



2023/24

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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

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





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





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

foreword from the Chair

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

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

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

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

In 2025, the Ramblers marks its 90th anniversary. It will be a fantastic opportunity to celebrate the groundbreaking legislation that we have fought for over those years. Legislation that

has completely changed the relationship we have with the outdoors. Day in, day out, we see the transformative effect of walking in nature. However, while we celebrate how far we've come, we also know there's much further to go to truly address the inequities that still exist.

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

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



Lucy Robinson
Chair, Board of Trustees

OPENING THE WAY



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

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

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

what we do...



Our values

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

INCLUSIVE

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

INSPIRING

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

EMPOWERING

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

RESPONSIBLE

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

Public benefit

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

- the provision and protection of footpaths and other ways over which the public have a right of way or access on foot, including the prevention of obstruction of public rights of way;

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

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





what we achieved in 2023/24

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

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

At its core, the refreshed strategy sets out to address the inequities that exist when it comes

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

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



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

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

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

work to develop place-based interventions with priority communities.

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

OUTCOME ONE

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

1

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

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

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

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

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

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

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

1,000

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

legal wins

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



CASE STUDY

SAVING A PATH THROUGH LEGAL ACTION IN NORFOLK

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

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

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



OUTCOME ONE (continued)

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

1

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

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

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

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

In Scotland, the cornerstone of our campaigning continues to be the right of responsible access which was set out in law 20 years ago and now needs funding for promotion and enforcement

to make it a reality. We've also used Ramblers' research into the unequal distribution of core paths in Scotland to call for targeted government investment in access and trails, in particular to support Scottish communities facing most barriers to walking.

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

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

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

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

CASE STUDY

OUR WORK TO KEEP PATHS OPEN FOR ALL IN ANGLESEY

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

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

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



OUTCOME TWO

IMPROVED CONFIDENCE AND KNOWLEDGE TO WALK OUTDOORS

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

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

During 2023/24, over 110,000 people visited our dedicated website advice pages, getting support on everything from dealing with problems on public paths to staying safe while out exploring. We also commissioned an easy-to-follow series of videos, designed to teach viewers the basics of navigation,

which we've made free to access on our website and YouTube channel. So far, these videos have been viewed over 21,000 times. Our library of tried-and-tested Ramblers routes have also helped over 107,000 people find the way to their next walk.

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

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

Almost
250,000
people accessed our
advice, information
and training

CASE STUDY

CREATING A PATHWAY FOR WALK LEADERS FROM GLOBAL MAJORITY BACKGROUNDS

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

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



OUTCOME THREE

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

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

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

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

As well as expanding our national programmes, we've also focussed on building new, community networks. In Plymouth, after identifying over

40 different groups organising walks across the city, we've worked with One You Plymouth, The Outdoor Partnership, Plymouth Active, Active Devon and Plymouth Sound Marine Park to set up Plymouth Community Walking Network. The Network brings together walk leaders from 18 different community groups to share knowledge, pool resources and campaign together for a better walking environment.

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

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

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programmes engaging priority communities

CASE STUDY

BREAKING DOWN BARRIERS THROUGH INSPIRING WALKS

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

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



OUTCOME FOUR

IMPROVED SUPPORT FOR THE RAMBLERS' CHARITABLE CAUSE

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

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

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

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

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

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

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

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

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**members, volunteers,
supporters, donors
or benefactors**



IMPROVEMENTS BEHIND THE SCENES

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

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

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

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



our plans for 2024/25

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

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

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

FOUNDATIONS

VISION

A future where anyone can enjoy walking outdoors.

PURPOSE

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

IMPACT

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

OUTCOMES

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

outcome

1

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

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



outcome

2

IMPROVED CONFIDENCE AND KNOWLEDGE TO WALK OUTDOORS.

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



outcome

3

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

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



outcome

4

IMPROVED SUPPORT FOR THE RAMBLERS' CHARITABLE CAUSE.

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



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

sustainable income and investment

WE WILL

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

HOW WE'LL DO IT

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

targeted advocacy, policy and public affairs

WE WILL

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

HOW WE'LL DO IT

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

streamlined partnerships, programmes and networks

WE WILL

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

HOW WE'LL DO IT

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



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

our plans for 2024/25

data, insight and digital innovation

WE WILL

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

HOW WE'LL DO IT

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

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

WE WILL

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

HOW WE'LL DO IT

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

fit for purpose governance and operating models

WE WILL

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

HOW WE'LL DO IT

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





structure, governance and management

INFORMATION

Status

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

Administrative details

Company number 4458492

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

Registered office

10 Queen Street Place, London EC4R 1BE

Operational address (main)

13 Dirty Lane, London SE1 9AP

Operational address (Scotland)

The Melting Pot, 15 Calton Road,
Edinburgh EH8 8DL

Operational address (Wales)

3 Coopers Yard, Curran Road,
Cardiff CF10 5NB

Bankers

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

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

Investment manager

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

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

Auditor

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

GOVERNING DOCUMENT

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

BOARD OF TRUSTEES

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

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

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

The Board of Trustees consists of:

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

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

TRUSTEES IN 2023/2024

Chair

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

Honorary Treasurer

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

Ordinary trustees

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

Appointee, Ramblers Cymru

Christopher Hodgson (until 20 April 2024)
Graham Taylor (from 20 April 2024)

Appointee, Ramblers Scotland

Malcolm Dingwall-Smith

Co-opted trustees

Dan Firmager
Gulshun Rehman

INDUCTION AND TRAINING OF TRUSTEES

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

PRESIDENT

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

SUB-COMMITTEES

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

The Finance, Risk and Audit Committee provides oversight of:

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



The Nominations and Governance Committee provides oversight of:

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

The Strategy and Delivery Committee provides oversight of:

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

The People and Culture Committee provides oversight of:

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

MANAGEMENT AND STAFFING

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

EXECUTIVE LEADERSHIP TEAM IN 2023-24

Chief Executive Officer

Ross Maloney

Chief Finance Officer

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

Chief of Staff

Rosalind Fane

Chief Programmes and Delivery Officer

Tompion Platt

Chief Commercial Officer

Clive Sanders

Chief People Officer

Glen Walker

CONSTITUENT PARTS

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

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

President

Zahrah Mahmood

Convener

Malcolm Dingwall Smith

Vice Convener

Beth Dickson

Treasurer

Mike Gray

Ordinary members

Karl Erik Wilson

Sue Thomas

Mike Dales

Andrew Bachell

Jarka Polednova

Jacqui Thomson

Terry Robinson

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

Co-chair

Graham Taylor

Kate Ashbrook

Ordinary members

Andrew Stumpf

Gwenda Fitzpatrick

Shirley Fermor

Leighton Hill

Stuart Bain

Co-opted members

Eben Muse

Bethany Handley

COUNCILS, AREAS AND GROUPS

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

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

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

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

MEMBERS OF THE CHARITY UNDER THE COMPANIES ACT

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

RAMBLERS' ENTERPRISES LIMITED

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



financial review

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

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

Income

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

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

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

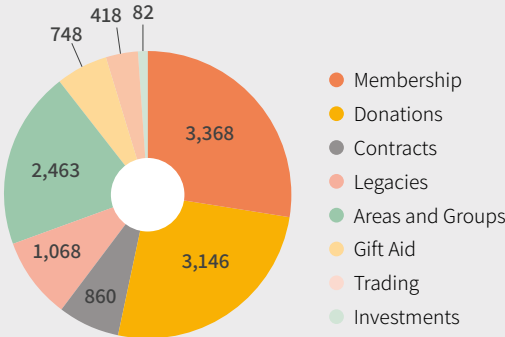
Income from the People's Postcode Lottery was slightly higher at £2.6m (2023: £2.5m), following an additional receipt. The players of People's Postcode Lottery have supported the Ramblers since 2016, and with the continued support of the Postcode Active Trust the Ramblers remains well positioned as a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

The value of income recognised from legacies was £1.1m (2023: £1.1m). The nature of legacy income is that it is normally subject to fluctuation with the number of cases and the value of legacies being unpredictable. The conversion of legacy

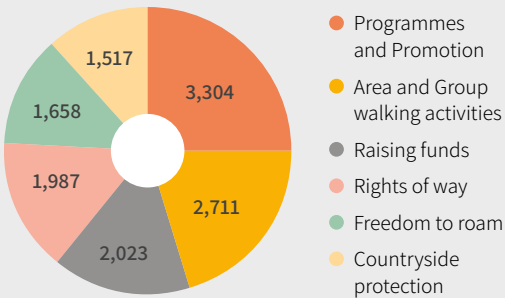
pipeline cases, where entitlement exists but there is uncertainty as to the value and probability of receipt, to income will be supported by proactive management of the case status.

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

SOURCES OF INCOME 2023/24 (£k)



APPLICATIONS OF EXPENDITURE 2023/24 (£k)





Expenditure

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

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

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

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

Investment performance

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

Reserves

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

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

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

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

Designated funds management of local reserves

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

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

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

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

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

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

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

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

Designated
The GB and devolved legal funds
stand at £256,000 (2023: £256,000)

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

Designated
Fixed asset fund £1.1m (2023: £1.4m)

This designated fund was set up to reflect the illiquid nature of these assets as they are not available to cover general expenditure with the balance representing the difference between additions and depreciation during the year.

Designated
Strategy fund
£300,000 (2023: £200,000)

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

Designated
Northumberland (John Edmunds)
fund £50,000 (2023: £50,000)

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

Permanent endowment
£768,000 (2023: £746,000)

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

Restricted reserves
£0.7m (2023: £0.7m)

These reserves represent the balance of legacies or project monies received which are unspent at the balance sheet date. Their use is restricted by the terms of a legacy or external funding agreement.





Risk management

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

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

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

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

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

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

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

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

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

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





Related party

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

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

Going concern

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

Specifically, trustees have:

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

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

1. Donations and legacies

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

2. Other trading activities

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

3. Charitable activities

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

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



statement of trustees' responsibilities

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

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its net incoming resources for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Financial Reporting Standard 102;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time

the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charitable company's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

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



Lucy Robinson
Chair, Board of Trustees



Kelly Evans
Honorary Treasurer

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

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the (Auditor's responsibilities for the audit of the financial statements) section of our report. We

are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

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

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

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

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

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

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

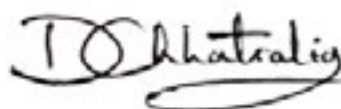


We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of legacy income, and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Dipesh Chhatralia
Senior Statutory Auditor

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

STATEMENT OF FINANCIAL ACTIVITIES

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

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

STATEMENT OF FINANCIAL ACTIVITIES (Prior year)

	Note	2023			Total Funds £000
		Restricted funds £000	Endowment funds £000	Unrestricted funds £000	
Income and Endowments from:					
Donations and Legacies	2	51	-	7,827	7,878
Charitable Activities					
Other trading activities	3	24	-	395	419
Investments	4	12	-	70	82
Area and Group walking activities	5	-	-	2,278	2,278
Funded projects	5	1,036	-	360	1,396
Total income and endowments		1,123	-	10,930	12,053
Expenditure on:					
Raising Funds	6	1	-	1,907	1,908
Charitable activities	6	1,148	-	11,127	12,275
Total expenditure		1,149	-	13,034	14,183
Net (losses) on investments	11	-	9	-	9
Net incoming/(expenditure)		(26)	9	(2,104)	(2,121)
Transfers between funds	18	(657)	-	657	-
Net movement in funds		(683)	9	(1,447)	(2,121)
Reconciliation of funds					
Total funds brought forward	18	1,406	737	8,397	10,540
Total funds carried forward	18	723	746	6,950	8,419

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

BALANCE SHEET

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

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



Lucy Robinson
Chair, board of trustees



Kelly Evans
Honorary treasurer

Company number: 04458492

CASH FLOW STATEMENT

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

Reconciliation of net incoming to net cash flow from operating activities

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

Analysis of cash and cash equivalent

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

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

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

a) Basis of preparation

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

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

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

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

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

b) Incoming resources

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

Other income is accounted for on an accruals basis.

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

c) Resources expended

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

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

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

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

d) Funds

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

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

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

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

e) Tangible and intangible fixed assets

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

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

f) Investments

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

g) Stocks

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

h) Operating leases

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

i) Pension scheme

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

j) Financial instruments

The Ramblers has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method. Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and debtors excluding prepayments and income tax recoverable.

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

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

k) Key judgements

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

l) Provisions

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

Total Income

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Included in the above are Government Grants for the following:

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

Legacies

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

Lotteries

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

6. Total Expenditure

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Analysis of central costs

a) Central direct costs

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

b) Allocated central support costs

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

c) Support costs

Support costs comprise the following:

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

7. Net incoming resources for the year

This is stated after charging:

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

8. Staff costs and numbers

Staff costs were as follows:

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

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

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

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

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

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

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

a) Intangible assets

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

b) Tangible fixed assets

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

All fixed assets are used for direct charitable purposes.

11. Investments

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

12. Stock

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

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

13. Debtors

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

14. Creditors: amounts falling due within one year

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

15. Provisions

Dilapidations

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. Ramblers Enterprises Limited

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

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

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

17. Analysis of net assets between funds

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

Prior year analysis of net assets between funds

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. Movements in funds

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

*Relates only to assets held centrally

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Prior year movements in funds

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

*Relates only to assets held centrally

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Purposes of restricted and designated funds

A: Areas, Groups and Councils

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

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

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

B: Let's Walk Cymru

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

C: Path Watch

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

D: Scottish walk leadership project

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

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

E: Sport England

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

F: Paths to Wellbeing

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

The project finished during the prior year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

G: Legacies

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

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

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

J: Young Adult Development

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

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

K: Stiles and gates

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

L: Other restricted funds

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

M: Permanent endowment fund

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

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

N: People's Postcode Lottery (PPL)

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

i. Core programme

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

ii. Climate Challenge programme

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

O: East Berkshire expendable endowment

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

P: Appeal fund

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

Q: Legal fund

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

R: Fixed assets

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

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

S: Wellbeing Walks

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

T: New Investment

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

U: Strategy fund

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

V: Northumberland (John Edmunds)

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

W: WMCA Green Grants

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

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

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

19. Area and Council funding

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

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

20. Operating lease commitments

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

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

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

21. Trustees' expenses

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

	2024 £000	2023 £000
Travel and subsistence	8	6
Telephone, postage and miscellaneous	-	-
	<u>8</u>	<u>6</u>

22. Related party transactions

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

23. Financial instruments

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

24. Capital commitments

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

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