



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

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Vision, mission, values and public benefit

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

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Activities and achievements in 2021/22

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

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Activities and achievements in 2021/22

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.

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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

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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.

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Our planned activities in 2022/23

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,

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Structure, governance and management

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.

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Structure, governance and management

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

The Ramblers' Association annual report 2021/22

Structure, governance and management

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'.

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 (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				2021
		Restricted funds £000	Endowment funds £000	Unrestricted funds £000	Total Funds £000	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)

	Note	2021			Total Funds £000
		Restricted funds £000	Endowment funds £000	Unrestricted 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.

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Notes to the financial statements

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.

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Notes to the financial statements

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	-	-	-	-	-	-
	<u>19</u>	<u>27</u>	<u>63</u>	<u>8,049</u>	<u>8,158</u>	<u>6,526</u>
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
	<u>13</u>	<u>91</u>	<u>-</u>	<u>266</u>	<u>370</u>	<u>1,636</u>
4 Investment income						
Deposit interest earned	-	-	-	5	5	3
Dividends & other investment income	-	-	8	8	16	60
	<u>-</u>	<u>-</u>	<u>8</u>	<u>13</u>	<u>21</u>	<u>63</u>
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
	<u>16</u>	<u>2,096</u>	<u>844</u>	<u>220</u>	<u>3,176</u>	<u>1,439</u>
Total income and endowments	<u>48</u>	<u>2,214</u>	<u>915</u>	<u>8,548</u>	<u>11,725</u>	<u>9,664</u>

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	-
		<u>723</u>	<u>419</u>

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Notes to the financial statements

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	<u>1,359</u>

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	<u>66</u>	<u>2,503</u>	<u>793</u>	<u>7,562</u>	<u>10,924</u>	<u>8,815</u>
Total 2022	<u>66</u>	<u>2,503</u>	<u>796</u>	<u>9,435</u>	<u>12,800</u>	<u>10,196</u>
Total 2021	<u>61</u>	<u>1,113</u>	<u>532</u>	<u>8,490</u>	<u>10,196</u>	

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.

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Notes to the financial statements

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

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Notes to the financial statements

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
	<u>5,491</u>	<u>5,102</u>

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).

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Notes to the financial statements

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
	<u>100</u>	<u>93</u>

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	<u>258</u>	<u>3,477</u>	<u>3,735</u>
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	<u>-</u>	<u>2,275</u>	<u>2,275</u>
Net book value			
At the end of the year	<u>258</u>	<u>1,202</u>	<u>1,460</u>
At the beginning of the year	<u>846</u>	<u>752</u>	<u>1,598</u>

The Ramblers' Association annual report 2021/22

Notes to the financial statements

b) Tangible fixed assets

	Land and Buildings	Office furnishings & equipment	IT hardware	Total £000
	£000	£000	£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

The Ramblers' Association annual report 2021/22

Notes to the financial statements

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

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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	<u>737</u>	<u>1,406</u>	<u>4,556</u>	<u>3,841</u>	<u>10,540</u>

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	<u>874</u>	<u>1,212</u>	<u>6,117</u>	<u>3,555</u>	<u>11,758</u>

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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

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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.

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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.

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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.