdoors for commission on sales to members of the Ramblers Association.

The results of Ramblers' enterprises Limited are not consolidated with the results of the Ramblers' Association on the grounds they are not material.

A summary of the financial activities of Ramblers; enterprises Limited for 2019-20, and financial position as at 30th September 2020 are provided below.

NOTES TO THE FINANCIAL STATEMENTS (continued)

	2020 £000	2019 £000
Profit and Loss		
Turnover	21	27
Administrative costs	(2)	(2)
Profit on ordinary activities before tax	19	25
Tax on profit on ordinary activities	-	-
Profit on ordinary activities after tax	19	25
Retained profit brought forward	**25**	**30**
Gift Aid donation	(44)	(30)
Retained profit carried forward	-	25

17. Analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2020 Total funds £000	2019 Total funds £000
Fixed assets	**-**	**-**	**1,625**	**-**	**1,625**	**1,396**
Investments	**841**	**-**	**-**	**791**	**1,632**	**1,786**
Net current assets	**-**	**1,164**	**6,754**	**1,147**	**9,065**	**8,174**
Provisions	**-**	**-**	**-**	**(76)**	**(76)**	**(76)**
Net assets	**841**	**1,164**	**8,379**	**1,862**	**12,246**	**11,280**

Prior year analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2019 Total funds £000	2018 Total funds £000
Fixed assets	-	-	1,396	-	1,396	915
Investments	995	-	-	791	1,786	1,744
Net current assets	-	1,250	5,760	1,164	8,174	9,357
Provisions	-	-	-	(76)	(76)	(76)
Net assets	**995**	**1,304**	**7,156**	**1,879**	**11,280**	**11,940**

NOTES TO THE FINANCIAL STATEMENTS (continued)

18. Movements in funds

	At 1 October 2019 £000	Incoming resources and gains £000	Less: Outgoing resources £000	Transfers £000	At September 2020 £000
Restricted Funds					
A Areas, groups and councils	297	90	95	-	292
B Lets Walk Cymru	9	-	(2)	-	11
C Path Watch	40	-	-	-	40
D Medal Routes	17	-	-	(17)	-
E Walking for Health	-	-	-	-	-
F Scottish Walk Leadership Project	43	50	47	-	46
G Increasing physical activity participation	2	-	-	-	2
H Legacies	712	91	5	-	798
I Other restricted funds	130	342	388	(109)	(25)
Total restricted funds	1,250	573	533	(126)	1,164
Permanent Endowment Fund					
J Permanent Endowment	995	(154)	-	-	841
Total endowment funds	995	(154)	-	-	841
Unrestricted Funds					
Designated funds					
A Areas, groups and councils	1,360	1,451	1,694	377	1,494
K People's postcode lottery					
i Core programme	3,864	3,212	2,565	(462)	4,049
ii Climate challenge programme	-	660	-	-	660
L East Berks Endowment	34	-	-	(1)	33
M Appeal fund	20	-	-	-	20
N Legal fund	250	-	6	6	250
O Fixed assets *	1,396	-	-	264	1,660
P Office refurbishment	130	-	-	-	130
Q Brand development	21	-	-	-	21
R Tapestry programme	81	-	19	-	62
Total designated funds	7,156	5,323	4,284	184	8,379
General funds	1,879	6,060	6,019	(58)	1,862
Total unrestricted funds	9,035	11,383	10,303	126	10,241
Total funds	11,280	11,802	10,836	-	12,246

Incoming resources include net gains on investments
***Relates only to assets held centrally**

NOTES TO THE FINANCIAL STATEMENTS (continued)

18. Movements in funds (continued)

Prior year movements in funds

	At 1 October 2018 £000	Incoming resources and gains £000	Less: Outgoing resources £000	Transfers £000	At September 2019 £000
Restricted Funds					
A Areas, groups and councils	333	53	89	-	297
B Lets Walk Cymru	28	-	64	45	9
C Path Watch	59	-	19	-	40
D Medal Routes	-	15	(2)	-	17
E Walking for Health	-	58	58	-	-
F Scottish Walk Leadership Project	56	50	63	-	43
G Increasing physical activity participation	2	-	-	-	2
H Legacies	729	14	31	-	712
I Other restricted funds	97	333	310	10	130
Total restricted funds	1,304	523	632	55	1,250
Permanent Endowment Fund					
J Permanent Endowment	959	36	-	-	995
Total endowment funds	959	36	-	-	995
Unrestricted Funds					
Designated funds					
A Areas, groups and councils	1,362	2,565	2,952	385	1,360
K. People's postcode lottery	3,806	2,281	1,487	(736)	3,864
L East Berks Endowment	44	-	-	(10)	34
M Appeal fund	14	-	-	6	20
N Legal fund	215	22	104	117	250
O Fixed assets *	1,030	-	-	366	1,396
P Office refurbishment	-	-	-	130	130
Q Brand development	50	-	-	(29)	21
R Tapestry programme	247	-	166	-	81
Total designated funds	6,768	4,868	4,709	229	7,156
General funds	2,909	5,282	6,028	(284)	1,879
Total unrestricted funds	9,677	10,150	10,737	(55)	9,035
Total funds	11,940	10,709	11,369	-	11,280

NOTES TO THE FINANCIAL STATEMENTS (continued)

18. Movements in funds (continued)

Purposes of restricted and designated funds

A: Areas, groups and councils

The restricted funds held by areas, groups and councils comprise mainly legacies and bequests which are considered to have geographical restrictions as to their use.

The designated areas, groups and councils fund represents the aggregate of the accumulated unrestricted funds held by the Rambler's areas, groups and councils. The fund receives area budget payments and the unrestricted funds raised by areas, groups and councils; unrestricted expenses of the areas, groups and councils are charged to it, analysed over the charitable objects of the charity

Included in transfers is £390,000 which relates to Ramblers funding provided to areas, groups and councils (see also note 19).

B: Lets Walk Cymru

Let's Walk Cymru is a national programme to support and help develop health walking opportunities across Wales through the promotion of group-led walks and independent walking. The programme is funded by the Welsh Government.

C: Path Watch

The Big Path watch was funded by Ramblers Holidays Charitable Trust, with additional funding from the Garfield Weston Foundation. The project allowed us to carry out a nationwide survey of right of way in England and Wales and publish a report of our findings. The report celebrated what's great about our path network, whilst highlighting the problems that walkers encounter. We acted on these findings to help make improvements to paths, by notifying local councils and our own footpath maintenance volunteers where problems needed addressing. Through the Big Path Watch we engaged with a broader audience, including young people and families.

As a result of the project many more people have taken an interest in protecting their paths and helping to improve them. Since the report, we have continued to campaign for a better policy framework around path maintenance, which has included influencing the passage of the Agriculture Bill through parliament to ensure better provisions for path maintenance are included. We are also now updating our reporting tool to make it more effective, particularly for local authorities and path maintenance volunteers.

D: Medal Routes

This project involved the setting up of a series of walking hubs around Scotland with 3 circular routes from each hub (gold, silver and bronze target levels). The routes form a walking legacy for the 2014 Glasgow Commonwealth Games and are established with local partners.

E: Walking for Health

The Walking for Health programme was established by Natural England in 2000 and supports the largest network of health walks across England. In 2012 the Walking for Health programme was divested by Natural England and the Department of Health to The Ramblers' Association following a competitive tendering exercise. The Ramblers delivered the programme with support and funding from Macmillan Cancer Support.

F: Scottish walk leadership project

This is funded by investment income received from sport Scotland to support our 55 groups in Scotland to grow and develop.

NOTES TO THE FINANCIAL STATEMENTS (continued)

18. Movements in funds (continued)

G: Increasing physical activity participation

This investment funding was made by Paths for All to support our core promoting walking work in Scotland. The aim was to increase engagement in national campaigns to promote walking, deliver population wide initiatives to encourage independent walking, encourage greater participation within led walks, develop progression pathways to and from walking activities and support the promotion and maintenance of welcoming and safe walking environments.

H: Legacies

The Ramblers' Association received a number of restricted legacies during the financial year. This fund also includes the interest on a permanent endowment bequeathed to the Ramblers.

I: Other restricted funds

These funds receive income from, and expenses charged against small grants made to The Ramblers' Association for specific projects. A transfer of £109,000 was made during the year to the designated fixed asset fund which represented the capitalisation of fixed assets purchased from the fund and government grants in relation to the Covid job retention scheme.

J: Permanent endowment fund

This relates to a legacy notification received for which the use of the funds has been restricted. The bequest states that the capital should remain in a trust to be called the Derek Oakes Trust.

The will states that all income generated by the trust to be paid to Ramblers in perpetuity and should be used for the protection, preservation and maintenance of public footpaths in the open countryside and to defend its beauty.

K: People's Postcode Lottery

Since 2017 the Ramblers has held a society lottery license from the Gambling Commission, which is administered on our behalf by the People's Postcode Lottery (PPL) who act as our External Lottery Manager (ELM). The total annual draw value of this license is capped at £50m with 40% of the value going to players in prizes; 32% to the charity; and the balance to PPL.

i. Core programme

During the 2019/20 financial year we received £3.2m from five draws, which has funded key programmes including the development of walking operations and training of volunteers across GB, advocacy campaigns, digital and data transformation programmes, membership development and core services. The balance of this fund will be used in 2020/21 to continue these programmes. During the year £462,000 was transferred to the designated fixed asset fund which represented the cost of capitalised assets during the year.

ii. Climate Challenge programme

This fund was in receipt of £0.7m during the financial year. This will be used over the next couple of years on projects to connection people more deeply with nature through walking, developing new self-guided walking programmes, raising more awareness of the importance of protecting our environment, paths and greenspaces and public campaigns encouraging more people to spend time in nature safely and responsibly**.**

NOTES TO THE FINANCIAL STATEMENTS (continued)

18. Movements in funds (continued)

L: East Berkshire expendable endowment

This fund represents general funds of the East Berkshire Group paid to central office to be spent or invested as agreed with the East Berkshire Group from time to time.

M: Appeal fund

This fund receives unrestricted donations raised through Ramblers' appeals and designated for use on the purpose described in the appeal letter. After direct appeal costs have been deducted, the fund is used to deliver charitable work as described in each appeal. The Appeal fund is not used to pay for administration.

N: Legal fund

This fund sets aside resources to finance legal cases and public enquiries across Britain. The fund will hold a maximum balance of £250,000 and will be replenished, commensurate with needs and dependent on prevailing financial resources.

During the year the fund was replenished to £250,000.

O: Fixed assets

This designated fund was set up to reflect the illiquid nature of these assets as they are not available to cover general expenditure. This fund does not include £1,000 worth of assets held by our areas and groups.

Transfers of £264,000 to this fund from general funds and other designated funds represents the difference between additions and depreciation during the year.

P: Office refurbishment

This fund was set aside to refurbish the office space in London to install an improved ventilation system not provided under our current lease which expired in March 2020. Due to the impact of the pandemic we instead decided to relocate to a smaller premises for which this fund will be used to cover all costs associated with the search, relocation and any alterations. (see note 26)

Q: Brand development

This fund has previously known as the Data research fund. The fund was established to find out about potential membership and their walking aspirations in order to engage with them. Phase one of the project is complete and phase two will commence in the coming year. Phase two is to establish a positioning and brand framework for the Ramblers in order to improve the quality and consistency of brand decision making thus improving relevance and supporter commitment.

R: Tapestry programme

The tapestry programme is a series of linked projects designed to review and update all of our information and communications technology. This fund will be used for technology and process improvements and improve the management of our data. During the year £19,000 was spent.

NOTES TO THE FINANCIAL STATEMENTS (continued)

19. Area and council funding

Areas and councils are funded from the central reserves to support their local charitable activities. This support is provided on the basis of a budget submitted. During the year, the following funding was received by areas and councils.

	2020 £000	2019 £000
Unrestricted		
Funding to areas	366	388
Funding to councils	24	6
Other payments to areas and groups	1	18
Donations from areas and councils to central reserves	(14)	(12)
Net funding to areas and councils	377	400

20. Operating lease commitments

At 30 September 2020 the charity had total commitments under operating leases expiring as follows:

	Equipment		Property	
	2020 £000	2019 £000	2020 £000	2019 £000
Less than 1 yr	-	1	30	129
Within 1-5 years	-	-	82	8
	-	1	112	137

21. Trustees expenses

Expenses as detailed below were re-imbursed to a total of 11 (2019:16) trustees for costs incurred in connection with the board of trustees and preparatory meetings, general council, Ramblers' Association area and groups annual and other meetings, rallies and events

	2020 £000	2019 £000
Travel and subsistence	7	13
Telephone, postage and miscellaneous	-	2
	7	15

22. Related party transactions

Open Spaces Society

During the year Kate Ashbrook held the position of vice chair until April when she was elected chair, whilst continuing in her role of general secretary of the Open Spaces Society.

The Ramblers' association and the Open Spaces Society (OSS) have joint copyright of the book "Rights of way – a guide to law and practice". The Ramblers Association agreed to manage the production and distribution of the third and fourth editions. Profits from the sale of the third edition were split 60% to the Ramblers Association and 40% to OSS, and of the fourth edition 80% to the Ramblers Association and 20% to OSS. The OSS's share of profit, based on sales of the fourth edition for the year, was £428 (2019: £284). At 30 September 2020 the balance owed to OSS was £1,230 (2019: £802).

NOTES TO THE FINANCIAL STATEMENTS (continued)

23. Volunteers

Volunteers founded the Ramblers and they are vital to the work of the charity. The amazing network of over 22,000 volunteers deliver the charities mission in Scotland, England and Wales. Together they have achieved opening up the countryside, protecting paths and access for everyone to enjoy. Behind the scenes there are volunteers managing publicity, giving evidence to enquiries and managing local resources to promote and grow the Ramblers.

- The walk leader volunteers lead over 60,000 group walks this year which improves the wellbeing of thousands of people during a challenging year with covid
- With our partners and volunteers, we have run over 90,000 Ramblers Walking for Health walks, providing mini exercise for thousands of people
- The chairs and committee volunteers manage and run the network of 59 local areas and 460 groups, co-ordinating and organising the work so people to enjoy the joy of walking and protecting the paths
- The path order volunteers monitor and challenge changes to approximately 2,000 footpaths in England and Wales
- Path maintenance team leader volunteers manage over 160 path maintenance teams working in partnership with local councils to keep paths open and clear
- Together the volunteers protect 1 million hectares of open land in England and Wales, and Scotland

24. Financial instruments

At the balance sheet date, the charity held financial assets at amortised cost of £10,115,000 (2019: £8,998,000) financial assets at fair value is £1,115,000 (2019: £1,235,000). Financial liabilities at amortised cost is £834,000 (2019: £769,000).

25. Capital commitment

At the balance sheet date, the Ramblers' Association had £270,000 commitments to capital expenditure (2019: £34,000) in relation to intangible assets.

26. Post balance sheet event

i. Covid 19

The Ramblers is very thankful that all our funders continue to be supportive of any action we take, and feel is necessary and appropriate to safeguard the health and wellbeing of our staff, volunteers and members.

The charity has considered the impact on our activities, income and expenditure during these unprecedented times and has used the government's Covid 19 Job Retention Scheme by placing some staff members on furlough. Based on this and other short-term mitigating actions taken by the charity, combined with the continued support of our members and donors, we believe at this stage that there will be no material impact to our medium to long term cashflow.

ii. Post balance sheet event

During the financial year the lease on the London office expired and due to the pandemic, we entered into a tenancy at will. Since the end of the financial year the decision was made to relocate and a new lease was signed from 16 December 2020 to 14 April 2023. The new registered office is 1 Clink Street, 3rd Floor, London, SE1 9DG.