# SOUTH WEST COAST PATH ASSOCIATION

England & Wales · Charity number 1163422

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | CIO |
| **Registered** | 2015-09-04 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Coast Path Centre<br>G13B Melville Building<br>Royal William Yard<br>Plymouth<br>PL1 3GW |
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| **Website** | www.southwestcoastpath.org.uk |

## Activities

**Objects:** THE OBJECTS OF THE ASSOCIATION ARE:1. TO SECURE THE PROTECTION, IMPROVEMENT AND CONSERVATION OF THE SOUTH WEST COAST PATH AND PUBLIC ACCESS TO IT IN ORDER TO IMPROVE THE HEALTH AND WELLBEING OF THE GENERAL PUBLIC.2. TO EDUCATE THE GENERAL PUBLIC TO A GREATER KNOWLEDGE OF, RESPECT AND CARE FOR, THE COAST AND COUNTRYSIDE BY PROMOTING THE SOUTH WEST COAST PATH.

**Activities:** To secure the protection, improvement and conservation of the South West Coast Path and public access to it, in order to improve the health and well-being of the general public.To educate the general public to a greater knowledge of, respect and care for the coast and countryside, by promoting the South West Coast Path.

## Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Environment/conservation/heritage, Recreation
- **Who:** The General Public/mankind

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## Geography

- Cornwall
- Devon
- Dorset
- Plymouth City
- Somerset
- Torbay

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-12-31 | £922,549 | £1,021,062 | £491,873 | 12 |
| 2023-12-31 | £910,012 | £966,783 | £590,386 | 11 |
| 2022-12-31 | £644,891 | £731,077 | £647,157 | 9 |
| 2021-12-31 | £519,937 | £600,701 | £733,343 | 9 |
| 2020-12-31 | £539,922 | £498,443 | £814,107 | 8 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Hilary Jane Dinsdale** | Chair | 2020-08-06 |
| Giles Taylor | | 2024-07-08 |
| Hannah Kentish-Game | | 2025-06-07 |
| Katie Ash | | 2022-11-10 |
| Kevin Thomas | | 2022-11-10 |
| Philip Spencer | | 2017-07-26 |
| Rachel Smith | | 2024-07-08 |
| Ruth Adams | | 2023-11-08 |
| Zoe Kibbey | | 2023-11-08 |

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**SOUTH WEST COAST PATH ASSOCIATION**

England & Wales - Charity number 1163422

# Accounts

South West Coast Path ASSOCIATION

# South West Coast Path Association

## Independently Examined

## Trustees' Report and Financial Statements for the year ended 31 December 2024

Registered with FUNDRAISING REGULATOR
Reg. charity no. 1163422

**Report independently examined by:**

Bishop Fleming

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*Cover image South West Coast Path Photographer of the Year Exhibition, Paddington Station, July 2024*

# Reference and administrative details of the Charity, its Trustees and advisers

## For the year ended 31 December 2024

| | |
|---|---|
| **Trustees** | Ruth Adams<br>Katie Ash<br>Ken Carter (resigned 8 June 2024)<br>Hilary Dinsdale, Chair (from 8 July 2024)<br>Zoë Kibbey<br>Robert Mark, Chair (to 8 July 2024)<br>David Morris (resigned 8 June 2024)<br>Rachel Smith (appointed 8 July 2024)<br>Philip Spencer, Vice Chair<br>Giles Taylor, (appointed 8 July 2024)<br>Kevin Thomas, Treasurer |
| **Charity registered number** | 1163422 |
| **Principal office** | Unit 11, Residence 2, Royal William Yard, Plymouth, PL1 3RP |
| **Senior management team** | Julian Gray, Director<br>Lorna Sherriff, National Trail Officer<br>Aletha Mays, Head of Comms<br>Emma Parkman, Head of Fundraising |
| **Accountants** | Bishop Fleming LLP Chartered Accountants<br>Chy Nyverow<br>Newham Road, Truro<br>Cornwall, TR1 2DP |

*Magnificent 7 Every Mile Matters Walk, West Cornwall, May 2024*

# Chair's introduction

**On behalf of the Board of Trustees I am delighted to introduce the 2024 Annual Report and Accounts. The results are a testament to the hard work of the Association staff, who have had one of their busiest years yet and also reflects the very valued contributions of our Volunteers, Members and Supporters.**

*Hilary Dinsdale*

Building on the momentum of the 50th Anniversary last year we are continuing to increase our impact to protect and promote our beloved South West Coast Path. Income has increased for the seventh year running, amounting to just over £920k, and our planned deficit was slightly under budget at £98.5k.

**Association staff** have worked at and beyond maximum capacity during the year; in addition to their "normal" work, the team are fielding a huge number of enquiries relating to the release of the Salt Path film, managing the increasing number of storm damage events along the Path and coordinating establishment works for route changes and improvements for sections of the King Charles III England Coast Path (KCIII ECP) in the South West.

Our Director, Julian Gray, was recognised at the 2024 South West Tourism Awards, receiving the Outstanding Contribution for Tourism Award, which he dedicated to his whole team. He has attended and contributed to events both nationally and internationally, raising the profile of the South West Coast Path.

**Volunteers** were also recognised, receiving The King's Award for Voluntary Service 2024. The Association had over 150 volunteers working on its behalf during the year. These have a range of complementary roles including Trustee, Area and Local Path Reps, Planning advisors and Coast Path Connector volunteers. The Award recognises the role Volunteers have played over the years, from the first volunteers who created the Association, through to the present day.

One of the important roles performed by Path volunteers is to survey the Path annually. Between October 2023 and March 2024 97.3% of the National Trail was surveyed. Based on the analysis of data collected we have seen the condition for Path furniture (e.g. gates, stiles, steps and bridges) and signs increase by 1% up to 75.5 % of all furniture and signage meeting National Trail standards. This slight increase is due to the extra funding that the charity has secured for the Coast Path. This is more important than ever as the local authority budgets are being constantly squeezed.

*Dorset Coast Path Connectors, The Loft walking group at Old Harry Rocks*

Two Trustees retired in June, Ken Carter and David Morris. Whilst no longer a Trustee, Ken, who has been a Trustee for over 10 years and Chair for 5 of those, is continuing in his role as Chair of our Visitor Centre working group, a Path Rep for his local area and was appointed Chair of the Path Committee following the retirement of Steve Church. Steve, also a former long-standing Trustee, was persuaded to continue as Chair of the Planning Working Group. David Morris continues his involvement with the Association as Chair of the Health & Wellbeing working group.

In August 2024 the Board were pleased to co-opt two new Trustees, Rachel Smith and Giles Taylor.

**Members and Supporters.**
Despite a slight fall in membership income in 2024, the Board is very grateful for the continued support. Membership income was £132.3k for the year and with donations, legacies and gift aid, total member and supporter income totalled £270.5k, 29% of total income. In addition to the 50% of membership income which goes straight to protect and promote the path, donations and legacies allow the Association to continue vital projects such as Coast Path Connectors, once the main National Lottery Heritage funds come to an end.

On behalf of the Board of Trustees and staff I hope you will continue to support the Association to ensure that the SWCP remains one of the world's great Trails.

**Ms H Dinsdale**

(Chair of Trustees)
Date: 14 May 2025

# Objectives and activities

The Objects of the Charity, as set out in the Constitution, are:

1. To secure the protection, improvement and conservation of the South West Coast Path and public access to it in order to improve the health and wellbeing of the general public.
2. To educate the general public to a greater knowledge of, respect and care for, the coast and countryside by promoting the South West Coast Path.

In furtherance of these Objects the Association aims to work for and assist in:

- Providing information about the South West Coast Path and its corridor to the public;
- The effective administration of the organisation directed at the improvement and maintenance of the South West Coast Path; and
- Providing a forum in which different interests connected with the South West Coast Path (including its corridor) and its use can discuss problems of mutual concern.

## Our Strategies

As a charity, we need to be self-sufficient in our core running costs. We also need to ensure efficient use of our supporters' donations so that the maximum benefit is given to the Coast Path. To be as cost-effective in our efforts as possible, our strategies focus on working in partnership where practicable. Our business plan prioritises the following strategies:

**Enhancement of the South West Coast Path National Trail**

- Improve quality of access to and along the Trail and enhance health and wellbeing
- Seize opportunities to improve the green infrastructure of the coastal margin
- Support and coordinate the Trail Partnership
- Have a voice in the planning system to protect and enhance the Trail
- Support economic activity that sustains the Trail
- Advocate at a national level to support the family of National Trails
- Work at a regional level to support wider access to the coast and countryside

**Engagement with people using and supporting the Coast Path**

- Listen and give a voice to users of the Coast Path
- Engage with people about conservation of the coast and countryside – helping create a sense of place
- Inspire people to use and enjoy the Coast Path, promoting access for all

**Capacity building of the Association and the South West Coast Path Trails Partnership to support the Trail**

- Fundraise to help protect, promote and improve the Path
- Provide a way for people to give back to the South West Coast Path
- Enable others to support the Path to do more through leveraging of funding
- Be bold to test new ideas to enhance the trail experience

## Vision and Mission

The Association's **Vision** is to protect and improve the South West Coast Path as one of the world's great trails, now and for future generations. In our **mission** to achieve this, we will champion the South West Coast Path to help people access, enjoy and protect the National Trail.

*Studland Bay, Jurassic Coast.*
*Credit Robert Beasley*

# Reporting criteria 2024

The charity's Business Plan sets out financial and non-financial performance measures to ensure the Association is meeting its objects, vision and mission. A five-year Business Plan was adopted by the Board of Trustees in November 2022 setting out the strategic aims and objectives for the Association. The Business Plan was reviewed and updated in 2023 including a detailed action plan and budget for 2024.

The three Sub-Committees of the Board of Trustees have responsibility for governance and oversight of delivery of one of each of the three strategic aims:

- Path Committee - enhancement of the Coast Path experience;
- Membership and Fundraising Committee - fundraising to support the Coast Path; and
- Finance and Human Resources Committee - running the Charity.

This 2024 Trustees Report has been structured to reflect the charity's work across these three areas.

*SWCPA Team Walk at Mount Edgcumbe*

**The Coast of the South West is an important place for nature and is home for many threatened species. We are championing a Coastal Wildbelt in the South West to protect and enhance nature and connect people with nature. This can help in the UK Government's biodiversity target of protecting 30% of land and ocean by 2030.**

*Marbled White butterfly, Berry Head Nature Reserve, South Devon. Credit Jon Rees*

# Main activities undertaken to further the charity's purposes for public benefit

## Enhancement of the Coast Path Experience

The charity built on the momentum of our 50th anniversary activities last year and continued to increase our impact to protect and promote this World Class trail. For the seventh year running we exceeded our income targets and through efficiencies, we underspent our budget, ensuring more funds being directed to the Coast Path. Highlights of the year include:

- Volunteers working for the charity were recognised through **The King's Award for Voluntary Service for 2024**. This is the highest award a voluntary group can receive in the UK and is equivalent to an MBE. The Association was founded by volunteers over 50 years ago and they still play a vital role in looking after the Coast Path.
- The National Lottery Heritage Fund funded **Coast Path Connectors** Project was a huge success, exceeding all targets. We hosted over 3,200 participants on walks in 2024 and trained new volunteers to help connect people to nature through the Coast Path.
- The **South West Coast Path Photographer of the Year** exhibition was launched at London Paddington Station in July. This was the first time the exhibition has been hosted outside of the South West and was made possible through working in partnership with Great Western Railway.
- In July we celebrated the opening of six route change improvements to the South West Coast Path along the 35-mile Exmoor section, created as part of the **King Charles III England Coast Path (KCIII ECP)** establishment works. We worked together with Exmoor National Park and Natural England to put forward these suggested route improvements that brings the Trail more seaward and enhances the experience of walking this spectacular section of the Path.
- This year marked the celebration of the 75th Anniversary of the **1949 National Parks and Access to the Countryside Act**. We were involved in a number of national events and participated in a Natural England podcast looking at the impact of the legislation which created our National Trails as part of our Natural Health Service.
- Working with National Trails UK, we led the SW pilot of the **Coastal Wildbelt** project looking at how we can make the coast more nature-rich and accessible, leveraging the new open access rights created as part of the designation of the KCIIIECP.
- Our **Every Mile Matters** fundraising campaign was celebrated with seven **Magnificent Trail** walks over the spring and summer, led by our volunteers. Thanks to the sponsors who made this year's campaign possible.
- Media interest in the trail continued to grow, not least with the filming of Raynor Winn's book The Salt Path. In September, our Cornwall Coast Path Connectors hub was invited to be part of a special episode of Countryfile, BBC ONE's flagship programme. The episode was aired on 29th December.
- 2024 was the National Coastwatch Institute's 30th anniversary. We celebrated by launching a new partnership which saw all 24 NCI stations in the South West becoming South West Coast Path Passport stamping points.
- In September, our Director and National Trail Officer travelled to Canada to open the SWCP and Bruce Trail International Friendship Trail at Maple Cross Nature Reserve, Cape Chin in Canada. Both then presented at the 2024 World Trails Network Conference in Ottawa.
- Work was started to refurbish the iconic Stairway to Devon at Royal William Yard, with the structure removed at the end of the year and transported to Falmouth for restoration works under cover. The stairway is dedicated to Eric Wallis MBE and has an important place in the history of the charity.

- Our **Annual General Meeting** was held in person with around 70 members joining us at Dunster Tithe Barn. Outgoing Chair, Bob Mark, gave an overview of the work of the charity and our future plans. Kevin Thomas, Treasurer, presented a report on our accounts for 2023. The National Trust supported the charity by hosting a series of guided walks around Dunster Castle in the afternoon of the AGM.
- Work continued with Urban Splash to secure new office space and an accessible **Coast Path Centre** at the Melville Building, Royal William Yard. Gillespie Yunnie Architects have drawn up designs and we submitted initial project information to the National Heritage Lottery Fund in advance of a grant bid.

*Top: Volunteer Path Rep Adam Carter undertaking the SWCP Annual Survey for the Portreath section, North Cornwall*
*Bottom: Every Mile Matters campaign, Magnificent 7 Walk, South Cornwall*

*Mawnan Church Steps. Credit National Trust*

*Trail Surface improvements, Dunscombe, Near Branscombe . Credit National Trust*

*Portnadler Steps. Credit National Trust*

## Path improvement projects:

The charity's Path Committee supported 13 improvement projects along the Coast path that were completed in 2024 including:

- **£1.5k Portnadler ladder steps:** Replacement of wooden ladder style steps down onto popular beach well-used by coast path walkers.
- **£7.4k Chesil and Fleet Surface improvements as part of the bird and recreation initiative:** This section was regularly wet and boggy. This improvement and surfacing of approximately 475m long/3m wide footpath has made it easier to use all year round.
- **£2.6k Mawnan church steps:** Existing steps were in need of replacement. Instead of replacing like for like, it was decided to snake the path down the steep bank and use granite steps, which reduces the ongoing maintenance and was more cost efficient.
- **£500 North Hill coast path surface improvements:** Regrading and installation of drainage to provide a level walking surface.
- **£5k Sheps Hollow:** The 'Sheps Hollow' footpath, a short 50m path between the sandy beach and the South West Coast Path, was damaged by a landslip in winter 2023/24. New steps and boardwalk have been installed, providing access once more on this very busy and popular path.
- **£1.2k for Bayards Cove safety works:** Replacement of a corroded & broken safety rail and repointing of steps on staircase.
- **£3.3k for Wall repairs at Dartmouth Castle:** Reconstruction of an unsafe wall and removal of fallen debris which had blocked the route of the SWCP.
- **£1.8k for Peak Hill Gateway and Orcombe Point surface improvement works:** Replacement of an old dilapidated soft wood kissing gate with a new oak kissing gate and surface improvement and cutting back of vegetation encroaching onto the path at Orcombe Point.
- **£1.1k for Improvements at Little Dartmouth for livestock and walkers.** This project moved an existing livestock drinking point downstream and away from the line of the coast path to minimise any livestock standing and congregating on the path.
- **£8.9K for step boards through the Step-Up Appeal across the trail.**
- **£4.1K for Waymarkers and fingerposts** across the trail area through the Find Your Way Appeal.

In addition, the Path Committee allocated a further £22.5K towards 6 improvement projects which were agreed in 2024 but due to be completed in the first quarter of 2025.

*Bossington Hill, Exmoor. Credit Chris Bull*

We continued our support for the South Devon National Landscapes Life on the Edge project as well as the Tamar National Landscapes Tamara project.

We also received an additional grant from Natural England of £83K to go towards capital access works. This funding is part of access funding investing in improving accessibility across National Parks, National Landscapes and National Trails. We asked all the Trails Partners to submit projects and received nine proposals which were funded, six in Cornwall, two for Exmoor NPA and one for Exmoor National Trust. This is a very welcome uplift in funds for capital accessibility projects. However, this new capital funding does not address the financial pressures on the revenue-funded maintenance costs of the partners.

National Trails receive a maintenance grant from Natural England which is allocated with a 25% match funding from the Trail partners. Owing to rising costs of materials and labour as well as the effects of climate change many of the Trail Partners are having to put in more than the allocated 25% of maintenance. Unfortunately, the National Trails' maintenance grant has not received an inflationary uplift in over 8 years. This has cumulatively reduced the grant by £150k since 2017.

**Table 1:** **The table below shows the contribution put in by the trail partners.**

| Trail Partner | Natural England National Trail maintenace grant 75% allocation | 25% match funding required by Trail Partners | Actual match being provided by Trail Partners |
|---|---|---|---|
| **Cornwall** | £ 164,873 | £ 54,957 | £ 256,948 |
| **Devon** | £ 112,529 | £ 37,509 | £ 46,305 |
| **Dorset** | £ 40,554 | £ 13,518 | £ 51,407 |
| **Exmoor** | £ 16,378 | £ 5,459 | £ 5,459 |
| **Plymouth** | £ 3,507 | £ 1,169 | £ 2,373 |
| **Torbay** | £ 12,769 | £ 4,256 | £ 4,256 |

The charity will continue to champion for an increase in core maintenance budget to ensure the Coast Path remains to the high-quality standard expected of a National Trail.

## Managing Impacts of Climate Change

With the Trail running around the edge of the SW peninsular we are impacted by storms no matter the direction they come from. One impact of climate change is that not only are we seeing more frequent and stronger storms, but also more extreme weather events. So, the threat to the Coast Path corridor is not only the acceleration of coastal erosion, but also wind damage, run-off from significant rainfall events and increased fire risk during heatwaves.

Over the year there were 14 coastal erosion incidents leading to diversions and roll back of the path. There were also numerous smaller cliff-slips where sections of the Trail now need to be regularly monitored and plans put in place ready to divert or roll back the path before it is deemed no longer safe. Many events were cliff falls, landslips, or collapses of key infrastructure such as steps or bridges caused by heavy rain fall, flooding, or storm surges. In the last three years the trail has also experienced six significant wildfires which caused temporary closures to sections of the trail and caused destruction of the unique and fragile coastal habitats.

## Path Survey and Condition Report

Between October 2023 and March 2024 97.3% of the National Trail was surveyed. Path volunteers walked the Trail recording observations on hand-held tablets against National Trail Quality Standards, following the same methodology of previous surveys.

Based on the analysis of data collected between October 2023 and March 2024, we have seen the condition for furniture and signs increase by 1% up to 75.5 % of all furniture and signage meeting National Trail standards. This slight increase is due to the increase in funding that the charity has secured for the Coast Path. This is more important than ever as the local authority budgets are being constantly squeezed. The results of the survey are summarised in Table 2 below:

**Table 2: The percentage of Coast Path infrastructure meeting National Trail Quality Standards 2001 to 2024.**

| Criteria | 2001 | 2005 | 2009 | 2012 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Furniture** | 73% | 81% | 86% | 89% | 86% | 85% | 85% | 85% | 84% | 80% | 87% | 84% | 84% |
| **Signs** | 46% | 58% | 69% | 79% | 74% | 73% | 72% | 76% | 75% | 69% | 74% | 75% | 76% |
| **All infrastructure** | 62% | 71% | 78% | 84% | 81% | 80% | 79% | 81% | 80% | 75% | 80% | 80% | 80% |

## South West Coast Path Trail Partnership

The Trail Partnership oversees the management, maintenance, improvement and promotion of the South West Coast Path National Trail for the benefit of the public. It champions the protection, enhancement and access to the landscape, biodiversity and cultural heritage of the Coast Path corridor. The Delivery Group comprises six Highway Authorities (Cornwall and Dorset Councils, Devon County Councils, Torbay Council, Plymouth City Council and Exmoor National Park Authority), the National Trust, Natural England (NE) and the SWCP Association with Ken Carter the independent Chair. As set out in A New Deal for National Trails, Natural England provides an annual grant to the SWCP Trail Partnership to help maintain the Coast Path to the higher quality National Trail standards. This grant funds a maximum of 75% of the day-to-day maintenance of the National Trail, paid directly to the Highways Authorities, who, with the National Trust fund the remaining 25% (because of the pressures noted in the climate change section above, this proportion has risen from 25% to 50% with increasing costs and liabilities). The 2024/25 NE grant settlement was £525k plus an additional £83k for capital access works. The grant allocation is set out in a Delivery Framework and based on percentage of path

within each jurisdiction.

**Table 3: Percentage allocation of Natural England grant allocated towards maintenance by Highway Authority area.**

| Highway Authority | Proportion of grant |
|---|---|
| **Cornwall** | 48% |
| **Devon** | 30% |
| **Dorset** | 12% |
| **Exmoor** | 5% |
| **Plymouth** | 1% |
| **Torbay** | 4% |

A proportion of the NE grant is used to fund regional co-ordination work on behalf of the Partnership by the National Trail Team including the National Trail Officer and is managed by the Association. The SWCP Trails Partnership delivery group met twice over 2024. The main topics considered included: establishment of the King Charles III England Coast Path; mitigation of climate change impacts; development of a Coastal Wildbelt to promote nature recovery; and managing planning issues along the National Trail corridor. The Partnership agreed to continue to invest in the SWCP Trails Partnership Project (TPP) for a further three years. The TPP helps build capacity of the charity to generate extra investment in the Coast Path.

**Table 4: Annual breakdown of investment into the Trail Partnership Project by the SWCP Trails Partnership.**

| Trail Partnership Project investment 2024 | |
|---|---|
| Cornwall Council | £ 10,635 |
| Devon County Council | £ 6,540 |
| Dorset Council | £ 3,550 |
| Exmoor National Park Authority | £ 1,190 |
| National Trust | £ 17,250 |
| Plymouth City Council | £ 370 |
| South West Coast Path Association | £ 17,250 |
| Torbay Council | £ 715 |
| **Total** | **£ 57,500** |

*Coast Path Connectors Plymouth Walkers at Mountbatten*

## Coast Path Connectors

Thanks to funding from National Lottery Heritage Fund, we continued our 2-year Coast Path Connectors Project throughout 2024. With a team of 5 part-time Project Officers based on the Path in Cornwall, Plymouth, Torbay, North Devon and Dorset, the project aims to open up coastal walking to new audiences and to train up new volunteers to carry on this work. The project aims to boost health and wellbeing of participants, as well as introducing them to the heritage and natural environment of the Coast Path with the hope that people will continue to walk as groups and independently in the future.

Key outputs of the project in 2024 included:

- Leading over 450 walks
- Walked with over 3,200 participants on the Coast Path
- Over 680 participants were referred into our walks via a health professional or social prescriber
- Engaged with over 60 volunteers who gave over 2,560 hours of their time in a variety of roles (walk supporter, walk leader, photography)

Examples of walking programmes in 2024:

- **Plymouth:** Mustard Tree Macmillan/NHS Cancer Support Centre, Devon Mind, monthly weekend and midweek volunteer lead walks
- **Cornwall:** Sunrise (Suicide support CIC), St. Petrocs (homeless charity); NHS staff wellbeing team; the Cove Macmillan Support Centre; and open walks in Hayle, Newquay, Redruth, Bodmin
- **North Devon;** Healing Steps (bereavement support walking group); Ilfracombe Friendship and social group, the Fern Centre (Cancer support), Devon Mind
- 
- **Torbay:** NHS Fatigue Management support group, The Lodge Cancer Support and Information Centre, Live Longer Better course participants
- **Dorset:** David Ellis charity (veterans and Lantern Trust (Weymouth), the Loft community group in Swanage. Wellbeing walks in Weymouth and Lyme Regis (in collaboration with NHS START)

An external evaluation report was commissioned, and the following key results were:

- 95% of participants agreed that walking made them feel refreshed and revitalised
- 94% agreed that it made them feel calm and relaxed
- 96% enjoyed the company of other people
- 97% agreed that they enjoyed the walk

*Coast Path Connectors Torbay, Brixham theatre volunteers at the Daymark near Coleton Fishacre*

We also found out from our regular participants that:

- 93% agreed that their physical wellbeing has improved
- 99% agreed that their mental wellbeing has improved
- 88% of these people said that their confidence to walk on the coast path outside of this project has increased.

In October 2024 we held a Health and Wellbeing Strategy workshop with SWCPA staff, Trustees and partner organisations with the aim of shaping Coast Path Connectors into the future and embedding it within the Association. The work of the project will be continuing throughout 2025 following a successful fundraising campaign.

Quote from a partner organisation:

**The walking group allows students to focus on their health and wellbeing, providing the opportunity to explore the Coast Path around Plymouth and the surrounding area, promoting independence and demonstrating how accessible it is to explore the coast using public transport. Students have developed social connections with others with the walks helping to alleviate stressors related to studies and academic pressures through exercise, spending time outdoors and connecting with nature."**
Jay Johnson, Mental Health Advisor, University of Plymouth

Quote from a walk participant:

**Joining the coast path walks helps me deal with the future, both mentally and physically as it has re-introduced me to beautiful, dramatic locations to walk, in all kinds of weather and being in the outdoors environment, listening to nature keeps me healthy, I hope! The walks give a purpose to my life now I'm 'on my own' as I like to join as many as I can, testing and measuring my physical ability and mental awareness, being eager to always to learn about new things to enjoy. Taking time to contemplate the sounds, colours, textures, etc of nature and be inspired by the amazing world around us. Regular exercise in a wonderful landscape."**

## Planning

The Association continues to make representations to the relevant Local Planning Authorities and other appropriate bodies whenever proposals or plans might have an adverse impact on the Coast Path and the experience of its users. In this role it is helped by its five volunteer planning advisors, who between them cover the whole 630 miles of the Coast Path.

We continue to link in with the local Ramblers groups who notify us of any planning applications as well as the National Trust and working to increase our connection with the National Landscapes planning teams. We continue to work with partners to get complete coverage of the National Trail.

During 2024 the Association had sufficient concern to make representations on 25 planning applications. Of these, 16 were formal objections to the development applications. One application was supported. Five applications were commented upon but we made no objection. For the remaining three applications we kept the right to object subject to provision of further information. There were several applications where an applicant appealed a refused development where the Association continued to uphold our objection.

The association supported National Trail UK's submission to the National Planning Policy Framework consultation. We recommended that the definition of National Trails is strengthened and that the Coastal Margin is recognised within the planning framework.

*Coast Path Connectors Cornwall Volunteers and supporters on a history tour of St Agnes Head*

## King Charles III England Coast Path

Natural England continues to co-ordinate the designation of the KCIIIECP National Trail. When complete it will cover over 2,700 miles around the coast of England. By the end of 2024, Minehead to Combe Martin, Kingswear to Lyme Regis and Rufus Castle to Lulworth sections of the KCIII ECP were fully open. Part section openings occurred on Marsland Mouth to Newquay and Newquay to Penzance. Establishment works for improvements of new sections of the route will be undertaken once sections are approved by the Secretary of State. Many sections of the KCIIIECP in the SW are already in the planning or delivery phase of the establishment works and due to open during 2025. However, there remains two sections where the Secretary of State has yet to rule on Planning Inspector recommendations and we are championing to get these reports finalised and signed off.

We were successful in drawing in £156K from the KCIIIECP Establishment grant for refurbishment works to the iconic stairway at Royal William Yard which will be completed in early 2025. We received a further grant of £11k from Natural England to co-ordinate and produce signage and interpretation along sections of the National Trail in Cornwall. Information panels and plaques are being designed for estuary crossing locations to provide all options available, whether by ferry or showing the best route to walk around the estuary.

*KCIII ECP improvements at Porthcothan. Credit Cornwall Council*

## Coastal Wildbelt

The Protected Landscapes Partnership continued to support the Coastal Wildbelt project with funding from DEFRA. A SW Pilot project was led by the charity working with National Trails UK to identify opportunities and barriers to delivery of this ambitious project to improve nature and people's access around the English coast. The Coastal Margin will deliver around 950 square miles of new open access land with over 10 million people living within 5km. Over 200k hectares of Coastal Margin have been identified as having the potential to contribute to our 30by30 biodiversity target, which equals around 1.6% of England and 71% of this area is made up of Priority Habitats including Mudflats, Coastal Saltmarsh, Maritime Cliff and Slope, Coastal Sand Dunes and Coastal and Floodplain Grazing Marsh.

*Bruce Trail and South West Coast Path Friendship Trail opening Canada*

*NT UK Summit*

## National Trails UK

We continue to play an active role in establishing and developing National Trails UK as a voice to champion the trails network. Meetings have been held with Ministers and senior government officials to argue the case for continuing funding for Trails, so we can increase the positive social, economic and environmental impact of the Coast Path. The team attended NTUK's inaugural summit and presented our Coast Path Connectors and Coastal Wildbelt work.

## World Trails Network

The charity continues to be actively involved in the World Trails Network to share experience, skills and research across the international family of trail managers. Our collaboration with the Bruce Trail Conservancy in Canada is the first Friendship Trail we have developed and is already giving new insights into volunteer management. Presentations on the Coast Path Connectors and Coastal Wildbelt projects were given at the biennial World Trails Conference in Ottawa. This work is important in helping flag that the South West Coast Path is one of the world's great trails.

# Fundraising to support the coast path

We have grown the income of the charity from £400k in 2018 up to £920k in 2024. Grant and charitable trust fundraising has been a significant part of this fundraising. This helps support works on the ground to improve the National Trail and connect people to nature along the Coast Path. We have received £520k in grants and trusts in 2024, an increase from £471k in 2023. This accounted for just over 56% of our annual income.

This continued increase since 2023 is due to National Heritage Lottery Fund support for the Coast Path Connectors project and increased Natural England funding. Grants and trusts are assigned to restricted projects as follows: Trail Partnership Project £40k, National Trails Team £92k, Path improvements £265k, Coast Path Connectors £124k.

**Table 5: List of reportable Trusts and Grants received by the Charity during 2024.**

| **Trusts** | |
|---|---|
| 29th May Charitable Trust | £5,000 |
| Clare Milne Charitable Trust | £10,000 |
| **Grants** | |
| National Lottery Heritage Fund, Coast Path Connectors | £105,416 |
| Mustard Tree, Walking Grant | £3,200 |
| Natural England, England Coast Path Grants | £6,611 |
| Natural England, Path Improvements | £256,280 |
| Natural England, Team Grant | £92,149 |
| SWCP Trail Partnership Project | £39,880 |

## Association Membership

We received just over £132k in membership income in 2024: this accounts for 14% of 2024 income. 50% of membership income is allocated to a restricted fund to protect and promote the Coast Path; amounting to over £66k in 2024. This demonstrates to members that their funding goes directly towards improvements on the ground. Membership income grew significantly from 2016 to 2022 and then plateaued in 2023 and started to drop in 2024 - see table 6 below:

**Table 6: Membership income 2016 to 2024.**

| Year | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **Income** | £76,384 | £94,664 | £96,267 | £108,167 | £114,660 | £129,333 | £135,897 | £135,236 | £132,334 |

The decrease in membership income following the plateau in 2022-2023 is a high priority for the charity. The continuing cost of living crisis and change in demographics is having an impact on membership income. International memberships have been significantly impacted by the introduction of more stringent implementation of customs and local taxes, especially with the EU members following Brexit. A digital international membership is under review to address this issue. We will also be running a membership survey in 2025 to gauge our current membership demographic and motivations. The data will provide a clearer picture of where our membership currently sits and where we require recruitment and what the future of the membership offering is.

## Path Completers

245 completer certificates were issued over 2024, a 11% increase from the previous year.

**Table 7: Walkers of the Coast Path requesting a completers certificate 2016 to 2024.**

| Completers | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **Members** | 90 | 97 | 91 | 101 | 73 | 90 | 90 | 119 | 110 |
| **Non members** | 75 | 95 | 150 | 151 | 112 | 179 | 187 | 101 | 135 |

*ATASS Sports Business Mile Maker*

## Donations

In 2024 the charity received over £95k in donations and Gift Aid, accounting for 10% of annual income. Whilst there was a drop in overall donation income compared with 2023, this can be explained by a large one-off donation of £65k received in 2023. In addition, some income raised in 2024 was not paid until 2025, including an individual fundraiser raising over £5k. The recruitment of a new Head of Fundraising will allow more continuity in stewardship of individual fundraisers in 2025. Individual donations have remained strong during 2024. Review of the donations page on the website to better streamline online giving and enable monthly donations will aim to support the charity growing this income stream in 2025. New technology was introduced to accept tap-and-go donations at events. Some glitches have been identified and systems have been improved to deal with the issues. This year some regional appeals were launched following the winter storms which the charity supported rather than launch our own storm appeal. As such, there was a drop in appeal donations.

## Commemorations and In-Memoria

Our continued 'Free Wills' partnership with Tozers LLP, which was launched for our 50th Anniversary, continues to bring legacy pledges and donations to the charity. Realised legacy gifts in 2024 amounted to £43k amounting to just over 4% of overall income. The in-memory Mile Maker scheme is currently being reviewed as the cost of liaison and implementation exceeds the donation ask. There is also an over 18 month waiting period due to the request of specific locations. In memory donations via JustGiving have continued. We have a specific Just Giving campaign "In their footsteps", however most Just Giving in memory pages are set up individually and donors have not yet engaged with this.

## Corporate Engagement

Following the highly successful 50th anniversary celebrations in 2023, we returned focus to our umbrella campaign, Every Mile Matters (EMM), highlighting the impact that climate change has on the Path. In 2024, the EMM campaign attracted support from a range of corporate supporters and raised £14k in sponsorship. This included St Austell Brewery as Headline Sponsor at £5k. Also, John Fowler Holidays, North Devon; The Esplanade Hotel, North Cornwall; Warrens Bakery, West Cornwall; Seasalt Cornwall, South Cornwall; Luxury Coastal, South Devon; Great Western Railway, Sustainable Transport all at £1.5k each.

The **South West Coast Path Photographer of the Year** received sponsorship from Great Western Railway that culminated in a large scale exhibition at London's Paddington Station in July.

**MACS Adventures** provided a £5k donation towards path maintenance for the second year running, and **Luggage Transfers** supported through generating £1.9k in donations from their customers. The **South West Business Council** supported the Association through their Charity of the Year programme. We received support from **Practice Plus Group**, Plymouth, as their Charity of the Year. Corporate Mile Makers, **Atass Sports**, fundraised £3k to support the charity.

## Way Makers

We saw the number of **Way Makers** increase by almost 120 in 2024 with over 560 businesses now part of the scheme. The **SWCP Passport programme** continued to grow with over 200 Passport points now established along the Coast Path – new points included the 24 NCI observatories and seven Flapjackery stores around the Trail. Additional income was generated through partnerships with two leading letting agency brands, Sykes and Travel Chapter. Income from Way Makers in 2024 was £22k making up just over 2% of overall income, but the programme delivers significant other benefits to the charity and users of the Coast Path.

## Marketing and Communications

The **Every Mile Matters** campaign helped to raise awareness of climate change and how it is impacting the Path. As part of the campaign, we organised the Magnificent 7 walks, where we walked with sponsors, volunteers, supporters, members and SWCPA team and trustees across each section of the SWCP.

**Trailblazing** remained our flagship member bi-annual publication that includes news from the charity, our members, trustees and guest articles exploring issues pertinent to the care and protection of the National Trail. The spring and autumn issues focused on our Every Mile Matters campaign, the KCIII England Coast Path and the SWCP Photographer of the Year.

Our 2024 photo competition received over 1,500 entries with a stunning image of the Cobb at Lyme Regis during Storm Ciaran selected as the overall winner, showing the impact that storms are having on our coastline. With support from Great Western Railway, we were able to hold a large-scale exhibition at Paddington Station, London during July 2024, which was seen by tens of thousands of people. Following the display in London, the exhibition panels were transported to Plymouth and exhibited at Royal William Yard as part of the Artober festival. We also screened the Trailblazer Walk film, Coast Path Connector (Dorset) film, and short films of two transformative journeys on the SWCP by Jennie and Caroline as part of the celebrations.

The **Trailblazer Walk film** that chronicled our 2023 epic relay along the SWCP, was narrated by Raynor Winn (author, The Salt Path) and had its premiere at the World Trails Film Festival in Ottawa, Canada (October).

Content on the website was updated throughout the year. In 2024 we posted 40 blogs that were viewed 20,695 times by 12,407 visitors.

*Stamping the Coast Path Passport in North Devon*

*Helen at St Ives NCI station stamps the Coast Path Passport*

## Social Media and e-Communications

Throughout 2024 we issued two eNews every month to members and wider supporters – reaching an audience of around 10,500 each month. Quarterly updates that included information on the Association as well as relevant tourism research and news were also provided to our Way Makers. Social media engagement continued to grow over the year with Facebook followers increasing by 15%; Instagram by 13%; Threads by 170%; and LinkedIn by 40%. Following on X (formerly Twitter) dropped by 3.5%, which reflects changes on the platform in the last two years. Our X account has been mothballed, instead we are trying BlueSky, an open-source alternative. We are now reaching a combined audience of 118k on all our social media channels.

Our eNews continues to include information on the charity (Path News); Fundraising (Make a Difference); Explore (Walks); Shop; and an offers section for the members eNews, including Way Maker and partner offers. Our open rates are above the national average (approximately 21%), with member eNews at 59% and supporters eNews at 40%. Taking into consideration our social media channels, blog site and eNews, we are talking to a combined audience of over 140k.

## In the News

Every Mile Matters, our umbrella campaign, was launched and well-supported by our sponsors; we featured on ITV West Country and discussed the campaign. The Association partnered with the National Coastwatch Institution (NCI) as Coast Path Passport stamping points, receiving local press and a piece on ITV West Country.

The SWCP Photographer of the Year competition received regional press coverage, as well as interviews on BBC Radio Cornwall and BBC Radio Devon.

The opening of the KCIII England Coast Path in Exmoor was broadcast by ITV News. The Trailblazer Walk Film premiered at the World Trails Film Festival in Ottawa, Canada. The charity was awarded the King's Award for Voluntary Service (Devon), equivalent to an MBE. In celebration of the 75th anniversary of the National Parks and Access to the Countryside Act, Natural England hosted a two-part podcast series, on which we featured. To round off the year, the Coast Path Connectors project featured on Countryfile, interviewing the team and volunteers.

Individual fundraiser, Emma Scattergood, held an exhibition celebrating the SWCP 50 pictures for 50 years – the Creative Path, at Durlston Country Park in Dorset. This received local press coverage, including the BBC News and raised £750.

## The Salt Path

The Salt Path film had its press premiere in Toronto, Canada which received international press coverage. The release of The Salt Path official poster was met with excitement across our social channels, receiving more than 800 shares, 1.2k comments and 14k likes.

## Maps, Guides and Merchandise

The sales of maps and guides rose 14% on 2023 while other retail income dropped by 13%. We are running down old stock as work is underway on refreshing the charity's brand and new merchandise will be available in 2025.

**Table 8: Number of Maps and Guides sold by the Association 2016 to 2024.**

| Publications | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|---|---|---|---|---|---|---|---|---|---|
| **Complete Guide** | 636 | 542 | 1,103 | 1,191 | 1,404 | 2,130 | 2,129 | 1,530 | 1,903 |
| **Reverse Guide** | N/A | 132 | 153 | 179 | 289 | 348 | 248 | 278 | 250 |
| **Day Walking Guides** | 1,981 | 3,166 | 3,446 | 2,804 | 2,778 | 2,920 | 3,732 | 3,420 | 2,801 |

*Filming with Countryfile, Perranporth, 25th September 2024*

# Running the Charity

## Governance

A key governance issue for the Board over the year was discussions around the expansion of the geographic scope of the work of the charity with the establishment of the KCIIIECP. A resolution was passed at the AGM to include the relevant sections of the England Coast Path in the work of the charity which will now go to the Charity Commission for approval before being ratified at a future AGM.

Ken Carter and David Morris resigned as Trustees in June. Bob Mark stood down as Chair in July and Hilary Dinsdale was elected as the new Chair. Following a recruitment process Rachel Smith and Giles Taylor were co-opted as Trustees in August.

*AGM at Dunster Castle*

## Annual General Meeting

The Association's Annual General Meeting (AGM) was held as a face-to-face meeting at Dunster Tithe Barn in June, the first time it has been held in Somerset for a number of years. The AGM was attended by around 70 members and included presentations by the Chair on the work of the charity and the Treasurer on the 2023 Accounts. The AGM was followed with a completers certificate ceremony.

## Human Resources

A new Head of Fundraising was successfully recruited during the year. The five project officers funded through the National Lottery Heritage funded Coast Path Connectors project had contracts renewed for 2025 following a successful fundraising campaign. New HR policies and procedures were developed and training delivered to the team and volunteers with a continuing focus of the charity's outreach work.

## Enquiries and Complaints:

The charity continues to receive over 1,000 enquiries a month, with a third of these coming from members. The charity dealt with several issues and complaints over the year. Most complaints were related to web site issues in the summer, which were resolved.

# Achievements and performance

## Key Achievements

The most significant achievement of 2024 was the recognition of our volunteers receiving the Kings Award for Voluntary Service. This is an important acknowledgement of the importance of volunteers in running the charity and helping protect and promote the Coast Path.

We successfully delivered the second year of the charity's new five-year business plan and continued to build on the 50th anniversary enabling us to raise over £920k over the year. Much of this fundraising was for specific capital projects improving the Coast Path. We have also worked with Natural England, the National Trust, and Highway Authorities to ensure that the establishment of the KCIIIECP improves the experience of the South West Coast Path.

The Business Plan focusses our work to maximise the public benefits delivered by the SW Coast Path. Our priority in 2024 was to protect and enhance the Coast Path experience not only for people who use and enjoy the path, but also those who are currently excluded from this national resource.

The National Lottery Heritage Funded Coast Path Connectors project exceeded its targets in the final year of the project. Our community engagement work across the five hubs (Plymouth, Cornwall, North Devon, Torbay and Weymouth) has developed local partnerships to improve equity of access and raised the profile of the Coast Path and the charity.

Displaying the Photographer of the Year exhibition at London's Paddington Station was a huge opportunity to engage with new audiences and showcase the South West Coast Path. As the exhibition was held at a key transport gateway to the SW it helped the charity flag sustainable transport issues getting to and around the Coast Path.

We also raised the profile of the Coast Path and the charity's work at national and international levels with presentations of our work at the National Trails UK Summit, Natural England and Institute of Civil Engineering podcasts, a EUROPARC webinar and World Trails Conference. Director, Julian Gray, was presented an Outstanding Contribution to Tourism Award at the SW Tourism Awards for work promoting the Coast Path and the tourism businesses that help make the SWCP a world class trail experience.

*Kings Award for Voluntary Service*

*Julian Gray with the Outstanding Tourism Award*

*SWCP Photographer of the Year Exhibition at Paddington Station*

# Public benefit statement

The Trustees have reviewed the activities of the Charity in the light of the guidance published by the Charity Commission on public benefit. The Trustees are satisfied that the Charity's activities are for the public benefit. The areas where public benefit is being provided are:

- making improvements to the Path so that people using it gain the maximum enjoyment;
- supporting path improvements to increase accessibility to and along the Coast Path for the public;
- promoting the health and wellbeing benefits of walking along the Path;
- encouraging recognition of the benefits of the path corridor for wider nature recovery;
- improvements to increase the use of the Path out of season;
- increased publicity to promote the Path to the widest section of the population;
- working with partners to identify and address barriers to access; and
- close working with other National Trails and world trails to promote the public benefits they offer.

*Rame Head, South Cornwall.*
*Credit Anick Graveline*

# Financial review

## Key Financial Performance Indicators 2024 Annual Report

The Charity receives income from a variety of sources and for 2024 this comprised:

| Income | | |
|---|---|---|
| Grants & Trusts | £ 520,409 | 57% |
| Memberships | £ 132,334 | 14% |
| Donations, Gift Aid and Legacies | £ 139,159 | 15% |
| Way Makers & Corporate Sponsorship | £ 43,128 | 5% |
| Shop Sales & other income | £ 87,519 | 9% |
| **Total** | **£ 922,549** | **100%** |

The Charity spent funds on a range of activities and for 2024 this comprised:

| Expenditure | | |
|---|---|---|
| Charitable Activities Support | £ 594,350 | 58% |
| Raising Funds | £ 79,654 | 8% |
| Path Improvements | £ 249,571 | 25% |
| Memberships | £ 43,991 | 4% |
| Promotion & Development | £ 39,386 | 4% |
| Guides & Maps | £ 14,110 | 1% |
| **Total** | **£ 1,021,062** | **100%** |

*Sea pinks and stars - the wonderful thrift under the galactic core on a clear night in May, Hartland Quay, North Devon. Credit Jennifer Rogers*

## Investment Policy and Performance

The Charity has a policy of low-risk investment in financial institutions which offer ethical products. All reserves are placed in interest bearing cash deposits within a variety of accounts, in order to keep within the Financial Services Compensation Scheme limit of £85k. The Finance and HR Committee and Trustees receive regular reports relating to account balances and interest rates.

## Going Concern

An entity prepares financial statements on a going concern basis when, under the going concern assumption, the entity is viewed as continuing in business for the foreseeable future. After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

## Principal Risks and Uncertainties

The principal risks, based on likelihood and impact, faced by the Charity in 2024 were:

- Reduction of funding by local and national government
- Impact of the cost-of-living crisis on operational costs and support for the charity
- Impact on grant funding of the United Kingdom's decision to leave the European Union
- Increasing costs to mitigate against the impacts of climate change

Trustees manage these risks by recording them in a Register and defining a set of activities to reduce, manage or mitigate the risk were it to be realised. Trustees regularly review these activities to ensure the Charity is appropriately prepared.

## Reserves Policy

At the year end the Charity had total reserves of £492k which comprise:

- **Restricted reserves of £50k** – restricted for specific uses as specified in the conditions attached to their source from legacies, grants and donations.
- **Designated reserves of £235k** – designated by the Trustees for capacity building, contribution towards the delivery of the Trail Partnership Project and to promote and protect the Coast Path.
- **Unrestricted reserves of £207k** – these reserves are needed to bridge any gaps that arise between spending and income received due to unforeseen circumstances which are outside of the Association's control. For example, this might include the impact of national economic conditions on our ability to generate income or the need to deal with emergency repairs.

The Charity's reserves policy is intended to ensure the Charity has sufficient unrestricted reserves to meet up to 6 months of our day to day running ("operational") costs. The level of reserves is reviewed at least twice a year by the Finance and HR Committee and not only reflects the relevant period in the current financial year but also takes into account the pressures on our budget moving forward. The Reserves Policy target was met in 2024.

# Structure, governance and management

## Governing Document

The South West Coast Path Association is a Charitable Incorporated Organisation (CIO) governed by its Constitution approved by members on 28th March 2015 and subsequently accepted by the Charity Commission on 4th September 2015. It is registered as a Charity with the Charity Commission.

## Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution. Trustees are elected every year by members at the AGM, serving until the following AGM. All Trustees are eligible for re-election each year. The procedure governing this process is set out in the Constitution and Rules. Officers (Chair, Vice Chair, Hon Secretary and Treasurer) are elected by the Trustees at the first meeting of the Board of Trustees following AGM. Members are informed at AGM of the names of those Trustees intending to stand for the Officer positions. A maximum of twelve Trustees are permitted under the current Constitution. Trustees may co-opt additional Trustees between AGMs, so long as the total does not exceed twelve.

## Organisational Structure and Decision Making

The Board of Trustees hosts four formal meetings a year at in-person or virtually with occasional conference calls, as required, between meetings. A further two meetings are held to focus upon project delivery with a site visit including relevant staff in the spring, and the second to consider the progress and review of the Business Plan in the autumn. The Board has established and monitors the overall governance of the Charity and determines membership, terms of reference and procedures of committees and other groups. It receives reports and recommendations from its committees for ratification. All Trustees have access to the minutes of committees allowing scrutiny of their discussions and activities. The Board has the power to create Working Groups to perform specific tasks over a limited timescale.

The following decisions are reserved to the Board of Trustees: to consider any proposals for changes to the status or constitution of the Charity and its committee structure, to appoint or remove the Chair and/or Vice Chair, to approve the budget, to approve changes to membership subscription rates.

The Trustees are responsible for setting general policy, adopting a Business Plan and budget, approving the statutory accounts, monitoring Charity performance with the use of budgets and other data, evaluating and mitigating risks, and making major decisions about the direction of the Charity, capital expenditure and resources.

## Committees and Working Groups

There are three committees and four working groups:

**Path Committee**

This is the primary group which looks after operational matters concerned with the Path. It meets four times a year allowing all Trustees to attend as observers. Membership is comprised of the Area Reps, a Rambler's representative, the National Trail Officer, three Trustees, the Association Director and an independent Chair. One of its main purposes is to review requests and approve the allocation of the Charity's own resources to projects protecting and promoting the Coast Path. Chaired by Ken Carter.

**Finance and Human Resources Committee**

This meets at least four times a year and is responsible for all substantial matters of finance including human resources. This includes, but is not limited to, approving funding bids, approving the Charity's quarterly management accounts, approval of the annual

budget and the appointment of the Charity's legal and financial advisers. Finance policies are developed by the Committee and approved by the Board of Trustees whereas finance procedures are owned and maintained by the Committee. Membership includes the Chair, Treasurer, Finance Manager, Director plus at least one other Trustee. Chaired by Kevin Thomas.

**Membership and Fundraising Committee**

The Membership and Fundraising Committee's main objectives are to oversee the fundraising and engagement work of the Charity set out in the Business Plan. This includes membership, corporate support, trusts and grants, individual giving, events, trading activity and communications.

Membership of the Committee comprises at least three Trustees and two voting Association staff. Other non-voting staff are co-opted to the Committee. Chaired by Philip Spencer.

**Planning Working Group**

The Planning Working Group has oversight of planning policy impacting on the Coast Path. In addition, it responds to planning applications, advises on neighbourhood plans and inputs to policy (e.g. Green infrastructure and National Planning Policy Framework). The Group comprises the Chair of the SWCP Trail Partnership, Path Committee Chair, Volunteer Planning Advisers, Association's Director and the National Trail Officer. This Working Group reports to the Path Committee.

**Trustee Recruitment Working Group/Interview Panel**

The Trustee Recruitment Working Group addresses issues around skills and diversity in membership of the Board. The Working Group comprises three Trustees, one of whom is the Chair or Vice-Chair and the Association's Director and reports to the Board of Trustees. This Working Group reports to the Board.

**Health and Wellbeing Working Group**

The Trustee Health and Wellbeing Working Group gives strategic direction to health and wellbeing work across the charity, looking to maximise impact of our programmes across the Coast Path. The Working Group comprises two Trustees and the Association's Director, National Trail Officer and Coast Path Connectors Project Manager and reports to the Board. Chaired by David Morris.

**Coast Path Centre Working Group**

This Working Group was set up to give oversight of the development of a new office, visitor centre and community hub at Royal William Yard, Plymouth. The Working Group comprises three Trustees and the Association's Director and Head of Comms and reports to the Board. The Working Group will be dissolved following completion and opening of the Coast Path Centre. Chaired by Ken Carter.

*Sanctuary West Fleet, Jurassic Coast. Credit Anick Graveline*

*Port Isaac, North Cornwall. Credit Abbi Pitt*

## Key Management

The Board of Trustees have devolved responsibility for day-to-day management of the Charity to the Director. The Director implements the policies laid down by the Trustees and reports back to them on performance.

The Trustees have approved a Scheme of Delegation between the Trustees and Director. This forms part of the Charity's Rules and grants the Director latitude to act within the scope of the approved annual or project budget and within the Business Plan. The Business Plan has identified Lead Trustees for specific work items and the Director is authorised to proceed subject to consultation with the Lead Trustees, rather than the full Board. Discretionary spend up to £2,000 on items not in either the annual budget or project budgets is permitted by the Scheme.

## Related Party and Other Connected Charities and Organisations

None of our Trustees receive remuneration or other benefit from their work with the Charity. Trustees are required to complete an annual Declaration of Interests as well as to state any conflicts of interest before the start of each Board meeting. Trustees are also required to pass the HMRC "fit and proper" test as the Charity makes claims for tax relief.

# Plans for future periods

## Future Developments

Our priority for the Association in 2025 will be to deliver year three of our Business Plan as efficiently and effectively as possible under challenging economic and physical environment conditions. At the time of writing there are some specific programmes of activity we will focus on over 2025, including:

- improving our data sharing with highways authorities to ensure our conditions survey feeds into future maintenance of the trail;
- work with the England Coast Path designation team to maximise benefits for coastal access along the Path corridor and champion the best route for the KCIIIECP in the South West;
- work with Urban Splash and other stakeholders to develop a national Coast Path Centre at RWY, including a new headquarters office;
- mainstream Coast Path Connectors work to deliver our health and wellbeing projects;
- improve our engagement with members, supporters and wider users of the Coast Path through digital and on-site comms (leveraging interest in The Salt Path film);
- deliver our Every Mile Matters awareness and fundraising campaign to show how the Coast Path is delivering the sustainability agenda and articulate the case for support;
- secure long-term core funding for maintenance of National Trails in parity with the rest of the protected landscape family, working with government and National Trails UK;
- build the charity's volunteer management capacity, integrating new community engagement volunteers with our path volunteers;
- work with planning authorities and key stakeholders to improve recognition and protection of the National Trail in the planning system;
- deliver the Coastal Wildbelt pilot project in the SW working with National Trails UK to maximise the public benefits from the KCIIIECP coastal margin including better nature for people;
- develop our partnership for an affordable accommodation offer for long-distance hikers;
- develop our Geographical Information System to underpin management plans and support the Wildbelt;
- work with Natural England, VisitBritain & National Coastal Tourism Academy to promote the KCIIIECP;
- increase our understanding of the Coast Path and its public benefits by working with universities to influence the research agenda;
- work with the National Trails UK to ensure the National Trails family has a strong voice;
- work with the World Trails Network to promote the impact and public benefit of trails.

*Trenarren, Blackhead, South Cornwall. Credit Catherine Owers*

*St. Ives, West Cornwall. Credit James Loveridge*

# Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 the Charities Statement of Recommended Practice (SORP);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees, on and signed on their behalf by:

**Ms H Dinsdale**
(Chair of Trustees)
Date: 14 May 2025

*Overall Winner SWCP POTY James Loveridge, Lyme Regis Cobb, Jurassic Coast*

## SOUTH WEST COAST PATH ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2024

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH WEST COAST PATH ASSOCIATION ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

### RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: ated: 20 May 2025
Alison Oliver FCA

**BISHOP FLEMING LLP**
Chartered Accountants
Chy Nyverow
Newham Road
Truro
Cornwall
TR1 2DP

**SOUTH WEST COAST PATH ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

| | Note | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|---|---|---|---|---|
| **INCOME FROM:** | | | | | |
| Donations and legacies | 4 | **131,785** | **7,372** | **139,157** | 175,019 |
| Charitable activities | 5 | **182,129** | **520,409** | **702,538** | 649,675 |
| Other trading activities | | **61,422** | **-** | **61,422** | 73,212 |
| Investments | 7 | **19,432** | **-** | **19,432** | 12,106 |
| **TOTAL INCOME** | | **394,768** | **527,781** | **922,549** | 910,012 |
| **EXPENDITURE ON:** | | | | | |
| Raising funds | 8 | **79,655** | **-** | **79,655** | 87,248 |
| Charitable activities | 9 | **352,522** | **588,885** | **941,407** | 879,535 |
| **TOTAL EXPENDITURE** | | **432,177** | **588,885** | **1,021,062** | 966,783 |
| **NET EXPENDITURE** | | **(37,409)** | **(61,104)** | **(98,513)** | (56,771) |
| Transfers between funds | 18 | **(57,260)** | **57,260** | **-** | - |
| **NET MOVEMENT IN FUNDS** | | **(94,669)** | **(3,844)** | **(98,513)** | (56,771) |
| **RECONCILIATION OF FUNDS:** | | | | | |
| Total funds brought forward | | **536,899** | **53,487** | **590,386** | 647,157 |
| Net movement in funds | | **(94,669)** | **(3,844)** | **(98,513)** | (56,771) |
| **TOTAL FUNDS CARRIED FORWARD** | 18 | **442,230** | **49,643** | **491,873** | 590,386 |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 29 to 44 form part of these financial statements.

## SOUTH WEST COAST PATH ASSOCIATION

## BALANCE SHEET
## AS AT 31 DECEMBER 2024

| | Note | | 2024 £ | | 2023 £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Stocks | 13 | **13,291** | | 8,966 | |
| Debtors | 14 | **81,120** | | 76,493 | |
| Investments | 15 | **440,920** | | 518,002 | |
| Cash at bank and in hand | 21 | **177,587** | | 151,171 | |
| | | **712,918** | | 754,632 | |
| Creditors: amounts falling due within one year | 16 | **(210,681)** | | (149,386) | |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | **502,237** | | 605,246 |
| Creditors: amounts falling due after more than one year | 17 | | **(10,364)** | | (14,860) |
| **TOTAL NET ASSETS** | | | **491,873** | | 590,386 |
| **CHARITY FUNDS** | | | | | |
| Restricted funds | 18 | | **49,643** | | 53,487 |
| Unrestricted funds | 18 | | **442,230** | | 536,899 |
| **TOTAL FUNDS** | | | **491,873** | | 590,386 |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**H Dinsdale**
(Chair of Trustees)

Date: 14 May 2025

The notes on pages 29 to 44 form part of these financial statements.

## SOUTH WEST COAST PATH ASSOCIATION

## STATEMENT OF CASH FLOWS
## FOR THE YEAR ENDED 31 DECEMBER 2024

| | Note | 2024 £ | 2023 £ |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| Net cash used in operating activities | 20 | **(70,098)** | (10,265) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| Increases/(decreases) in cash investments | | **77,082** | (4,972) |
| Investment income received | | **19,432** | 12,106 |
| **NET CASH PROVIDED BY INVESTING ACTIVITIES** | | **96,514** | **7,134** |
| **CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR** | | **26,416** | **(3,131)** |
| Cash and cash equivalents at the beginning of the year | | **151,171** | 154,302 |
| **CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR** | 21 | **177,587** | 151,171 |

The notes on pages 29 to 44 form part of these financial statements

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## 1. GENERAL INFORMATION

South West Coast Path Association is a charitable incorporated organisation, registered in England and Wales (charity number: 1163422). The registered office is Unit 11, Residence 2, Royal William Yard, Plymouth, PL1 3RP.

## 2. ACCOUNTING POLICIES

### 2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

South West Coast Path Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### 2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Income received for Life Memberships are credited to deferred income and from there recognised as income in 15 equal annual installments.

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## 2. ACCOUNTING POLICIES (continued)

### 2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.5 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

### 2.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 2.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## 2. ACCOUNTING POLICIES (continued)

### 2.9 FINANCIAL INSTRUMENTS

The Charity only 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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.10 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 2.11 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## 3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Life memberships are deferred over the expected term of the membership. This has been assumed to be 15 years.

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## 4. INCOME FROM DONATIONS AND LEGACIES

| | **Unrestricted funds 2024 £** | **Restricted funds 2024 £** | **Total funds 2024 £** |
|---|---|---|---|
| Donations & Gift Aid | 88,947 | 7,372 | **96,319** |
| Legacies | 42,838 | - | **42,838** |
| | 131,785 | 7,372 | **139,157** |

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|---|---|---|---|
| Donations & Gift Aid | 105,613 | 54,412 | 160,025 |
| Legacies | 14,994 | - | 14,994 |
| | 120,607 | 54,412 | 175,019 |

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## 5. INCOME FROM CHARITABLE ACTIVITIES

| | **Unrestricted funds 2024 £** | **Restricted funds 2024 £** | **Total funds 2024 £** |
|---|---|---|---|
| Membership Subscriptions | 132,334 | - | **132,334** |
| Waymaker Business Memberships | 9,787 | - | **9,787** |
| Sale of Guides & Maps | 40,008 | - | **40,008** |
| Trail Partnership Project | - | 39,880 | **39,880** |
| CAN Project Grants | - | - | **-** |
| National Trail Team Grants | - | 92,150 | **92,150** |
| Natural England Grants | - | 250,384 | **250,384** |
| Coast Path Connectors Grant | - | 137,995 | **137,995** |
| | 182,129 | 520,409 | **702,538** |

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|---|---|---|---|
| Membership Subscriptions | 135,236 | - | 135,236 |
| Waymaker Business Memberships | 8,236 | - | 8,236 |
| Sale of Guides & Maps | 35,037 | - | 35,037 |
| Trail Partnership Project | - | 40,990 | 40,990 |
| CAN Project Grants | - | 540 | 540 |
| National Trail Team Grants | - | 92,150 | 92,150 |
| Natural England Grants | - | 248,450 | 248,450 |
| Coast Path Connectors Grant | - | 89,036 | 89,036 |
| | 178,509 | 471,166 | **649,675** |

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## 6. INCOME FROM OTHER TRADING ACTIVITIES

| | **Unrestricted funds 2024 £** | **Total funds 2024 £** |
|---|---|---|
| Sale of Merchandise | 27,891 | **27,891** |
| Waymaker Business Sponsorships | 12,451 | **12,451** |
| Corporate Sponsorships | 20,890 | **20,890** |
| Misc Income | 190 | **190** |
| | 61,422 | **61,422** |

| | Unrestricted funds 2023 £ | Total funds 2023 £ |
|---|---|---|
| Sale of Merchandise | 32,077 | 32,077 |
| Waymaker Business Sponsorships | 10,223 | 10,223 |
| Corporate Sponsorships | 30,404 | 30,404 |
| Misc Income | 508 | 508 |
| | 73,212 | **73,212** |

## 7. INVESTMENT INCOME

| | **Unrestricted funds 2024 £** | **Total funds 2024 £** | Total funds 2023 £ |
|---|---|---|---|
| Bank Interest | 19,432 | **19,432** | 12,106 |

All prior year funds were unrestricted funds.

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## 8. EXPENDITURE ON RAISING FUNDS

| | Unrestricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|---|---|---|
| Cost of Merchandise | 23,426 | **23,426** | 22,079 |
| Donations and Legacies Costs | 9,288 | **9,288** | 8,735 |
| Corporate and Waymaker Sponsorship Costs | 13,921 | **13,921** | 17,838 |
| Staff Costs | 33,020 | **33,020** | 38,596 |
| | 79,655 | **79,655** | 87,248 |

## 9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

| | Activities undertaken directly 2024 £ | Support costs 2024 £ | Total funds 2024 £ |
|---|---|---|---|
| Promotion, Protection & Improvement of Coast Path | 344,720 | 594,350 | **939,070** |
| Coast Path Connectors Project | 2,337 | - | **2,337** |
| | 347,057 | 594,350 | **941,407** |

| | Activities undertaken directly 2023 £ | Support costs 2023 £ | Total funds 2023 £ |
|---|---|---|---|
| Promotion, Protection & Improvement of Coast Path | 319,144 | 557,473 | 876,617 |
| Coast Path Connectors Project | 2,918 | - | 2,918 |
| | 322,062 | 557,473 | 879,535 |

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## 9. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

### ANALYSIS OF SUPPORT COSTS

| | **Total funds 2024 £** | Total funds 2023 £ |
|---|---|---|
| Staff Salaries & Employer Costs | **391,299** | 388,169 |
| Professional Fees | **13,383** | 6,275 |
| Volunteer Expenses | **25,859** | 16,633 |
| Other Staff Costs | **33,413** | 29,627 |
| Governance Costs | **4,979** | 3,661 |
| Premises Costs | **29,850** | 24,880 |
| Administration Costs | **4,505** | 2,429 |
| IT Expenses | **66,093** | 63,310 |
| Accountancy Fees | **4,175** | 4,050 |
| Irrecoverable VAT | **20,794** | 18,439 |
| | **594,350** | 557,473 |

## 10. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £4,175 (2023 - £4,050).

## 11. STAFF COSTS

| | **2024 £** | 2023 £ |
|---|---|---|
| Wages and salaries | **352,571** | 363,682 |
| Social security costs | **50,436** | 34,515 |
| Contribution to defined contribution pension schemes | **21,312** | 28,568 |
| | **424,319** | 426,765 |

The average number of persons employed by the Charity during the year was as follows:

| | **2024 No.** | 2023 No. |
|---|---|---|
| Support Staff | **12** | 11 |

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## 11. STAFF COSTS (CONTINUED)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | **2024** | 2023 |
|---|---|---|
| | **No.** | No. |
| In the band £60,001 - £70,000 | **1** | 1 |

The Charity's volunteers take roles as Trustees, technical experts on one of our Committees or Working Groups or as Area or Local Representatives looking after a specific section of the Path. The latter walk the Path regularly, undertake an annual condition survey and report on any Path matters, they come together as the Path Committee to make important recommendations about projects that may need funding from Association or grant funds.

## 12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2023: £Nil).

During the year ended 31 December 2024, expenses totalling £2,419 were reimbursed or paid directly to 6 Trustees (2023: £1,759 to 5 Trustees).

## 13. STOCKS

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Finished goods and goods for resale | **13,291** | 8,966 |

## 14. DEBTORS

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| **DUE WITHIN ONE YEAR** | | |
| Trade debtors | **3,139** | 15,987 |
| Other debtors | **-** | 5,291 |
| Prepayments and accrued income | **77,981** | 55,215 |
| | **81,120** | 76,493 |

## 15. CURRENT ASSET INVESTMENTS

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Cash investments | **440,920** | 518,002 |

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 £ | 2023 £ |
|---|---|---|
| Trade creditors | **65,762** | 63,159 |
| Other taxation and social security | **836** | - |
| Accruals and deferred income | **144,083** | 86,227 |
| | **210,681** | 149,386 |

| | 2024 £ | 2023 £ |
|---|---|---|
| Deferred income at 1 January 2024 | **56,354** | 64,098 |
| Resources deferred during the year | **101,570** | 56,354 |
| Amounts released from previous periods | **(56,354)** | (64,098) |
| | **101,570** | 56,354 |

At the Balance Sheet date the Charity was holding funds received in advance of £8,345 for sponsorships, £48,220 for memberships and £45,005 for TTP and other grants

## 17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2024 £ | 2023 £ |
|---|---|---|
| Deferred income | **10,364** | 14,860 |

Deferred income due after more than 1 year includes amounts relating to income from Lifetime Memberships, which is being released over a period of 15 years straight line.

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

| | 2024 £ | 2023 £ |
|---|---|---|
| Deferred income | **-** | 2,587 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

## 18. STATEMENT OF FUNDS

### STATEMENT OF FUNDS - CURRENT YEAR

| | Balance at 1 January 2024 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2024 £ |
|---|---|---|---|---|---|
| **UNRESTRICTED FUNDS** | | | | | |
| **DESIGNATED FUNDS** | | | | | |
| Promote and Protect Path | 196,434 | - | (98,922) | 66,167 | 163,679 |
| Capacity Building | 24,562 | - | (6,785) | (5,973) | 11,804 |
| Legacies | 100,827 | - | (51,647) | - | 49,180 |
| National Trails Alliance | 10,894 | - | (23) | - | 10,871 |
| | 332,717 | - | (157,377) | 60,194 | 235,534 |
| **GENERAL FUNDS** | | | | | |
| General Funds | 204,182 | 394,768 | (274,800) | (117,454) | 206,696 |
| **TOTAL UNRESTRICTED FUNDS** | 536,899 | 394,768 | (432,177) | (57,260) | 442,230 |
| **RESTRICTED FUNDS** | | | | | |
| Promote and Protect Path | 32,373 | 7,079 | (17,315) | 3,012 | 25,149 |
| Trail Partnership Project | - | 39,880 | (71,505) | 31,625 | - |
| National Trails Team | - | 92,149 | (108,799) | 16,650 | - |
| Donations | 20,808 | 7,372 | (12,969) | (1,609) | 13,602 |
| Outreach Projects | 237 | - | (11) | - | 226 |
| Natural England | 69 | 243,306 | (234,318) | 1,609 | 10,666 |
| Coast Path Connectors | - | 137,995 | (143,968) | 5,973 | - |
| | 53,487 | 527,781 | (588,885) | 57,260 | 49,643 |
| **TOTAL OF FUNDS** | 590,386 | 922,549 | (1,021,062) | - | 491,873 |

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## 18. STATEMENT OF FUNDS (CONTINUED)

### DESIGNATED FUNDS

Promote & Protect Path - Promotion & protection of the South West Coast Path, at the discretion of the Trustees.

Capacity Building - Match funding for Coast Path experience, to build the capacity and long term benefits of the Charity.

Legacies - Legacies designated for improving the Coast Path experience, to build the capacity and long term benefits of the Charity.

National Trails Alliance - Charity contribution to establish a new CIO (NTUK) promoting the UK National Trails.

### RESTRICTED FUNDS

Promote & Protect Path - Improvements to the South West Coast Path, restricted by conditions from the donor or funder.

Trail Partnership Project - Delivery of the Trail Partnership Project, funded by its partners comprising 6 Highways Authorities & The National Trust.

National Trails Team - Hosting the South West Coast Path National Trails Team, funded by a grant from Natural England.

Donations - Specific improvements to the South West Coast Path, funded by donations from Appeals and Memorials.

Outreach Projects - Projects to support equity of access on the Coast Path for disadvantaged adults, funded by Active Devon and N Devon AONB.

Natural England - ECP signage, Coast Path improvements & Volunteer support, funded by grants from Natural England.

Coast Path Connectors - Our flagship project improving equity of access to the path and increasing our volunteer capacity, funded by National Lottery Heritage Fund

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## 18. STATEMENT OF FUNDS (CONTINUED)

### STATEMENT OF FUNDS - PRIOR YEAR

| | Balance at 1 January 2023 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2023 £ |
|---|---|---|---|---|---|
| **UNRESTRICTED FUNDS** | | | | | |
| **DESIGNATED FUNDS** | | | | | |
| Promote and Protect Path | 192,236 | - | (63,420) | 67,618 | 196,434 |
| Capacity Building | 38,952 | - | (4,100) | (10,290) | 24,562 |
| Legacies | 176,640 | - | (75,813) | - | 100,827 |
| National Trails Alliance | 13,929 | - | (3,035) | - | 10,894 |
| | 421,757 | - | (146,368) | 57,328 | 332,717 |
| **GENERAL FUNDS** | | | | | |
| General Funds | 147,740 | 384,449 | (286,864) | (41,143) | 204,182 |
| **TOTAL UNRESTRICTED FUNDS** | 569,497 | 384,449 | (433,232) | 16,185 | 536,899 |
| **RESTRICTED FUNDS** | | | | | |
| Promote and Protect Path | 74,673 | 5,000 | (47,939) | 639 | 32,373 |
| Trail Partnership Project | - | 40,990 | (66,018) | 25,028 | - |
| National Trails Team | 426 | 92,150 | (95,099) | 2,523 | - |
| Donations | 2,378 | 44,397 | (25,967) | - | 20,808 |
| Outreach Projects | 165 | 540 | (468) | - | 237 |
| Natural England | 18 | 248,450 | (186,894) | (61,505) | 69 |
| Coast Path Connectors | - | 94,036 | (111,166) | 17,130 | - |
| | 77,660 | 525,563 | (533,551) | (16,185) | 53,487 |
| **TOTAL OF FUNDS** | 647,157 | 910,012 | (966,783) | - | 590,386 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

## 19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ |
|---|---|---|---|
| Current assets | 625,049 | 87,869 | **712,918** |
| Creditors due within one year | (172,455) | (38,226) | **(210,681)** |
| Creditors due in more than one year | (10,364) | - | **(10,364)** |
| **TOTAL** | 442,230 | 49,643 | **491,873** |

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|---|---|---|---|
| Current assets | 672,099 | 82,533 | 754,632 |
| Creditors due within one year | (122,245) | (27,141) | (149,386) |
| Creditors due in more than one year | (12,955) | (1,905) | (14,860) |
| **TOTAL** | 536,899 | 53,487 | 590,386 |

## 20. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2024 £ | 2023 £ |
|---|---|---|
| Net expenditure for the period (as per Statement of Financial Activities) | **(98,513)** | (56,771) |
| **ADJUSTMENTS FOR:** | | |
| Dividends, interests and rents from investments | **(19,432)** | (12,106) |
| Increase in stocks | **(4,325)** | (1,677) |
| Decrease/(increase) in debtors | **(4,627)** | 38,888 |
| Increase in creditors | **56,799** | 21,401 |
| **NET CASH USED IN OPERATING ACTIVITIES** | **(70,098)** | (10,265) |

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2024**

## 21. ANALYSIS OF CASH AND CASH EQUIVALENTS

| | 2024 £ | 2023 £ |
|---|---|---|
| Cash in hand | **177,587** | 151,171 |

## 22. ANALYSIS OF CHANGES IN NET DEBT

| | At 1 January 2024 £ | Cash flows £ | At 31 December 2024 £ |
|---|---|---|---|
| Cash at bank and in hand | **151,171** | **26,416** | **177,587** |
| Liquid investments | **518,002** | **(77,082)** | **440,920** |
| | **669,173** | **(50,666)** | **618,507** |

## 23. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £21,312 (2023: £28,568). Contributions totalling £3,567 (2023: 2,633) were payable to the fund at the balance sheet date and are included in creditors.

## 24. OPERATING LEASE COMMITMENTS

At 31 December 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2024 £ | 2023 £ |
|---|---|---|
| Not later than 1 year | **11,723** | 30,537 |
| Later than 1 year and not later than 5 years | **-** | 13,439 |
| | **11,723** | 43,976 |

## 25. MEMBERS' LIABILITY

Each member of the Charity undertakes to contribute to the assets of the Charity in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £Nil for the debts and liabilities contracted before he/she ceases to be a member.

## 26. RELATED PARTY TRANSACTIONS

None of the Trustees receive remuneration or other benefits from their work with the Charity. Trustees are required to complete an annual 'declaration of interests' as well as stating any conflicts of interests before the start of each Board of Trustees meetings. As such, no related party transactions occurred in the year.

## 27. CONTROLLING PARTY

The ultimate controlling party is the Trustees. No individual member has ultimate control.

**South West Coast Path Association**
Registered charity no: 1163422

**SOUTH WEST COAST PATH ASSOCIATION**

England & Wales - Charity number 1163422

# Accounts

South West Coast Path ASSOCIATION

# South West Coast Path Association

## Trustees' Report and Financial Statements for the year ended 31 December 2023

Registered with FUNDRAISING REGULATOR

Reg. charity no. 1163422

# Contents


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*Cover image Sharon and Sue. Photo below:*

**Report independently examined by:**

Bishop Fleming

# Reference and Administrative Details of the Charity, its Trustees and Advisers

## For The Year Ended 31 December 2023

| | |
|---|---|
| **Trustees** | Ruth Adams, (Co-opted November 2023)<br>Katie Ash<br>Ken Carter,<br>Lucy Daniel (Resigned August 2023)<br>Hilary Dinsdale, *Treasurer to June 2023*<br>Graham Keene (Resigned June 2023)<br>Zoë Kibbey (Co-opted November 2023)<br>Robert Mark, *Chair*<br>David Morris<br>Phillip Spencer, *Vice Chair*<br>Kevin Thomas, *Treasurer from June 2023* |
| **Charity registered number** | 1163422 |
| **Principal office** | Unit 11, Residence 2, Royal William Yard, Plymouth, PL1 3RP |
| **Senior management team** | Julian Gray, Director<br>Lorna Sherriff, National Trail Officer<br>Aletha Mays, Head of Comms |
| **Accountants** | Bishop Fleming LLP, Chartered Accountants,<br>Salt Quay House, 4 North East Quay, Sutton Harbour,<br>Plymouth, PL4 0BN |

*Trailblazer Walk Finale. Photographer Jay Stone*

# Chair's Introduction

**It is a pleasure on behalf of the Board of Trustees to introduce the 2023 Annual Report, which records the exceptional contribution of Association Staff, Volunteers, Members, and Supporters to deliver a cracking 50th Anniversary year, which we think would delight our founders. In addition to the 50th celebrations detailed in this report, immense credit is due to the efforts of the staff and volunteer team to deliver a very creditable financial performance.**

Working with our South West Trail Partnership Program colleagues, £1.219 million has been spent in 2023 on the Path, to maintain and improve the experience of walkers. Of this 47.7% has been grant funded by Natural England as part of the agreement between Central Government and the Trail Partnership, and 52.3% match-funded by the SW Trail Partners, including the Association. This achievement is all the more creditable in a period of high inflation and challenging economic circumstances, given that the SW Trail Partnership Agreement with Central Government should reflect a 75% Central Government: 25% Trail Partnership split.

THREE ASPECTS HAVE DRIVEN THE AMBITION OF TRAIL PARTNERS TO FIND MORE MONEY TO MAINTAIN AND IMPROVE THE SWCP AS A NATIONAL JEWEL.

The increasing impact of climate change on the fabric of the path, the clear and demonstrable draw which the path has to encourage visitors to spend of the order of £500m per annum, supporting around 10,000 jobs in a region which depends on tourism as a key component of the local economy; and finally the health and wellbeing benefits which locals and visitors alike can gain from this wonderful resource.

The Trustees are particularly pleased that the Association's National Lottery Heritage funded Coast Path Connectors (CPC) programme, has had a very successful inaugural year. The NLHF money has enable the Association to employ 5 additional part-time staff to turbo-charge our Health and Wellbeing offering across the region, improving the access to the physical and mental benefits of walking the Path for a wide range of less advantaged folk who might otherwise have lacked the confidence or opportunity. NLHF funding is for two years, expiring in May 2025, and the Trustees, based on this pilot, are keen to find ways of continuing the programme. I encourage you to read the range of 'connections' that CPC has been able to deliver in the following pages and the heart-warming quote of a beneficiary.

None of the above good work could be achieved without you, the members and supporters.

We have received £135K from a steadily growing membership base this year, which is a marvellous testament to the loyalty and desire of individual members to give something back to the path and preserve it for future generations. Fifty percent of subscriptions are hypothecated into a restricted fund to promote and protect the Path. Together with donations of £115K, fully 28% of the Associations income derives from individuals who care passionately about the path. Legacy pledges are above £500K.

**OVER 450 BUSINESSES ARE PART OF THE ASSOCIATION'S 'WAY MAKER' SCHEME AND THE NEW 'SWCP PASSPORT' IS AN UNDOUBTED SUCCESS, WITH MORE STAMPING POINTS ADDING TO THE POPULARITY AND ENABLING PARTICIPATING BUSINESSES TO TAP INTO OUR GROWING PASSPORT USER BASE.**

We have enhanced our website, which retains a #1 spot on google search rankings and are working hard to add new functionality as funds allow. Across all social and traditional media channels we are now talking to upwards of 136,000 people, providing regular updates on path condition, events, news, Way Maker facilities, and special interest topics. So a heartfelt thank you to all our members and supporters.

It would be easy to rest of our laurels, however there is little doubt that the Association cannot relax the tempo of fund-raising activity. Better promotion means more people and more erosion in 'hotspots' although there are still plenty of places where the path offers calm, peace, and tranquillity. Climate Change is forcing the pace of coastal adaptation, and our annual Storm Damage Appeal is becoming more and more essential. A less obvious effect of Climate Change is the impact on our native species. The Association is committed to lobbying with partners to create a coastal wildbelt or corridor for nature and people around the path to give nature space to adapt and recover.

In 2023 we continued our support to the South Devon Landscape Partnership (formerly the S Devon Area of Outstanding Natural Beauty) 'Life on the Edge' pilot programme, which we hope will offer lessons to other Landscape Partnerships in the region.

Unfortunately, the Path is also increasingly subject to unsuitable development, in 2023 the reasoned and carefully framed representations of the Association to the Planning Authorities were up 60% on 2022. Our goal is to promote compromise where-ever possible, however we will not shirk our duty to preserve the natural beauty of the Path. Notwithstanding these challenges, in 2023 the 'good' has most definitely overshadowed the 'bad'. The Association and Path are in good shape. On behalf of, the Board of Trustees and Staff, I hope you will continue to ensure that the SWCP remains one of the World's great trails.

# Objectives and activities

The **Objects** of the Charity, as set out in the Constitution, are:

1. To secure the protection, improvement and conservation of the South West Coast Path and public access to it in order to improve the health and wellbeing of the general public.
2. To educate the general public to a greater knowledge of, respect and care for, the coast and countryside by promoting the South West Coast Path.

In furtherance of these Objects the Association aims to work for and assist in:

- Providing information about the South West Coast Path and its corridor to the public;
- The effective administration of the organisation directed at the improvement and maintenance of the South West Coast Path; and
- Providing a forum in which different interests connected with the South West Coast Path (including its corridor) and its use can discuss problems of mutual concern.

## Vision and Mission

The Association's **Vision** is to protect and improve the South West Coast Path as one of the world's great trails, now and for future generations. In our **mission** to achieve this, we will champion the South West Coast Path to help people access, enjoy and protect the National Trail.

## Our Strategies

As a charity we need to be self-sufficient in our core running costs. We also need to ensure efficient use of our supporters' donations so that the maximum benefit is given to the Coast Path. To be as cost-effective in our efforts as possible, our strategies focus on working in partnership where practicable. Our business plan prioritises the following strategies:

### Enhancement of the South West Coast Path National Trail

- Improve quality of access to and along the Trail and enhance health and wellbeing
- Seize opportunities to improve the green infrastructure of the coastal margin
- Support and coordinate the Trail Partnership
- Have a voice in the planning system to protect and enhance the Trail
- Support economic activity that sustains the Trail
- Advocate at a national level to support the family of National Trails
- Work at a regional level to support wider access to the coast and countryside

### Engagement with people using and supporting the Coast Path

- Listen and give a voice to users of the Coast Path
- Engage with people about conservation of the coast and countryside – helping create a sense of place
- Inspire people to use and enjoy the Coast Path, promoting access for all

### Capacity Building of the Association and SWCP Trails Partnership to support the Trail

- Fundraise to help protect, promote and improve the Path
- Provide a way for people to give back to the South West Coast Path
- Enable others to support the Path to do more through leveraging of funding
- Be bold to test new ideas to enhance the trail experience

*Provide a way for people to give back to the South West Coast Path.*

*Hartland Quay to Bude, Trailbalzer Walk. Photographer Julian Gray*

# Reporting Criteria 2023

The charity's Business Plan sets out financial and non-financial performance measures to ensure the Association is meeting its objects, vision and mission. A new five-year Business Plan was developed between June and October 2022 and adopted by the Board of Trustees in November 2022 setting out the strategic aims and objectives for the Association including a detailed action plan and budget for 2023.

The three Sub-Committees of the Board of Trustees have responsibility for governance and oversight of delivery of one of each of the three strategic aims:

- **Path Committee** – enhancement of the Coast Path experience;
- **Membership and Fundraising Committee** – fundraising to support the Coast Path; and
- **Finance and Human Resources Committee** – running the Charity.

This 2023 Trustees Report has been structured to reflect the charity's work across these three areas.

*South West Coast Path Photographer of the Year winning image. Seagull at Sea, Exmouth South Devon. Photographer Paul Boomsma*

*Sunset on the ammonite pavement at Lyme Regis, Jurassic Coast. Photographer James Loveridge*

# Main Activities Undertaken to Further the Charity's Purposes for Public Benefit

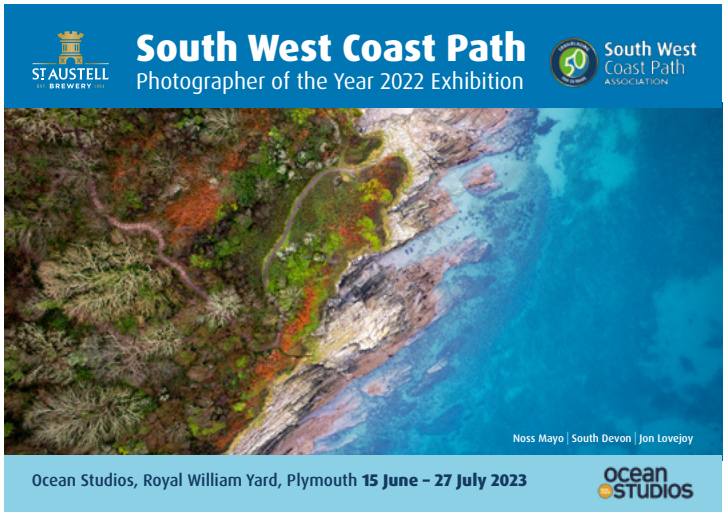
## Enhancement of the Coast Path Experience

**This year marked the 50th anniversary of the charity. Over the year we undertook a series of activities and events to celebrate the South West Coast Path.**

*Start of the Trailblazer Walk in Minehead*

Highlights of the celebrations include:

- Over 1,000 people joined us on our epic **Trailblazer Walk**, covering the full 630 miles of the South West Coast Path over 35 days. The epic walk finished on the Green at Royal William Yard on June 15th and was followed by the AGM and Coast Path Forum as part of a a further two days of celebrations in Plymouth. 500 **Beach of Dreams** silk pennants were on display to create the 50th Trailblazing logo in a stunning installation from both an aerial and ground-level perspective. 100 lucky Trailblazer Walkers completed the installation in a ceremonial procession into the Yard with celebrations overseen by David Fursdon, Lord Lieutenant of Devon.
- The 2023 AGM was held in person with around 100 members joining us at Royal William Yard. Bob Mark, Chair, gave an overview of the work of the charity and future plans and Hilary Dinsdale, outgoing Treasurer, presented a report on our accounts for 2022. This was followed by a 50th anniversary cake cutting ceremony overseen by Bob Mark and former Trustee Lizzy Wallace who with her husband were key personalities in building the Charity from scratch in the early years. The AGM was concluded with a completer's certificate ceremony overseen by Philip Spencer, Vice-Chair.
- The 2023 **Coast Path Forum** was attended by over 100 members supporters and wider stakeholders on June 16th. Whereas the rest of the 50th-anniversary celebrations focus on the last 50 years, the Forum was used as an opportunity for us to look forward to the next 50 years of the Coast Path. Specifically, what challenges and opportunities lie ahead for the National Trail.



A series of short presentations from speakers covering different aspects of the Coast Path - equity of access, climate change, nature recovery, regenerative tourism, community engagement and coastal Wildbelt - was followed by a panel Q&A session chaired by Sarah Mukherjee MBE.

- The inaugural **South West Coast Path Photographer of the Year** exhibition showcased 23 images at Ocean Studios, Royal William Yard, running from June to August.
- We launched our first ever podcast series, **630 Miles – an Audio Journey**, hosted by volunteer Rachel Hadley-Leonard. The 12-episode series has been streamed in 23 countries with an incredible 62 guests interviewed on a range of topics, over a grand total of 480 minutes!
- We hosted the **World Trails Film Festival** at Royal William Yard as part of our 50th celebrations in June with 20 films from 10 countries covering four continents over 3 days.
- Fifteen **Coast Path Friendly Events** took place on the Trail during 2023, putting money back into Path maintenance and improvements.
- Our **Coast Path Challenge** and Community Fundraising activities raised over £15k to support our work.
- We launched a 50th anniversary commemorative edition of the **Coast Path Passport**. We also welcomed 40 new South west Coast Path Passport stamping points taking the number of places to get your passport stamped to 141.
- Last, but by no means least, local rep, Chair of the Path Committee, and previous Trustee Steve Church was honoured with a **Coronation Champion Award** in recognition of his many years of voluntary work at the Association.

*Coronation Champion Steve Church*

*Churston Cove Step improvement with Macs Adventure step*

*Kynance Access for all path improvement*

*South Milton Sands Accessible Boardwalk Platform. Credit National Trust*

**Path Improvement Projects:**

The charity's Path Committee supported 14 improvement projects along the Coast path that were completed in 2023, including:

- **£4.3K** for Churston Cove project in Torbay. 32 new steps, 6 replacement steps, 1 new wooden ladder x 17 steps, 2 new stringers, 1 new revetment, 1 new handrail & tonnes of sand & crushed stone were installed for this improvement project. The project was also extended to complete works on the on the concrete steps to enable easier access. This was a great partnership project between SWCPA, Torbay Coast and Countryside Trust and SWIScO, the infra-structure company owned by Torbay Council.
- **£6.4K** for Kynance Cove Access for all route supported by one of our sponsors Athletic Brewing Two for the Trails funding. This improvement project has opened up a section of coast path to different user groups by improving surfacing, drainage and removing obstacles on approximately ½ a mile of very heavily used coast path to enable wheelchair and Tramper access. This project was designed with the support of the National Trust, SWCPA, Natural England and Cornwall Rolling Ramblers.
- **£770** for Tinsey Head Gateway Improvements – South Devon. The project replaced three old gateways and renewed with hardwearing oak or chestnut gates. This is a well-used section of coast path which is often grazed by livestock so these improvements will allow easier access for people as well as improving the management of the livestock.
- **£8.3K** for Carnsew Pool Path Re-establishment. This project was in partnership with the RSPB and repaired and stabilised the footpath and seawall which had been rapidly eroding to a point where it was no longer safe to walk.
- **£3K** for South Milton Beach Accessibility Boardwalk which replaced the existing boardwalk from the main car park at South Milton Sands beach with an access for all compatible boardwalk and wheelchair seating area. This new facility enables access to the beach for many different user groups, and the addition of a platform (which can be removed if bad storms are predicted) allows people with limited mobility the opportunity to sit on the platform on the beach. (£1K kindly donated towards the Project from Totnes Ramblers).

- **£1.8K** for Scabbacombe South Slope improvement – South Devon – was very steep and, when wet, very difficult to traverse safely. The worn path was adjacent to a landowner's stock fence which was being pulled over by walkers clinging on to it to keep their balance. This improvement project implemented with the South Devon National Trust, installed a zig-zag path, digging into the slope to create a more gently sloping path with minimal cross gradient.
- **£2K** for Beesands path surfacing improvements as this section of path had been badly damaged by water run-off. Having already installed a water diversion gulley at the top end of this eroded section the trail was regraded, levelled and surfaced.
- **£5.8K** Nanjulian bridge - West Cornwall National Trust. The project installed 2 new granite bridges to replace the existing end of life wooden bridges. The new bridges consist of 3 granite slabs resting on a granite bearer either end and supported in the middle by two further granite supports.
- **£4.9K** for step boards through the Step-Up Appeal across the trail.
- **£11.5K** for Waymarkers and fingerposts across the trail area through the Find Your Way Appeal.

In addition, the Path Committee allocated a further £9.5k towards 3 improvement projects which were agreed in 2022 but due to be completed in the first quarter of 2023.

We continued our support for the South Devon National Landscapes Life on the Edge project which has been successful in its bid to the National Lottery Heritage Fund for a five-year delivery phase. This project will help restore habitat along the coastal margin for recovery of specific keystone insect species. Our support is specifically targeted to deliver improved public access and appropriate public information.

This year saw a new grant from Natural England providing an additional £82K funding going towards capital access works. This funding is part of access funding investing in access/ accessibility improvement across National Parks, National Landscapes and National Trails. We asked all the Trails Partners to submit projects the funding could be used for and received seven project proposals, five in Cornwall one in Exmoor and another in Devon. This is a very welcome uplift in funds for capital accessibility projects.

However, this new funding does not address the financial pressures on the maintenance costs of the partners. The charity will continue to champion for an increase in core maintenance budget to ensure the Coast Path remains to the high-quality standard expected of a National Trail.

At the end of 2023 we were also successful in acquiring £173k additional funding from Natural England for capital improvement works. This will fund 50 projects across the trail which will be completed by the end of March 2024.

## Managing Impacts of Climate Change

With the Trail running around the edge of the SW peninsular we are impacted by storms no matter the direction they come from. One impact of climate change is that not only are we seeing more frequent and stronger storms, but also more extreme weather events. So, the threat to the Coast Path corridor is not only the acceleration of coastal erosion, but also wind damage, run-off from significant rainfall events and increased fire risk during heatwaves.

Over the year there were 17 coastal erosion incidents leading to diversions and roll back of the path.

There were also numerous smaller cliff-slips where sections of the Trail now need to be regularly monitored and plans put in place ready to divert or roll back the path before it is deemed no longer safe. Many events were cliff falls, landslips, or collapses of key infrastructure such as steps or bridges caused by heavy rain fall, flooding, or storm surges. In the last two years the trail has also experienced five significant wildfires which caused temporary closures to sections of the trail and caused destruction of the unique and fragile coastal habitats.

*West Bay, Jurassic Coast. Photographer James Loveridge*

## Path Survey and Condition Report

Path Survey and Condition Report Between October 2022 and March 2023 94% of the National Trail was surveyed. Path volunteers walked the Trail recording observations on hand-held tablets against National Trail Quality Standards, following the same methodology of previous surveys.

Based on the analysis of data collected between October 2022 and March 2023, we have seen the condition for furniture and signs decline by 0.3% over the year. This slight decline could be due to the levelling out of the results now that we are able to complete a higher percentage of surveys due to reduced Covid restrictions. It could also be due to the squeeze of local authorities' budgets as we are seeing more and more or our trails partners budgets remaining the same or in some cases seeing a reduction in their budget. The results of the survey are summarised in the graph below:

**Table 1: The percentage of Coast Path infrastructure meeting National Trail Quality Standards 2001 to 2023:**

| Criteria | 2001 | 2005 | 2009 | 2012 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Furniture** | 73% | 81% | 86% | 89% | 86% | 85% | 85% | 85% | 84% | 80% | 87% | 84% |
| **Signs** | 46% | 58% | 69% | 79% | 74% | 73% | 72% | 76% | 75% | 69% | 74% | 75% |
| **All infrastructure** | 62% | 71% | 78% | 84% | 81% | 80% | 79% | 81% | 80% | 75% | 80% | 80% |

## Path Completers

119 members requested completer certificates over 2023, a 30% rise and the highest number recorded. In contrast, non-member completer certificate purchases dropped to the lowest number since 2018. In addition, 44 walkers requested Coast Path section completion certificates.

**Table 2: Walkers of the Coast Path requesting a completers certificate 2016 to 2023.**

| Completers | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|---|---|---|
| **Members** | 90 | 97 | 91 | 101 | 73 | 90 | 90 | 119 |
| **Non members** | 75 | 95 | 150 | 151 | 112 | 179 | 187 | 101 |

## South West Coast Path Trail Partnership

The Trail Partnership oversees the management, maintenance, improvement, and promotion of the South West Coast Path National Trail for the benefit of the public. It champions the protection, enhancement and access to the landscape, biodiversity and cultural heritage of the Coast Path corridor. The Delivery Group comprises six Highway Authorities (Cornwall and Dorset Councils, Devon County Councils, Torbay Council, Plymouth City Council and Exmoor National Park Authority), the National Trust, Natural England (NE) and the SWCP Association with Ken Carter the independent Chair. As set out in A New Deal for National Trails, Natural England provides an annual grant to the SWCP Trail Partnership to help maintain the Coast Path to the higher quality National Trail standards. This grant funds a maximum of 75% of the day to-day maintenance of the National Trail, paid directly to the Highways Authorities, who, with the National Trust fund the remaining 25% (because of the pressures noted in the climate change section above, this proportion has risen from 25% to 50% with increasing costs and liabilities). The 2023/24 NE grant settlement was £441k plus an additional £82k for capital access works. The grant allocation is set out in a Delivery Framework and based on percentage of path within each jurisdiction.

**Table 3: Percentage allocation of Natural England grant allocated towards maintenance by Highway Authority area:**

| Highway Authority | Proportion of grant |
|---|---|
| Cornwall | 48% |
| Devon | 30% |
| Dorset | 12% |
| Exmoor | 5% |
| Plymouth | 1% |
| Torbay | 4% |

A proportion of the NE grant is used to fund regional co-ordination work on behalf of the Partnership by the National Trail Team including the National Trail Officer and is managed by the Association. The SWCP Trails Partnership delivery group met twice over 2023. The main topics considered included: establishment of the King Charles III England Coast Path; mitigation of climate change impacts; development of a Coastal Wildbelt to promote nature recovery; and managing planning issues along the National Trail corridor. The Partnership agreed to continue to invest in the SWCP Trails Partnership Project (TPP) for a further three years. The TPP helps build capacity of the charity to generate extra investment in the Coast Path.

For the last three years the Partnership invested £145K into the TPP. This was used by the charity to co-ordinate grant applications, engage with business and supporters to fundraising almost £2m for the National Trail. In the 2022/23 Financial year the total cost spent on the trail was £1.22million with £637K as grant funding from Natural England and £582K match funding from the trail partners and the Association. These figures show that the trails partnership are funding 48% of the trail maintenance costs, which is above the 25% match they should put in for a National Trail.

In 2023 the TPP priorities included: championing a stronger voice for the wider family of National Trails to help secure government funding and wider support; protecting the 2023/24 core maintenance grant and securing additional access funding; and securing match funding for improvement projects to maximise the impact of the maintenance grant. Table four below shows the annual investment by the partners in the Trails Partnership Project for 2022.

**Table 4: Annual breakdown of investment into the Trail Partnership Project by the SWCP Trails Partnership.**

| Trail Partnership Project investment 2022/23 | |
|---|---|
| Cornwall Council | £9,248 |
| Devon County Council | £5,688 |
| Dorset Council | £3,087 |
| Exmoor National Park Authority | £1,036 |
| National Trust | £15,000 |
| Plymouth City Council | £320 |
| South West Coast Path Association | £15,000 |
| Torbay Council | £621 |
| **Total** | **£50,000** |

## Improving Equity of Access

In addition to the work of the Coast Path Connectors Team and our Health and Wellbeing Working Group We have published 19 Access Guides on the website. These give more detailed information about walks on the Coast Path with the aim of providing as much access information as possible so that people can make an informed decision about which walks are suitable for them. This includes information about the terrain and photographs of what to expect. More information on: **southwestcoastpath/easy-access**

*Kynance Easy Access route*

## Coast Path Connectors

Thanks to funding from National Lottery Heritage Fund, we launched our 2-year Coast Path Connectors Project in 2023. Employing 5 new part-time Project Officers based on the Path in West Cornwall, Plymouth, Torbay, north Devon and Dorset, the project aimed to open up coastal walking to new audiences, and to train up new volunteers to carry on this work. The project was informed by our previous outreach work such as Connecting Actively to Nature (CAN), and our Plymouth walks with Devon and Cornwall Refugee Support (DCRS), and Improving Lives Plymouth (ILP).

The Project Officers were recruited in a phased manner with the Plymouth Officer starting in December 2022 and all five project officer positions filled by June 2023. The project aims to boost health and wellbeing of participants, as well as introducing them to the heritage and natural environment of the Coast Path with the hope that people will continue to walk as groups and independently in the future.

**Key outputs of the project in 2023 include:**

- Developed walking programmes with 16 community groups
- Walked with over 1,400 participants on the Coast Path
- Worked with local social prescribers and other health professionals in developing supported walks
- Engaged with over 40 new volunteers
- Over 1,000 volunteer hours given back in a variety of roles (walk supporter, walk leader, photography)
- Trained over 20 volunteers and support organisation staff in walk leading skills

**Examples of groups we have worked with in 2023:**

- **Plymouth:** Devon and Cornwall Refugee Support (DCRS); University of Plymouth wellbeing group; Plympton Plodders (ILP over 60s project); Sensory Solutions (IPL project); Livewell (supporting children with additional needs); and Timebank community.
- **Cornwall:** St. Petrocs (homeless charity); Newquay Orchard, NHS staff wellbeing team; Ocean Housing; Wheelchair rambles with Cornwall Rolling Ramblers, the Cove (cancer support); Falmouth Community centre; Promas CIC (supporting unpaid carers); and Refugees welcome group.
- **North Devon:** Encompass (supporting vulnerable people); Healing Steps (newly formed bereavement support walking group); and Ilfracombe Friendship and social group
- **Torbay:** NHS Myalgic Encephalomyelitis/Chronic Fatigue Syndrome support group, Brixham theatre volunteers, community walks with Melville area residents, Live Longer Better course participants.
- **Dorset:** Hope House (Women's project), Lantern Trust, the Loft community group in Swanage.

*Image on next page: CPC North Devon*

Quote from a participant:

*The South West Coast Path Association's Coast Path Connectors walks has been invaluable to me in so many ways. Physically, walking with the group has enabled me to try to build up my strength after a cancer diagnosis meant chemotherapy treatment left me feeling weak and despondent. Psychologically, I've been able to push myself to get out and exercise (even in the depths of winter!). Finding that the walks are a gentle healing balm has been so uplifting, better than any medicine. There is no expectation to socialise, no pressure to mingle...these things just happen organically, in beautiful surroundings gently nurtured by nature. Knowing that safety is paramount and that the walks are carefully considered and planned means that I can relax and enjoy being out in the elements... "in the moment"...such a precious gift to bestow...I'm very grateful.*

**A Tuesday walker with the North Devon Group**

## Planning

The Association continues to make representations to the relevant Local Planning Authorities and other appropriate bodies whenever proposals or plans might have an adverse impact on the Coast Path and the experience of its users. In this role it is helped by its five volunteer planning advisors, who between them cover the whole 630 miles of the Coast Path.

We improved the notification of planning applications to the National Trail team and charity for some of the Coast Path and now over 50% of the Coast Path is covered. Specifically, Cornwall (via Ramblers), East Devon and South Hams (via National Landscape teams). We continue to work with partners to get complete coverage of the National Trail.

During 2023 the Association had sufficient concern to make representations on 25 planning applications a increase of almost 60% on 2022. Of these, 16 were formal objections to the development applications. One application was supported. Five applications were commented on but we made no objection. For the remaining three applications we kept the right to object subject to provision of further information.

In addition, the Association has made a representation on an appeal to the Planning Inspectorate regarding an improvement proposed by Natural England under the ECP procedure.

*Holywell Bay, North Cornwall.*
*Photographer Sally Lewis*

The charity commented on three Neighbourhood Plans over the year: Penzance and the parish of St Hilary in West Cornwall and Braunton in North Devon.

The charity also engaged with local authority partners on a possible loophole in the control of camping and caravanning sites in the countryside, including locations which could impact on the Coast Path.

## King Charles III England Coast Path

In May Defra announced that England's longest National Trail was to be renamed the 'King Charles III England Coast Path' (KCIIIECP) and that the route would be 'walkable' by the end of 2024. Natural England continues to co-ordinate the designation of the KCIIIECP National Trail. However, delays mean that the outstanding KCIIIECP sections in the SW will now open from 2024. Establishment works for improvements or new sections of the route will be undertaken once sections are approved by the Secretary of State. Many sections of the KCIIIECP in the SW are already in the planning or delivery phase of the establishment works. However there still remain two sections where the Secretary of State has yet to rule on Planning Inspector recommendations.

We received a further grant of £8.5k from Natural England to co-ordinate signage and interpretation along sections of the ECP in Cornwall (building on planning work the Association undertook in 2021). Specifically, the work addresses wildlife disturbance issues as well as providing the most up-to-date information for route amendments. Information panels and plaques are being designed for estuary crossing locations to provide all options available, whether by ferry or showing the best route to walk around the estuary.

Natural England hosted three events to celebrate the ECP in the SW at Ilfracombe, Weymouth and Plymouth.

KING CHARLES III
ENGLAND COAST PATH
NATIONAL TRAILS

*SWCPA team members Molly Palmer, Aletha Mays, Lorna Sherriff at the ECP event at Royal William Yard, Plymouth, September 2023*

## Fundraising to support the Coast Path

We received over £471k in funding from trusts and grants in 2023, which accounted for over 50% of our income for the year. This increase is partly from the National Heritage Lottery Fund support for the Coast Path Connectors project and partly from Natural England grant funding for access projects along the Coast Path. All grant and trust funds were restricted to specific projects, specifically: £237k to path improvements, £92k to the SWCP National Trail Team; £84k for Coast Path Connectors project; £41k to the SWCP Trails Partnership Project; volunteers and National Trails development; £11k to England Coast Path signage and interpretation; and £500 for the Connecting Actively with Nature programme (now completed).

**Table 5: List of reportable Trusts and Grants received by the Charity during 2023:**

| **Trusts** | |
|---|---|
| John Coates Charitable Trust | £5,000 |
| **Grants** | |
| Active Devon | £500 |
| National Lottery Heritage Fund | £84,036 |
| Natural England, England Coast Path Signage | £10,845 |
| Natural England, Path Improvements | £227,604 |
| Natural England, Team Grant | £92,150 |
| SWCP Trail Partnership Project | £40,990 |

## Association Membership

We received just over £135k from Membership in 2023, accounting for over 15% of the year's income. 50% of membership income is allocated to a restricted fund to protect and promote the Coast Path; amounting to over £67k in 2023. This helps show members that their support is making a real difference on the ground. Membership income remained static between 2022 and 2023 which reflects the impact of the cost of the living crisis, see table 6 below:

**Table 6: Membership income 2016 to 2023**

| Membership Income | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|---|---|---|
| **Memberships** | £76,384 | £94,664 | £96,267 | £108,167 | £114,660 | £129,333 | £135,897 | £135,236 |

## Donations

Over the year the charity received donations totalling £115k, accounting for just under 13% of our income. Individual donations and gift aid remained strong over the year. We saw a significant rise in Community and Events fundraising, recognising profile of 50th anniversary, including Ed Haddon's hike of the Path which raised £7.5k. Over the year we introduced new technologies to improve how we manage donations including switching our donations and shop payment platform to Shopify. Contactless card donation points were also trialled at the Trailblazing Walks and other charity events.

Community fundraising was significantly boosted above expected income for 2023, through continued promotion in line with the profile of the Charity for its 50th Anniversary. Significant funds were raised via the JustGiving platform, including in excess of £4k raised by a member who walked the entire trail following their retirement.

## Commemorations and In-Memoria

'Free Wills' partnership launched with Tozers LLP, launched for 50th Anniversary but forging pathway for ongoing relationship, resulted in a number of pledges bringing legacy pledges to SWCPA above £500k. In-memory Mile Maker scheme introduced which addresses lack of furniture availability on the Path, with three successfully installed in 2023, and further pledges for the year ahead.

## Corporate Engagement

The 50th anniversary celebrations drove much of the corporate support for the year. The Trailblazer Walk was supported by Cotswold Outdoor as headline sponsor, with GWR, Devonia Water, Active Challenge, and Hattiers Rum also supporting the event. A 50th anniversary commemorative edition of the **Coast Path Passport** was sponsored by Luxury Coastal. The **South West Coast Path Photographer of the Year** exhibition at Ocean Studios was made possible with the support of St Austell Brewery.

South West Water continued their sponsorship of the charity over the year. Athletic Brewing shifted their previous sponsorship to directly invest in the Coast Path from their Two for the Trail fund to our Storm Damage Appeal. MACS Adventures supported the Step Up Appeal with a £5k donation. and Luggage Transfers supported through generating £1.6k in donations from their customers. The South West Business Council continued to support the Association through their Charity of the Year programme.

## Way Makers

We saw an 8% increase in the number of *Way Makers* in 2023 with over 450 businesses now part the scheme. In 2023 we launched new on-line search finder making it easier for Path visitors to locate Way Maker accommodation, food and drink and experience stop-offs, including passport stamping points. The Passport programme continued to grow with over 120 Passport points established along the Coast Path. This was aided by setting up passport stamping point partnerships with businesses with multiple sites along the Path like Parkdean Resorts adding 17 new points.

The charity's *Mile Maker* programme continues to grow with businesses and individuals supporting the costs of maintaining the Coast Path along an average one-mile stretch. Turnstyle Designs supported 2 miles of the trails through the Business Mile Maker programme.

Our *Coast Path Friendly* programme raised just over £1k for path maintenance to mitigate against the impacts of events along the National Trail.

## Marketing and Communications

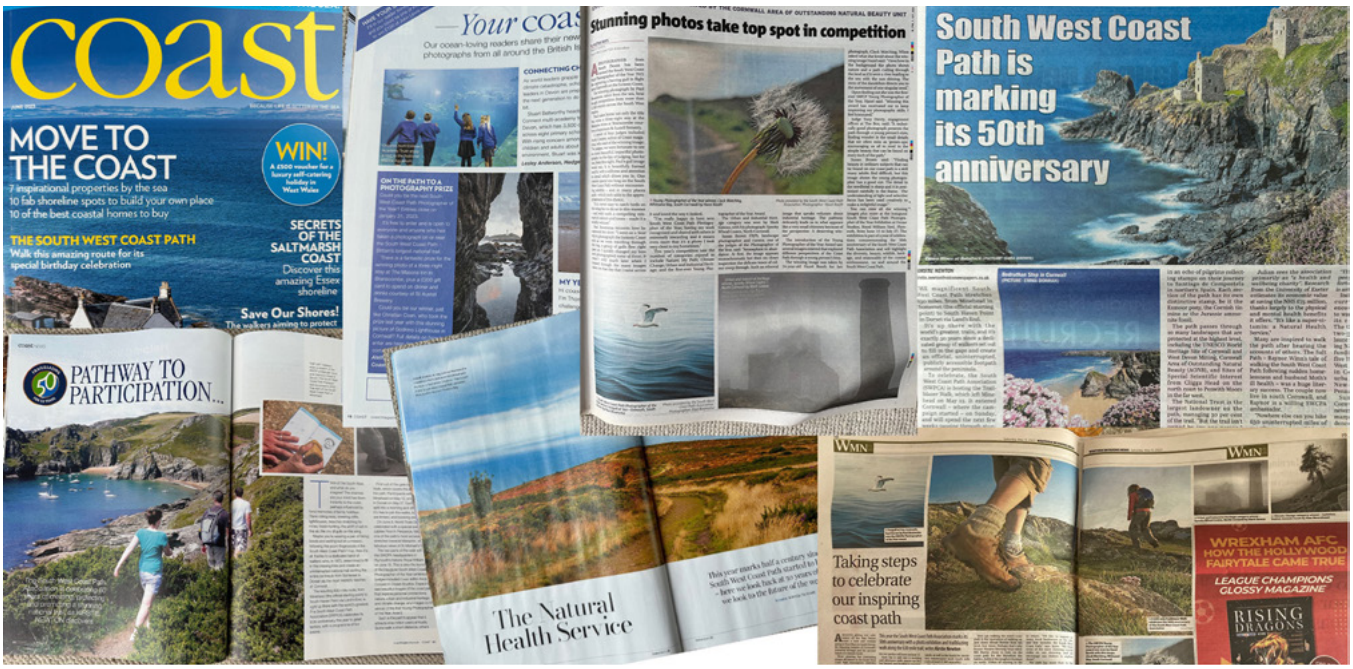
In the year that marked the 50th anniversary of the Association, all energy was placed into the activities and events created to raise the profile of the Association and to build engagement between our volunteers, stakeholders, SWCPA HQ team and supporters.

*Trailblazing* remained our flagship member bi-annual publication that includes news from the charity, our members, trustees, and guest articles exploring issues pertinent to the care and protection of the National Trail. The spring and autumn issues focussed on our 50th anniversary and included articles that looked back on the work and activities that have driven the charity to where it is today. The magazine also highlighted the diverse range of volunteers who devote their time and passion to the charity, and shared stories from our members in the ever popular 'completers' section.

Our 2022 photo competition received over 1,500 entries with an image of a herring gull selected as the winner. As part of the 50th anniversary celebrations for the first time ever we held an exhibition of the winning images at Ocean Studios, Royal William Yard that was sponsored by St Austell Brewery. An estimated 5,000 people viewed the exhibition whilst it was on display (June – August). Following the end of the exhibition we sold the framed pictures via our online shop as a fundraising initiative.

In September 2023 we increased the number of categories in the competition to include Nature; Urban Lines; Your Path; Climate Change; Sky Shot, and a Young Photographer of the Year Award.

Content on the website was updated throughout the year. In 2023 we posted 41 blogs that were viewed by 30,164 visitors – an increase of 240% compared to 2022. A change in Google's search algorithms temporarily impacted our ranking in the search engine, with a drop in traffic to our web site over this period. In response, we invested in the hosting platform we use for the web site, upgrading obsolete software systems. The web site is now back up at number 1 in the search engine rankings and running faster than previously.



## Social Media and eCommunications

Throughout 2023 we issued two eNews every month to members and wider supporters – reaching an audience of around 9,000 each month. Quarterly updates that included information on the Association as well as relevant tourism research and news were also provided to our Way Makers. Social media engagement continued to grow over the year with Facebook followers increasing by 5% and Instagram by 15%. X (formerly Twitter) only grew by 0.1% and this is a reflection of the changes and turmoil for the platform over the year. We also added a Threads channel, a new social channel launched by Meta to rival X, to our social media presence and already have grown an audience of 5.5k. We have also been more engaged on our LinkedIn account and at the end of 2023 with around 800 followers – predominantly key stakeholders. We are now reaching a combined audience of over 105k on all our social channels.

Our eNews continues to include information on the charity (Path News); Fundraising (Make a Difference); Explore (Walks); Shop; and a Members section for the members eNews. Our open rates are above the national average, with member eNews at 62% and supporters eNews at 46%. Taking into consideration our social media channels, blog site, and eNews, we are talking to a combined audience of 136k.

## In the News

The team worked hard to generate press and media interest in the 50th anniversary celebrations that resulted in several regional BBC Radio interviews, a news piece on the 630 Miles Podcast on BBC Spotlight, and a piece on the Trailblazer Walk on ITV Westcountry. We also received widespread coverage in many of the regional glossy magazines, articles in The Sunday Times, Coast magazine and interviews with international media organisations such as Der Spiegel. The 50th anniversary press received has helped us build long-term relationships with key media outlets and has seen awareness raised of the Association.

## Maps, Guides and Merchandise

The charity's retail income dropped by 4% compared to 2022. Maps, guides and books accounted for over 52% of the retail income. After trialling in the second half of 2022 a new 50th Anniversary Passport was introduced in 2023 with over 1,700 sales over the year.

**Table 8: Number of Maps and Guides sold by the Association 2016 to 2023**

| Publications | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|---|---|---|---|---|---|---|---|---|
| **Complete Guide** | 636 | 542 | 1,103 | 1,191 | 1,404 | 2,130 | 2,129 | 1,530 |
| **Reverse Guide** | N/A | 132 | 153 | 179 | 289 | 348 | 248 | 278 |
| **Day Walking Guides** | 1,981 | 3,166 | 3,446 | 2,804 | 2,778 | 2,920 | 3,732 | 3,420 |

# Running the charity

## Governance

Key governance issues for the Board over the year included oversight of a new five-year business plan, the 50th anniversary celebrations, trustee recruitment and the Coast Path Connector's programme.

Graham Keene resigned as a Trustee in June. Hilary Dinsdale stood down from the position of Treasurer in June but remains a Trustee. Kevin Thomas was elected as Treasurer following the June AGM. Bob Mark was re-elected as the Chair and Philip Spencer as Vice Chair. Lucy Daniels resigned as a Trustee in August. Following a recruitment campaign two new trustees were co-opted the Board in November: Zoë Kibbey and Ruth Adams.

## Annual General Meeting

The Association's Annual General Meeting (AGM) was held as a face-to-face meeting at Royal William Yard in June as part of the 50th anniversary celebrations of the charity. The AGM was attended by around 100 members and included presentations by the Chair on the work of the charity, and the Treasurer on the 2022 Accounts. A 50th anniversary cake cutting ceremony was overseen by Lizzie Wallace and Bob Mark. The AGM was followed with a completers certificate ceremony directed by Philip Spencer.

## Human Resources

The successful recruitment of five Coast Path Connectors project officer increased the size of the team in 2023. New HR policies and procedures were developed and training delivered to the team and volunteers in response to an increased focus of the charity's outreach work and expansion of the role of volunteers through the CPC project and 50th Anniversary Celebrations

## Enquiries and Complaints

The charity continues to receive over 1,000 enquiries a month, with a third of these coming from members. The charity dealt with several issues and complaints over the year. Most complaints were related to web site issues in the summer which were resolved.

*Top: Lizzzie Wallis cutting the 50th cake with Bob Mark*

*Bottom: Lindsay Shaw being presented with his Completer certificate from Deputy Chair, SWCPA, Philip Spencer at the Completers Ceremony following the AGM*

# Achievements and Performance

*Trailblazer Walk, Dorset*

## Key Achievements

The most significant achievement of 2023 was the successful delivery of the 50th anniversary celebrations including the Trailblazing Walk. The 50th anniversary was an important milestone for the charity and an opportunity to thank the trailblazing volunteers who had the vision 50 years ago to champion the South West Coast Path. Having one of our current volunteers, Steve Church, receive a King Charles III Coronation Champion Award recognised at the finale of the Trailblazer Walk was the icing on the cake. Steve has supported the Association for many years as both a Trustee and currently as a long-serving and respected Chair of the Path Committee.

The Trailblazer Walk gave an opportunity for members, volunteers, trustees and team to spend time with local path managers, rangers and access officers on their stretch of the Coast Path. This helped highlight how the Coast Path is co-created and co-managed and that the charity can only have impact by working on partnership with the many landowners, businesses, highways authorities and wider stakeholders to deliver a world class trail experience.

The celebrations over 2023 also gave the charity a platform to showcase the Coast Path and its positive impacts on health and wellbeing and local visitor economy. In addition, we were able to raise awareness of the potential the Coast Path corridor has to help mitigate against the interconnected challenges of climate change and nature crisis.

We successfully delivered the first year of charity's new five-year business plan. The 50th anniversary celebrations enabled us to raise over £900k over the year. Much of this fundraising was for specific projects protecting and promoting the Coast Path. The Business Plan focusses our work to maximise the public benefits delivered by the SW Coast Path. Our priority in 2023 was to protect and enhance the Coast Path experience not only for people who use and enjoy the path, but also those who are currently excluded from this national resource.

The National Lottery Heritage Funded *Coast Path Connectors* project delivered its targets in the first year of the project. In addition to training new community engagement volunteer rangers and leading walks to improve equity of access, each of the five hubs (Plymouth, West Cornwall, North Devon, Torbay and Weymouth) has developed local partnerships to improve equity of access through a series of organised walks. The project is helping support formal green social prescribing as well as building the capacity of local organisations to lead their own walks.

*Trailblazer Walk*

## Public Benefit Statement

The Trustees have reviewed the activities of the Charity in the light of the guidance published by the Charity Commission on public benefit. The Trustees are satisfied that the Charity's activities are for the public benefit. The areas where public benefit is being provided are:

- making improvements to the Path so that people using it gain the maximum enjoyment;
- supporting path improvements to increase accessibility to and along the Coast Path for the public;
- promoting the health and wellbeing benefits of walking along the Path;
- encouraging recognition of the benefits of the path corridor for wider nature recovery;
- improvements to increase the use of the Path out of season;
- increased publicity to promote the Path to the widest section of the population;
- working with partners to identify and address barriers to access; and
- close working with other National Trails and world trails to promote the public benefits they offer.

# Financial Review

## Key Financial Performance Indicators 2023 Annual Report

The Charity receives income from a variety of sources and for 2023 this comprised:

| Income | |
|---|---|
| Grants & Trusts | 52% |
| Memberships | 15% |
| Donations, Gift Aid and Legacies | 19% |
| *Way Makers* & Corporate Sponsorship | 5% |
| Shop Sales | 8% |
| Other Income | 1% |
| **Total** | **100%** |

The Charity faced continuing challenges arising from the wider economic climate. However, it continued to adopt a proactive approach to income generation and income generated was £204k over the budget.

The Charity spent funds on a range of activities and for 2023 this comprised:

| Expenditure | |
|---|---|
| Charitable Activities Support | 58% |
| Raising Funds | 9% |
| Path Improvements | 22% |
| Memberships | 4% |
| Promotion & Development | 5% |
| Guides & Maps | 2% |
| **Total** | **100%** |

The percentage spent by the charity on *charitable activities* remained the same and *path improvements* rose by 7% compared to 2022. Whilst the percentage spent on *raising funds* continued to fall down from 13% in 2021 to 9% in 2023. The percentage of funds spent on *membership costs* dropped by 3% and *guides & maps* dropped by 1%. *Promotion & development* rose by 1% when compared to 2021 costs.

During the year ending 31 December 2023, the charity received total income of £905k (£204 over budget) and incurred total expenditure was £963k (£20k under budget). The 2023 budget was set with the assumption of £280k investment over the year. However, with the significant growth in income and underspend in expenditure the final net expenditure was £57k.

## Investment Policy and Performance

The Charity has a policy of low-risk investment in financial institutions which offer ethical products. All reserves are placed in interest bearing cash deposits within a variety of accounts, in order to keep within the Financial Services Compensation Scheme limit of £85k. The Finance and HR Committee and Trustees receive regular reports relating to account balances and interest rates.

## Going Concern

An entity prepares financial statements on a going concern basis when, under the going concern assumption, the entity is viewed as continuing in business for the foreseeable future. After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

## Principal Risks and Uncertainties

The principal risks, based on likelihood and impact, faced by the Charity in 2023 were:

- Reduction of funding by local and national government
- Impact of the cost-of-living crisis on operational costs and support for the charity
- Impact on grant funding of the United Kingdom's decision to leave the European Union
- Increasing costs to mitigate against the impacts of climate change

Trustees manage these risks by recording them in a Register and defining a set of activities to reduce, manage or mitigate the risk were it to be realised. Trustees regularly review these activities to ensure the Charity is appropriately prepared.

## Reserves Policy

At the year end the Charity had total reserves of £590k which comprise:

- **Restricted reserves of £53k** – restricted for specific uses as specified in the conditions attached to their source from legacies, grants and donations.
- **Designated reserves of £333k** – designated by the Trustees for capacity building, contribution towards the delivery of the Trail Partnership Project and to promote and protect the Coast Path.
- **Unrestricted reserves of £204k** – these reserves are needed to bridge any gaps that arise between spending and income received due to unforeseen circumstances which are outside of the Association's control. For example, this might include the impact of national economic conditions on our ability to generate income or the need to deal with emergency repairs.

The Charity's reserves policy is intended to ensure the Charity has sufficient unrestricted reserves to meet up to 6 months of our day to day running ("operational") costs. The level of reserves is reviewed at least twice a year by the Finance and HR Committee, and not only reflects the relevant period in the current financial year but also takes into account the pressures on our budget moving forward. The Reserves Policy target was met in 2023.

*Trailblazer Walk to Lulworth Cove*

# Structure, Governance and Management

## Governing Document

The South West Coast Path Association is a Charitable Incorporated Organisation (CIO) governed by its Constitution approved by members on 28th March 2015 and subsequently accepted by the Charity Commission on 4th September 2015. It is registered as a Charity with the Charity Commission.

## Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution. Trustees are elected every year by members at the AGM, serving until the following AGM. All Trustees are eligible for re-election each year. The procedure governing this process is set out in the Constitution and Rules. Officers (Chair, Vice Chair, Hon Secretary and Treasurer) are elected by the Trustees at the first meeting of the Board of Trustees following AGM. Members are informed at AGM of the names of those Trustees intending to stand for the Officer positions. A maximum of twelve Trustees are permitted under the current Constitution. Trustees may co-opt additional Trustees between AGMs, so long as the total does not exceed twelve.

## Organisational Structure and Decision Making

The Board of Trustees hosts four formal meetings a year at Headquarters or virtually with occasional conference calls, as required, between meetings. A further two meetings are held to focus upon project delivery with a site visit including relevant staff in the spring, and the second to consider the progress and review of the Business Plan in the autumn. The Board has established and monitors the overall governance of the Charity and determines membership, terms of reference and procedures of committees and other groups. It receives reports and recommendations from its committees for ratification. All Trustees have access to the minutes of committees allowing scrutiny of their discussions and activities. The Board has the power to create Working Groups to perform specific tasks over a limited timescale.

The following decisions are reserved to the Board of Trustees: to consider any proposals for changes to the status or constitution of the Charity and its committee structure, to appoint or remove the Chair and/or Vice Chair, to approve the budget, to approve changes to membership subscription rates.

The Trustees are responsible for setting general policy, adopting a Business Plan and budget, approving the statutory accounts, monitoring Charity performance with the use of budgets and other data, evaluating and mitigating risks, and making major decisions about the direction of the Charity, capital expenditure and resources.

## Committees and Working Groups

There are three committees and four working groups:

### Path Committee

This is the primary group which looks after operational matters concerned with the Path. It meets four times a year allowing all Trustees to attend as observers. Membership is comprised of the Area Reps, a Rambler's representative, the National Trail Officer, three Trustees, the Association Director and an independent Chair. One of its main purposes is to review requests and approve the allocation of the Charity's own resources to projects protecting and promoting the Coast Path. Chaired by Steve Church.

### Finance and Human Resources Committee

This meets at least four times a year and is responsible for all substantial matters of finance including human resources. This includes, but is not limited to, approving funding bids, approving the Charity's quarterly management accounts, approval of the annual budget and the appointment of the Charity's legal and financial advisers. Finance policies are developed by the Committee and approved by the Board of Trustees whereas finance procedures are owned and maintained by the Committee. Membership includes the Chairman, Treasurer, Finance Manager, Director plus at least one other Trustee. Chaired by Hilary Dinsdale to June 2023 and subsequently by Kevin Thomas.

### Membership and Fundraising Committee

The Membership and Fundraising Committee's main objectives are to oversee the fundraising and engagement work of the Charity set out in the Business Plan. This includes membership, corporate support, trusts and grants, individual giving, events, trading activity and communications. Membership of the Committee comprises at least three Trustees and two voting Association staff. Other non-voting staff are co-opted to the Committee. Chaired by Philip Spencer.

### Planning Working Group

The Planning Working Group has oversight of planning policy impacting on the Coast Path. In addition, it responds to planning applications, advises on neighbourhood plans and inputs to policy (e.g. Green infrastructure and National Planning Policy Framework). The Group comprises the Chair of the SWCP Trail Partnership, Path Committee Chair, Volunteer Planning Advisers, Association's Director and the National Trail Officer. This Working Group reports to the Path Committee.

### Trustee Recruitment Working Group/Interview Panel

The Trustee Recruitment Working Group addresses issues around skills and diversity in membership of the Board. The Working Group comprises three Trustees, one of whom is the Chair or Vice-Chair and the Association's Director and reports to the Board of Trustees. Chaired by Lucy Daniel to August 2023. Chaired by Bob Mark to December 2023.

### Health and Wellbeing Working Group

The Trustee Health and Wellbeing Working Group gives strategic direction to health and wellbeing work across the charity, looking to maximise impact of our programmes across the Coast Path. The Working Group comprises three Trustees and the Association's Director, National Trail Officer and Coast Path Connectors Project Manager and reports to the Board. Chaired by David Morris.

### 50th Anniversary Working Group

This Working Group was set up to give oversight of the charity's 50th anniversary celebrations and fundraising. The Working Group comprises three Trustees and the Association's Director and reported to the Board. The Working Group will be dissolved following completion and reporting of the 50th Anniversary. Chaired by Graham Keen to June 2023 and subsequently by Philip Spencer.

## Key Management

The Board of Trustees have devolved responsibility for day-to-day management of the Charity to the Director. The Director implements the policies laid down by the Trustees and reports back to them on performance.

The Trustees have approved a Scheme of Delegation between the Trustees and Director. This forms part of the Charity's Rules and grants the Director latitude to act within the scope of the approved annual or project budget and within the Business Plan. The Business Plan has identified Lead Trustees for specific work items and the Director is authorised to proceed subject to consultation with the Lead Trustees, rather than the full Board.

Discretionary spend up to £2,000 on items not in either the annual budget or project budgets is permitted by the Scheme.

## Related Party and Other Connected Charities and Organisations

None of our Trustees receive remuneration or other benefit from their work with the Charity. Trustees are required to complete an annual Declaration of Interests as well as to state any conflicts of interest before the start of each Board meeting. Trustees are also required to pass the HMRC "fit and proper" test as the Charity makes claims for tax relief.

*Trailblazer Walk starting at South Haven Point*

# Plans for Future Periods

## Future Developments

Our priority for the Association in 2024 will be to deliver year two of our Business Plan as efficiently and effectively as possible under challenging economic and physical environment conditions. At time of writing there are some specific programmes of activity we will focus on over 2024, including:

- deliver the National Lottery Heritage Fund supported Coast Path Connectors project, scaling up our health and wellbeing projects;
- deliver our Every Mile Matters awareness and fundraising campaign to show how the Coast Path is delivering the sustainability agenda and articulate the case for support;
- build the charity's volunteer management capacity, integrating new community engagement volunteers with our path volunteers;
- improving our data sharing with highways authorities to ensure our conditions survey feeds into future maintenance of the trail;
- liaise with the England Coast Path designation team to maximise benefits for coastal access along the Path corridor and champion the best route for the KCIIIECP in the South West;
- leverage partnerships to reconnect people with the coastal environment with a strong focus on mental health and equity of access;
- deliver the Coastal Wildbelt pilot project in the SW working with National Trails UK to maximise the public benefits from the KCIIIECP coastal margin including better nature for people;
- develop our partnership for an affordable accommodation offer for long-distance hikers
- develop our Geographical Information System to underpin management plans;
- increase our understanding of the Coast Path and its public benefits by working with universities to influence the research agenda;
- secure long-term core funding for maintenance of National Trails in parity with the rest of the protected landscape family, working with government and National Trails UK;
- work with the National Trails UK to ensure the National Trails family has a voice and active role in the Protected Landscapes Partnership;
- work with Natural England, VisitBritain & National Coastal Tourism Academy to promote the KCIIIECP;
- trial new digital engagement on the trail to test new ways of engaging support for the SWCP;
- work with the World Trails Network to promote the impact and public benefit of trails;

# Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 the Charities Statement of Recommended Practice (SORP);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees, on and signed on their behalf by:

*Bob Mark, Chair*

## SOUTH WEST COAST PATH ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2023

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH WEST COAST PATH ASSOCIATION ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

### RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

SOUTH WEST COAST PATH ASSOCIATION

INDEPENDENT AUDITORS' REPORT TO THE OF SOUTH WEST COAST PATH ASSOCIATION (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Bishop Fleming LLP Dated: 31 May 2024

Pamela Tuckett
FCA, DChA

**BISHOP FLEMING LLP**
Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

SOUTH WEST COAST PATH ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

| | Note | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|---|---|
| **INCOME FROM:** | | | | | |
| Donations and legacies | 4 | **120,622** | **54,397** | **175,019** | 154,600 |
| Charitable activities | | **178,509** | **471,166** | **649,675** | 412,288 |
| Other trading activities | | **73,212** | **-** | **73,212** | 74,008 |
| Investments | 7 | **12,106** | **-** | **12,106** | 3,995 |
| **TOTAL INCOME** | | **384,449** | **525,563** | **910,012** | 644,891 |
| **EXPENDITURE ON:** | | | | | |
| Raising funds | 8 | **87,248** | **-** | **87,248** | 96,106 |
| Charitable activities | 9 | **345,984** | **533,551** | **879,535** | 634,971 |
| **TOTAL EXPENDITURE** | | **433,232** | **533,551** | **966,783** | 731,077 |
| **NET EXPENDITURE** | | **(48,783)** | **(7,988)** | **(56,771)** | (86,186) |
| Transfers between funds | 19 | **16,185** | **(16,185)** | **-** | - |
| **NET MOVEMENT IN FUNDS** | | **(32,598)** | **(24,173)** | **(56,771)** | (86,186) |
| **RECONCILIATION OF FUNDS:** | | | | | |
| Total funds brought forward | | **569,497** | **77,660** | **647,157** | 733,343 |
| Net movement in funds | | **(32,598)** | **(24,173)** | **(56,771)** | (86,186) |
| **TOTAL FUNDS CARRIED FORWARD** | 19 | **536,899** | **53,487** | **590,386** | 647,157 |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 28 to 43 form part of these financial statements.

## SOUTH WEST COAST PATH ASSOCIATION

## BALANCE SHEET
## AS AT 31 DECEMBER 2023

| | Note | | 2023 £ | | 2022 £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Stocks | 13 | **8,966** | | 7,289 | |
| Debtors | 14 | **76,493** | | 115,381 | |
| Investments | 15 | **518,002** | | 513,030 | |
| Cash at bank and in hand | 22 | **151,171** | | 154,302 | |
| | | **754,632** | | 790,002 | |
| Creditors: amounts falling due within one year | 16 | **(149,386)** | | (124,918) | |
| **NET CURRENT ASSETS** | | | **605,246** | | 665,084 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | **605,246** | | 665,084 |
| Creditors: amounts falling due after more than one year | 17 | | **(14,860)** | | (17,927) |
| **TOTAL NET ASSETS** | | | **590,386** | | 647,157 |
| **CHARITY FUNDS** | | | | | |
| Restricted funds | 19 | | **53,487** | | 77,660 |
| Unrestricted funds | 19 | | **536,899** | | 569,497 |
| **TOTAL FUNDS** | | | **590,386** | | 647,157 |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Mr R Mark**
(Chair of Trustees)
Date: 28/5/24

The notes on pages 28 to 43 form part of these financial statements.

SOUTH WEST COAST PATH ASSOCIATION

## STATEMENT OF CASH FLOWS
## FOR THE YEAR ENDED 31 DECEMBER 2023

| | Note | 2023 £ | 2022 £ |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| Net cash used in operating activities | 21 | **(10,265)** | (145,332) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| Dividends, interests and rents from investments | | **(4,972)** | 84,519 |
| Investment income received | | **12,106** | 3,995 |
| **NET CASH PROVIDED BY INVESTING ACTIVITIES** | | **7,134** | **88,514** |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | |
| **NET CASH PROVIDED BY FINANCING ACTIVITIES** | | **-** | **-** |
| **CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR** | | **(3,131)** | **(56,818)** |
| Cash and cash equivalents at the beginning of the year | | **154,302** | 211,120 |
| **CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR** | 22 | **151,171** | 154,302 |

The notes on pages 28 to 43 form part of these financial statements

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 1. GENERAL INFORMATION

South West Coast Path Association is a charitable unincorporated organisation, registered in England and Wales (charity number: 1163422). The registered office is Unit 11, Residence 2, Royal William Yard, Plymouth, PL1 3RP.

## 2. ACCOUNTING POLICIES

### 2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

South West Coast Path Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### 2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Income received for Life Memberships are credited to deferred income and from there recognised as income in 15 equal annual installments.

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 2. ACCOUNTING POLICIES (continued)

### 2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.5 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

### 2.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 2.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 2. ACCOUNTING POLICIES (continued)

### 2.9 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 2.10 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## 3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Life memberships are deferred over the expected term of the membership. This has been assumed to be 15 years.

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 4. INCOME FROM DONATIONS AND LEGACIES

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|---|---|---|---|
| Donations & Gift Aid | 105,628 | 54,397 | **160,025** |
| Legacies | 14,994 | - | **14,994** |
| | 120,622 | 54,397 | **175,019** |

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|---|---|---|---|
| Donations & Gift Aid | 70,193 | 83,407 | 153,600 |
| Legacies | 1,000 | - | 1,000 |
| | 71,193 | 83,407 | 154,600 |

## 5. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|---|---|---|---|
| Membership Subscriptions | 135,236 | - | **135,236** |
| Waymaker Business Memberships | 8,236 | - | **8,236** |
| Sale of Guides & Maps | 35,037 | - | **35,037** |
| Trail Partnership Project | - | 40,990 | **40,990** |
| CAN Project Grants | - | 540 | **540** |
| Path Improvements Grant | - | 22,460 | **22,460** |
| National Trail Team Grants | - | 92,150 | **92,150** |
| Natural England Grants | - | 248,450 | **248,450** |
| Coast Path Connectors Grant | - | 89,036 | **89,036** |
| | 178,509 | 493,626 | **672,135** |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|---|---|---|---|
| Membership Subscriptions | 135,897 | - | 135,897 |
| Waymaker Business Memberships | 7,556 | - | 7,556 |
| Sale of Guides & Maps | 43,514 | - | 43,514 |
| Trail Partnership Project | - | 35,000 | 35,000 |
| CAN Project Grants | - | 3,641 | 3,641 |
| Path Improvements Grant | - | 1,000 | 1,000 |
| National Trails Team Grant | - | 91,428 | 91,428 |
| Natural England Grant | - | 83,704 | 83,704 |
| Coast Path Connectors Grant | - | 10,548 | 10,548 |
| | 186,967 | 225,321 | **412,288** |

## 6. FUNDRAISING INCOME

| | **Unrestricted funds 2023 £** | **Total funds 2023 £** |
|---|---|---|
| Sale of Merchandise | 32,077 | **32,077** |
| Waymaker Business Sponsorships | 10,223 | **10,223** |
| Corporate Sponsorships | 30,404 | **30,404** |
| Misc Income | 508 | **508** |
| | 73,212 | **73,212** |

| | Unrestricted funds 2022 £ | Total funds 2022 £ |
|---|---|---|
| Sale of Merchandise | 26,336 | 26,336 |
| Waymaker Business Sponsorships | 11,015 | 11,015 |
| Corporate Sponsorships | 35,916 | 35,916 |
| Misc Income | 741 | 741 |
| | 74,008 | **74,008** |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 7. INVESTMENT INCOME

| | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|
| Bank Interest | 12,106 | **12,106** | 3,995 |

All prior year funds were unrestricted funds.

## 8. EXPENDITURE ON RAISING FUNDS

| | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|
| Cost of Merchandise | 22,079 | **22,079** | 26,275 |
| Donations and Legacies Costs | 8,735 | **8,735** | 9,375 |
| Corporate and Waymaker Sponsorship Costs | 17,838 | **17,838** | 11,767 |
| Staff Costs | 38,596 | **38,596** | 48,689 |
| | 87,248 | **87,248** | 96,106 |

## 9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

| | Activities undertaken directly 2023 £ | Support costs 2023 £ | Total funds 2023 £ |
|---|---|---|---|
| Promotion, Protection & Improvement of Coast Path | 319,144 | 557,473 | **876,617** |
| Coast Path Connectors Project | 2,918 | - | **2,918** |
| | 322,062 | 557,473 | **879,535** |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 9. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

| | Activities undertaken directly 2022 £ | Support costs 2022 £ | Total funds 2022 £ |
|---|---|---|---|
| Promotion, Protection & Improvement of Coast Path | 208,927 | 423,522 | 632,449 |
| Coast Path Connectors Project | 2,522 | - | 2,522 |
| | 211,449 | 423,522 | 634,971 |

### ANALYSIS OF SUPPORT COSTS

| | **Total funds 2023 £** | Total funds 2022 £ |
|---|---|---|
| Staff Salaries & Employer Costs | **388,169** | 304,063 |
| Professional Fees | **6,275** | 753 |
| Volunteer Expenses | **16,633** | 2,863 |
| Other Staff Costs | **29,627** | 15,990 |
| Governance Costs | **3,661** | 8,442 |
| Premises Costs | **24,880** | 23,772 |
| Administration Costs | **2,429** | 2,149 |
| IT Expenses | **63,310** | 48,667 |
| Website Costs | **-** | 86 |
| Accountancy Fees | **4,050** | 3,750 |
| Irrecoverable VAT | **18,439** | 12,987 |
| | **557,473** | 423,522 |

## 10. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £4,050 (2022 - £3,795).

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 11. STAFF COSTS

| | 2023 £ | 2022 £ |
|---|---|---|
| Wages and salaries | **363,682** | 308,798 |
| Social security costs | **34,515** | 25,904 |
| Contribution to defined contribution pension schemes | **28,568** | 18,050 |
| | **426,765** | 352,752 |

The average number of persons employed by the Charity during the year was as follows:

| | 2023 No. | 2022 No. |
|---|---|---|
| Support Staff | 11 | 9 |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | 2023 No. | 2022 No. |
|---|---|---|
| In the band £60,001 - £70,000 | 1 | - |

The Charity's volunteers take roles as Trustees, technical experts on one of our Committees or Working Groups or as Area or Local Representatives looking after a specific section of the Path. The latter walk the Path regularly, undertake an annual condition survey and report on any Path matters, they come together as the Path Committee to make important recommendations about projects that may need funding from Association or grant funds.

## 12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2022: £Nil).

During the year ended 31 December 2023, expenses totalling £1,759 were reimbursed or paid directly to 5 Trustees (2022: £1,369 to 3 Trustees).

## 13. STOCKS

| | 2023 £ | 2022 £ |
|---|---|---|
| Finished goods and goods for resale | **8,966** | 7,289 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 14. DEBTORS

| | 2023 £ | 2022 £ |
|---|---|---|
| **DUE WITHIN ONE YEAR** | | |
| Trade debtors | **15,987** | 14,933 |
| Other debtors | **5,291** | 1,334 |
| Prepayments and accrued income | **55,215** | 99,114 |
| | **76,493** | 115,381 |

## 15. CURRENT ASSET INVESTMENTS

| | 2023 £ | 2022 £ |
|---|---|---|
| Cash investments | **518,002** | 513,030 |

## 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|---|---|---|
| Trade creditors | **63,159** | 37,157 |
| Accruals and deferred income | **86,227** | 87,761 |
| | **149,386** | 124,918 |

| | 2023 £ | 2022 £ |
|---|---|---|
| Deferred income at 1 January 2023 | **64,098** | 69,932 |
| Resources deferred during the year | **56,354** | 64,098 |
| Amounts released from previous periods | **(64,098)** | (69,932) |
| **DEFERRED INCOME AT 31 DECEMBER 2023** | **56,354** | 64,098 |

## 17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2023 £ | 2022 £ |
|---|---|---|
| Deferred income | **14,860** | 17,927 |

Deferred income due after more than 1 year includes amounts relating to income from Lifetime Memberships, which is being released over a period of 15 years straight line. In the current year, deferred income of £1,905 is due after more than 1 year in relation to TPP grants income from Devon Council and Exmoor NPA (2022: £2,380).

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

| | 2023 £ | 2022 £ |
|---|---|---|
| Deferred income | **2,587** | 5,179 |

## 18. FINANCIAL INSTRUMENTS

| | 2023 £ | 2022 £ |
|---|---|---|
| **FINANCIAL ASSETS** | | |
| Financial assets measured at fair value through income and expenditure | **669,173** | 667,332 |

Financial assets measured at fair value through income and expenditure comprise cash in hand and at bank and current asset investments.

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 19. STATEMENT OF FUNDS

### STATEMENT OF FUNDS - CURRENT YEAR

| | Balance at 1 January 2023 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2023 £ |
|---|---|---|---|---|---|
| **UNRESTRICTED FUNDS** | | | | | |
| **DESIGNATED FUNDS** | | | | | |
| Promote and Protect Path | 192,236 | - | (63,420) | 67,618 | 196,434 |
| Capacity Building | 38,952 | - | (4,100) | (10,290) | 24,562 |
| Legacies | 176,640 | - | (75,813) | - | 100,827 |
| National Trails Alliance | 13,929 | - | (3,035) | - | 10,894 |
| | 421,757 | - | (146,368) | 57,328 | 332,717 |
| **GENERAL FUNDS** | | | | | |
| General Funds | 147,740 | 384,449 | (286,864) | (41,143) | 204,182 |
| **TOTAL UNRESTRICTED FUNDS** | 569,497 | 384,449 | (433,232) | 16,185 | 536,899 |
| **RESTRICTED FUNDS** | | | | | |
| Promote and Protect Path | 74,673 | 5,000 | (47,939) | 639 | 32,373 |
| Trail Partnership Project | - | 40,990 | (66,018) | 25,028 | - |
| National Trails Team | 426 | 92,150 | (95,099) | 2,523 | - |
| Donations | 2,378 | 44,397 | (25,967) | - | 20,808 |
| Outreach Projects | 165 | 540 | (468) | - | 237 |
| Natural England | 18 | 248,450 | (186,894) | (61,505) | 69 |
| Coast Path Connectors | - | 94,036 | (111,166) | 17,130 | - |
| | 77,660 | 525,563 | (533,551) | (16,185) | 53,487 |
| **TOTAL OF FUNDS** | 647,157 | 910,012 | (966,783) | - | 590,386 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 19. STATEMENT OF FUNDS (CONTINUED)

### DESIGNATED FUNDS

Promote & Protect Path - Promotion & protection of the South West Coast Path, at the discretion of the Trustees.

Capacity Building - Match funding for Coast Path Connectors Project.

Legacies - Legacies designated for improving the Coast Path experience, to build the capacity and long term benefits of the Charity.

National Trails Alliance - Charity contribution to establish a new CIO (NTUK) promoting the UK National Trails.

### RESTRICTED FUNDS

Promote & Protect Path - Improvements to the South West Coast Path, restricted by conditions from the donor or funder.

Trail Partnership Project - Delivery of the Trail Partnership Project, funded by its partners comprising 6 Highways Authorities & the National Trust.

National Trails Team - Hosting the South West Coast Path National Trails Team, funded by a grant from Natural England.

Donations - Specific improvements to the South West Coast Path, funded by donations from Appeals and Memorials.

Outreach Projects - Projects to support equity of access on the Coast Path for disadvantaged adults, funded by Active Devon and N Devon AONB.

Natural England - ECP signage, Coast Path improvements & Volunteer support, funded by grants from Natural England.

Coast Path Connectors – Our flagship project improving equity of access to the path and increasing our volunteer capacity, funded by National Lottery Heritage Fund.

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 19. STATEMENT OF FUNDS (CONTINUED)

### STATEMENT OF FUNDS - PRIOR YEAR

| | Balance at 1 January 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2022 £ |
|---|---|---|---|---|---|
| **UNRESTRICTED FUNDS** | | | | | |
| **DESIGNATED FUNDS** | | | | | |
| Promote and Protect Path | 212,610 | - | (60,417) | 40,043 | 192,236 |
| Capacity Building | 41,500 | - | (2,131) | (417) | 38,952 |
| Legacies | 232,869 | - | (56,229) | - | 176,640 |
| National Trails Alliance | 35,324 | - | (21,395) | - | 13,929 |
| | 522,303 | - | (140,172) | 39,626 | 421,757 |
| **GENERAL FUNDS** | | | | | |
| General Funds | 178,094 | 336,163 | (309,784) | (56,733) | 147,740 |
| **TOTAL UNRESTRICTED FUNDS** | 700,397 | 336,163 | (449,956) | (17,107) | 569,497 |
| **RESTRICTED FUNDS** | | | | | |
| Promote and Protect Path | 8,013 | 70,694 | (4,927) | 893 | 74,673 |
| Trail Partnership Project | 3,021 | 35,000 | (53,021) | 15,000 | - |
| National Trails Team | 7,189 | 91,428 | (98,191) | - | 426 |
| Donations | 13,456 | 13,683 | (24,761) | - | 2,378 |
| Outreach Projects | 1,267 | 3,671 | (5,570) | 797 | 165 |
| Natural England | - | 83,704 | (83,686) | - | 18 |
| Coast Path Connectors | - | 10,548 | (10,965) | 417 | - |
| | 32,946 | 308,728 | (281,121) | 17,107 | 77,660 |
| **TOTAL OF FUNDS** | 733,343 | 644,891 | (731,077) | - | 647,157 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|---|---|---|---|
| Current assets | 672,099 | 82,533 | **754,632** |
| Creditors due within one year | (122,245) | (27,141) | **(149,386)** |
| Creditors due in more than one year | (12,955) | (1,905) | **(14,860)** |
| **TOTAL** | 536,899 | 53,487 | **590,386** |

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|---|---|---|---|
| Current assets | 708,772 | 81,230 | 790,002 |
| Creditors due within one year | (123,728) | (1,190) | (124,918) |
| Creditors due in more than one year | (15,547) | (2,380) | (17,927) |
| **TOTAL** | 569,497 | 77,660 | 647,157 |

## 21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2023 £ | 2022 £ |
|---|---|---|
| Net expenditure for the year (as per Statement of Financial Activities) | **(56,771)** | (86,186) |
| **ADJUSTMENTS FOR:** | | |
| Investment income received | **(12,106)** | (3,995) |
| Increase in stocks | **(1,677)** | (648) |
| Decrease/(increase) in debtors | **38,888** | (83,484) |
| Increase in creditors | **21,401** | 28,981 |
| **NET CASH USED IN OPERATING ACTIVITIES** | **(10,265)** | (145,332) |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 22. ANALYSIS OF CASH AND CASH EQUIVALENTS

| | 2023 £ | 2022 £ |
|---|---|---|
| Cash in hand | 151,171 | 154,302 |
| **TOTAL CASH AND CASH EQUIVALENTS** | 151,171 | 154,302 |

## 23. ANALYSIS OF CHANGES IN NET DEBT

| | At 1 January 2023 £ | Cash flows £ | At 31 December 2023 £ |
|---|---|---|---|
| Cash at bank and in hand | 154,302 | (3,131) | 151,171 |
| Liquid investments | 513,030 | 4,972 | 518,002 |
| | 667,332 | 1,841 | 669,173 |

## 24. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £28,568 (2022: £18,050). Contributions totalling £2,633 (2022: £2,313) were payable to the fund at the balance sheet date and are included in creditors

## 25. OPERATING LEASE COMMITMENTS

At 31 December 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2023 £ | 2022 £ |
|---|---|---|
| Not later than 1 year | 30,537 | 30,537 |
| Later than 1 year and not later than 5 years | 13,439 | 43,004 |
| | 43,976 | 73,541 |

## 26. MEMBERS' LIABILITY

Each member of the Charity undertakes to contribute to the assets of the Charity in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £Nil for the debts and liabilities contracted before he/she ceases to be a member.

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

## 27. RELATED PARTY TRANSACTIONS

None of the Trustees receive remuneration or other benefits from their work with the Charity. Trustees are required to complete an annual 'declaration of interests' as well as stating any conflicts of interests before the start of each Board of Trustees meetings. As such, no related party transactions occurred in the year.

## 28. CONTROLLING PARTY

The ultimate controlling party is the Trustees. No individual member has ultimate control.

**South West Coast Path Association**
Registered charity no: 1163422

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**SOUTH WEST COAST PATH ASSOCIATION**

England & Wales - Charity number 1163422

# Accounts

Charity number: 1163422

# SOUTH WEST COAST PATH ASSOCIATION

## UNAUDITED

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2022

Bishop Fleming

SOUTH WEST COAST PATH ASSOCIATION

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## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

| | |
|---|---|
| **Trustees** | Mr K Carter, Trustee<br>Mr R Mark, Chair<br>Mr K Thomas, Trustee (appointed 10 November 2022)<br>Ms K Ash, Trustee (appointed 10 November 2022)<br>Mr M Davis, Secretary (resigned 1 December 2022)<br>Mr G Keene, Trustee<br>Mr P Spencer, Vice Chair (from November 2022)<br>Ms L Daniel, Trustee<br>Mrs C Grant, Vice Chair (to August 2022) (resigned 1 August 2022)<br>Ms H Dinsdale, Treasurer<br>Mr D Morris, Trustee<br>Ms E Bampton-Wilton, Trustee (resigned 10 November 2022) |
| **Charity registered number** | 1163422 |
| **Principal office** | Unit 11<br>Residence 2<br>Royal William Yard<br>Plymouth<br>PL1 3RP |
| **Chief executive officer** | Julian Gray |
| **Accountants** | Bishop Fleming LLP<br>Chartered Accountants<br>Salt Quay House<br>4 North East Quay<br>Sutton Harbour<br>Plymouth<br>PL4 0BN |

## TRUSTEES REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2022

### CHAIR'S INTRODUCTION

Welcome on behalf of the Board of Trustees to the South West Coast Path Association Report and Accounts for 2022. During the period, the Country has been hit by the cost-of-living shocks associated with the tragedy of the Ukraine War, in terms of soaring energy, and wider inflationary blows to an economy now widely recognised as already struggling to adjust from Brexit, and to recover from the Covid pandemic. The Association, its partners, business supporters, and members, have not been immune from these challenges, and the Board are extremely grateful for the continuing strong support we enjoy from all our stakeholders.

One of our achievements during 2022 has been to create a new five-year business plan which builds on previous successes and adapts to the very different economic circumstances which now prevail. Forecasting for the next 5-years, after the turbulence of the previous 5, is as much art as science. There are however some points of departure around which Trustees and Staff have been able to build. A very large proportion of grant funds on which the Association and Trail Partners could rely for Path improvement and storm damage repairs in the previous plan, came from the Rural Development Grant Programme for England (RDPE). Although administered by DEFRA, this legacy fund operated under an EU formula which was particularly favourable to the South West. The path gained by approximately £2M additional investment over the five years to 2019. It is arguable that this external source of funding cushioned Trail Partners to some extent from the gradual decline over that period in the central government maintenance grant. Post 2019, the Trustees and Trail Partners hoped that the UK Shared Prosperity Fund would offer at least broadly the same framework and opportunities as the RDPE. The Government has chosen to implement a much more complex grant framework with numerous smaller, competitive, pots of money. To ensure adequate investment in the Path in the face of increasing costs and environmental pressures, it was apparent that the Charity had to adapt. This new funding regime requires more agility, administration, and staff engagement to secure grants.

Trustees agreed to utilise reserves, sustained by the continuing loyalty of Association members and supporters through Covid and bolstered in 2022 by a generous grant from the Peter Reid Trust and a substantial legacy in a previous year from a German member, to strengthen the staff team's fund-raising capacity. Trustees also supported the Chair of the SW Trail Partnership and the Association Director's efforts to build stronger links with the other National Trails and central funders, notably DEFRA and Natural England, to ensure that the case for the economic, and health and well–being aspects of the family of National Trails is heard and prioritised when central Government funding choices are being made. The Board are pleased to report that negotiations for a new Trail Partner funding settlement proceeded well. It has therefore been possible to plan ahead with some degree of certainty to ensure that the Trail is regularly maintained and that improvement projects go forward. Albeit that the delay to the National Trail grant payment necessitated action by the Association to bridge the gap using its reserves, until payment issues were resolved. Without adequate reserves it would have been difficult for the Association to pay the salaries of National Trail staff employed by the Association on Natural England's behalf. On the positive side, DEFRA and Natural England have had the confidence to award the Association and Trail Partners capital grants to deliver improvement projects. The challenge for the future is to be able to ensure that awards made by central Government late in the financial year (FY) can be delivered before the grant term expires at the end of the appropriate FY.

Although operational costs are higher as a proportion of expenditure, the amount that the Association has been able to leverage through working with partners, while using its own funds as 'matched funding' or 'enabling grants' to ensure projects hit by, for example, unexpected inflationary material costs, has been substantial and is reflected in the improving standard of the path infra-structure tabulated in this report. The Association is particularly grateful for the Path volunteers who so thoroughly survey each stretch of the path to ensure that we, and our Trail

Partners, have the appropriate data to prioritise spending and to make the case for further investment in a strongly competitive environment.

Turning to other business plan priorities, the Trustees are particularly pleased that the National Heritage Lottery Fund awarded a substantial two-year grant in late 2022, to build on the Health and Well-being pilots that the Charity has delivered. The Coast Path Connectors project follows our strategy of identifying gaps in the provision for the less-able, and for disadvantaged groups, to access the beauty of the coast-path. Other organisations have caring skills which we do not intend to replicate. However practical assistance to these disadvantaged sections of our community through the training and development of a cadre of qualified volunteer walk-leaders who can provide the necessary skills to encourage people onto appropriate sections of the Path, who might otherwise not have the opportunity, is now a realistic prospect.

In addition to its concern with maintaining focus on activities for path sustainability or improvement and those in pursuit of its health and wellbeing agenda, a further area of significant concern is that of the catastrophic decline in the UK's nature diversity.

The World Wildlife Fund has assessed England as one of the most nature-depleted countries in the World. The Government has responded through the provisions of the Environment Act with a series of ambitious targets to halt and reverse this decline. The Charity has proposed that the coastal margin defined as part of the England Coast Path should be used to deliver a coastal wild-belt for nature and people. Allowing those landowners in the coastal margin, outside of designated Areas of Outstanding Natural Beauty (AONBs) or National Parks, to access enhanced environmental subsidies to restore and appropriately manage nature habitats. The Board are pleased that enthusiasm for this idea is gaining traction with our partners and stakeholders and we hope that the opportunity to pilot this scheme in the South West, creating corridors and space for nature to adapt to the additional pressures which climate change is bringing, will occur within the span of our new 5-year plan.

Finally, to complete this introduction the Board wishes to reiterate its thanks for the staff, volunteers, and you the members, business supporters, and partner organisations who make this work possible. Without you the South West Coast Path would not be the magnificent Trail it is today. We look forward to celebrating the 50th Anniversary of the Association in 2023 together.

## OBJECTIVES AND ACTIVITIES

The Objectives of the Charity, as set out in the Constitution, are:

1. To secure the protection, improvement and conservation of the South West Coast Path and public access to it in order to improve the health and wellbeing of the general public.
2. To educate the general public to a greater knowledge of, respect and care for, the coast and countryside by promoting the South West Coast Path.

In furtherance of these Objectivecons the Association aims to work for and assist in:

- Providing information about the South West Coast Path and its corridor to the public;
- The effective administration of the organisation directed at the improvement and maintenance of the South West Coast Path; and
- Providing a forum in which different interests connected with the South West Coast Path (including its corridor) and its use can discuss problems of mutual concern.

## TRUSTEES REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 DECEMBER 2022

### Vision and Mission

The Association's **Vision** is to protect and improve the South West Coast Path as one of the world's great trails, now and for future generations. In our **mission** to achieve this, we will champion the South West Coast Path to help people access, enjoy and protect the National Trail.

### Our Strategies

As a charity we need to be self-sufficient in our core running costs. We also need to ensure efficient use of our supporters' donations so that the maximum benefit is given to the Coast Path. To be as cost-effective in our efforts as possible, our strategies focus on working in partnership where practicable. Our business plan prioritises the following strategies:

Enhancement of the South West Coast Path National Trail

- Improve quality of access to and along the Trail and enhance health and wellbeing
- Seize opportunities to improve the green infrastructure of the coastal margin
- Support and coordinate the Trail Partnership
- Have a voice in the planning system to protect and enhance the Trail
- Support economic activity that sustains the Trail
- Advocate at a national level to support the family of National Trails
- Work at a regional level to support wider access to the coast and countryside

Engagement with people using and supporting the Coast Path

- Listen and give a voice to users of the Coast Path
- Engage with people about conservation of the coast and countryside – helping create a sense of place
- Inspire people to use and enjoy the Coast Path, promoting access for all

Capacity Building of the Association and SWCP Trails Partnership to support the Trail

- Fundraise to help protect, promote and improve the Path
- Provide a way for people to give back to the South West Coast Path
- Enable others to support the Path to do more through leveraging of funding
- Be bold to test new ideas to enhance the trail experience

### REPORTING CRITERIA 2022

The charity's Business Plan sets out financial and non-financial performance measures to ensure the Association is meeting its objects, vision and mission. The Business Plan was reviewed and updated between June and October 2021 with the revised plan adopted by the Board of Trustees in November 2021 setting out the strategic aims and objectives for the Association including a detailed action plan and budget for 2022. This year was the final year of the charity's current Business Plan. As such, a new five-year plan was developed over the year and was adopted by the Board of Trustees in November 2022.

The three Sub-Committees of the Board of Trustees have responsibility for governance and oversight of delivery of one of each of the three strategic aims:

- Path Committee - enhancement of the Coast Path experience.
- Membership and Fundraising Committee - fundraising to support the Coast Path; and
- Finance and Human Resources Committee - running the Charity.

This 2022 Trustees Report has been structured to reflect the charity's work across these three areas.

## TRUSTEES REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 DECEMBER 2022

### MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

ENHANCEMENT OF THE COAST PATH EXPERIENCE

Over 2022 the charity transitioned from the previous two years of Covid-19 crisis management. Partners and stakeholders along the Coast Path rebuilt teams and working practices as we moved away from lockdowns and furlough. This has started to unblock a backlog of improvement projects across the National Trail, delayed by bottlenecks in labour and materials. It also allowed the charity to have the confidence to invest reserves in developing the team to improve its effectiveness and capacity, both to support the trail in impact fundraising and help deliver our new Coast Path Connectors project, building our volunteer capacity and helping more people access the coast.

However, the impacts of pandemic management measures continue with more permanent changes in working and leisure patterns. This affects the local economy and coastal communities. Businesses along the coast are seeing different use of the trail, with more local people using the Path for daily recreation and fewer international visitors. We are monitoring these impacts, including continuing our visitor economy research, to help inform our work.

This year saw the successful completion of our current business plan. Over the year we undertook a review of our activities and developed a new five-year plan. The biggest challenge in developing our plans was to learn the lessons from the past two years, especially in how we can rapidly adapt activities in the face of change. This allows us more effectively to address the future challenges of connecting people to nature, climate change and nature in crisis along the coastal corridor.

**Path Improvement Projects**
The charity's Path Committee supported 14 improvement projects along the Coast path that were completed in 2022, including:

- £2.5K for St Marys Project Torbay which saw numerous improvements along a length of the trail in Torbay, linking-in with local councils and Ramblers groups for additional funding. The projects included new waymarker posts, replacement steps, stone surfacing of very muddy sections of the path and new drainage gullies. The successful fundraising for this project enabled some additional path surfacing works in the area to be completed.
- £850 towards path improvements at Watermouth harbour to eliminate the steep crossfall and narrow width of the path as well as repairing fencing and surfacing the path to improve accessibility.
- £2.3K towards improvements at Cuddon Point to install 71 granite steps and 3 water breaks at intervals to make the slope easier to walk, as well as divert the water off the path to minimise erosion.
- £1.7K towards redefinition and regrading of 4 sections of coast path around Bosigran cliff castle, including installation of 50 granite steps and 5 granite drainage water breaks.
- £5k towards Torcross reinstatement works to reopen the coast path after it had to be diverted following a cliff fall in 2018. The reopened section allows the coast path to run on the most seaward route and for walkers to once again be able to enjoy the iconic views along Slapton sands. The whole project cost £145k with most funding being sourced from England Coast Path establishment grant and the SWCPA contribution covered 27% of the shortfall costs which occurred due to the steeply rising costs of materials and labour.
- £4k towards Branscombe Gateway Project which included four gateway improvements on East Cliff, and one on West Cliff in Branscombe, including one stile being changed to a gateway.
- £0.7k towards changing a stile at Sharkham Point to a kissing gate to make access easier on this section of trail but still keeping the meadows stock proof.

- £5K towards Chynhalls Cliff to complete 4 improvements; replacement of an existing bridge which was in need of renewing, replacement of an existing boardwalk as the structure had come to the end of its life, an additional handrail to an existing Oak bridge for visitor safety and an old pinch stile was removed and replaced with a new kissing gate.
- £5.2K for step boards through the *Step-Up* Appeal across the trail.
- £8K for Waymarkers and fingerposts across the trail area through the *Find Your Way* Appeal.

In addition, the Path Committee allocated a further £31k towards nine improvement projects which were started in 2022 but due to be completed in 2023.

We continued our support for the South Devon AONB **Life on the Edge** project. This National Lottery Heritage Fund supported project is helping deliver habitat restoration along the coastal margin for nature recovery of specific keystone insect species. Our support is specifically to deliver new public access and appropriate public information within the project.

This year saw an uplift grant from Natural England providing an additional £83K (an increase of around 19% to the NE grant) funding going towards capital access works. This funding is part of **new access funding** investing in access/accessibility improvement across National Parks, Areas of Outstanding Natural Beauty and National Trails over the next three years. We received confirmation of the funding stream in October specifically targeted at capital works to improve accessibility. We asked all the Trails Partners to submit projects the funding could be used for and received four project proposals, one in Cornwall and three in Dorset. All four projects will be funded through this additional grant.

This is a very welcome uplift but unfortunately still does not ease the financial maintenance costs of the partners and the charity will continue to champion for an increase in core maintenance budget to ensure the trail remains to the high-quality standard expected of a National Trail.

At the end of 2021 we were successful in acquiring £91k additional funding from Natural England for capital improvement works. This funded 28 projects across the trail which were completed in early 2022. At the end of 2022 we were successful drawing in a further Natural England grant of which £167k along with match funding from our partners and SWCPA and this will hopefully be spent on supporting nine path improvement projects with a total investment of £223k. The timescales are tight as all works must be completed by the end of March 2023.

## MANAGING IMPACTS OF CLIMATE CHANGE

With the Trail running around the edge of the SW peninsular we are impacted by storms no matter the direction they come from. One impact of climate change is that not only are we seeing more frequent and stronger storms, but also more extreme weather events. So, the threat to the Coast Path corridor is not only the acceleration of coastal erosion, but also wind damage, run-off from significant rainfall events and increased fire risk during heatwaves.

The 2021/22 storm season saw six named storms across the South West, with three storms (Dudley, Eunice and Franklin) all hitting within one week in February. These storms produced two rare red weather warnings and the highest wind speeds recorded in over 30 years, gusting at over 81mph. These three storms wreaked havoc on the North Devon Coast in particular in Exmoor which saw hundreds of trees blown over. Damage to the Path was significant, especially from lifted root balls of fallen trees. Exmoor National Park Authority and the Exmoor National Trust team managed a three-month clear up operation to re-open the Trail. To support this work the charity ran a successful Storm Damage Appeal fundraising £12.5k towards this work.

Over the year there were nine coastal erosion incidents leading to diversions and roll back of the path. There were also numerous smaller cliff slips where sections of the Trail now need to be regularly monitored and plans put in place ready to divert or roll back the path before it is deemed no longer safe.

With a warming climate we have experienced longer growing seasons over the last few years. As such, some areas of the trail are now requiring three and sometimes even four vegetation cuts a year to keep the path clear and accessible. This increase in vegetation cutting combined with ever rising costs of labour and materials has had a financial impact on the Trail Partnership leading to **rising maintenance costs**. The majority of the Trail Partners are now funding significantly over the statutory 25% of maintenance costs (the other 75% coming as Natural England grant). Maintenance costs are now rising to over 50% for some of the Highways Authorities and National Trust. This shows just how vital the work of the Association and Trail Partnership is in bringing in extra investment to support the funding for the National Trail.

A summer of record-breaking temperatures and a prolonged dry spell saw a number of wildfires occur which closed sections of the path for a few days until they were safe to reopen. Large scale wildfires occurred at Zennor Head in Cornwall, Baggy Point in North Devon, Bolberry Down in South Devon and Studland in Dorset, devasting unique and fragile coastal habitats.

**Visitor Economy**
The latest update to the *Visitor Economy of the South West Coast Path* Research was undertaken by the SW Research Company. Based on 2020 visitor data, the research shows the impact of the first year of the pandemic and associated restrictions and lockdowns which significantly impacted the tourism sector. The headline results show 30% decline in tourists using the SW Coast Path which is accounted for by the decrease in staying visitors to the SW region. Local evidence suggests that residential non-tourism usage increased significantly during the year and resulted in increased usage of the path overall as people were working from home or furloughed from work and the local populations sought their permitted daily exercise on the coastal path. The 6.2 million SWCP tourists accounted for 7% of all visitors to the SW region during 2020 (88.9 million). A total direct spend of £300.2m was estimated to be attributable to SWCP users during 2020; 74% of this spend was attributable to staying visitors (£222.8m) and 26% (£77.4m) day visitors and accounts for 5% of all direct tourism spend in the SW region during 2020 (£5,464m). The total local business turnover supported by SWCP activity in 2020 is estimated to be £455m.

**PATH SURVEY AND CONDITION REPORT**
Between October 2021 and March 2022 85% of the National Trail was surveyed. Path volunteers walked the Trail recording observations on hand-held tablets against National Trail Quality Standards, following the same methodology of previous surveys. The previous year's survey had been impacted by covid restrictions, meaning only 50% of the trail surveyed in the 20/21 Winter season. This year's increase to 85% is incredible and yet again we are so grateful for the support and dedication of our path rep volunteers. Investment in new android tablets combined with an upgrade to the survey software also made it easier for volunteers to undertake the survey, speeding up the download of base maps and giving more storage for photographs showing the condition of path infrastructure.

Based on the analysis of data collected between October 2021 and April 2022, we have seen the condition for furniture and signs improving by 5% over year (from 75.4% to 80.4%). This improvement is predominantly due to path managers (and contractors) being able to complete a greater number of improvements works than the previous two pandemic-impacted years. In addition, a number of England Coast Path establishment works were completed in 2022 improving the condition of the path in certain locations. The results of the survey are summarised in the graph below:

*Table 1: The percentage of Coast Path infrastructure meeting National Trail Quality Standards 2001 to 2022:*

| Criteria | 2001 | 2005 | 2009 | 2012 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Furniture | 73% | 81% | 86% | 89% | 86% | 85% | 85% | 85% | 84% | 80% | 87% |
| Signs | 46% | 58% | 69% | 79% | 74% | 73% | 72% | 76% | 75% | 69% | 74% |
| All infrastructure | 62% | 71% | 78% | 84% | 81% | 80% | 79% | 81% | 80% | 75% | 80% |

**Improving Equity of Access**

Our work addressing equity of access over the past five-years took a significant step forward this year, with new funding to scale up our Connecting Actively to Nature work. We successfully bid for a new National Lottery Heritage Fund grant to deliver our ***Coast Path Connectors*** Project, which began in late 2022. This is a two-year project which will focus around five areas around the Coast Path with significant social deprivation: Plymouth, Torbay, Cornwall, Dorset and North Devon. A project officer will be based in each area. Their role will be delivering sessions for local community groups to help local people explore their local Coast Path, learn about its heritage and wildlife and health and enjoy its health and wellbeing benefits. We will also be recruiting and training up 60 new volunteers who will help support people in getting out and exploring the Coast Path and who will make links with social prescribing workers and networks.

The charity's Health and Wellbeing Working Group co-ordinated the second phase of our **Health and Wellbeing research**, working with the University of Exeter's Centre for Rural Policy Research. This new Research focused on the mental health and wellbeing benefits of walking, being in green space and being by water. Natural England helped fund the work and a research report was published in May and is available to download from the charity's website. This is a new and rapidly growing area of research and it is important that the charity remains up-to-date with emerging evidence in relation to benefits of green and blue space, including commissioning additional local research. We also need to ensure that the charity integrates assessments of health and wellbeing economic benefits when looking at increasing equity of access.

During 2022, we completed our **Connecting Actively to Nature** (CAN) programme, with two new projects in Plymouth and North Devon. These projects target inactive older people to encourage their engagement with the outdoors through use of the Coast Path. We engaged with over 40 people in walking and learning about their local stretches of the National Trail. In Plymouth we worked with Elder Tree Befriending and in north Devon we partnered with the Stroke Association. One participant summed up the benefits of these walks as *'company, socialising, exercise, fresh air, informative'*. We have now successfully delivered 10 CAN projects. A report demonstrating the value and learnings of the first eight projects was published in April 2022 and is available to download from our web site.

We are continuing to improve information about walks on the Coast Path by producing new **Easy Access** guides. These guides help people understand the levels of accessibility for walks; vital information for people with specific access needs before they travel to the Coast Path. We are working with the Disabled Ramblers in Devon, Dorset and Somerset, and Cornwall Rolling Ramblers in Cornwall. Over the year we visited each county for site visits with disabled ramblers and our local Path volunteers. Our volunteers have worked hard on assessing the walks, putting together the information and adding it to our website. There are now over 10 Easy Access guides on the website and more in production.

In July we organised a very successful **Saltlines** Community Day with over 40 people joining us from Improving Lives Plymouth, Devon and Cornwall Refugee Support and Elder Tree Befriending. Staff and Path volunteers led a coastal walk to Kingsand where author and SWCPA

Ambassador Raynor Wynn gave a talk. This was followed by a concert from the folk band Gigspanner Big Band. This project aimed to give people, who might not otherwise have the opportunity, to get out on the Coast Path and experience the live music. Cindy from Improving Lives Plymouth, who supports people with long-term health issues, said of the day *"It was amazing and made even more special by one of our group taking my hand and thanking me for such a wonderful day. He doesn't smile often so it was a real pleasure to see the look of genuine happiness on his face."*

Throughout 2022, we continued to support our monthly walks with **Devon and Cornwall Refugee Support**, leading short introductory walks along the Plymouth coastline for asylum seekers. We also undertook training to support the four volunteers helping to lead these walks. One volunteer has said *"The encounters I make during our walks are so rich and lovely, I really appreciate walking the coast path surrounded by an international group of people. I feel nourished after every walk and I hope that each one in the group does too."* A walk booklet has been produced with participants and is available online.

In June we worked with **Community Environmental Education Therapy CIC (CEET)** to lead exploration sessions with young people on the Coast Path in North Devon. This work was supported by the North Devon AONB's Sustainable Development fund. Participants explored the Coast Path and were given training on GoPro cameras. Two groups of young people from Marland School and Pilton College explored a section of Coast Path between Barnstaple and Braunton in North Devon. Along the journey students created videos and took photographs. One aim of the project was to show how accessible this stretch of Coast Path is and to showcase what there is to discover along the way, including its rich heritage and beautiful wildlife. Students were taught how to get the best shots with expert coaching from Fotonow CIC. Sarah Jellard, programme leader said, "*CEET really benefited from working with SWCPA and Fotonow. The session was incredibly engaging, and the students have since been asking when they can continue learning about photography on the SWCP. Thank you all so much.*" We also continued to support **Planet Earth Games** in their sustainability and healthy lifestyle challenges during August 2022 by providing a number of video challenges for young people to undertake along the Coast Path.

**Path Completers**
Completer numbers increased from 2020 as virus control measures were generally less restrictive for outdoor access for longer during 2021. Non-member completer numbers were the highest the charity has seen with 179 walkers contacting us for a certificate. We introduced new SW Coast Path section completion certificates in 2021 and 59 walkers requested certificates, with the Somerset and Exmoor section having the most interest (also the shortest section at 35 miles).

*Table 2. Walkers of the Coast Path requesting a completers certificate 2016 to 2022.*

| Completers | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|---|---|
| Members | 90 | 97 | 91 | 101 | 73 | 90 | 90 |
| Non members | 75 | 95 | 150 | 151 | 112 | 179 | 187 |

**South West Coast Path Trail Partnership**
The Trail Partnership oversees the management, maintenance, improvement, and promotion of the South West Coast Path National Trail for the benefit of the public. It champions the protection, enhancement and access to the landscape, biodiversity and cultural heritage of the Coast Path corridor. The Delivery Group comprises six Highway Authorities (Cornwall and Dorset Councils, Devon County Councils, Torbay Council, Plymouth City Council and Exmoor National Park Authority), the National Trust, Natural England (NE) and the SWCP Association with Ken Carter the independent Chair.

As set out in A New Deal for National Trails, Natural England provides an annual grant to the SWCP Trail Partnership to help maintain the Coast Path to the higher quality National Trail standards. This grant funds a maximum of 75% of the day-to-day maintenance of the National Trail, paid directly to the Highways Authorities, who, with the National Trust fund the remaining 25% (as noted above in climate change this has risen to 50% with increasing costs and liabilities). The 2022/23 NE grant settlement was £441k plus an additional £84k for capital access works. The grant allocation is set out in a Delivery Framework and based on percentage of path within each jurisdiction.

*Table 3. Percentage allocation of Natural England grant allocated towards maintenance by Highway Authority area:*

| Highway Authority | Proportion of grant |
|---|---|
| Cornwall | 48.4% |
| Devon | 30.1% |
| Dorset | 11.9% |
| Exmoor | 4.8% |
| Plymouth | 1.0% |
| Torbay | 3.8% |

A proportion of the NE grant is used to fund regional co-ordination work on behalf of the Partnership by the **National Trail Team** including the National Trail Officer and is managed by the Association. The SWCP Trails Partnership delivery group met twice over 2022. The main topics considered included: establishment of England Coast Path; mitigation of climate change impacts; development of a Coastal Wildbelt to promote nature recovery; managing planning issues along the National Trail corridor; and continuing impacts of the pandemic and virus control measures.

The Partnership agreed to continue to invest in the SWCP **Trails Partnership Project** (TPP) for a further three years. The TPP helps build capacity of the charity to generate extra investment in the Coast Path. For the last three years the Partnership invested £145K into the TPP. This was used by the charity to co-ordinate grant applications, engage with business and supporters to fundraising almost £2m for the National Trail. This included:

- Using £100k of the charity's reserves to match-fund four Rural Development Programme for England grants bringing in a total of £750k investment to the Path.
- Generating over £200k income through campaigns to fundraise for mitigating the impact of climate change including storm damage and around £40k for steps, fingerposts and waymarkers through the *Step Up* and *Find Your Way* appeals.
- Investing £100k of the charity's funds through the Path Committee to support almost 60 projects which, in turn, generated over £500k improvements along the trail.

In 2022 the TPP priorities included: championing a stronger voice for the wider family of National Trails to help secure government funding and wider support; protecting the 2022/23 core maintenance grant and securing additional access funding; and securing match-funding for improvement projects to maximise the impact of the maintenance grant. Table four below shows the annual investment by the partners in the Trails Partnership Project for 2022.

*Table 4: Annual breakdown of investment into the Trail Partnership Project by the SWCP Trails Partnership.*

| Trail Partnership Project investment 2022/23 | |
|---|---|
| Cornwall Council | £9,248 |
| Devon County Council | £5,688 |
| Dorset Council | £3,087 |
| Exmoor National Park Authority | £1,036 |
| National Trust | £15,000 |
| Plymouth City Council | £320 |
| South West Coast Path Association | £15,000 |
| Torbay Council | £621 |
| **Total** | **£50,000** |

**Planning**

The Association continues to make representations to the relevant Local Planning Authorities and other appropriate bodies whenever proposals or plans might have an adverse impact on the Coast Path and the experience of its users. In this role it is helped by its four volunteer planning advisors, who between them cover the whole 630 miles of the Coast Path.

During 2022 the Association had sufficient concern to make representations on 16 planning applications. Of these, ten were formal objections to the development applications. The six remaining applications were commented on, including asking for constraints during construction not to impact on the route, or noting specific issues that needed to be addressed. For example, the removal of some buildings from an application due to their detrimental impact on the ability to roll-back the National Trail as the coastline erodes. The Association also reserved the right to object to one pre-application if specific issues were not considered and addressed.

Over the year the Association made representations to the Planning Inspectorate on three planning appeals:

- In 2019 an application was made for a large-scale development on the site of the former Yelland Power Station. At that time the Association objected to details of the proposal which would have had an adverse impact on the Coast Path and its setting. The application was refused by North Devon District Council in 2021. This decision was appealed in 2022 and outline planning permission granted.
- Carbis Bay Hotel had appealed in November 2021 against an enforcement notice by Cornwall Council regarding development which had taken place without planning permission. The Association had submitted a statement of support for the Council, given that the development was adjacent to the Coast Path. In February 2022 the appeal was dismissed and the applicant ordered to restore the land to its former condition.
- In 2020 the Association objected to an application for the erection of a dwelling close to the Coast Path at Rame Head. Although this application was subsequently approved, following the outcome of a Judicial Review the approval was quashed. A second application was submitted in June 2021, to which the Association also objected, and this one was denied. Following this, in February 2022 the applicant appealed against the decision. The Association submitted a statement requesting that the appeal be dismissed, on visual, landscape character and both local and national policy grounds.

In addition, the Association's advisors have looked at several other applications which have been brought to their attention but which, following detailed consideration, it has been decided do not warrant an Association representation.

The Planning Working Group met in June to co-ordinate the charity's planning work and identify ways to maximise the effectiveness and impact of our efforts, noting that much of the work undertaken is through volunteers. Notification of relevant planning applications around the Coast Path remains an issue over most of its length. As such, the Association continues to rely on local volunteers and other interested parties to notify us of proposals. One of the issues raised by the Working Group is how the Association can comment on issues which impact not only on the line of the Coast Path itself but on the impact on the wider trail corridor and how this should be defined. Associated with this is the issue of ensuring the National Trail corridor is given material consideration within Planning Policy and whether this is best achieved by formally defining the purpose of National Trails to align with the rest of the protected landscapes family.

**England Coast Path**
Natural England continues to co-ordinate the designation of the **England Coast Path** (ECP) National Trail with additional ECP sections along the SWCP due to start opening later in 2023. Establishment works for improvements or new sections of the route can be undertaken once these sections are approved by the Secretary of State. Many sections of the ECP in the SW are already in the planning or delivery phase of the establishment works. The SWCP Trails Partnership will manage both the SWCP and ECP in the SW, with both National Trails sharing significant sections.

We received a further grant of £8.5k from Natural England to co-ordinate signage and interpretation along sections of the ECP in Cornwall (building on planning work the Association undertook in 2021). Specifically, the work addresses wildlife disturbance issues as well as providing the most up-to-date information for route amendments. Information panels and plaques are being designed for estuary crossing locations to provide all options available, whether by ferry or showing the best route to walk around the estuary.

Natural England has set up a new team to help co-ordinate a series of events to celebrate the ECP in 2023 and 2024. In the South West these events will be held in Ilfracombe, Weymouth and Plymouth. The celebrations will coincide with the 2023 Year of the Coast celebrations and the 50th anniversary of the Association.

**National Trails UK**
National Trails UK (NTUK) was hosted by the Association in 2022 to help get the new charity established. The aim of NTUK is to give a stronger voice for the family of National Trails and to promote and maximise the public benefit of the network. A recruitment campaign was run for trustees and a new Board voted in at the March AGM. Three members of the National Trails Alliance Working Group which set the charity up were voted onto the Board, including the Association's Director.

NTUK successfully advocated to secure core funding for the family of National Trails. The 2022/23 NE grant has been augmented with a 19% uplift for accessibility works. National Parks and AONBs also received funding for accessibility programmes which will result in improvements within the Trails network.

Funding has also been secured from Defra to support the establishment of NTUK, specifically to ensure trails can play a role in the emerging protected landscapes partnership with National Parks England, AONB Association and Natural England. This new partnership is being developed to help deliver some of the ambitions from the Glover Review and will secure funding for equity of access, nature recovery and green finance across the protected landscapes family.

**World Trails Network**
The biennial World Trails Conference was held in Skiathos, Greece in October. The SW Coast Path was represented at the conference with presentations on: managing Covid-19 impacts; valuing the public benefit of trails; measuring the value of health and wellbeing; the England Coast Path; and creating a voice for UK National Trails. A short film commissioned by the charity showing the health and wellbeing benefits of walking the SW Coast Path was included in the World Trails Film Festival which ran in conjunction with the conference. The objective of participation is to help maintain the profile of the SWCP as one of the World's Great Trails and to share and learn from the experiences and ideas of other trails around the world.

## FUNDRAISING TO SUPPORT THE COAST PATH

We received over £225k in funding from trusts and grants in 2022, which accounted for 21% of our income for the year. This was a 27% increase on 2021 income, partly a result of capacity increasing, following the initial pandemic slowdown, amongst partners and stakeholders to undertake improvement works. All funds were restricted to specific projects, specifically: £91k to the SWCP National Trail Team; £35k to the SWCP Trails Partnership Project; £73k to path improvements, volunteers and National Trails development; £11k to England Coast Path signage and interpretation; £11k for Coast Path Connectors project; £2.4k for Connecting Actively with Nature; and £1.2k CEET/North Devon AONB project.

*Table 5: List of reportable Trusts and Grants received by the Charity during 2022:*

| Trusts | |
|---|---|
| Schroder Charitable Trust | £2,000 |
| **Grants** | |
| Active Devon | £2,831 |
| Brixham Town Council | £1,000 |
| Devon County Council | £23,126 |
| National Lottery Heritage Fund | £8,548 |
| Natural England | £152,817 |
| SWCP Trail Partnership Project | £35,000 |

**Association Membership**
We received around £136k from Membership in 2022, an increase of 5% on 2021 and accounting for over 20% of the year's income, see table 6 below:

*Table 6. Membership income 2015 to 2022*

| Year | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|---|---|
| Membership Income | £76,384 | £94,664 | £96,267 | £108,167 | £114,660 | £129,333 | £135,897 |

The number of members of the Association continues to grow with a 25% increase in membership income over the past five years after accounting for increases in membership fee costs.

For the past five years we've allocated £10 from each membership[1] to a Path Fund to support work protecting and promoting the National Trail. This year we've made a change which increases and future-proofs the amount invested into the Path from membership income by changing the figure to 50% of each membership fee now being invested into the Path Fund. This helps show members that their support is making a real difference on the ground.

[1] Joint Membership counts as one Membership and Life Members not included (as the scheme was introduced after new Life Membership was discontinued).

**Donations**
Over the year the charity received donations totalling £122k, accounting for just under 20% of our income. This was an increase of 132% from last year, mainly due to a very generous donation of £67k from the Peter Reid Trust. Individual donations and gift aid remained strong over the year. Our *Find Your Way* and *Step Up* appeals also ran over the year with £1k raised through 18 gifts. A *Storm Damage* appeal was launched to Life Members following the February storms. We received 36 gifts to the appeal, totalling over £12k including almost £8k from Athletic Brewing and £1k from Plymouth Coastal Runners. A new Calendar appeal was launched in winter receiving 88 gifts raising over £2k. A *12 Miles of Christmas* community fundraising appeal over the same period raised just under £1k. Other community fundraising generated over £6k over the year, including £1.4k from @keepingtheseaontheright.

*Every Mile Matters* remained our flagship fundraising campaign over 2022 and will be superseded in 2023 by our 50th Anniversary *Trailblazing* campaign. These campaigns help articulate the charity's cause across environment, people and economy. The 50th celebrations will also have a strong focus on all the volunteers who have championed the Coast Path over the last 50 years. Legacy income is much more variable year-to-year and this year we received one legacy of £1k and a £1.4k in-memory Mile Maker gift. An Impact Fundraiser was appointed this year, using legacy income, with an aim to develop our donor, celebration, legacy and in-memory fundraising.

**Corporate Engagement**
South West Water remained lead sponsor of our *Every Mile Matters* campaign in 2022. The South West Business Council continued to support the Association through their Charity of the Year programme. Waterside Holiday Group joined as section sponsors of the Jurassic Coast. Overall corporate sponsorship was up 10% on 2022 with £36k income to the charity. A number of businesses have already signed up to support the 2023 50th anniversary Trailblazing celebrations.

The *Way Makers* business engagement programme grew 6% on last year, generating over £18.5k in 2022. We have positioned the programme to show how tourism businesses are part of the Coast Path experience. The launch of the *Coast Path Passport* trial generated much interest from walkers and tourism businesses. Over 100 Way Maker businesses have signed up to be passport stamping points and this programme will help the Way Maker program develop in 2023.

The charity's *Mile Maker* programme continues to grow with businesses and individuals supporting the costs of maintaining the Coast Path along an average one-mile stretch. St Austell Brewery, Action Challenge and Beer 52 became business *Mile Makers* in 2022. Our *Coast Path Friendly* programme raised just over £1k for path maintenance to mitigate against the impacts of events along the National Trail.

**Marketing and Communications**
Following two years of the Covid pandemic it was heartening to see visitors returning to the south west to explore all the area has to offer. With the South West Coast Path such an important element of the tourism economy and the businesses along its route, it was exciting for us to be able to launch the long-awaited Coast Path Passport in July.

The *Coast Path Passport* was revealed on Alex Polizzi's, The Hotel Inspector, followed by a social media push. Interest in the passport exceeded our expectations with the first print run selling out within 24 hours. Comments about the passport included; *'Great idea, can't wait to try it out!' 'These are so nice! Might have to rewalk the coast path just for this.'* We secured almost 100 Way Maker stamping points for the launch of the passport, with many more points coming on board since. Next year a 50-anniversary edition will be created with the support of Coast Path Passport sponsor Luxury Coastal.

*Trailblazing* remained our flagship member bi-annual publication that includes news from the charity, our members, trustees, and guest articles exploring issues pertinent to the care and protection of the National Trail. The spring issue was themed around 'nature and wellbeing' and the autumn issue explored some of the incredible 'culture and heritage' you can see and experience along the Path.

Our 2021 photo competition had over 1200 entries with an image of Godrevy Lighthouse selected as the winner. The competition continues to be a great way for us to engage with our growing social media followers and increase the imagery in our photography archive. In September 2022 we increased the number of categories in the competition to include Nature; Urban and Industrial Heritage; My Path; Climate Change; and a Young Photographer of the Year Award. St Austell Brewery came on board as the competition sponsor, with the view that this year's competition would culminate in an exhibition at Royal William Yard in 2023, as part of our 50th anniversary celebrations.

Content on the website was updated throughout the year. In 2022 the number of users and visits decreased across the site to pre-pandemic levels. This is a combination of a number of factors including: people having less leisure time; a return to overseas travel for some; and a shift in using social media as a means to source information rather than web sites. In 2022 we posted 30 blogs that were viewed by 8,883 visitors – an increase of 32% compared to 2021.

**Social Media and eCommunications**
Throughout 2022 we issued two eNews every month to members and wider supporters – reaching almost 8,000 people each month. Quarterly updates were also provided to our Way Makers that included information on the Association as well as relevant tourism research and news. Social media engagement continued to grow over the year with Facebook followers increasing by 29%, Twitter 2.6%, and Instagram by 45.6%, reaching a combined audience of 90k. Instagram is the fastest-growing channel with 36k followers at the end of 2022.

Our eNews continues to include information on the charity (Path News); Fundraising (Make a Difference); Explore (Walks); Shop; and a Members section for the members eNews. Our open rates are above the national average, with member eNews at 60% and supporters eNews at 40%. Taking into consideration our social media channels, blog site, and eNews, we are talking to a combined audience of 98.5k.

**In the News**
Over 2022 the South West Coast Path featured across a broad range of publications locally, regionally, and nationally. 2022 proved to be a calmer tourism season compared to 2021 as people had the freedom to travel overseas for the first time in two years. The Coast Path Passport received a lot of press and media attention when it first launched and was featured in several regional glossy magazines as well as being revealed on The Hotel Inspector.

**50th Anniversary**
During 2022 a lot of planning time has been devoted to the 50th anniversary celebration in 2023. Part of this has been the securing of high-profile sponsors, organising the Trailblazer Walk, South West Coast Path Photographer of the Year exhibition at Royal William Yard, 630 Miles podcast; development of the 50th anniversary edition of the Coast Path Passport; and supporting some of our amazing fundraisers such as Emma Scattergood who is painting 50 pictures of the Coast Path as she walks around the entire route.

### Maps, Guides and Merchandise

The charity's retail income grew by 5% compared to 2021. Maps, guides and books accounted for over 62% of the overall retail income. Sales of the Complete Guide matched the 2021 levels which were a 50% growth from 2020. Sales of Path Descriptions increased significantly compared to previous years which also may explain the drop in A-Z Map sales.

*Table 8. Number of Maps and Guides sold by the Association 2016 to 2022*

| Publications | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|---|---|
| Complete Guide | 636 | 542 | 1,103 | 1,191 | 1,404 | 2,130 | 2,129 |
| Reverse Guide | N/A | 132 | 153 | 179 | 289 | 348 | 248 |
| Path Descriptions | 1,981 | 3,166 | 3,446 | 2,804 | 2,778 | 2,920 | 3,732 |
| A-Z Maps | 293 | 315 | 371 | 344 | 546 | 594 | 298 |

## RUNNING THE CHARITY

### Governance

Key governance issues for the Board over the year included: oversight and adoption of a new five-year business plan; trustee recruitment; and ensuring transition to new ways of working as we move away from the first two years of pandemic crisis management.

Carol Grant stepped down as Vice Chair and as a Trustee in August. Eve Bampton-Wilton resigned as a Trustee in November. Martin Davis, resigned as Hon. Secretary and as a Trustee in December. Bob Mark was re-elected as the Chair and Hilary Dinsdale as Treasurer following the June AGM. Philip Spencer was elected Vice Chair at the November Board meeting. Following a recruitment campaign two new trustees were co-opted the Board in November: Katie Ash and Kevin Thomas.

### Annual General Meeting

The Association's Annual General Meeting (AGM) was scheduled again as a face-to-face meeting. However, as with 2021 it became clear that this would not be the most sensible or inclusive approach. Instead, a virtual AGM was convened on Friday 10th June. We had 81 attendees which is lower than 2021 and reflects a wider reduction in attendance for virtual events. The AGM was preceded by an online Forum with nine speakers covering issues impacting the Coast Path across three streams: people, environment, and economy. Videos of the AGM and Forum presentations are available on our web site and YouTube channel for members unable to join online on the day. Four guided walks were hosted along the Coast Path over the 11th and 12th June for members, trustees, staff, and local/area reps.

### Human Resources

The team continued to work effectively despite the challenging and changing working environment. The Thursday 'smile' meeting set up during the first lockdown to make sure we supported each other remains part of the working week. The team Health and Wellbeing group continues to review and improve our working environment as we shift to a more permanent form of hybrid working.

There were a number of changes in the team over 2022. The Finance Manager retired, and their replacement successfully recruited. The Operations Manager also left during the year. A new Impact Fundraiser was recruited on a fixed-term contract. Recruitment of the new Coast Path Connectors project team started with the Project Manager and Plymouth Project Officer posts successfully recruited.

The Finance and HR Committee and team's Health and Wellbeing Group completed the review of the charity's HR Policies and a new Complete Guide to the Charity was adopted along with revised HR Policies, replacing the Staff Handbook.

**Enquiries and Complaints:**
The charity continues to receive over 1,000 enquiries a month, with only a third of these coming from members. Similar to the previous two years, much of the engagement was via email, web and phone.

The charity dealt with several issues and complaints over the year. Most complaints were related to our web site and the online shop (which will be replaced with a more robust shopping platform in 2023). There were also issues with fulfilment and the automatic renewal system for direct debits resulting in some memberships being cancelled and then re-subscribed – apologies to any members inconvenienced by this.

## ACHIEVEMENTS AND PERFORMANCE

**Key Achievements**
The pandemic impacted on much of the charity's work over the past two years. However, during 2022 we were able to shift gear from crisis management to having a longer-term perspective. Developing and adopting a new five-year business plan gave the opportunity to refocus our work to maximise the public benefits delivered by the SW Coast Path. Our priorities will be for programmes that enhance the Coast Path experience not only for people who use and enjoy the path, but also those who are currently excluded from this national resource. Securing a grant from the National Lottery Heritage Fund for the *Coast Path Connectors* project is a great boost for this work.

The pandemic also allowed us to review our relationship with businesses whose livelihoods are linked to the National Trail. The business *Way Maker* programme was created in 2020 as a direct response to the virus control measures and how this impacted tourism businesses. Developing products such as the *Coast Path Passport* and linking to the *Way Makers* - with over 100 businesses agreeing to be stamping points in the Passport trial - starts to show the synergies with businesses along the Trail corridor. Specifically, how these businesses are part of the Coast Path experience (a lesson learned from the Camino, which has had centuries of experience in its development).

Over the past five-years the charity has shifted is role, now fully taking on the management of the National Trail team and receiving the hosting grant directly from Natural England. This improves the efficiency of the charity's fundraisers, being able to work directly alongside the National Trail Officer and target fundraising where the Coast Path needs resources. Through our involvement with National Trails UK we are influencing future funding opportunities to ensure the SW Coast Path receives the investment needed to ensure it remains one of the world's great trails. Additional NE funding for accessibility projects is the first indication of the potential impact of this work.

As we move into our 50th anniversary celebrations we should recognise the achievements of our volunteers who have made the charity what it is today. Volunteers ensure oversight of the charity as trustees. Our local and area reps are undertake the annual conditions survey and are our eyes and ears on the ground, keeping the charity informed of local issues and planning applications. New community engagement volunteer rangers are the latest addition in the long history of volunteers along the Coast Path and will be an additional legacy of the Coast Path Connectors project.

**Public Benefit Statement**
The Trustees have reviewed the activities of the Charity in the light of the guidance published by the Charity Commission on public benefit. The Trustees are satisfied that the Charity's activities are for the public benefit. The areas where public benefit is being provided are:

- making improvements to the Path so that people using it gain the maximum enjoyment;
- supporting path improvements to increase accessibility to and along the Coast Path for the public;
- promoting the health and wellbeing benefits of walking along the Path;
- encouraging recognition of the benefits of the path corridor for wider nature recovery;
- improvements to increase the use of the Path out of season;
- increased publicity to promote the walk to the widest section of the population;
- working with partners to identify and address barriers to access; and
- close working with other National Trails and world trails to promote the public benefits they offer.

## FINANCIAL REVIEW

**Key Financial Performance Indicators 2022 Annual Report**
The Charity receives income from a variety of sources and for 2022 this comprised:

| Income | |
|---|---|
| Grants & Trusts | 35% |
| Memberships | 21% |
| Donations, Gift Aid and Legacies | 24% |
| *Way Makers* & Corporate Sponsorship | 8% |
| Shop Sales | 11% |
| Other Income | 1% |
| **Total** | **100%** |

The Charity faced continuing challenges arising from the wider economic climate. However, it continued to adopt a proactive approach to income generation and income generated was £61k over the budget.

The Charity spent funds on a range of activities and for 2022 this comprised:

| Expenditure | |
|---|---|
| Charitable Activities Support | 58% |
| Raising Funds | 13% |
| Path Improvements | 15% |
| Memberships | 7% |
| Promotion & Development | 4% |
| Guides & Maps | 3% |
| **Total** | **100%** |

The percentage spent by the Charity on *charitable activities* and *path improvements* rose by 2% compared to 2021, whilst *raising funds* dropped by 2%. The percentage of funds spent on *membership costs* rose by 2% whilst *promotion & development* and *guides & maps* dropped by 1% each when compared to 2021 costs.

## TRUSTEES REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 DECEMBER 2022

During the year ending 31 December 2022, the charity received total income of £645k and incurred total expenditure of £731k which resulted in net expenditure of £86k. Some investment in capacity building for the charity was delayed by the ongoing impacts of the pandemic and difficulties in the wider economic environment and will be pushed back to 2023/24. As such, the expenditure of the charity in 2022 was almost £158k under budget.

### Investment Policy and Performance

The Charity has a policy of low-risk investment in financial institutions which offer ethical products. All reserves are placed in interest bearing cash deposits within a variety of accounts, in order to keep within the Financial Services Compensation Scheme limit of £85k. The Finance and HR Committee and Trustees receive regular reports relating to account balances and interest rates.

### Going Concern

An entity prepares financial statements on a going concern basis when, under the going concern assumption, the entity is viewed as continuing in business for the foreseeable future. After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

### Principal Risks and Uncertainties

The principal risks, based on likelihood and impact, faced by the Charity in 2022 were:

- Reduction of funding by local and national government
- Impact on grant funding by the United Kingdom's decision to leave the European Union
- The effect of the Covid-19 pandemic on the ability to operate effectively and generate income.

Trustees manage these risks by recording them in a Register and defining a set of activities to reduce, manage or mitigate the risk were it to be realised. Trustees regularly review these activities to ensure the Charity is appropriately prepared.

Other risks identified in the risk register include:

- Insufficient governance / leadership at Trustee level
- Loss of key management personnel
- Failing in the Trail Partnership
- Impact of the economic climate on financial sustainability
- Insufficient or failing administration or IT systems
- Environmental disasters in the South West impacting on the Path or the ability to access the countryside
- Damage to SWCPA Reputation and Brand.

### Reserves Policy

At the year end the Charity had total reserves of £647k which comprise:

- Restricted reserves of £78k – restricted for specific uses as specified in the conditions attached to their source from legacies, grants and donations.
- Designated reserves of £422k - designated by the Trustees for capacity building, contribution towards the delivery of the Trail Partnership Project and to promote and protect the Coast Path.
- Unrestricted reserves of £147k - these reserves are needed to bridge any gaps that arise between spending and income received due to unforeseen circumstances which are outside of the Association's control. For example, this might include the impact of national economic conditions on our ability to generate income or the need to deal with emergency repairs.

The Charity's reserves policy is intended to ensure the Charity has sufficient unrestricted reserves to meet up to 6 months of our day to day running ("operational") costs. The level of reserves is reviewed at least twice a year by the Finance and HR Committee, and not only reflects the relevant period in the current financial year but also takes into account the pressures on our budget moving forward. The Reserves Policy target was met in 2022.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

The South West Coast Path Association is a Charitable Incorporated Organisation (CIO) governed by its Constitution approved by members on 28th March 2015 and subsequently accepted by the Charity Commission on 4th September 2015. It is registered as a Charity with the Charity Commission.

### Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution. Trustees are elected every year by members at the AGM, serving until the following AGM. All Trustees are eligible for re-election each year. The procedure governing this process is set out in the Constitution and Rules. Officers (Chair, Vice Chair, Hon Secretary and Treasurer) are elected by the Trustees at the first meeting of the Board of Trustees following AGM. Members are informed at AGM of the names of those Trustees intending to stand for the Officer positions. A maximum of twelve Trustees are permitted under the current Constitution. Trustees may co-opt additional Trustees between AGMs, so long as the total does not exceed twelve.

### Organisational Structure and Decision Making

The Board of Trustees hosts four formal meetings a year at Headquarters or virtually with occasional conference calls, as required, between meetings. A further two meetings are held to focus upon project delivery with a site visit including relevant staff in the spring, and the second to consider the progress and review of the Business Plan in the autumn. The Board has established and monitors the overall governance of the Charity and determines membership, terms of reference and procedures of committees and other groups. It receives reports and recommendations from its committees for ratification. All Trustees have access to the minutes of committees allowing scrutiny of their discussions and activities. The Board has the power to create Working Groups to perform specific tasks over a limited timescale.

The following decisions are reserved to the Board of Trustees: to consider any proposals for changes to the status or constitution of the Charity and its committee structure, to appoint or remove the Chair and/or Vice Chair, to approve the budget, to approve changes to membership subscription rates.

The Trustees are responsible for setting general policy, adopting a Business Plan and budget, approving the statutory accounts, monitoring Charity performance with the use of budgets and other data, evaluating and mitigating risks, and making major decisions about the direction of the Charity, capital expenditure and resources. Over 2022 the Association's new *Complete Guide to the Charity* replaced the previous *Staff Handbook* and associated HR Policies were updated and adopted. The Expenses Policy was also updated. A new five-year Business Plan was considered by the Board and approved in November.

**Committees and Working Groups**
There are three committees and three working groups:

*Path Committee*
This is the primary group which looks after operational matters concerned with the Path. It meets four times a year allowing all Trustees to attend as observers. Membership is comprised of the Area Reps, a Rambler's representative, the National Trail Officer, two Trustees, the Association Director and an independent Chair. One of its main purposes is to review requests and approve the allocation of the Charity's own resources to projects. The Committee is chaired by Steve Church.

*Finance and Human Resources Committee*
This meets at least three times a year and is responsible for all substantial matters of finance including human resources. This includes, but is not limited to, approving funding bids, approving the Charity's quarterly management accounts, approval of the annual budget and the appointment of the Charity's legal and financial advisers. Finance policies are developed by the Committee and approved by the Board of Trustees whereas finance procedures are owned and maintained by the Committee. Membership includes the Chairman, Treasurer, Finance Manager, Director plus at least one other Trustee. The Committee is chaired by the Treasurer, Hilary Dinsdale.

*Membership and Fundraising Committee*
The Membership and Fundraising Committee's main objectives are to oversee the fundraising and engagement work of the Charity set out in the Business Plan. This includes membership, corporate support, trusts and grants, individual giving, events, trading activity and communications. Membership of the Committee comprises at least three Trustees and two voting Association staff. Other non-voting staff are co-opted to the Committee and is chaired by Philip Spencer.

*Planning Working Group*
The Planning Working Group has oversight of planning policy impacting on the Coast Path. In addition, it responds to planning applications, advises on neighbourhood plans and inputs to policy (e.g. Green infrastructure and National Planning Policy Framework). The Group comprises the Chair of the SWCP Trail Partnership, Path Committee Chair, Volunteer Planning Advisers, Association's Director and the National Trail Officer. This Working Group reports to the Path Committee.

*Trustee Recruitment Working Group*
The Trustee Recruitment Working Group addresses issues around skills and diversity in membership of the Board. A review of the Trustees skills and diversity matrix was completed and reported back to the Board. The Working Group comprises three Trustees and the Association's Director and reports to the Board of Trustees and is chaired by Lucy Daniel.

*Health and Wellbeing Working Group*
The Trustee Health and Wellbeing Working Group gives strategic direction to health and wellbeing work across the charity, looking to maximise impact of our programmes across the Coast Path. The Working Group comprises three Trustees and the Association's Director and reports to the Path Committee and is chaired by David Morris.

**Key Management**
The Board of Trustees have devolved responsibility for day-to-day management of the Charity to the Director. The Director implements the policies laid down by the Trustees and reports back to them on performance.

## TRUSTEES REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees have approved a Scheme of Delegation between the Trustees and Director. This forms part of the Charity's Rules and grants the Director latitude to act within the scope of the approved annual or project budget and within the Business Plan. The Business Plan has identified Lead Trustees for specific work items and the Director is authorised to proceed subject to consultation with the Lead Trustees, rather than the full Board. Discretionary spend up to £2,000 on items not in either the annual budget or project budgets is permitted by the Scheme.

### Related Party and Other Connected Charities and Organisations

None of our Trustees receive remuneration or other benefit from their work with the Charity. Trustees are required to complete an annual Declaration of Interests as well as to state any conflicts of interest before the start of each Board meeting. Trustees are also required to pass the HMRC "fit and proper" test as the Charity makes claims for tax relief.

## PLANS FOR FUTURE PERIODS

### Future Developments

Our priority for the Association in 2023 will be to deliver the new five-year Business Plan as efficiently and effectively as possible under challenging economic and physical environment conditions. At time of writing there are some specific programmes of activity we will focus on over 2023, including:

- celebrate the 50th anniversary of the charity in 2023 including the Trailblazing Walk;
- liaise with the England Coast Path designation team to maximise benefits for coastal access along the Path corridor and champion the best route for the England Coast Path in the South West;
- deliver the National Lottery Heritage Fund supported Coast Path Connectors project - scaling up our Connecting Actively with Nature/Couch to Coast health and wellbeing projects and building the charities volunteer management capacity;
- leverage partnerships to reconnect people with the coastal environment with a strong focus on mental health and equity of access;
- develop the Coastal Wildbelt concept to maximise the public benefits from the ECP coastal margin;
- improving our data sharing with highways authorities to ensure the conditions survey feeds into future maintenance of the trail;
- develop our plans for an affordable accommodation offer for long-distance hikers
- build a partnership with Plymouth Observatory and Environment Agency to develop our spatial data analysis capability though a new Geographical Information System;
- develop a new awareness and fundraising campaign to show how the Coast Path is delivering the sustainability agenda;
- increase our understanding of the Coast Path and its public benefits working with academia;
- develop the charity's fundraising capacity;
- secure long-term core funding for maintenance of National Trails in parity with the rest of the protected landscape family, working with government and National Trails UK;
- work with the National Trails UK to ensure the National Trails family has a voice and active role in the Protected Landscapes Partnership;
- work with Natural England to promote the opening of the England Coast Path,;
- trial digital engagement and fundraising on the trail to innovate and test technology;
- develop the Coastal Wildbelt concept to maximise the public benefits from the ECP coastal margin;
- work with the World Trails Network to promote trail corridors for nature recovery; and
- promote Year of the Coast 2023, working with VisitBritain & National Coastal Tourism Academy.

## TRUSTEES REPORT (CONTINUED)
## FOR THE YEAR ENDED 31 DECEMBER 2022

### TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 the Charities Statement of Recommended Practice (SORP);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the members of the Board of Trustees and signed on their behalf, by:

**Mr R Mark**
(Chair of Trustees)

Date: 10 May 2023.

## INDEPENDENT EXAMINER'S REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2022

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH WEST COAST PATH ASSOCIATION ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

### RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

## INDEPENDENT AUDITORS' REPORT TO THE OF SOUTH WEST COAST PATH ASSOCIATION (CONTINUED)
## FOR THE YEAR ENDED 31 DECEMBER 2022

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Bishop Fleming LLP Dated: 23 May 2023

Pamela Tuckett
FCA, DChA

**BISHOP FLEMING LLP**
Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

SOUTH WEST COAST PATH ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

| | Note | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|---|---|---|---|---|
| **INCOME FROM:** | | | | | |
| Donations and legacies | 4 | **71,193** | **83,407** | **154,600** | 91,063 |
| Charitable activities | 5 | **186,967** | **225,321** | **412,288** | 356,061 |
| Other trading activities | | **74,008** | **-** | **74,008** | 68,863 |
| Investments | 7 | **3,995** | **-** | **3,995** | 3,950 |
| **TOTAL INCOME** | | **336,163** | **308,728** | **644,891** | 519,937 |
| **EXPENDITURE ON:** | | | | | |
| Raising funds | 8 | **96,106** | **-** | **96,106** | 92,064 |
| Charitable activities | 9 | **353,850** | **281,121** | **634,971** | 508,637 |
| **TOTAL EXPENDITURE** | | **449,956** | **281,121** | **731,077** | 600,701 |
| **Net (expenditure)/income** | | **(113,793)** | **27,607** | **(86,186)** | (80,764) |
| Transfers between funds | 19 | **(17,107)** | **17,107** | **-** | - |
| **NET MOVEMENT IN FUNDS** | | **(130,900)** | **44,714** | **(86,186)** | (80,764) |
| **RECONCILIATION OF FUNDS:** | | | | | |
| Total funds brought forward | | **700,397** | **32,946** | **733,343** | 814,107 |
| Net movement in funds | | **(130,900)** | **44,714** | **(86,186)** | (80,764) |
| **TOTAL FUNDS CARRIED FORWARD** | 19 | **569,497** | **77,660** | **647,157** | 733,343 |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 28 to 42 form part of these financial statements.

SOUTH WEST COAST PATH ASSOCIATION

## BALANCE SHEET
## AS AT 31 DECEMBER 2022

| | Note | | 2022 £ | | 2021 £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Stocks | 13 | **7,289** | | 6,641 | |
| Debtors | 14 | **115,381** | | 31,897 | |
| Investments | 15 | **513,030** | | 597,549 | |
| Cash at bank and in hand | | **154,302** | | 211,120 | |
| | | **790,002** | | 847,207 | |
| Creditors: amounts falling due within one year | 16 | **(124,918)** | | (95,725) | |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | **665,084** | | 751,482 |
| Creditors: amounts falling due after more than one year | 17 | | **(17,927)** | | (18,139) |
| **TOTAL NET ASSETS** | | | **647,157** | | 733,343 |
| **CHARITY FUNDS** | | | | | |
| Restricted funds | 19 | | **77,660** | | 32,946 |
| Unrestricted funds | 19 | | **569,497** | | 700,397 |
| **TOTAL FUNDS** | | | **647,157** | | 733,343 |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Mr R Mark**
(Chair of Trustees)
Date: 10 May 2023

The notes on pages 28 to 42 form part of these financial statements.

## 1. GENERAL INFORMATION

South West Coast Path Association is a charitable incorporated organisation, registered in England and Wales. The registered office is Unit 11, Residence 2, Royal William Yard, Plymouth, PL1 3RP.

## 2. ACCOUNTING POLICIES

### 2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

South West Coast Path Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### 2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Income received for Life Memberships are credited to deferred income and from there recognised as income in 15 equal annual installments.

## 2. ACCOUNTING POLICIES (continued)

### 2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.5 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

### 2.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 2.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

## 2. ACCOUNTING POLICIES (continued)

### 2.9 FINANCIAL INSTRUMENTS

The Charity only 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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.10 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 2.11 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## 3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Life memberships are deferred over the expected term of the membership. This has been assumed to be 15 years.

## 4. INCOME FROM DONATIONS AND LEGACIES

| | **Unrestricted funds 2022** | **Restricted funds 2022** | **Total funds 2022** |
|---|---|---|---|
| | **£** | **£** | **£** |
| Donations & Gift Aid | 70,193 | 83,407 | **153,600** |
| Legacies | 1,000 | - | **1,000** |
| | 71,193 | 83,407 | **154,600** |

| | Unrestricted funds 2021 | Restricted funds 2021 | Total funds 2021 |
|---|---|---|---|
| | £ | £ | £ |
| | - | - | - |
| Donations & Gift Aid | 82,816 | 2,656 | 85,472 |
| Legacies | 5,591 | - | 5,591 |
| | 88,407 | 2,656 | 91,063 |

## 5. INCOME FROM CHARITABLE ACTIVITIES

| | **Unrestricted funds 2022 £** | **Restricted funds 2022 £** | **Total funds 2022 £** |
|---|---|---|---|
| Membership Subscriptions | 135,897 | - | **135,897** |
| Waymaker Business Memberships | 7,556 | - | **7,556** |
| Sale of Guides & Maps | 43,514 | - | **43,514** |
| Trail Partnership Project | - | 35,000 | **35,000** |
| CAN Project Grants | - | 3,641 | **3,641** |
| Path Improvements Grant | - | 1,000 | **1,000** |
| National Trail Team Grants | - | 91,428 | **91,428** |
| Natural England Grants | - | 83,704 | **83,704** |
| Coast Path Connectors Grant | - | 10,548 | **10,548** |
| | 186,967 | 225,321 | **412,288** |

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ |
|---|---|---|---|
| Membership Subscriptions | 129,333 | - | 129,333 |
| Waymaker Business Memberships | 7,912 | - | 7,912 |
| Sale of Guides & Maps | 41,677 | - | 41,677 |
| Trail Partnership Project | - | 35,000 | 35,000 |
| CAN Project Grants | - | 4,354 | 4,354 |
| Path Improvements Grant | - | 5,000 | 5,000 |
| National Trails Team Grant | - | 86,637 | 86,637 |
| Natural England Grant | - | 46,148 | 46,148 |
| | 178,922 | 177,139 | **356,061** |

## 6. FUNDRAISING INCOME

| | Unrestricted funds 2022 £ | Total funds 2022 £ |
|---|---|---|
| Sale of Merchandise | 26,336 | **26,336** |
| Waymaker Business Sponsorships | 11,015 | **11,015** |
| Corporate Sponsorships | 35,916 | **35,916** |
| Misc Income | 741 | **741** |
| | 74,008 | **74,008** |

| | Unrestricted funds 2021 £ | Total funds 2021 £ |
|---|---|---|
| Sale of Merchandise | 25,981 | 25,981 |
| Waymaker Business Sponsorships | 9,299 | 9,299 |
| Corporate Sponsorships | 32,327 | 32,327 |
| Misc Income | 1,256 | 1,256 |
| | 68,863 | **68,863** |

## 7. INVESTMENT INCOME

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|---|---|---|
| Bank Interest | 3,995 | **3,995** | 3,950 |

All prior year funds were unrestricted funds.

## 8. EXPENDITURE ON RAISING FUNDS

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|---|---|---|
| Cost of Merchandise | 26,275 | **26,275** | 24,037 |
| Donations and Legacies Costs | 9,375 | **9,375** | 6,609 |
| Corporate and Waymaker Sponsorship Costs | 11,767 | **11,767** | 11,406 |
| Staff Costs | 48,689 | **48,689** | 50,012 |
| | 96,106 | **96,106** | 92,064 |

## 9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

| | Activities undertaken directly 2022 £ | Support costs 2022 £ | Total funds 2022 £ |
|---|---|---|---|
| Promotion, Protection & Improvement of Coast Path | 208,927 | 423,522 | **632,449** |
| Coast Path Connectors Project | 2,522 | - | **2,522** |
| | 211,449 | 423,522 | **634,971** |

| | Activities undertaken directly 2021 £ | Support costs 2021 £ | Total funds 2021 £ |
|---|---|---|---|
| Promotion, Protection & Improvement of Coast Path | 158,126 | 350,511 | 508,637 |

## 9. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

### ANALYSIS OF SUPPORT COSTS

| | Total funds 2022 £ | Total funds 2021 £ |
|---|---|---|
| Staff Salaries & Employer Costs | **304,063** | 243,798 |
| Professional Fees | **753** | 1,887 |
| Volunteer Expenses | **2,863** | 6,122 |
| Other Staff Costs | **15,990** | 13,968 |
| Governance Costs | **8,442** | 4,439 |
| Premises Costs | **23,772** | 22,877 |
| Administration Costs | **2,149** | 1,614 |
| IT Expenses | **48,667** | 40,934 |
| Website Costs | **86** | - |
| Accountancy Fees | **3,750** | 4,470 |
| Irrecoverable VAT | **12,987** | 10,402 |
| | **423,522** | 350,511 |

## 10. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £3,750 (2021: £4,470).

## 11. STAFF COSTS

| | 2022 £ | 2021 £ |
|---|---|---|
| Wages and salaries | **308,798** | 258,509 |
| Social security costs | **25,904** | 19,946 |
| Contribution to defined contribution pension schemes | **18,050** | 15,355 |
| | **352,752** | 293,810 |

The average number of persons employed by the Charity during the year was as follows:

| | 2022 No. | 2021 No. |
|---|---|---|
| Support Staff | **9** | 9 |

## 11. STAFF COSTS (CONTINUED)

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the Charity comprises of Trustees, who do not receive remuneration for their roles as in note 12, and the senior management team as set out on page 1. The total amount of employee benefits received by key management personnel for their services to the charity was £55,103 (2021: £47,908).

The Charity's volunteers take roles as Trustees, technical experts on one of our Committees or Working Groups or as Area or Local Representatives looking after a specific section of the Path. The latter walk the Path regularly, undertake an annual condition survey and report on any Path matters, they come together as the Path Committee to make important recommendations about projects that may need funding from Association or grant funds.

## 12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021: £Nil).

During the year ended 31 December 2022, expenses totalling £1,369 were reimbursed or paid directly to 3 Trustees (2021: £486 to 5 Trustees).

## 13. STOCKS

| | 2022<br>£ | 2021<br>£ |
|---|---|---|
| Finished goods and goods for resale | **7,289** | 6,641 |

## 14. DEBTORS

| | 2022<br>£ | 2021<br>£ |
|---|---|---|
| **DUE WITHIN ONE YEAR** | | |
| Trade debtors | **14,933** | 1,401 |
| Other debtors | **1,334** | 1,515 |
| Prepayments and accrued income | **99,114** | 28,981 |
| | **115,381** | 31,897 |

## 15. CURRENT ASSET INVESTMENTS

| | 2022<br>£ | 2021<br>£ |
|---|---|---|
| Cash investments | **513,030** | 597,549 |

## 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|---|---|---|
| Trade creditors | **37,157** | 7,274 |
| Accruals and deferred income | **87,761** | 88,451 |
| | **124,918** | 95,725 |

## 17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2022 £ | 2021 £ |
|---|---|---|
| Deferred income | **17,927** | 18,139 |

Deferred income due after more than 1 year includes amounts relating to income from Lifetime Memberships, which is being released over a period of 15 years straight line. In the current year, deferred income of £2,380 is due after more than 1 year in relation to TPP grants income from Devon Council and Exmoor NPA (2021: £Nil).

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

| | 2022 £ | 2021 £ |
|---|---|---|
| Deferred income | **5,179** | 7,770 |
| | **5,179** | 7,770 |

## 18. FINANCIAL INSTRUMENTS

| | 2022 £ | 2021 £ |
|---|---|---|
| **FINANCIAL ASSETS** | | |
| Financial assets measured at fair value through income and expenditure | **667,332** | 808,669 |

Financial assets measured at fair value through income and expenditure comprise cash in hand and at bank and current asset investments.

## 19. STATEMENT OF FUNDS

### STATEMENT OF FUNDS - CURRENT YEAR

| | Balance at 1 January 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2022 £ |
|---|---|---|---|---|---|
| **UNRESTRICTED FUNDS** | | | | | |
| **DESIGNATED FUNDS** | | | | | |
| Promote and Protect Path | 212,610 | - | (60,417) | 40,043 | 192,236 |
| Capacity Building | 41,500 | - | (2,131) | (417) | 38,952 |
| Legacies | 232,869 | - | (56,229) | - | 176,640 |
| National Trails Alliance | 35,324 | - | (21,395) | - | 13,929 |
| | 522,303 | - | (140,172) | 39,626 | 421,757 |
| **GENERAL FUNDS** | | | | | |
| General Funds | 178,094 | 336,163 | (309,784) | (56,733) | 147,740 |
| **TOTAL UNRESTRICTED FUNDS** | 700,397 | 336,163 | (449,956) | (17,107) | 569,497 |
| **RESTRICTED FUNDS** | | | | | |
| Promote and Protect Path | 8,013 | 70,694 | (4,927) | 893 | 74,673 |
| Trail Partnership Project | 3,021 | 35,000 | (53,021) | 15,000 | - |
| National Trails Team | 7,189 | 91,428 | (98,191) | - | 426 |
| Donations | 13,456 | 13,683 | (24,761) | - | 2,378 |
| Outreach Projects | 1,267 | 3,671 | (5,570) | 797 | 165 |
| Natural England | - | 83,704 | (83,686) | - | 18 |
| Coast Path Connectors | - | 10,548 | (10,965) | 417 | - |
| | 32,946 | 308,728 | (281,121) | 17,107 | 77,660 |
| **TOTAL OF FUNDS** | 733,343 | 644,891 | (731,077) | - | 647,157 |

## 19. STATEMENT OF FUNDS (CONTINUED)

**DESIGNATED FUNDS**

Promote & Protect Path - Promotion & protection of the South West Coast Path, at the discretion of the Trustees.

Capacity Building - Match funding designated for RDPE South West Coast Path Improvement Projects.

Legacies - Legacies designated for improving the Coast Path experience, & to build the capacity & long-term benefits of the Charity.

National Trails Alliance - Charity contribution to establish a new CIO promoting the UK National Trails.

**RESTRICTED FUNDS**

Promote & Protect Path - Improvements to the South West Coast Path, restricted by conditions from the donor or funder.

Trail Partnership Project - Delivery of the Trail Partnership Project, funded by its partners comprising 6 Highways Authorities & the National Trust.

National Trails Team - Hosting the South West Coast Path National Trails Team, funded by a grant from Natural England.

Donations - Specific improvements to the South West Coast Path, funded by donations from Appeals and Memorials.

Outreach Projects - Projects to support equity of access on the Coast Path for disadvantaged adults, funded by Active Devon and N Devon AONB.

Natural England - National Trails Alliance development work, ECP signage, Coast Path improvements & Volunteers support, funded by grants from Natural England.

Coast Path Connectors- Charity contribution to establish a new CIO promoting the UK National Trails.

## 19. STATEMENT OF FUNDS (CONTINUED)

### STATEMENT OF FUNDS - PRIOR YEAR

| | Balance at 1 January 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2021 £ |
|---|---|---|---|---|---|
| **UNRESTRICTED FUNDS** | | | | | |
| **DESIGNATED FUNDS** | | | | | |
| Promote and Protect Path | 215,010 | - | (46,400) | 44,000 | 212,610 |
| Trail Partnership Project | 9,625 | - | - | (9,625) | - |
| Capacity Building | 86,686 | - | (45,186) | - | 41,500 |
| Legacies | 303,948 | - | (11,079) | (60,000) | 232,869 |
| Natural Trails Alliance | - | - | (24,676) | 60,000 | 35,324 |
| | 615,269 | - | (127,341) | 34,375 | 522,303 |
| **GENERAL FUNDS** | | | | | |
| General Funds | 169,219 | 340,142 | (280,812) | (50,455) | 178,094 |
| **TOTAL UNRESTRICTED FUNDS** | 784,488 | 340,142 | (408,153) | (16,080) | 700,397 |
| **RESTRICTED FUNDS** | | | | | |
| Promote and Protect Path | 9,941 | 5,000 | (8,008) | 1,080 | 8,013 |
| Trail Partnership Project | - | 42,500 | (54,479) | 15,000 | 3,021 |
| National Trails Team | - | 79,137 | (71,948) | - | 7,189 |
| Donations | 19,678 | 2,551 | (8,773) | - | 13,456 |
| Outreach Projects | - | 4,459 | (3,192) | - | 1,267 |
| Natural England | - | 46,148 | (46,148) | - | - |
| | 29,619 | 179,795 | (192,548) | 16,080 | 32,946 |
| **TOTAL OF FUNDS** | 814,107 | 519,937 | (600,701) | - | 733,343 |

## 20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|---|---|---|---|
| Current assets | 708,772 | 81,230 | **790,002** |
| Creditors due within one year | (123,728) | (1,190) | **(124,918)** |
| Creditors due in more than one year | (15,547) | (2,380) | **(17,927)** |
| **TOTAL** | 569,497 | 77,660 | **647,157** |

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ |
|---|---|---|---|
| Current assets | 799,754 | 47,453 | 847,207 |
| Creditors due within one year | (81,218) | (14,507) | (95,725) |
| Creditors due in more than one year | (18,139) | - | (18,139) |
| **TOTAL** | 700,397 | 32,946 | 733,343 |

## 21. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £18,050 (2021: £15,355). Contributions totalling £2,213 (2021: £171) were payable to the fund at the balance sheet date and are included in creditors

## 22. OPERATING LEASE COMMITMENTS

At 31 December 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2022 £ | 2021 £ |
|---|---|---|
| Not later than 1 year | **30,537** | 11,665 |
| Later than 1 year and not later than 5 years | **43,004** | - |
| | **73,541** | 11,665 |

## 23. MEMBERS' LIABILITY

Each member of the Charity undertakes to contribute to the assets of the Charity in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £Nil for the debts and liabilities contracted before he/she ceases to be a member.

## 24. RELATED PARTY TRANSACTIONS

None of the Trustees receive remuneration or other benefits from their work with the Charity. Trustees are required to complete an annual 'declaration of interests' as well as stating any conflicts of interests before the start of each Board of Trustees meetings. As such, no related party transactions occurred in the year.

## 25. CONTROLLING PARTY

The ultimate controlling party is the Trustees. No individual member has ultimate control.

**SOUTH WEST COAST PATH ASSOCIATION**

England & Wales - Charity number 1163422

# Accounts

South West Coast Path ASSOCIATION

# South West Coast Path Association

## Trustees' Report and Financial Statements for the year ended 31 December 2021

Registered with FUNDRAISING REGULATOR

Reg. charity no. 1163422

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*Cover photo: Start Point, South Devon. Photographer Becki Haddock*

**Every Mile Matters Lead Sponsor**

South West Water

**Report independently examined by:**

Bishop Fleming

**Every Mile Matters Supporting Sponsors**

Forthglade NATURAL PET FOOD FROM DEVON

SWBC south west business council

ATHLETIC BREWING CO NON-ALCOHOLIC BREWS

ORIGINAL COTTAGES

# Reference and Administrative Details of the Charity, its Trustees and Advisers

## For The Year Ended 31 December 2021

| | |
|---|---|
| **Trustees** | Mr K Carter, Trustee<br>Mr R Mark, Chair<br>Mr M Tithecott, Trustee (resigned 11 June 2021)<br>Mr P Scupholme, Trustee (resigned 11 June 2021)<br>Mr M Davis, Secretary<br>Mr G Keene, Trustee<br>Mr P Spencer, Trustee<br>Ms L Daniel, Trustee<br>Mrs C Grant, Vice Chair<br>Ms H Dinsdale, Treasurer<br>Mr D Morris, Trustee<br>Ms E Bampton-Wilton, Trustee |
| **Charity registered number** | 1163422 |
| **Principal office** | Principal office, Unit 11, Residence 2,<br>Royal William Yard, Plymouth PL1 3RP |
| **Senior management team** | Julian Gray, Director |
| **Accountants** | Bishop Fleming LLP, Chartered Accountants<br>Salt Quay House, 4 North East Quay, Sutton Harbour<br>Plymouth, PL4 0BN |

*Seatown Beach, Dorset. Photographer James Loveridge*

# Chair's Introduction

**Welcome to the South West Coast Path Association Report and Accounts for 2021. Building on our experience in 2020, I am pleased to advise members and supporters that the Association staff and volunteer team, working together, have delivered against all of our business plan objectives, despite the continuing challenge of Covid-19 during the reporting period.**

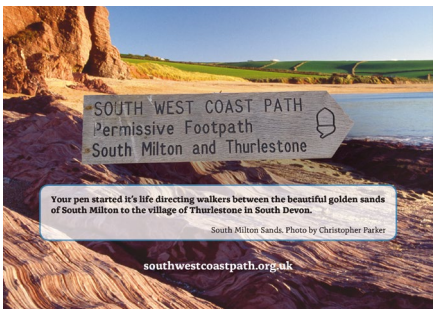
These Covid challenges have been most impactful in terms of disruption to ongoing path maintenance delivered by our trail partners, and in the stop-start interruption of the tourist economy in the South-West, which has understandably held back the anticipated growth in our flagship Way Makers business engagement scheme. Covid has reinforced the importance of the path to the region's residents and visitors alike for their mental health and physical well-being.

The Board of Trustees is particularly pleased to report the beneficial impact of the Associations instigation and participation in various initiatives to bring these benefits to as wide an audience as possible.

THE ASSOCIATION AIMS TO ACT AS A FACILITATOR FOR PARTNER CHARITIES AND GROUPS WHO HAVE THE EXPERTISE TO BRING LESS ABLE AND DISADVANTAGED PEOPLE OF ALL AGES TO EXPERIENCE THE JOY OF ACCESSING THE PATH.

Subject to available funds, we continue to invest in the health and wellbeing aspect of our activities by providing an increased number of 'Easy Access Walks', where this is appropriate, working with partners to improve surfaces and remove impediments, for example gates in place of stiles. We do not aim to 'tame the path', we, and our trail partners, always strive to work in sympathy with the wild and often rugged beauty of the path environment. Where opportunities exist, with appropriate facilities, we aim to improve access for all abilities in harmony with the natural landscape.

During the period we have also worked with partners to encourage conservation and nature recovery in the coastal margin corridor through which the path runs. A pilot scheme initiated in 2021 by the South Devon AONB, the Life on the Edge Project, supported by the Heritage Lottery Fund and other local stakeholders, including the Association, offers fresh opportunities to promote nature recovery in the path corridor.




The Board is also pleased to report that the Association membership has increased compared to 2020. Total income for 2021 was £519.9k. Of this total, £129.3k was from member subscriptions, an increase of 12% over the 2020 figure of £114.6k. Adding gift aid, other donations, and legacies, plus sale of guides, maps and merchandise, this totals £288.1k, over half of the Association's total income. A huge thank you is due to members and supporters.

The Association is a member of the SW Trail Partnership, together with the Local Authorities charged with maintaining public rights of way, and the National Trust, which is the largest landowner across the SW Coast Path. The SW Trail Partnership receives an annual maintenance grant from Natural England, the public body charged with overseeing the 16 National Trails in England and Wales. Unfortunately, this grant has not kept pace with inflation, and the Trail Partners must also match-fund the Natural England grant. The ongoing generosity of members and supporters is crucial in maintaining the Association's contribution for path improvements; and for our contribution to path repairs in the face of increasingly severe climate-change induced storm impact, and a near 25% inflation in the cost of materials incurred over the period by the trail partners, who lead on storm repairs.

The Association works with the National Trails Alliance, which comprises representatives from all the National Trails to make representations to Government for ongoing core funding for the trails. The Alliance and Natural England have been working to access new sources of funding to mitigate the increasing pressure on the available financial resources. The Association employed a National Trails Development Officer on a fixed-term contract on behalf of the National Trails Alliance Working Group during the reporting period. Natural England as the sponsoring body for the National Trails supported this work making it cost-neutral for the Association. This initiative by the Association has been a major enabling factor in the successful launch of the new National Trails UK Charity. Closer to home, the Association Board of Trustees has strengthened our own fundraising by investing in a new dedicated fundraising staff position, and in upgrading our IT capabilities.

Due to Covid precautions the Board of Trustee's decided that the 2021 AGM had to be conducted online, nevertheless a virtue was made of necessity. Virtual attendance exceeded the last 'in-person' AGM and the opportunity was taken to draw on a broader range of speakers in the accompanying online SW Forum presentations. Additionally, the Association staff hosted an online World Trails Forum to coincide with the G7 meeting in Cornwall. It is a pleasure to report to members that SWCP pens, made from recycled path signs, were purchased as gifts by the Cabinet Office for presentation to the G7 Leaders. A fitting memento of their deliberations adjacent to one of the World's best loved trails. Hopefully these Leaders had sufficient 'time-out' to sample the beauty of at least a small part of our path.

# Objectives and activities

The **Objectives** of the Charity, as set out in the Constitution, are:

1. To secure the protection, improvement and conservation of the South West Coast Path and public access to it in order to improve the health and wellbeing of the general public.
2. To educate the general public to a greater knowledge of, respect and care for, the coast and countryside by promoting the South West Coast Path.

In furtherance of these Objectives the Association aims to work for and assist in:

- Providing information about the South West Coast Path and its corridor to the public;
- The effective administration of the organisation directed at the improvement and maintenance of the South West Coast Path; and
- Providing a forum in which different interests connected with the South West Coast Path (including its corridor) and its use can discuss problems of mutual concern.

## Vision and Mission

The Association's **Vision** is to protect and improve the South West Coast Path as one of the world's great trails, now and for future generations. In our **mission** to achieve this, we will champion the South West Coast Path to help people access, enjoy and protect the National Trail.

## Our Strategies

As a charity we need to be self-sufficient in our core running costs. We also need to ensure efficient use of our supporters' donations so that the maximum benefit is given to the Coast Path. To be as cost-effective in our efforts as possible, our strategies focus on working in partnership where practicable. Our business plan prioritises the following strategies:

### Enhancement of the South West Coast Path National Trail

- Improve quality of access to and along the Trail and enhance health and wellbeing
- Seize opportunities to improve the green infrastructure of the coastal margin
- Support and coordinate the Trail Partnership
- Have a voice in the planning system to protect and enhance the Trail
- Support economic activity that sustains the Trail
- Advocate at a national level to support the family of National Trails
- Work at a regional level to support wider access to the coast and countryside

### Engagement with people using and supporting the Coast Path

- Listen and give a voice to users of the Coast Path
- Engage with people about conservation of the coast and countryside – helping create a sense of place
- Inspire people to use and enjoy the Coast Path, promoting access for all

### Capacity Building of the Association and SWCP Trails Partnership to support the Trail

- Fundraise to help protect, promote and improve the Path
- Provide a way for people to give back to the South West Coast Path
- Enable others to support the Path to do more through leveraging of funding
- Be bold to test new ideas to enhance the trail experience

*Valley of Rocks. Photographer Richard Kift*

# Reporting Criteria 2021

The charity's 5-Year Business Plan sets out financial and non-financial performance measures to ensure the Association is meeting its objects, vision and mission. The Business Plan was reviewed and updated between June and October 2020 with the revised plan adopted by the Board of Trustees in November 2020 setting out the strategic aims and objectives for the Association including a detailed action plan and budget for 2021.

A subsequent annual review of the Business Plan was undertaken in the second half of 2021 which will impact on the reporting criteria for the Trustee's 2022 Report and Accounts.

The three Sub-Committees of the Board of Trustees have responsibility for governance and oversight of delivery of one of each of the three strategic aims:

- **Path Committee** – enhancement of the Coast Path experience;
- **Membership and Fundraising Committee** – fundraising to support the Coast Path; and
- **Finance and Human Resources Committee** – running the Charity.

This 2021 Trustees Report has been structured to reflect the charity's work across these three areas.

*Old Harry Rocks, Jurassic Coast. Photographer Waveslider Photography*

# Response to Covid-19 Pandemic

The continuing Covid-19 pandemic dominated the year with tragic loss of life and disruption to all our daily lives. The Board of Trustees and Association's team reviewed the progress of the pandemic over the year. As in 2020 we were concerned with minimising impact on the operations of the charity and understanding and mitigating against wider implications for the SW Coast Path National Trail and those who rely on the trail for their livelihoods and wellbeing.

The team continued to combine homeworking and office working over the year depending on the level of restrictions. Over the summer face to face meetings were held with the team, Trustees and Board Committees. Hybrid meetings were also held to be inclusive of people shielding.

The Finance Committee and Board reviewed the 2021 Business Plan at a time when restrictions were relaxing in the third quarter of 2020. As such, some of our ambitions to invest in the capacity building of the charity had to be tempered as the second wave of the pandemic and associated virus control measures hit.

The Finance Committee and Board of Trustees reviewed the financial sustainability of the charity to ensure we met our reserves policy benchmarks throughout the year and confirmed that we could operate as a going concern. Trustees ensured regular oversight of the risks to the charity during the year, reviewing and updating the Risk Register in addition to financial review.

Our volunteer Area and Path Reps continued to be affected by restrictions, being able to survey the Trail only when living local to their stretch of Coast Path during lock down. Restricted access to public transport also reduced the ability of some volunteers to access and survey the Path.

The impact on the wider SWCP Trails Partnership continued to be a significant issue, with a many partner staff furloughed and others unable to work on the Coast Path due to restrictions. This impacted seasonal vegetation cutting along the Coast Path and slowed several significant capital works planned along the Trail. Delays have impacted on the Associations support for path projects which will be accrued to be spent in 2022.

The tourism sector continued to be impacted by restrictions with many tourism and hospitality businesses closed for significant periods of the year and working under restricted measures when able to open. Fewer visitor facilities were closed when compared to 2020 with more car parks and toilets open. Restrictions on public transport has had an impact on confidence in services, which will have future consequences as we try and promote sustainable transport to the National Trail.

The impact of the pandemic will continue into 2022 and ongoing impacts to society even longer. The Association is well placed to help address some of these issues, especially across improving mental health by connecting to nature and supporting a sustainable local visitor economy - ensure the National Trail is used to help with the path to recovery. We will also use the lessons learned in how we reviewed and pivoted our work in response to the pandemic to help us address the ever-growing challenge of climate change.

# Main Activities Undertaken to Further the Charity's Purposes for Public Benefit

## Enhancement of the Coast Path Experience

### Covid Impact

Maintenance of the National Trail continued to be impacted by virus control measures with some staff remaining furloughed; contractors unable to undertake maintenance and major improvement works delayed. This was additionally compounded by supply chain issues, making it harder and more expensive to source materials.

Demand for the National Trail remained high. Similar to 2020, during restrictions we saw an increase in local use. When virus control measures relaxed there was a significant increase in visitors to the SW with many people not wanting to travel abroad and looking to holiday within the UK again. However, there were less reported incidents of wild camping when compared to 2020. We also saw many more services such as car parks and public toilets open as organisations sought to operate in a covid-safe environment.

The Area Liaison meetings between our volunteers and partner rangers and Rights of Way officers were held face to face with some joining the meetings virtually.

Virus control measures impacted again on the annual conditions survey which is undertake over the winter (see below).

### Rural Development Programme for England (RDPE) Projects

In 2019 the Association supported four successful Local Enterprise Partnership bids for 47 improvement works across the National Trail led by the National Trust in the Heart of the South West and Cornwall; Cornwall Council and Dorset Council. The projects combined a total investment of £750k, of which the Rural Payments Agency £500k, Trail Partners £150k and SWCPA match funding of £100k. The combination of poor weather and then Covid lockdowns (which then caused wider impacts on supply lines and staffing levels due to furloughed staff) resulted in the initial deadline of 2020 being extended across the four RDPE projects to September 2021. The outstanding projects were completed in 2021 at a total cost of £495K which included £38.5K SWCPA match funding. In addition, as part of the Association's

support underpinning the RDPE projects, we spent an additional £6.2k on an annual people counter licence and maintenance of the counters on-site. This will help monitor use of the Coast Path and impact of improvement projects.

## Path Committee Projects

In addition to the RDPE works, the Path Committee supported sixteen improvement projects along the Coast Path that were completed in 2021, including:

- £10k for creating a new path alignment between Lyme Regis and Charmouth,
- £1k towards realignment of a key path from the SWCP to the headland to bypass cliff erosion at Gurnards head,
- £1.8k Upgrading an eroded, damaged gateway on the SWCP to improve accessibility for people using mobility scooters / trampers at Rinsey,
- £2k for improving gradient, surfacing and gateways near Branscombe,
- £5.1k towards investigation works to reinstating an off-road section of path at Blackpool Sands which had been lost due to a large tree falling and collapsing a section of the path,
- £3.5k towards Pentreath Cliffs realignment due to cliff erosion,
- £0.5k towards fencing off sink hole and cliff erosion on the path at Little Dartmouth,
- £0.8k towards a new surfaced path to bypass cliff erosion and also provide better access to the NCI Look Out at Daddyhole Plain,
- £4.7k for step boards through the Step-Up Appeal across Cornwall and Devon
- £1.8k for waymarkers and fingerposts across Exmoor, Devon and Cornwall

The Path Committee has also allocated more than £27k towards ten improvement projects which are underway but with completion due in 2022.

*Before: Rinsey path improvements*

*After: Rinsey path improvements*

## Natural England Additional Funding

At the end of 2021 we were also successful drawing in a further Natural England grant of which 60k will be spent on surface and route improvement with match funding from our partners and SWCPA. This work will be completed by the end of March 2022 across 25 path improvement projects with an investment of £105k on the ground. Two further Natural England grants were secured to plan and implement signage and interpretation for the England Coast Path.

## Climate Change

The climate crisis continues to be at the forefront of our thinking, with the Path susceptible to the impacts of more frequent and stronger storms. Seven named storms hit UK shores in 2020/21 storm season, with some cliff falls and landslips requiring path diversions and regular monitoring. The charity and wider Trail Partnership are working to develop a strategic response to the climate crisis for the Coast Path. Our first steps are to improve our mapping systems to better understand the impacts of climate change to help underpin our business planning with sound science. We're also building partnerships with a number of key agencies and networks to avoid duplication of effort in developing our future-proofing plans – identifying the most vulnerable areas for the route of the Coast Path and possible mitigation and adaption measures needed.

## Path Survey and Condition Report

Approximately 50% of the SWCP was surveyed between October and March (2020-21) following the same methodology of previous surveys, measuring against National Trail Quality Standards. This is significantly lower than in recent previous years due to the impact of COVID-19. Volunteer path surveyors were advised to only audit their respective section of path if they were able to do so from home (without the need to travel), as part of permitted outdoor exercise and then only if they were not shielding or within a group at high risk of or consequence from infection. The value of volunteers undertaking this work often surveying in poor conditions through the winter is greatly appreciated by the Association.

An added impact is that the operating system on some of the older survey hardware (Android tablets) is no longer supported and so functionality was severely restricted for some surveyors. 43 new tablets have been purchased most of which were funded by a Natural England grant and a new fundraising campaign to support our volunteers held around World Trails Day in June.

Based on the analysis of data collected between October 2020 and April 2021, the indication is that Trail condition has declined by approximately 5% in the last year (from 80% to 75.4%). This data needs to be treated cautiously as it is drawn from a lower sample size but is probably a reasonable reflection of the actual situation on the ground. A number of path managers from some of our partner organisations were furloughed due to the financial impacts of COVID-19 and although local authority staff were retained, capacity was constrained, with a range of routine work and planned improvement projects delayed or deferred. Added to this, there are numerous locations along the SWCP where improvement work is waiting on designation of the England Coast Path. The results of the 2020/21 survey are summarised in the Table below:

**Table 1: The percentage of Coast Path infrastructure meeting National Trail Quality Standards 2001 to 2021:**

| Criteria | 2001 | 2005 | 2009 | 2012 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Furniture** | 73% | 81% | 86% | 89% | 86% | 85% | 85% | 85% | 84% | 80% |
| **Signs** | 46% | 58% | 69% | 79% | 74% | 73% | 72% | 76% | 75% | 69% |
| **All infrastructure** | 62% | 71% | 78% | 84% | 81% | 80% | 79% | 81% | 80% | 75% |

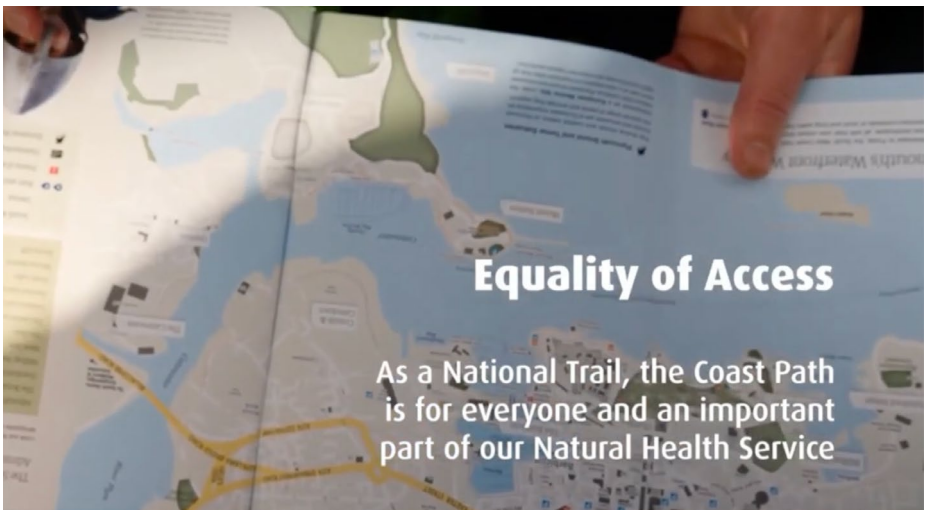
Our expectation is that quality standards will rise again once the impact of COVID-19 has eased, and the ECP works carried out. Many of our partners have stated they are now funding over the 25% of the maintenance costs they are expected to provide, as the costs of labour and materials have risen as well as the changes in climate is seeing a prolonged growing season which increases the need for more vegetation cutting. This shows just how vital the extra investment in the Trail from the work of the Association and Trail Partnership is along with the discussions the association are having with Natural England in regard to an increase in the core maintenance grant to cover the ever-rising costs.

## Improving Equity of Access

Due to coronavirus lockdown restrictions, we were unable to deliver any face-to-face sessions on the Path between January and March 2021, and numbers were limited afterwards. Despite this, we managed to run a programme of activities over the year with a range of partners, building on our experience in addressing equity of access and accessibility barriers and how we can help overcome them.

In 2021, three **Connecting Actively to Nature** (CAN) projects were completed engaging with over 40 walkers in total, and involving 16 walks. In line with these national guidance and people's comfort levels, these sessions served smaller numbers of walkers than previous projects. We finished the Ilfracombe Couch to Coast project (postponed from 2020) as well as completing a new project in Exmouth. Both of these pilot programmes have seen participants continuing to meet up after the end of the walk series for more walks. In Plymouth, in collaboration with **Improving Lives Plymouth** we led a series of 'Health Walks' for participants of their 'My health, my way' course.

Our work with **Devon and Cornwall Refugee Support** (DCRS) continued over the year with ten walks led in the Plymouth area. Eight of these in these were 'Photowalks' in collaboration with Fotonow CIC and for which a Photo



Guidebook has been created. The other two walks formed part of our new monthly walk programme with DCRS which is involving four new engagement volunteers.

Three **Easy Access** awareness training sessions were delivered engaging our Path reps and Disabled Ramblers in Summer 2021, with over 30 attendants in total. These events were very helpful in providing our volunteers with understanding of the issues of walkers with limited mobility. In addition, we have updated three of the Easy Access walks on the charity's web site and identified other new accessibility improvements which will be developed in 2022.

We continued to support **Planet Earth Games** in their sustainability and healthy lifestyle challenges during August 2021. As in 2020 this project was delivered online. We provided a challenge of working out how long it would take to walk the whole Coast Path which resulted in entries from all over the country. We are in discussion about how we can work in partnership in 2022 and beyond across a broader participant age range, with an expansion into tertiary education involvement, and look forward to when the events move back to face-to-face events.

We were successful in a joint funding bid with **Wave Rangers** to North Devon AONB for a project involving young people creating videos of their experiences of walking the Coast Path in North Devon. Unfortunately, due to renewed virus control measures later in the year the project has been postponed until 2022.

We're developing a programme to build our volunteer capacity in community engagement and connecting people to nature, learning the lessons from our many equity of access pilot projects. A £250k Coast Path Connectors bid will be submitted to the lottery Heritage Fund in the first half of 2022, seeking the funds to take this forward.

*Easy Access route at Penrose*

## Life on the Edge

The charity has offered support to a South Devon AONB led Life on the Edge bid to the National Lottery Heritage Fund which supports biodiversity net gain along the coastal margin. Buglife, Torbay Coast and Countryside Trust and National Trust are partners in this ambitious project. The Association is looking for additional public access improvements as part of the bid in return for its support. This project demonstrates the opportunity to target agri-environment and nature recovery grants to the coastal margin, helping utilise the new ECP access areas for broader public benefit.

## Tamara Landscape Partnership

In early 2021 the Tamara project was successful in its £2.3 million bid to the National Lottery Heritage Fund for a project that aims to provide a brighter future for the Tamar Valley and its communities. With match-funding commitments from other partners, a total of £3.2 million will be invested across the Tamar Valley landscape over the next five years.

The consultation for the Cornwall Coast to Coast route as part of the Tamara Discovery Trail, which when combined with the SWCP would make a circuit of Cornwall is due to be started at the beginning of 2022.

## Climate Change Trail

A Climate Change Trail app has been developed and published through a partnership with Exeter University with funding from the EU INTERREG VISTA AR programme. The Slapton Ley Climate Change Trail shows past and future impacts of sea level changes on the coastal environment around the National Nature Reserve. Augmented reality tools combined with a narrated story help users understand and visualise changes to the landscape as they walk along the trail from Torcross to Slapton.

## Path Completers

Completer numbers increased from 2020 as virus control measures were generally less restrictive on outdoor access for longer during 2021. Non-member completers were the highest the charity has seen with 179 walkers contacting us for a certificate. We introduced new SW Coast Path section completion certificates in 2021 and 59 walkers requested certificates, with the Somerset and Exmoor section having the most interest (also the shortest section at 35 miles).

**Table 2: Walkers of the Coast Path requesting a completers certificate 2016 to 2020.**

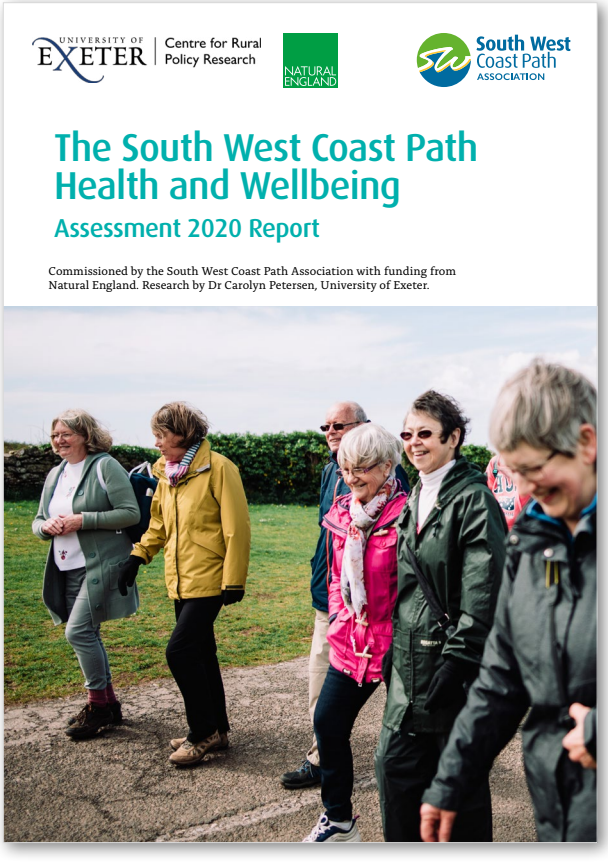
| Completers | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|
| **Members** | 90 | 97 | 91 | 101 | 73 | 90 |
| **Non members** | 75 | 95 | 150 | 151 | 112 | 179 |

## Health and Wellbeing

The Health and Wellbeing Working Group co-ordinated the publishing of new Research on the economic impact of the health benefits of walking the Coast Path, working with the University of Exeter Centre of Policy Research. This research calculated health and wellbeing benefits of over £75 million a year for people walking the SW Coast Path (based on the number of premature deaths avoided and healthcare savings from a reduction in ill health and disease). The University of Exeter used the World Health Organisation Health Economic Assessment Tool (HEAT). Those living within 10 miles of the Coast Path gained the greatest health and wellbeing benefits. In addition, the University of East Anglia and Sport England's Model for estimating Outcomes and Values in the Economics of Sport (MOVES) was then used to calculate the wider benefits of walking the Coast Path, showing healthcare cost savings to the NHS linked to a reduction in ill health and disease.

The research identified that the economic benefits are an underestimate as it doesn't take into account wider mental health benefits of walking and connecting with nature. As such, funding was sought to undertake a second phase in this Health and Wellbeing research, looking at the value of the mental health benefits of walking along the Coast Path. The new mental health benefits research will be published in the first half of 2022.

The Working Group engaged with stakeholders in the mental health sector over the year to look at ways of maximising the opportunities for people to reconnect with nature and use the National Trail as a safe space to be with others as virus control measures eased. To help move this work forward a Memorandum of Understanding was signed between the charity and Devon Mind, announced by their CEO, Olivia Craig, at the SW Coast Path Forum in June.



*Durdle Door. Photographer Emma Baines*

## Visitor Economy Research

The latest update to the Visitor Economy of the South West Coast Path Research was undertaken by the SW Research Company and published in April. Based on 2019 visitor data, the research doesn't show the impact of the pandemic.

The headline results show the continuing growth of the visitor economy from the 2010 baseline data. Over 8.9 million visitors used the Coast Path, generating over £520 million to the local economy – a 4% growth on the previous year. This supported almost 10,500 jobs. Staying visitors grew by almost 10% and day visits from home by almost 3%.

An update will be published in early 2022 which will be based on 2020 data and will give insights into the impact of the pandemic to the visitor economy.

## South West Coast Path Trail Partnership

The Trail Partnership oversees the management, maintenance, improvement, and promotion of the South West Coast Path National Trail for the benefit of the public. It champions the protection, enhancement and access to the landscape, biodiversity and cultural heritage of the Coast Path corridor. The Delivery Group comprises six Highway Authorities (Cornwall and Dorset Councils, Devon County Councils, Torbay Council, Plymouth City Council and Exmoor National Park Authority), the National Trust, Natural England (NE) and the SWCP Association with Ken Carter as the independent Chair.

As set out in A New Deal for National Trails, Natural England provides an annual grant towards the SWCP Trail Partnership to help maintain the Coast Path to the higher quality National Trail standards. This grant funds a maximum of 75% of the day-to-day maintenance of the National Trail, paid directly to the Highways Authorities, who with National Trust fund the remaining 25% (albeit this proportion is rising as costs rise whilst the Natural England core grant has remained fixed). The 2021/22 NE grant settlement was £441k – the same as for the previous two years (with no increase for inflation). The grant allocation is set out in

a Delivery Framework and based on percentage of path within each jurisdiction.

**Table 3: Percentage allocation of Natural England grant allocated towards maintenance by Highway Authority area:**

| Highway Authority | Proportion of grant |
|---|---|
| Cornwall | 48.4% |
| Devon | 30.1% |
| Dorset | 11.9% |
| Exmoor | 4.8% |
| Plymouth | 1.0% |
| Torbay | 3.8% |

A proportion of the NE grant is used to fund regional co-ordination work on behalf of the Partnership by the National Trail team including the National Trail Officer and is managed by the Association. The SWCP Trails Partnership delivery group met twice online over 2021. The impacts of Covid-19 and relaxing of restrictions, establishment of England Coast Path, funding mitigation of climate change impacts, a Coastal Wild Belt and Ash Dieback were the most significant issues discussed.

The Highways Authorities, National Trust and Association continue to invest in the SWCP Trails Partnership Project (TPP). The TPP helps build capacity of the charity; leveraged £2 million extra investment in the Coast Path; and helps protect the NE grant for the family of National Trails across England including the SWCP. In 2021 work has focused on securing the 2022/23 core maintenance grant for the SWCP and ensuring the National Trails are properly represented in government's response to the National Landscapes Review. Table 4 below shows the annual investment by the partners in the Trails Partnership Project for 2021.

**Table 4: Annual breakdown of investment into the Trail Partnership Project by the SWCP Trails Partnership.**

| Trail Partnership Project investment 2021 | |
|---|---|
| Cornwall Council | £9,248 |
| Devon County Council | £5,688 |
| Dorset Council | £3,087 |
| Exmoor National Park Authority | £1,036 |
| National Trust | £15,000 |
| Plymouth City Council | £320 |
| South West Coast Path Association | £15,000 |
| Torbay Council | £621 |
| **Total** | **£50,000** |

A South West Coast Path Forum was held during the G7 Summit in June. The online event involved speakers across three streams: environment, people and economy, with over 120 participants. Keynote speakers included: Rebecca Burton, National Trust; Helen Dobby, Environment Agency; Dr Anjana Khatwa, AONB Association; and Alistair Handyside MBE, SW Tourism Alliance. Trustee David Morris and Devon Mind CEO, Olivia Craig announced our MOU at the event. Videos of the presentations have been published on the AGM page of our website, www.southwestcoastpath.org.uk for those who couldn't attend on the day.

## Planning Working Group

The Association continues to make representations to the relevant Local Planning Authorities and other appropriate bodies whenever proposals or plans might have an adverse impact on the Coast Path and the experience of its users. In this role it is helped by its four volunteer planning advisors, who between them cover the whole 630 miles of the Coast Path.

During 2021 the Association had sufficient concern to make representations on six planning applications. Of these, two were subsequently refused permission. One of the other representations was not an objection but related to the use of a length of the Coast Path by vehicles, which was subsequently prevented by a condition on the permission, and another an observation that a public footpath which accesses the Coast Path within an application site was not usable; again a condition of the permission was that this should be addressed. Of the remaining two, one was again not an objection but an observation that the nearest part of an application site to the Coast Path

should remain undeveloped – this application is as yet undecided. The last representation related to an application that was subsequently withdrawn, followed by enforcement action by the Planning Authority. In addition, the Association made a representation to the Planning Inspectorate relating to work on common land over which the Coast Path runs, and the need for its protection, which has been assured.

Also during 2021 the Association made representations to the Planning Inspectorate on three planning appeals. Two of these related to refusals of permission following applications. The Association had objected to both original applications and made further representations of objection to the appeal hearings. The outcome of both is awaited. The third appeal related to the withdrawal of an application resulting in development being in place without permission. The Planning Authority issued an enforcement notice to remove the development, and this was appealed against. The Association had objected to the original application before it was withdrawn and also made a representation of objection at the appeal. This appeal has now been lost by the applicant.

In addition, the Association's advisors have looked at several other applications which have been brought to their attention but which, following detailed consideration, it has been decided do not warrant an Association representation.

Other planning issues that have been looked at by the Association include:

- The Otter Estuary restoration project, a large scale environmental enhancement of the estuary. Following investigation, there appear to be no adverse impacts on the Coast Path and there is general support for the project, but the Association requests that it be involved in any emerging strategy relating to visitor management.
- Dorset Council Local Plan consultation process – the Association has submitted some relevant comments.
- Brixham fish market – the Association is maintaining a watching brief on Torbay Council's proposals for an extension to the market, which could have implications for the Coast Path. Failure by the Council to achieve funding in 2021 means that this is not being currently pursued but it remains an ambition.

*England Coast Path interpretation panel*

The Government's Planning White Paper, widely trailed in 2020, and which could as then proposed have implications for the Coast Path over part of its length, was not taken forward during 2021. At the end of 2021 there are strong suggestions that this will not be progressed, but the Association will make any appropriate representations should the situation change.

Notification of relevant planning applications around the Coast Path remains an issue over most of its length, although various means of addressing this continue to be worked on. At present, however, the Association continues to rely on local volunteers and other interested parties to notify us of proposals.

## England Coast Path

Natural England continue to co-ordinate the designation of the England Coast Path (ECP) National Trail however this has been on a longer timescale than first planned due to the Covid pandemic causing significant delays. Establishment works for improvements or new parts of the route can be undertaken once sections are approved by the Secretary of State for Environment, Food and Rural Affairs.

We were successful in applying for £4k from the England Coast Path Establishment Fund for interpretation along parts of the ECP in Cornwall. This will include 75 information discs to minimise disturbance to seals and seabirds as well as 8 interpretation boards around the Hayle Estuary also to minimise wildlife disturbance.

South Devon estuaries remain an unresolved issue with the Yealm estuary alternative route being a very long 12 mile, most of which runs along roads. The Avon alternative route uses Avon Valley Trail which is a better solution as an alternative route when the ferry is not

working. Unfortunately, the ECP route across the Erme still relies on wading across the estuary which can only be done safely in the two-hour window an hour either side of low tide and no alternative route is available. The Association requested that NE look further at the potential for resolving access across the Erme and finding an alternative route linking Noss Mayo and Bigbury but no changes were made and the ECP will still follow the routes set for crossing the estuaries.

Visit England's Year of the Coast campaign was pushed back from 2021 to 2023, which now coincides with the 50th anniversary of the Association and the campaign focuses on celebration of the coast with the designation of the Coast Path being a significant moment to celebrate.

## National Trails

The Association continued to work with the family of National Trails to secure core funding. The Funding Working Group liaised with Natural England and Defra to secure a settlement for 2022/23. We are looking at a one-year settlement as the government's Spending Review only covered a year. We requested an increase in the settlement to reflect increasing costs and loss of income from no inflationary growth in previous settlements. A final response from Natural England is expected in early 2022.

The Association secured funding through Natural England to support the development of a new body to represent National Trails. A Development Manager was appointed on a fixed term by the Association to take the project forward. It should be noted that the cost to the charity has been in officer time managing the project, rather than charity funds as the Natural England grant covered our direct costs. A National Trails Alliance Working Group co-ordinated the development work, chaired by the Association's Director.

The Association hosted a meeting of the English National Trail Partnerships and Trail leads in Wales. This forum was held as part of a 2-day National Trails Officer meeting and site visit to the Coast Path. An accord was agreed at the Plymouth meeting with the National Trails family setting out its ambition to create a strong voice for the Trails to help grow the impact of their public benefit. Following the Plymouth Accord an application was submitted to the Charity Commission to establish a new charity to represent all National Trails across the UK. The Charity Commission approved the application and registered the new charity, National Trails UK in November.

The Association's Director represented National Trails in a Defra contact group with AONBs and National Parks as part of the development of government's response to the 2019 Glover Landscape Review. A formal Government response and consultation is expected in January.

*G7 Path to Recovery*

*Rebecca Pow MP Minister for Nature Recovery*

## World Trails Network

With the G7 Summit held by the Coast Path at Carbis Bay we took the opportunity to work in partnership with the World Trails Network to host our own Trails Summit. The World Trails G7 Summit was hosted as part of the official G7 Fringe with panellists from Australia, Canada, EU, France, Germany, India, Italy, Japan, South Africa, South Korea, UK, and USA representing trail organisations from around the world. Issues focused on Trails and climate change and reconnecting people with nature. Over 200 international participants across five continents were involved in this online event.

A welcome address was given by Rebecca Pow MP, Minister for Nature Recovery and the Domestic Environment. It was agreed at the Summit to take forward World Trails Day to the United Nations to be recognised as an official event.

Following the success of this jointly hosted event, the Association held a follow on online event with WTN during COP 26. A COP 26 Trail and Climate Change webinar was hosted with the World Trails Network Trails and Sustainability International Task Team with panellists from Bhutan, Canada, EU, UK, and USA. This international seminar addressed climate change mitigation, adaption and how trails can be beacons to promote sustainability and biodiversity net gain. The webinar also celebrated the signing of the UN World Tourism Organisation's Glasgow Declaration on Climate Action in Tourism, setting clear carbon net zero targets.

*West Bay, Dorset. Credit Daryl David Photography*

# Fundraising to support the Coast Path

## Trusts and Grants

We received just over £177k in funding from trusts and grants in 2021, which accounted for around 34% of our income for the year. This was a decrease on 2020 income as we didn't receive any covid impact funds in 2021. All funds were restricted to specific projects, specifically: £86k to the SWCP National Trail Team; £35k to the SWCP Trails Partnership Project; £19k to path improvements, volunteers and National Trails development; £5k to Coast Path improvement projects; £4.5k to England Coast Path signage and interpretation; £2.4k for Connecting Actively with Nature, Couch to Coast programme; £1.1 for outreach projects; and £0.8k to the Wave Rangers youth outreach project.

In 2020 Natural England gave a grant of £60k towards the National Trails Alliance project. This is managed by the Association on behalf of the wider family of National Trails Partnerships. The remaining £22.5k of the funds were spent in 2021.

**Table 5: List of reportable Trusts and Grants received by the Charity during 2021:**

| **Trusts** | |
|---|---|
| John Coates Charitable Trust | £5,000 |
| **Grants** | |
| Devon County Council | £86,637 |
| SWCP Trail Partnership Project | £35,000 |
| Natural England | £46,148 |
| Active Devon | £2,395 |
| Sparc Sport | £1,175 |
| North Devon AONB | £784 |

## Association Membership

We received around £129k from Membership in 2021, an increase of 12% on 2020 and accounting for around 25% of the year's income, see table 6 below:

**Table 6: Membership income 2015 to 2021**

| Membership Income | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|
| **Memberships** | £76,384 | £94,664 | £96,267 | £108,167 | £114,660 | £129,333 |

The number of members of the Association grew almost 9% over the year from 10,500 to over 11,400. It was excellent to see a growth of interest in the charity and Coast Path during the pandemic, see Table 7 below:

**Table 7: Number of members of the Association 2018 to 2021:**

| Number of Members | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|
| Joint | 6,892 | 7,096 | 7,114 | 7,389 |
| Individual | 3,241 | 3,354 | 3,386 | 3,812 |
| **Total** | **10,113** | **10,450** | **10,500** | **11,418** |

£10 from each membership[1] is put into a Path Fund for work along the Trail.

1 Joint Membership counts as one Membership and Life Members not included (as the scheme was introduced after new Life Membership was discontinued).

## Donations

Despite the continuing uncertain fundraising environment in 2021 support to the Coast Path through individual donations and gift aid remained strong over the year. Legacy income is much more variable year-to-year and this year was down £10k on 2020. Despite this, donations, legacies and Gift Aid amounted to over £90k income for the charity and 18% of total income. *Every Mile Matters* remained our flagship fundraising campaign, helping articulate the charity's cause across environment, people and economy. Linked to this, interest in our *Mile Maker* programme grew over the year, allowing businesses and individuals to support the costs of maintaining the Coast Path along an average one-mile stretch. Classic Cottages, Boutique Retreats and Aspects Holidays supported the Coast Path by becoming Business *Mile Makers* in 2021. Community fundraising grew by 30% over the year as people got back out on the Trail and through some virtual events, bringing over £11k income. A volunteer appeal was run as part of International Trails Day, raising almost £2k for equipment including survey tablets for Path Reps.

## Corporate Engagement

South West Water remained lead sponsor of our *Every Mile Matters* campaign and SW Business Council and Forthglade continued supporting sponsor offers. With further support from Athletic Brewing, Original Cottages and BAM Clothing, corporate sponsorship increased 17% on 2020, generating over £32k. Delivering corporate engagement through *Every Mile Matters* benefits the charity in that we can deliver our campaigns with business support rather than sponsors requiring bespoke campaigns. Sponsors also benefit as they can choose which part of the *Every Mile Matters* campaign is the best fit for their business e.g. a geographic area or supporting a particular element of the campaign. Being a 1% for the Planet not-for-profit partner has helped strengthen our environmental credentials in the corporate sector. Corporate donations and fundraising donations grew over 2021, generating £11k over the year.

The *Way Makers* business engagement programme continued to grow albeit slower than we originally projected, generating over £17k over the year. We have positioned the programme to show how tourism businesses are part of the Coast Path experience. However, the tourism sector had a challenging year with continuing virus control measures over some of the year and staff shortages during the peak holiday season. A *Way Maker Friend* category has allowed us to flag affordable accommodation along the Trail and supports tourism enterprises run by charities and social enterprises. We also introduced a *Coast Path Producers* category to highlight locally made products and the growers, makers, creators and businesses who also help us to care for the Path. A successful Business Forum was hosted by the charity to promote ways businesses can help support the Coast Path through the charity.

## Coast Path Friendly Events and Annual Golf Fundraiser

*Coast Path Friendly Events* continued to be impacted by control measures during 2021. Despite these difficult circumstances, just over £1k was raised from *Coast Path Friendly Events* in 2021 to go towards path maintenance in 2022. Our Annual Golf Fundraiser at Thurlestone Golf Club was cancelled for the second year running.

*Isle of Portland, Jurassic Coast. Photo by Farr Films*

## Marketing and Communications

During 2021 the Association's transition to more fully integrating its priority health and wellbeing objectives within its broader aims and objectives has proceeded apace which has been reflected into the charity's branding. The importance of this issue is gaining awareness as the numbers of people embracing the outdoors and appreciating the health and wellbeing benefits of walking the Path continued to grow in response to the pandemic. The year began in a third nationwide lockdown, and we continued to ensure members and wider users of the Coast Path had access to accurate and timely information about access to and along the 630 mile long National Trail in line with government guidance. Over the year we communicated about a diverse range of topics achieving media coverage in magazines, newspapers, and radio interviews discussing the mental health and wellbeing benefits of the Path, as well as climate change and threats to the Path. Trailblazing remained our flagship member publication that includes news from the charity, our members, trustees, and guest articles exploring issues pertinent to the care and protection of the National Trail.

The Complete Guide 2021-2022 saw a few changes that included a dedicated page to Way Makers in each section, the addition of 'My Coast Path memories' pages, the introduction of new map illustrations, and most significantly we made the guide completely carbon balanced thanks to a scheme our printers are working on with the World Land Trust.

Our annual Photo competition was successfully held with over 1,300 entries and was supported by Finisterre. The competition introduced a new award – the Climate Crisis Capture Award, sponsored by Fotonow CIC. This category highlighted important issues that are threatening the Coast Path such as coastal erosion, pollution, rising sea levels, loss of biodiversity, loss of habitats and extreme weather. The winners were showcased in the spring edition of Trailblazing.

Content on the web site was updated through the year. In 2021 the number of users increased by 17% from 745k to 872k, and the number of sessions increased by 20% from 1,130k to 1,360k. We also saw a 67% increase in referral traffic through our social media channels demonstrating how important these channels are for referring users to our website. Facebook remains our largest social referral channel with 81% (although this is a drop from 2020 when it was 85%), but there is a steady increase from Instagram which has picked up where Facebook has marginally dropped.

**DURING 2021 WE POSTED 23 BLOGS WHICH WERE VIEWED BY 6,723 VISITORS – AN INCREASE OF 30% COMPARED TO 2020.**

## Social Media and e-Communications

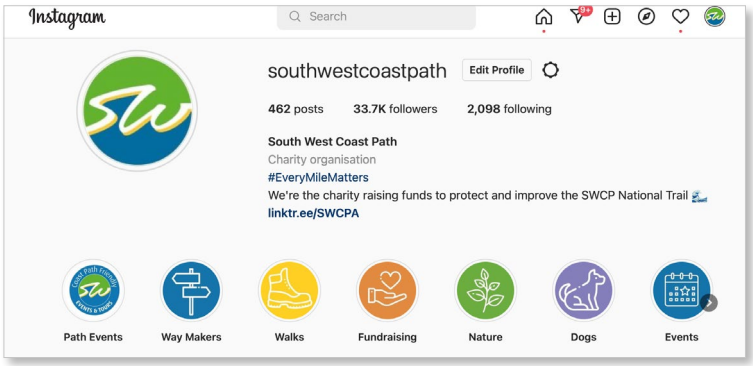
Throughout 2021 we issued two eNews every month to members and wider supporters – reaching almost 7,000 people each month. Quarterly updates were also provided to our Way Makers that included information on the Association as well as relevant tourism research

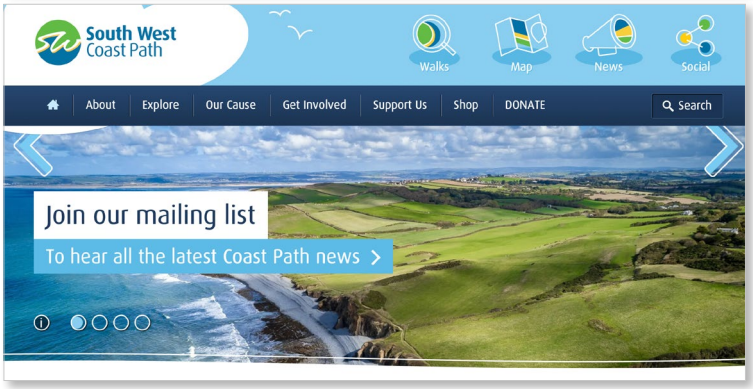
and news. Social media engagement continued to grow over the year with Facebook followers increasing by 13%, Twitter 2.6%, and Instagram by 24%, reaching a combined audience of 71.6k. Instagram is the fastest growing channel with 28k followers at the end of 2021.

Our eNews has improved to include information on the charity (Path News); Fundraising (Make a Difference); Explore (Walks); Shop; and a Members section for the members eNews. Our open rates are above the national average, with member eNews at 60% and supporters eNews at 40%. Taking into consideration our social media channels, blogsite, and eNews, we are talking to a combined audience of 85k.

## In the News

Over 2021 the South West Coast Path featured across a broad range of publications locally, regionally, and nationally. As lockdown restrictions eased in May, we supported our Way Makers through press and media, encouraging visitors to the South West region to support businesses who give back to the Path. 2021 proved to be one of the busiest summers on record in the South West as people chose to staycation in an uncertain and ever-changing international travel market. The charity supported many media enquiries, helping connect media producers with relevant local contacts. In addition, the Association published several press releases over the year and undertook subsequent media interviews and broadcasts.



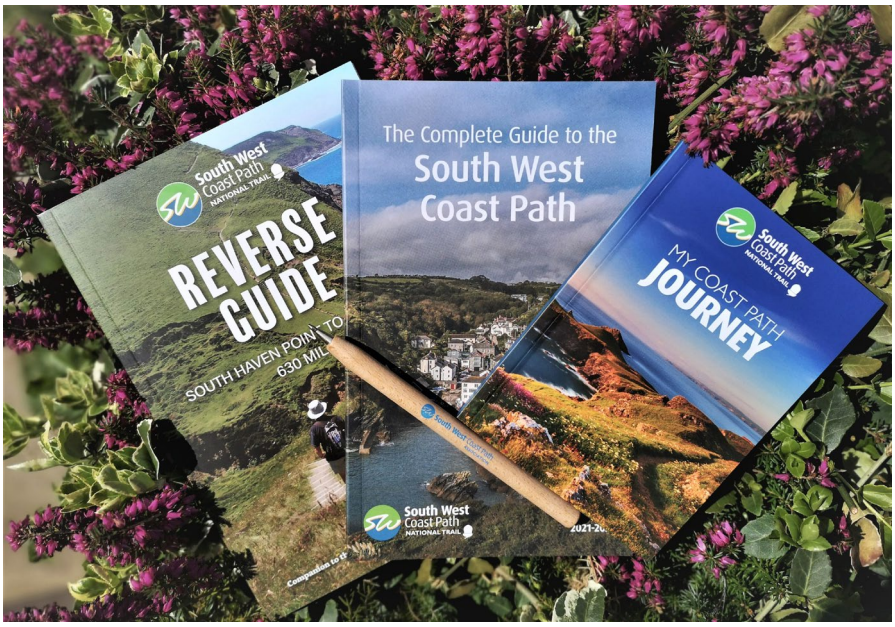
## Maps, Guides and Merchandise

The charity's retail income has grown by 29% compared to 2020. Maps, guides and books accounted for 62% of the overall retail income. The Complete Guide made up 37% of sales and showed a 50% growth over 2020. The Reverse Guide also showed a 20% growth on 2020 figures. Sales of both the Path Descriptions and A-Z maps increased compared to previous years.

**Table 8: Number of Maps and Guides sold by the Association 2016 to 2021**

| Publications | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|
| **Complete Guide** | 636 | 542 | 1,103 | 1,191 | 1,404 | 2,130 |
| **Reverse Guide** | N/A | 132 | 153 | 179 | 289 | 348 |
| **Path Descriptions** | 1,981 | 3,166 | 3,446 | 2,804 | 2,778 | 2,920 |
| **A-Z Maps** | 293 | 315 | 371 | 344 | 546 | 594 |

The remaining 38% of retail income was related to gifts at 32% including our new eco-friendly range (mugs, wrapping paper and bespoke tea towels) and branded clothing which brought in 6%.



# Running the charity

## Governance

The key Governance issue of the year was to ensure Trustees and team were able to work effectively during the continuing pandemic. The Team, Trustees and volunteer Area and Path Reps were able to meet face to face for some meetings when control measures were relaxed, and a combination of videoconference and hybrid meetings were used for the remainder of the year.

Ken Carter stepped down as Chair (but remains a Trustee) at the June AGM, and Bob Mark was elected as the new Chair with Carol Grant elected Vice Chair at the August Board. Mike Tithecott resigned as a Trustee and Treasurer at the AGM and was replaced by Hilary Dinsdale as Treasurer. Martin Davis remains Hon. Secretary.

## Annual General Meeting

The Association's Annual General Meeting (AGM) was scheduled again as a face-to-face meeting in Minehead, Somerset. However, as with 2020 it became clear that this would not be the most sensible or inclusive approach. Instead, a virtual AGM was convened. The online event was hosted with external technical support allowing Trustees, Team and Members to fully engage in the event. Over 150 participants registered for the online event which included a video welcome from George Eustace, Secretary of State for the Environment. A recording of the event was made available for those unable to join online on the day.

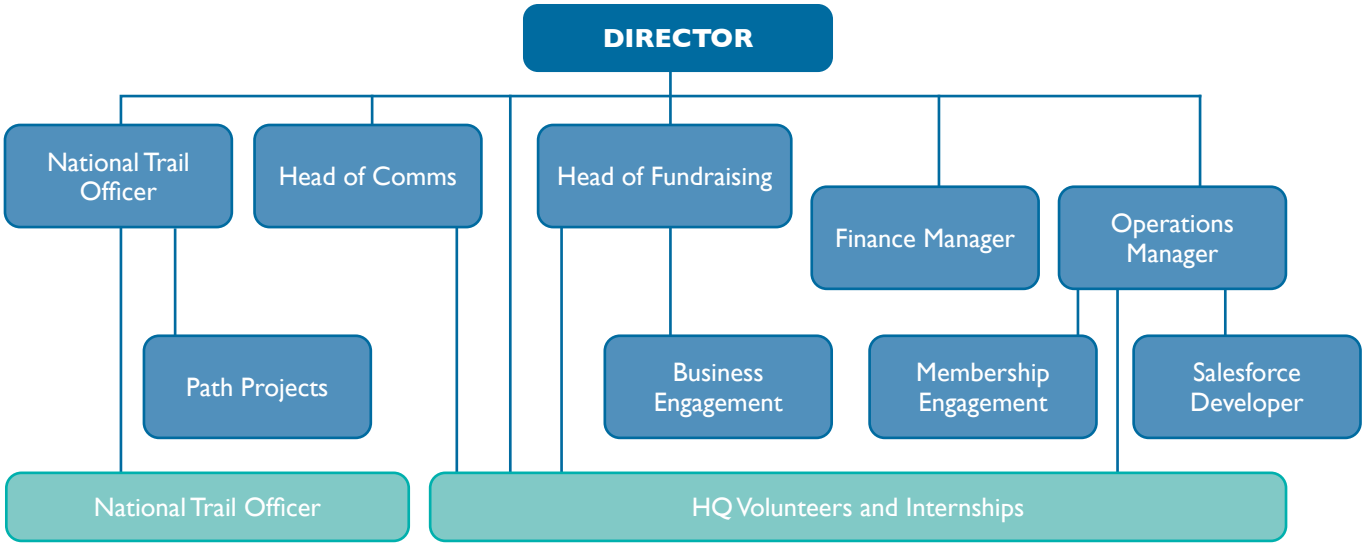
*Higher Sharpnose Point, North Cornwall. Photographer Andrew McCloy*

## Human Resources

The team continued to work effectively despite the challenging and changing working environment. Regular team meetings were augmented with a Thursday 'smile' meeting to make sure we supported each other. The team Health and Wellbeing group undertook surveys to check on staff morale and manage expectation of working from home and subsequent returning to the office. With the team homeworking for a significant proportion of the year the charity's Expenses Policy continued to support additional home equipment expenses and cover extra running costs for working at home.

An organisational review was undertaken, creating a new senior management team comprising National Trail Officer, Head of Comms and Head of Fundraising. Other roles within the team were updated to reflect new working arrangements. The organigram below shows the new organisational structure:

**SWCPA Organisational Structure**



There were a number of changes in the team over 2021. The National Trail Officer, Communications Manager and Head of Fundraising left during the year. Following national recruitment campaigns, the positions were successfully filled including a new Head of Comms replacing the Manager role.

The Finance and HR Committee and team's Health and Wellbeing Group also continued the review of the charity's HR Policies and Staff Handbook. Working with an external HR consultant, a new online Complete guide to the Association is in development in parallel with updating a number of the charity's Policies, to be completed in 2022.

## Enquiries and Complaints:

The charity continues to receive over 1,000 enquiries a month, with only a third of these coming from members. With a continuation of home working and hybrid working over 2021 much of the engagement was via email, web and phone.

The charity dealt with several issues and complaints over the year. As in 2020, the most significant number of complaints were related to our fulfilment service, missing items or sending out the wrong items to customers/members. This related to less than 1% of orders for the year, but still is viewed seriously by the team who are reviewing options. There was also an issue regarding the change in membership prices and the Go-Cardless automatic renewal system for direct debits resulting in some memberships being cancelled and then re-subscribed – apologies to any members inconvenienced by this. We also had one complaint and non-renewal of a membership due to the perception that the charity was promoting trail running.

*Hiker's delight east of Porthcurno. Photographer Scott Bischke*

# Achievements and Performance

## Key Achievements

The pandemic impacted on much of the charity's work over the year in our response to mitigate impacts on users of the Coast Path and the livelihoods of business relying on the National Trail. We also saw covid restrictions impact our ability to undertake our work, especially along the Path. Our volunteers need acknowledging for their hard work and diligence undertaking conditions survey work under challenging circumstances.

Communicating the opportunities to use the Path continued to be a priority. Our focus was to ensure people knew what they were allowed to do, how they could get to the Trail and what business were open over a rapidly changing set of restrictions and guidelines. This work was in addition to the normal communications we undertake to keep people informed of closures and diversions following storms and erosion impacting the route of the Trail.

Completion of the four Rural Development Programme England (RDPE) programmes across 47 improvement projects along and to the trail was a significant achievement for the Association, highway authorities, and National Trust, having been delayed by the pandemic. The Path Committee also committed almost £60k to a range of projects improving access along the National Trail.

Bids were submitted to Natural England by local Trail Partners with input from the Association to fund improvements to the trail as part of the establishment of the England Coast Path. The Trail Partnership delivery group co-ordinates activity across the multiple jurisdictions, helping keep the National Trail Quality Standards consistent along the 630 miles.

**ALL THIS WORK ON THE GROUND HELPS ENSURE THE COAST PATH REMAINS ONE OF THE WORLD'S GREAT TRAILS.**

Our equity of access work continues to have direct impact on people's health and wellbeing as we target groups and individuals who normally don't use the Coast Path. The University of Exeter research on the health benefits of walking the trail show the value of this work. Our work with the Disabled Ramblers on Easy Access Walks received good media coverage over the year and helps set a new standard for how we communicate accessibility. Our MoU with Devon Mind and commissioning of research on mental health benefits of the Coast Path sees the start of work to leverage the trail for public benefit in this space.

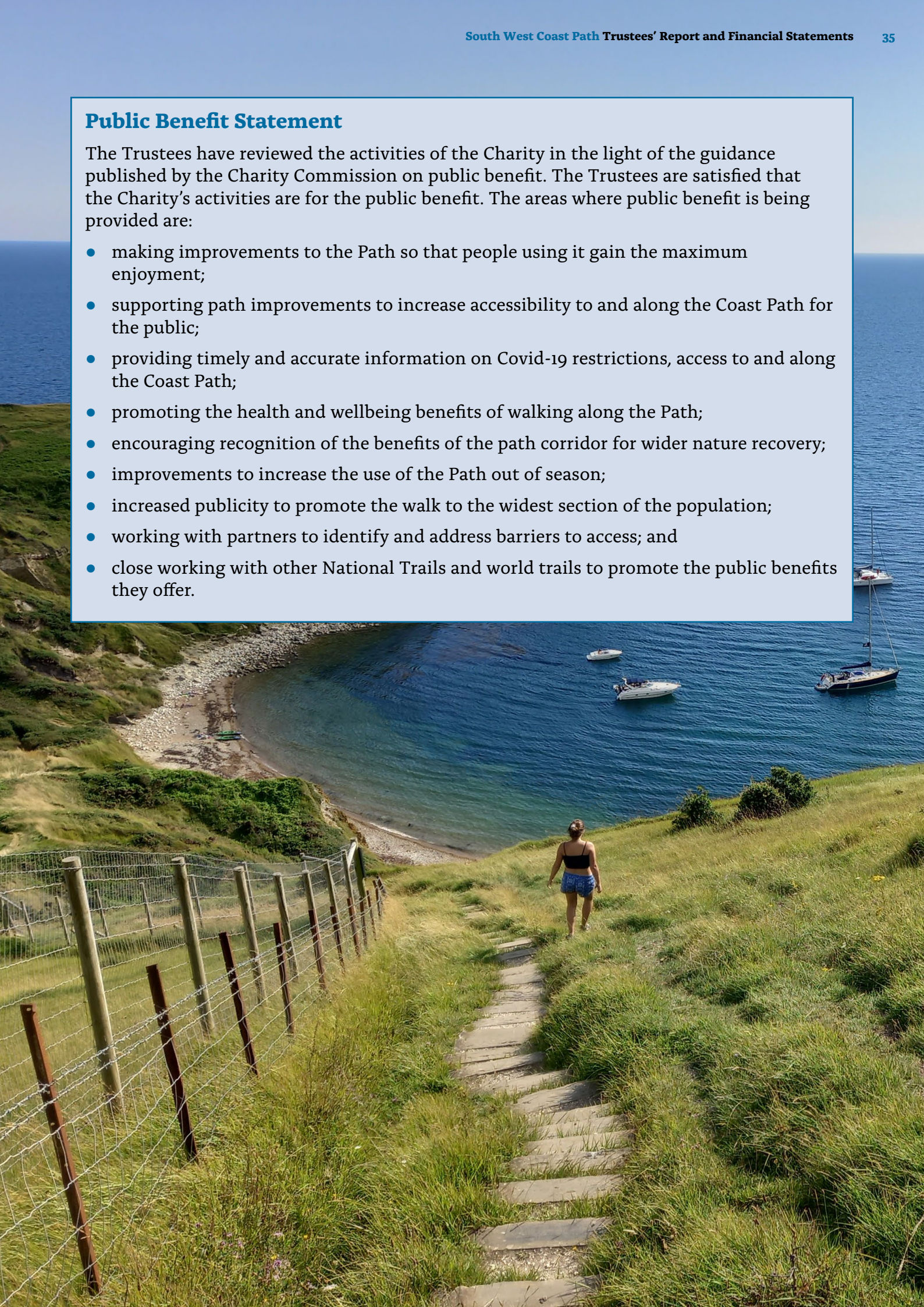
Our visitor economy research, showing generation of £520 million to the local economy and almost 9 million users of the National Trail also helps show the broader public benefit of the SW Coast Path and incredible value we get from such small investment.

Finally, our work at a national and international level helps secure funding for the trail, builds partnerships to increase the impact of our work and ensures the charity's work is communicated to wider audiences.

## Public Benefit Statement

The Trustees have reviewed the activities of the Charity in the light of the guidance published by the Charity Commission on public benefit. The Trustees are satisfied that the Charity's activities are for the public benefit. The areas where public benefit is being provided are:

- making improvements to the Path so that people using it gain the maximum enjoyment;
- supporting path improvements to increase accessibility to and along the Coast Path for the public;
- providing timely and accurate information on Covid-19 restrictions, access to and along the Coast Path;
- promoting the health and wellbeing benefits of walking along the Path;
- encouraging recognition of the benefits of the path corridor for wider nature recovery;
- improvements to increase the use of the Path out of season;
- increased publicity to promote the walk to the widest section of the population;
- working with partners to identify and address barriers to access; and
- close working with other National Trails and world trails to promote the public benefits they offer.



# Financial Review

## Key Financial Performance Indicators 2021 Annual Report

The Charity receives income from a variety of sources and for 2021 this comprised:

| Income | |
|---|---|
| Grants & Trusts | 34% |
| Memberships | 25% |
| Donations, Gift Aid and Legacies | 18% |
| *Way Makers* & Corporate Sponsorship | 9% |
| Shop Sales | 13% |
| Other Income | 1% |
| **Total** | **100%** |

The Charity faced continuing challenges arising from the Covid-19 pandemic. However, it continued to adopt a proactive approach to income generation and income generated was £38k over the budget.

The Charity spent funds on a range of activities and for 2021 this comprised:

| Expenditure | |
|---|---|
| Charitable Activities Support | 58% |
| Raising Funds | 15% |
| Path Improvements | 13% |
| Memberships | 5% |
| Promotion & Development | 5% |
| Guides & Maps | 4% |
| **Total** | **100%** |

Expenditure on path repairs was lower than originally budgeted, as several schemes (mainly Cornwall RDPE improvement works) were delayed as a result of the impact of Covid-19 on the availability of contractors to undertake the work.

During the year ending 31 December 2021, the Charity received total income of £520k and incurred total expenditure of £600k which resulted in net expenditure of £80k. Significant investment in capacity building for the charity was delayed by the pandemic and will be pushed back to 2022/23. As such the expenditure of the charity in 2021 was almost £133k under budget.

## Investment Policy and Performance

The Charity has a policy of low-risk investment in financial institutions which offer ethical products. All reserves are placed in interest bearing cash deposits within a variety of accounts, in order to keep within the Financial Services Compensation Scheme limit of £85k. The Finance and HR Committee and Trustees receive regular reports relating to account balances and interest rates.

## Going Concern

An entity prepares financial statements on a going concern basis when, under the going concern assumption, the entity is viewed as continuing in business for the foreseeable future. After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

## Principal Risks and Uncertainties

The principal risks, based on likelihood and impact, faced by the Charity in 2021 were:

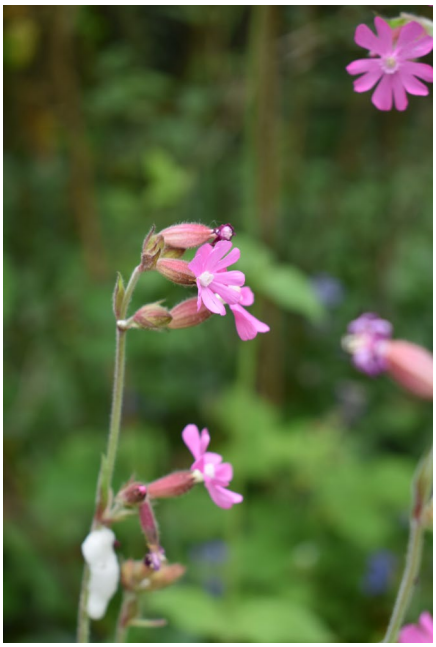
- Reduction of funding by local and national government
- Impact on regional development grant funding by the United Kingdom's decision to leave the European Union
- The effect of the Covid-19 pandemic on the ability to operate effectively and generate income.

Trustees manage these risks by recording them in a Register and defining a set of activities to reduce, manage or mitigate the risk were it to be realised. Trustees regularly review these activities to ensure the Charity is appropriately prepared.

Other risks identified in the risk register include:

- Insufficient governance / leadership at Trustee level
- Loss of key management personnel
- Failing in the Trail Partnership
- Impact of the economic climate on financial sustainability
- Insufficient or failing administration or IT systems
- Environmental disasters in the South West impacting on the Path or the ability to access the countryside
- Damage to SWCPA Reputation and Brand.

*Nature on the Path, Bovisands CAN Walk. Credit Active Devon*



## Reserves Policy

At the year end the Charity had total reserves of £733k which comprised:

- Restricted reserves of £33k – restricted for specific uses as specified in the conditions attached to their source from legacies, grants and donations.
- Designated reserves of £522k - designated by the Trustees for capacity building, contribution towards the delivery of the Trail Partnership Project and to promote and protect the Coast Path.
- Unrestricted reserves of £178k - these reserves are needed to bridge any gaps that arise between spending and income received due to unforeseen circumstances which are outside of the Association's control. For example, this might include the impact of national economic conditions on our ability to generate income or the need to deal with emergency repairs.

The Charity's reserves policy is intended to ensure the Charity has sufficient unrestricted reserves to meet up to 6 months of our day to day running ("operational") costs, being £140k. The current level of free (unrestricted general funds) reserves is £178k. The level of reserves is reviewed at least twice a year by the Finance and HR Committee, and not only reflects the relevant period in the current financial year but also takes into account the pressures on our budget moving forward. The Reserves Policy target was met in 2021.

*Daymer Bay, North Cornwall. Photographer Tom McAsey*

# Structure, Governance and Management

## Governing Document

The South West Coast Path Association is a Charitable Incorporated Organisation (CIO) governed by its Constitution approved by members on 28th March 2015 and subsequently accepted by the Charity Commission on 4th September 2015. It is registered as a Charity with the Charity Commission.

## Method of Appointment or Election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co opted under the terms of the Constitution. Trustees are elected every year by members at the AGM, serving until the following AGM. All Trustees are eligible for re election each year. The procedure governing this process is set out in the Constitution and Rules. Officers (Chair, Vice Chair, Hon Secretary and Treasurer) are elected by the Trustees at the first meeting of the Board of Trustees following AGM. Members are informed at AGM of the names of those Trustees intending to stand for the Officer positions.

A maximum of twelve Trustees are permitted under the current Constitution. Trustees may co opt additional Trustees between AGMs, so long as the total does not exceed twelve. The Trustee Recruitment Working Group reviewed the Trustees diversity and skills matrix and advised on skills gaps within the Board.

## Organisational Structure and Decision Making

The Board of Trustees hosts four formal meetings a year at Headquarters or virtually with occasional conference calls, as required, between meetings. A further two meetings are held to focus upon project delivery with a site visit including relevant staff in the spring (cancelled in 2021 due to Coronavirus restrictions), and the second to consider the progress and review of the Business Plan in the autumn. The Board has established and monitors the overall governance of the Charity and determines membership, terms of reference and procedures of committees and other groups. It receives reports and recommendations from its committees for ratification. All Trustees have access to the minutes of committees allowing scrutiny of their discussions and activities. The Board has the power to create Working Groups to perform specific tasks over a limited timescale.

The following decisions are reserved to the Board of Trustees: to consider any proposals for changes to the status or constitution of the Charity and its committee structure, to appoint or remove the Chair and/or Vice Chair, to approve the budget, to approve changes to membership subscription rates.

The Trustees are responsible for setting general policy, adopting a Business Plan and budget, approving the statutory accounts, monitoring Charity performance with the use of budgets and other data, evaluating and mitigating risks, and making major decisions about the direction of the Charity, capital expenditure and resources. Over 2020 the Association's new Sick Pay policy was implemented, and Expenses Policy updated.

A revised Complaints Policy and Procedures was also reviewed and adopted by the Board of Trustees. In 2020 the Board was not able to hold its normal face to face Business Plan review in the Autumn but agreed a timetable and process that would allow videoconference meetings to take place. This ensured each Committee had the opportunity to input before a revised Business Plan draft was considered by the Board for approval in November.

## Committees and Working Groups

There are three committees and three working groups:

### Path Committee

This is the primary group which looks after operational matters concerned with the Path. It meets four times a year allowing all Trustees to attend as observers. Membership is comprised of the Area Reps, a Rambler's representative, the National Trail Officer, two Trustees, the Association Director and an independent Chair. One of its main purposes is to review requests and approve the allocation of the Charity's own resources to projects. The Committee is chaired by Steve Church.

### Finance and HR Committee

This meets at least three times a year and is responsible for all substantial matters of finance including human resources. This includes, but is not limited to, approving funding bids, approving the Charity's quarterly management accounts, approval of the annual budget and the appointment of the Charity's legal and financial advisers. Finance policies are developed by the Committee and approved by the Board of Trustees, whereas finance procedures are owned and maintained by the Committee. Membership includes the Chairman, Treasurer, Finance Manager, Director plus at least one other Trustee. Mike Tithecott was Chair until June 2021 and was superseded by Hilary Dinsdale.

### Membership and Fundraising Committee

The Membership and Fundraising Committee's main objectives are to oversee the fundraising and engagement work of the Charity set out in the Business Plan. This includes membership, corporate support, trusts and grants, individual giving, events, trading activity and communications. Membership of the Committee comprises at least three Trustees and two voting Association staff. Other non-voting staff are co-opted to the Committee and is chaired by Philip Spencer.

### Planning Working Group

The Planning Working Group has oversight of planning policy impacting on the Coast Path. In addition, it responds to planning applications, advises on neighbourhood plans and inputs to policy (e.g. Green infrastructure and National Planning Policy Framework). The Group comprises the Chair of the SWCP Trail Partnership, Path Committee Chair, Volunteer Planning Advisers, Association's Director and the National Trail Officer. This Working Group reports to the Path Committee.

### Recruitment Working Group

The Trustee Recruitment Working Group addresses issues around skills and diversity in membership of the Board. A review of the Trustees skills and diversity matrix was completed and reported back to the Board. The Working Group comprises three Trustees and the Association's Director and reports to the Board of Trustees and is chaired by Lucy Daniel.

### Health and Wellbeing Working Group

The Trustee Health and Wellbeing Working Group gives strategic direction to health and wellbeing work across the charity, looking to maximise impact of our programmes across the Coast Path. The Working Group comprises three Trustees and the Association's Director and reports to the Board of Trustees and is chaired by Carol Grant.

## Key Management

The Board of Trustees have devolved responsibility for day-to-day management of the Charity to the Director. The Director implements the policies laid down by the Trustees and reports back to them on performance.

The Trustees have approved a Scheme of Delegation between the Trustees and Director. This forms part of the Charity's Rules and grants the Director latitude to act within the scope of the approved annual or project budget and within the Business Plan. The Business Plan has identified Lead Trustees for specific work items and the Director is authorised to proceed subject to consultation with the Lead Trustees, rather than the full Board. Discretionary spend up to £2,000 on items not in either the annual budget or project budgets is permitted by the Scheme.

## Related Party and Other Connected Charities and Organisations

None of our Trustees receive remuneration or other benefit from their work with the Charity. Trustees are required to complete an annual Declaration of Interests as well as to state any conflicts of interest before the start of each Board meeting. Trustees are also required to pass the HMRC "fit and proper" test as the Charity makes claims for tax relief.

*Above Sennen Beach.*
*Photographer Lisa MacLeod*

# Plans for Future Periods

## Future Developments

Our priority for the Association in 2022 will be to continue to deliver the Business Plan as efficiently and effectively as possible under challenging economic and physical environment conditions. At time of writing there are some specific programmes of activity we will focus on over 2022, including:

- liaise with the England Coast Path designation team to maximise benefits for coastal access along the Path corridor and champion the best route for the England Coast Path in the South West;
- work with the SWCP Trails Partnership to develop a future proofing strategy for the Coast Path;
- plan the celebration of the 50th anniversary of the charity in 2023;
- continue to pilot and scale up Connecting Actively with Nature health and wellbeing projects (including Couch to Coast) to reconnect people with the coastal environment with a strong focus on mental health and equity of access projects and partnerships;
- improving our data sharing with highways authorities to ensure the conditions survey feeds into future maintenance of the trail;
- build a partnership with Plymouth Observatory and Environment Agency to develop our spatial data analysis capability though a new Geographical Information System;
- continue to develop our Every Mile Matters awareness and fundraising campaign to show how the Coast Path is delivering the sustainability agenda;
- increase our understanding of the Coast Path and its public benefits through research partnerships, publishing mental health and visitor economy benefits research in 2022;
- increasing the capacity of the charity in legacies and donor support through a new Impact Fundraiser;

- secure long-term core funding for maintenance of National Trails in parity with the rest of the protected landscape family, working with government and National Trails UK;
- work with the National Trails UK to ensure the National Trails family has a voice and active role in the National Landscapes Partnership;
- work with Natural England to promote the opening of the England Coast Path,;
- trial digital engagement and fundraising on the trail to innovate and test technology;
- work with the World Trails Network to show how trails can be used to help with the path to recovery post-covid and address/ mitigate the continuing climate change challenge; and
- promote Year of the Coast 2023, working with VisitBritain, National Coastal Tourism Academy and Natural England.

## Trustees' Responsibilities Statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 the Charities Statement of Recommended Practice (SORP);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

**Mr R Mark**
*(Chair of Trustees)*

Date: 11/05/22

## SOUTH WEST COAST PATH ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2021

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH WEST COAST PATH ASSOCIATION ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

### RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**SOUTH WEST COAST PATH ASSOCIATION**

**INDEPENDENT AUDITORS' REPORT TO THE OF SOUTH WEST COAST PATH ASSOCIATION (CONTINUED)**
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 25 May 2022

Pamela Tuckett

FCA, DChA

**BISHOP FLEMING LLP**
Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

## SOUTH WEST COAST PATH ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 DECEMBER 2021

| | Note | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ | As restated Total funds 2020 £ |
|---|---|---|---|---|---|
| **INCOME FROM:** | | | | | |
| Donations and legacies | 4 | **88,407** | **2,656** | **91,063** | 137,578 |
| Charitable activities | 5 | **178,922** | **177,139** | **356,061** | 348,528 |
| Other trading activities | | **68,863** | **-** | **68,863** | 49,685 |
| Investments | 7 | **3,950** | **-** | **3,950** | 4,131 |
| **TOTAL INCOME** | | **340,142** | **179,795** | **519,937** | 539,922 |
| **EXPENDITURE ON:** | | | | | |
| Raising funds | 8 | **92,064** | **-** | **92,064** | 98,898 |
| Charitable activities | 9 | **316,089** | **192,548** | **508,637** | 399,545 |
| **TOTAL EXPENDITURE** | | **408,153** | **192,548** | **600,701** | 498,443 |
| **Net (expenditure)/income** | | **(68,011)** | **(12,753)** | **(80,764)** | 41,479 |
| Transfers between funds | 19 | **(16,080)** | **16,080** | **-** | - |
| **NET MOVEMENT IN FUNDS** | | **(84,091)** | **3,327** | **(80,764)** | 41,479 |
| **RECONCILIATION OF FUNDS:** | | | | | |
| Total funds brought forward | | **784,488** | **29,619** | **814,107** | 772,628 |
| Net movement in funds | | **(84,091)** | **3,327** | **(80,764)** | 41,479 |
| **TOTAL FUNDS CARRIED FORWARD** | | **700,397** | **32,946** | **733,343** | 814,107 |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 48 to 62 form part of these financial statements.

## SOUTH WEST COAST PATH ASSOCIATION

## BALANCE SHEET
## AS AT 31 DECEMBER 2021

| | Note | | 2021 £ | | 2020 £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Stocks | 13 | **6,641** | | 9,406 | |
| Debtors | 14 | **31,897** | | 77,710 | |
| Investments | 15 | **597,549** | | 596,346 | |
| Cash at bank and in hand | | **211,120** | | 241,545 | |
| | | **847,207** | | 925,007 | |
| Creditors: amounts falling due within one year | 16 | **(95,725)** | | (83,446) | |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | **751,482** | | 841,561 |
| Creditors: amounts falling due after more than one year | 17 | | **(18,139)** | | (27,454) |
| **TOTAL NET ASSETS** | | | **733,343** | | 814,107 |
| **CHARITY FUNDS** | | | | | |
| Restricted funds | 19 | | **32,946** | | 29,619 |
| Unrestricted funds | 19 | | **700,397** | | 784,488 |
| **TOTAL FUNDS** | | | **733,343** | | 814,107 |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Mr R Mark**
(Chair of Trustees)
Date:

The notes on pages 48 to 62 form part of these financial statements.

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2021**

## 1. GENERAL INFORMATION

South West Coast Path Association is a charitable incorporated organisation, registered in England and Wales. The registered office is Unit 11, Residence 2, Royal William Yard, Plymouth, PL1 3RP.

## 2. ACCOUNTING POLICIES

### 2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

South West Coast Path Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### 2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Income received for Life Memberships are credited to deferred income and from there recognised as income in 15 equal annual installments.

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2021**

## 2. ACCOUNTING POLICIES (continued)

### 2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.5 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

### 2.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 2.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

## 2. ACCOUNTING POLICIES (continued)

### 2.9 FINANCIAL INSTRUMENTS

The Charity only 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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.10 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 2.11 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## 3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Life memberships are deferred over the expected term of the membership. This has been assumed to be 15 years.

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

## 4. INCOME FROM DONATIONS AND LEGACIES

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ |
|---|---|---|---|
| Donations & Gift Aid | 82,816 | 2,656 | **85,472** |
| Legacies | 5,591 | - | **5,591** |
| Grants | - | - | **-** |
| | 88,407 | 2,656 | **91,063** |

| | As restated Unrestricted funds 2020 £ | Restricted funds 2020 £ | As restated Total funds 2020 £ |
|---|---|---|---|
| Challenge & Other Events | 11 | - | 11 |
| Donations & Gift Aid | 71,447 | 14,076 | 85,523 |
| Legacies | 16,044 | - | 16,044 |
| Grants | 36,000 | - | 36,000 |
| | 123,502 | 14,076 | 137,578 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

## 5. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ |
|---|---|---|---|
| Membership Subscriptions | 129,333 | - | **129,333** |
| Waymaker Business Memberships | 7,912 | - | **7,912** |
| Sale of Guides & Maps | 41,677 | - | **41,677** |
| Trail Partnership Project | - | 35,000 | **35,000** |
| CAN Project Grants | - | 4,354 | **4,354** |
| Path Improvements Grant | - | 5,000 | **5,000** |
| National Trail Team Grants | - | 86,637 | **86,637** |
| Natural England Grants | - | 46,148 | **46,148** |
| | 178,922 | 177,139 | **356,061** |

| | As restated Unrestricted funds 2020 £ | Restricted funds 2020 £ | As restated Total funds 2020 £ |
|---|---|---|---|
| Membership Subscriptions | 114,660 | - | 114,660 |
| Waymaker Business Memberships | 23,971 | - | 23,971 |
| Sale of Guides & Maps | 31,149 | - | 31,149 |
| Trail Partnership Project | - | 35,000 | 35,000 |
| CAN Project Grants | - | 6,495 | 6,495 |
| Path Improvements Grant | 2,375 | 10,988 | 13,363 |
| National Trails Team Grant | - | 86,443 | 86,443 |
| Natural England Grant | - | 37,447 | 37,447 |
| | 172,155 | 176,373 | **348,528** |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

## 6. FUNDRAISING INCOME

| | Unrestricted funds 2021 £ | Total funds 2021 £ |
|---|---|---|
| Sale of Merchandise | 25,981 | **25,981** |
| Waymaker Business Sponsorships | 9,299 | **9,299** |
| Corporate Sponsorships | 32,327 | **32,327** |
| Misc Income | 1,256 | **1,256** |
| **TOTAL 2021** | 68,863 | **68,863** |

| | As restated Unrestricted funds 2020 £ | Restricted funds 2020 £ | As restated Total funds 2020 £ |
|---|---|---|---|
| Sale of Merchandise | 21,182 | 240 | 21,422 |
| Waymaker Business Sponsorships | 742 | - | 742 |
| Corporate Sponsorships | 27,521 | - | 27,521 |
| | 49,445 | 240 | **49,685** |

## 7. INVESTMENT INCOME

| | Unrestricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|---|---|---|---|
| Bank Interest | 3,950 | **3,950** | 4,131 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

## 8. EXPENDITURE ON RAISING FUNDS

| | Unrestricted funds 2021 £ | Total funds 2021 £ | As restated Total funds 2020 £ |
|---|---|---|---|
| Cost of Merchandise | 24,037 | **24,037** | 18,457 |
| Donations and Legacies Costs | 6,609 | **6,609** | 15,068 |
| Corporate and Waymaker Sponsorship Costs | 11,406 | **11,406** | 15,486 |
| Staff Costs | 50,012 | **50,012** | 49,887 |
| | 92,064 | **92,064** | 98,898 |

## 9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

| | Activities undertaken directly 2021 £ | Support costs 2021 £ | Total funds 2021 £ |
|---|---|---|---|
| Promotion, Protection & Improvement of Coast Path | 158,126 | 350,511 | **508,637** |

| | As restated Activities undertaken directly 2020 £ | As restated Support costs 2020 £ | As restated Total funds 2020 £ |
|---|---|---|---|
| Promotion, Protection & Improvement of Coast Path | 120,223 | 279,322 | 399,545 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

## 9. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

### ANALYSIS OF SUPPORT COSTS

| | Total funds 2021 £ | As restated Total funds 2020 £ |
|---|---|---|
| Staff Salaries & Employer Costs | **243,798** | 216,597 |
| Professional Fees | **1,887** | 370 |
| Volunteer Expenses | **6,122** | 543 |
| Other Staff Costs | **13,968** | 6,653 |
| Governance Costs | **4,439** | 1,898 |
| Premises Costs | **22,877** | 18,763 |
| Administration Costs | **1,614** | 1,681 |
| IT Expenses | **40,934** | 21,764 |
| Accountancy Fees | **4,470** | 3,700 |
| Irrecoverable VAT | **10,402** | 7,353 |
| | **350,511** | 279,322 |

## 10. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £4,470 (2020: £3,700).

## 11. STAFF COSTS

| | 2021 £ | As restated 2020 £ |
|---|---|---|
| Wages and salaries | **258,509** | 235,803 |
| Social security costs | **19,946** | 16,928 |
| Contribution to defined contribution pension schemes | **15,355** | 13,753 |
| | **293,810** | 266,484 |

The average number of persons employed by the Charity during the year was as follows:

| | 2021 No. | 2020 No. |
|---|---|---|
| Support Staff | **9** | 8 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

## 11. STAFF COSTS (CONTINUED)

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the Charity comprises of Trustees, who do not receive remuneration for their roles as in note 12, and the senior management team as set out on page 1. The total amount of employee benefits received by key management personnel for their services to the charity was £47,908 (2020: £47,670).

The Charity's volunteers take roles as Trustees, technical experts on one of our Committees or Working Groups or as Area or Local Representatives looking after a specific section of the Path. The latter walk the Path regularly, undertake an annual condition survey and report on any Path matters, they come together as the Path Committee to make important recommendations about projects that may need funding from Association or grant funds.

## 12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2020: £Nil).

During the year ended 31 December 2021, expenses totalling £486 were reimbursed or paid directly to 5 Trustees (2020: £443 to 4 Trustees).

## 13. STOCKS

| | **2021** | 2020 |
|---|---|---|
| | **£** | £ |
| Finished goods and goods for resale | **6,641** | 9,406 |

## 14. DEBTORS

| | **2021** | 2020 |
|---|---|---|
| | **£** | £ |
| **DUE WITHIN ONE YEAR** | | |
| Trade debtors | **1,401** | 10,498 |
| Other debtors | **1,515** | 1,376 |
| Prepayments and accrued income | **28,981** | 65,836 |
| | **31,897** | 77,710 |

## 15. CURRENT ASSET INVESTMENTS

| | **2021** | 2020 |
|---|---|---|
| | **£** | £ |
| Cash investments | **597,549** | 596,346 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

## 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|---|---|---|
| Trade creditors | **7,274** | 11,255 |
| Accruals and deferred income | **88,451** | 72,191 |
| | **95,725** | 83,446 |

## 17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2021 £ | 2020 £ |
|---|---|---|
| Deferred income | **18,139** | 27,454 |

Deferred income due after more than 1 year includes amounts relating to income from Lifetime Memberships, which is being released over a period of 15 years straight line. In the current year, deferred income of £Nil is due after more than 1 year in relation to grant income (2020: £6,724).

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

| | 2021 £ | 2020 £ |
|---|---|---|
| Deferred income | **7,770** | 10,362 |
| | **7,770** | 10,362 |

## 18. FINANCIAL INSTRUMENTS

| | 2021 £ | 2020 £ |
|---|---|---|
| **FINANCIAL ASSETS** | | |
| Financial assets measured at fair value through income and expenditure | **808,669** | 837,891 |

Financial assets measured at fair value through income and expenditure comprise cash in hand and at bank and current asset investments.

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

## 19. STATEMENT OF FUNDS

### STATEMENT OF FUNDS - CURRENT YEAR

| | Balance at 1 January 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2021 £ |
|---|---|---|---|---|---|
| **UNRESTRICTED FUNDS** | | | | | |
| **DESIGNATED FUNDS** | | | | | |
| Promote and Protect Path | 215,010 | - | (46,400) | 44,000 | 212,610 |
| Trail Partnership Project | 9,625 | - | - | (9,625) | - |
| Capacity Building | 86,686 | - | (45,186) | - | 41,500 |
| Legacies | 303,948 | - | (11,079) | (60,000) | 232,869 |
| Natural Trails Alliance | - | - | (24,676) | 60,000 | 35,324 |
| | 615,269 | - | (127,341) | 34,375 | 522,303 |
| **GENERAL FUNDS** | | | | | |
| General Funds | 169,219 | 340,142 | (280,812) | (50,455) | 178,094 |
| **TOTAL UNRESTRICTED FUNDS** | 784,488 | 340,142 | (408,153) | (16,080) | 700,397 |
| **RESTRICTED FUNDS** | | | | | |
| Promote and Protect Path | 9,941 | 5,000 | (8,008) | 1,080 | 8,013 |
| Trail Partnership Project | - | 42,500 | (54,479) | 15,000 | 3,021 |
| National Trails Team | - | 79,137 | (71,948) | - | 7,189 |
| Donations | 19,678 | 2,551 | (8,773) | - | 13,456 |
| Outreach Projects | - | 4,459 | (3,192) | - | 1,267 |
| Natural England | - | 46,148 | (46,148) | - | - |
| | 29,619 | 179,795 | (192,548) | 16,080 | 32,946 |
| **TOTAL OF FUNDS** | 814,107 | 519,937 | (600,701) | - | 733,343 |

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2021**

## 19. STATEMENT OF FUNDS (CONTINUED)

### DESIGNATED FUNDS

Promote & Protect Path - Promotion & protection of the South West Coast Path, at the discretion of the Trustees.

Trail Partnership Project - Charity contribution for the delivery of the Trail Partnership Project, agreed by the Trustees at £15,000 each year.

Capacity Building - Match funding designated for RDPE South West Coast Path Improvement Projects.

Legacies - Legacies designated for improving the Coast Path experience, & to build the capacity & long-term benefits of the Charity.

National Trails Alliance - Charity contribution to establish a new CIO promoting the UK National Trails.

### RESTRICTED FUNDS

Promote & Protect Path - Improvements to the South West Coast Path, restricted by conditions from the donor or funder.

Trail Partnership Project - Delivery of the Trail Partnership Project, funded by its partners comprising 6 Highways Authorities & the National Trust.

National Trails Team - Hosting the South West Coast Path National Trails Team, funded by a grant from Natural England.

Donations - Specific improvements to the South West Coast Path, funded by donations from Appeals and Memorials.

Outreach Projects - Projects to support equity of access on the Coast Path for disadvantaged adults, funded by Active Devon and N Devon AONB.

Natural England - National Trails Alliance development work, ECP signage, Coast Path improvements & Volunteers support, funded by grants from Natural England.

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

## 19. STATEMENT OF FUNDS (CONTINUED)

### STATEMENT OF FUNDS - PRIOR YEAR

| | Balance at 1 January 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2020 £ |
|---|---|---|---|---|---|
| **UNRESTRICTED FUNDS** | | | | | |
| **DESIGNATED FUNDS** | | | | | |
| Promote and Protect Path | 185,238 | - | (9,168) | 38,940 | 215,010 |
| Trail Partnership Project | 11,161 | - | - | (1,536) | 9,625 |
| Capacity Building | 86,686 | - | - | - | 86,686 |
| Legacies | 299,246 | 13,943 | (9,241) | - | 303,948 |
| | 582,331 | 13,943 | (18,409) | 37,404 | 615,269 |
| **GENERAL FUNDS** | | | | | |
| General Funds | 152,723 | 335,290 | (254,754) | (64,040) | 169,219 |
| **TOTAL UNRESTRICTED FUNDS** | 735,054 | 349,233 | (273,163) | (26,636) | 784,488 |
| **RESTRICTED FUNDS** | | | | | |
| Promote and Protect Path | 12,536 | 13,384 | (17,909) | 1,930 | 9,941 |
| Trail Partnership Project | - | 42,500 | (59,036) | 16,536 | - |
| National Trails Team | - | 78,943 | (78,943) | - | - |
| Donations | 19,931 | 11,591 | (11,844) | - | 19,678 |
| CAN Project | 5,107 | 6,824 | (20,101) | 8,170 | - |
| Natural England | - | 37,447 | (37,447) | - | - |
| | 37,574 | 190,689 | (225,280) | 26,636 | 29,619 |
| **TOTAL OF FUNDS** | 772,628 | 539,922 | (498,443) | - | 814,107 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

## 20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ |
|---|---|---|---|
| Current assets | 799,754 | 47,453 | **847,207** |
| Creditors due within one year | (81,218) | (14,507) | **(95,725)** |
| Creditors due in more than one year | (18,139) | - | **(18,139)** |
| **TOTAL** | 700,397 | 32,946 | **733,343** |

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ |
|---|---|---|---|
| Current assets | 875,925 | 49,082 | 925,007 |
| Creditors due within one year | (70,707) | (12,739) | (83,446) |
| Creditors due in more than one year | (20,730) | (6,724) | (27,454) |
| **TOTAL** | 784,488 | 29,619 | 814,107 |

## 21. PENSION COMMITMENTS

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £15,355 (2020: £13,753). Contributions totalling £171 (2020: £1,744) were payable to the fund at the balance sheet date and are included in creditors

## 22. OPERATING LEASE COMMITMENTS

At 31 December 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2021 £ | 2020 £ |
|---|---|---|
| Not later than 1 year | **11,665** | 30,076 |
| Later than 1 year and not later than 5 years | **-** | 12,233 |
| | **11,665** | 42,309 |

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2021**

## 23. MEMBERS' LIABILITY

Each member of the Charity undertakes to contribute to the assets of the Charity in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £Nil for the debts and liabilities contracted before he/she ceases to be a member.

## 24. RELATED PARTY TRANSACTIONS

None of the Trustees receive remuneration or other benefits from their work with the Charity. Trustees are required to complete an annual 'declaration of interests' as well as stating any conflicts of interests before the start of each Board of Trustees meetings. As such, no related party transactions occurred in the year.

## 25. CONTROLLING PARTY

The ultimate controlling party is the Trustees. No individual member has ultimate control.

**South West Coast Path Association**
Registered charity no: 1163422

ISBN 978-0-907055-32-7

**SOUTH WEST COAST PATH ASSOCIATION**

England & Wales - Charity number 1163422

# Accounts

South West Coast Path ASSOCIATION

# South West Coast Path

## Trustees' Report and Financial Statements for the year ended 31 December 2020

Registered with FUNDRAISING REGULATOR

Reg. charity no. 1163422

# Contents


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*Cover photo: Hiking the Coast Path near Durdle Door, Dorset by Anick Graveline*
*Photo right: Summer at Pedn Vounder Pedn Vounder Beach, Cornwall West Cornwall (Newquay to Falmouth) photo by James Loveridge*


**Every Mile Matters Lead Sponsor**

South West Water

**Every Mile Matters Supporting Sponsors**

Forthglade NATURAL PET FOOD FROM DEVON

SWBC south west business council

**Report independently examined by:**

Bishop Fleming

# Reference and Administrative Details of the Charity, its Trustees and Advisers

## For The Year Ended 31 December 2020

| | |
|---|---|
| **Trustees** | Eve Bampton-Wilton (Co-opted August 2020)<br>Ken Carter, Chair<br>Lucy Daniel<br>Martin Davis, Hon. Secretary<br>Hilary Dinsdale (Co-opted August 2020)<br>Carol Grant<br>Robert Mark, Vice Chair<br>David Morris (Co-opted June 2020)<br>Graham Keene<br>Peter Scupholme<br>Phillip Spencer<br>Mike Tithecott, Treasurer |
| **Charity registered number** | 1163422 |
| **Principal office** | Unit 11, Residence 2, Royal William Yard,<br>Plymouth, PL1 3RP |
| **Senior management team** | Julian Gray, Director |
| **Accountants** | Bishop Fleming LLP, Chartered Accountants<br>Salt Quay House, 4 North East Quay,<br>Sutton Harbour, Plymouth, PL4 0BN |

# Chair's Report

**2020 has been dominated by the impact of the Covid-19 Pandemic, with sad loss of life, and deep social and economic disruption. The Board of Trustees and staff team reviewed the implications for the Association as the situation unfolded, with staff quickly moving to homeworking and all meetings held online from mid-March.**

*Group wearing face masks on the Cremyll Ferry ahead of Coast Path walk. Photo by Fotonow*

Early on during the pandemic, the Board of Trustees, advised by the Director, considered whether it would be appropriate to furlough all, or some, of the Association staff. The Board recognised the role that the Charity would need to provide as a trusted source of Covid compliant access information, in supporting our partner businesses where possible, sustaining the path condition in the face of normal winter erosion, and maintaining or adapting the charity's income streams to ensure ongoing financial viability. Accordingly, the Board decided not to furlough Association staff. This decision has proved to be the correct one financially, for team unity, and in terms of our charitable responsibilities.

Over 2020 the charity has had to respond to a rapidly changing world and circumstances unprecedented in our lifetime. This brought challenges to how we operate as a charity and changed not only how we worked over the year, but also our priorities and how we delivered them. Trustees agreed to postpone the AGM to 2021 and manage approval of the 2019 Report and Accounts remotely. A copy of the Annual Report and Accounts approved by Trustees and Members was submitted in accordance with normal Charity Commission requirements. Trustees also informed the Charity Commission of our decision to postpone the AGM under extraordinary circumstances. With no AGM, Trustees offered to stay on in their roles for a further 12 months to ensure continuity during

these challenging times. In addition, the Board co-opted three new Trustees with accountancy and health and wellbeing knowledge and experience.

All charities were facing an uncertain fundraising environment. In May, the team joined the National 2.6 Challenge (created in response to the cancelling of the London Marathon) and established a campaign to show the importance of the Coast Path for people's health and to reconnect with nature during lockdown. The success of this fundraiser set the groundwork for the launch of our *Every Mile Matters* campaign.

**TOURISM AND HOSPITALITY BUSINESSES WERE CLOSED FOR SIGNIFICANT PERIODS OF THE YEAR AND WORKED UNDER RESTRICTED MEASURES WHEN ABLE TO OPEN, AFFECTING THE VISITOR ECONOMY ALONG THE SWCP.**

We suspended our Business Membership and pivoted it into a new *Way Maker* scheme that highlights the importance of local businesses to the experience of those walking the Path. This helped the charity support one of the most adversely impacted sectors during the pandemic and build support for the Coast Path. Research into the economic value of the Trail was commissioned in 2020. This will indicate visitor spend levels, jobs supported and highlight the value for money from investing in the 'green infrastructure' provided by the Trail.

Volunteer Area and Local Path Representatives undertook an annual condition survey along the Trail in the Autumn and Winter of 2019/20. Despite cuts in the core maintenance grant, the overall condition of countryside furniture remains around 80%, down from a peak of 84% in 2012. This reflects the significant extra investment in the Trail through the work of the charity and wider Trails Partnership, specifically the impact of targeted campaigns such as the *Step Up* and *Find Your Way* appeals.

Demand to use the National Trail during the pandemic was high, initially with locals finding escape and then as domestic travel restrictions relaxed, with people looking to holiday within the UK. Issues were reported concerning the impact of people in the countryside and along the coast when many services such as car parks and public toilets were still shut. A significant priority was to ensure members and wider users of the Coast Path had accurate and timely information about access to the Trail in line with government coronavirus guidance. We upgraded of our website to become more mobile friendly and continued to grow our public reach through the Trailblazing magazine, e news and social media. This, together with national news and travel items across the media helped raise awareness of the role we play in protecting and fundraising for the Trail.

A new Trustee Working Group was set up to help coordinate initiatives that promote the wider health benefits of walking the Coast Path, something the pandemic has helped focus attention upon during the year. Research on the economic impact of the health benefits of walking the Coast Path was commissioned with the University of Exeter. We continued our *Connecting Actively with Nature* programme to encourage wider use of the trail,

addressing equity of access and, while encouraged by the takeup of numbers, this was affected by Covid restrictions. This initiative offers great potential as we move out of the restriction measures in 2021.

Natural England continue to co-ordinate the designation of the England Coast Path (ECP) National Trail with the Association reviewing and commenting on proposals. Unfortunately, these fail to address some of the access issues around South Devon Estuaries and we continue to seek improvements. Delays to ECP designation means that the *Year of the Coast* campaign has been pushed back to 2023, which now coincides with the 50th anniversary of the Association.

**THE NATIONAL TRAILS PARTNERSHIPS CONTINUED TO SEEK FUNDING TO PUSH FORWARD THE DEVELOPMENT OF A CHARITY TO REPRESENT TRAILS ACROSS ENGLAND AND WALES. FUNDING HAS BEEN SECURED AND A DEVELOPMENT MANAGER WILL BE APPOINTED IN 2021 HOSTED BY THE ASSOCIATION ON BEHALF OF THE NATIONAL TRAILS FAMILY.**

If there was ever a year to test the resilience of the Charity to support the Trail this was it! Trustees were particularly pleased with the team's ability to adjust and deliver new programs of work to protect the Coast Path and actively fundraise for it. Despite the uncertain fundraising environment in 2020, individual donations, gift aid and legacies amounted to over £100k. Of note was a 200% increase in individual donations over £100 and a doubling of community fundraising donations from 2019.

The team of staff and our volunteers responded quickly, having to adapt to working at home, in sometimes not ideal conditions. Care was taken to support the team's morale, communications, and engagement during these turbulent times. A wider staff organisational review planned for 2020 was delayed to 2021 when it is hoped normal office working resumes.

Our Business Plan budget approved in November 2019 set a deficit budget, as Trustees looked to use reserves to invest in path improvements and staff to generate further capacity to support the Trail. This budget was reviewed in April as the impact of Covid-19 became apparent. In common with many other organisations, the Charity faced significant challenges arising from the Covid-19 pandemic. However,

we continued to adopt a proactive approach to income generation and were rewarded by the receipt of additional grants. In addition, donations and member subscriptions were maintained at near budgeted levels.

Expenditure on path repairs was lower than originally planned, as several schemes were delayed as a result of the impact of Covid-19 on the availability of contractors to undertake the work. These projects will be completed in 2021 including a proportion of £750k for four Rural Development Programme England bid-funded projects using £100k funding from the charity. The Association made available an additional £47k in 2020 for partner projects such as path surfacing, bridges, waymarks and steps.

By the end of 2020 the Charity received total income of £540k and incurred total expenditure of £498k which resulted in net income of £42k. The total reserves held were £814k the scale of which were affected by a substantial legacy received in 2019.

During 2020 the Charity has been able to show its flexibility and resilience and staff adapted their approach to the delivery of the Business Plan, resulting in a sound financial position at the end of the year. The pandemic and associated virus control measures will continue into 2021 and wider impacts to society and the economy even longer. The Board of Trustees reviewed the Business Plan in the second half of 2020, setting out how the charity will build capacity in 2021 to increase our resilience to these impacts and the other external risks, not least climate change. The revised Business Plan also reflects our ambitions to increase the equity of access post-Covid and ensure the National Trail is used to help with the 'path to recovery'.

*Between Portreath and Godrevy, Cornwall. Photo by Becky Millington*

# Objectives and activities

The **Objectives** of the Charity, as set out in the Constitution, are:

1. To secure the protection, improvement and conservation of the South West Coast Path and public access to it in order to improve the health and wellbeing of the general public.
2. To educate the general public to a greater knowledge of, respect and care for, the coast and countryside by promoting the South West Coast Path.

In furtherance of these Objects the Association aims to work for and assist in:

- Providing information about the South West Coast Path and its corridor to the public;
- The effective administration of the organisation directed at the improvement and maintenance of the South West Coast Path; and
- Providing a forum in which different interests connected with the South West Coast Path (including its corridor) and its use can discuss problems of mutual concern.

*Starpoint Lighthouse, South Devon. Photo by Jason Way*

## Vision and Mission

The Association's Vision is to protect and improve the South West Coast Path as one of the world's great trails, now and for future generations. In our mission to achieve this, we will champion the South West Coast Path to help people access, enjoy and protect the National Trail.

## Our Strategies

As a charity we need to be self-sufficient in our core running costs. We also need to ensure efficient use of our supporters donations so that the maximum benefit is given to the Coast Path. To be as cost-effective in our efforts as possible, our strategies focus on working in partnership where practicable. Our business plan prioritises the following strategies:

### Enhancement of the South West Coast Path National Trail

- Improve quality of access to and along the Trail and enhance health and wellbeing
- Seize opportunities to improve the green infrastructure of the coastal margin
- Support and coordinate the Trail Partnership
- Have a voice in the planning system to protect and enhance the Trail
- Support economic activity that sustains the Trail
- Advocate at a national level to support the family of National Trails
- Work at a regional level to support wider access to the coast and countryside

### Engagement with people using and supporting the Coast Path

- Listen and give a voice to users of the Coast Path
- Engage with people about conservation of the coast and countryside – helping create a sense of place
- Inspire people to use and enjoy the Coast Path, promoting access for all

### Capacity Building of the Association and SWCP Trails Partnership to support the Trail

- Fundraise to help protect, promote and improve the Path
- Provide a way for people to give back to the South West Coast Path
- Enable others to support the Path to do more through leveraging of funding
- Be bold to test new ideas to enhance the trail experience

# Reporting Criteria 2020

The charity's 5-Year Business Plan sets out financial and non-financial performance measures to ensure the Association is meeting its objects, vision and mission. The Business Plan was reviewed and updated between June and October 2019 with the revised plan adopted by the Board of Trustees in November 2019 setting out the strategic aims and objectives for the Association including a detailed action plan and budget for 2020. To ensure effective delivery of the Plan the 2020 review added an audit trail between strategies and action plans. Monitoring and evaluation measures introduced include reporting on delivery of outcomes against key targets to the Board of Trustees. A subsequent annual review of the Business Plan was undertaken in the second half of 2020 which will impact on the reporting criteria for the Trustee's 2021 Report and Accounts.

The three Sub-Committees of the Board of Trustees have responsibility for governance and oversight of delivery of one of each of the three strategic aims:

- Path Committee - enhancement of the Coast Path experience;
- Membership and Fundraising Committee - fundraising to support the Coast Path; and
- Finance and HR Committee - running the Charity.

This 2020 Trustees Report has been structured to reflect the charity's work across these three areas.

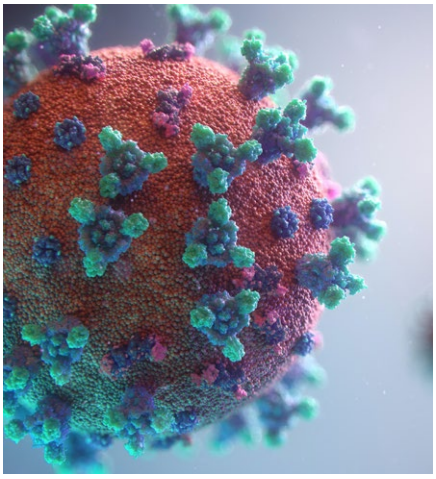
*Chough flying between Zennor and Morvah. West Cornwall. Photo by Brian Shipman*

# Response to Covid-19 Pandemic

The Covid-19 pandemic dominated 2020 with tragic loss of life and disruption to all our daily lives. The Board of Trustees and Association's team reviewed the pandemic as it unfolded over the year, both in terms of impact on the operations of the charity and wider implications for the SW Coast Path National Trail and those who rely on the trail for their livelihoods. In February the coronavirus outbreak started to be reported outside China and we started to monitor, review and discuss the risks and options and set out international travel guidance. By early March discussions had started on the potential wider impact of the virus on the charity's work and issued guidance on measures if the virus broke out more widely. The team made the decision to move to homeworking on 16th March in advance of the first national lockdown. The charity's IT systems are cloud based and the team was able to transition to homeworking quickly which allowed us to focus on communicating rapidly changing advice on accessing the Coast Path and wider countryside as restrictions were introduced, relaxed and re-introduced. Trustees also benefited from this technology as meetings moved online.

In April the Finance Committee reviewed the 2020 Business Plan and proposed a revised budget to be adopted by the Board of Trustees in May. The revised budget recognised the uncertainties in both income generation and the ability to deliver projects on the ground – as such, both income and expenditure forecasts were revised downwards. The Finance Committee and Board of Trustees reviewed the financial sustainability of the charity to ensure we met our reserves policy benchmarks throughout the year and confirmed that we could operate as a going concern. Monthly financial reports were made available to Trustees in addition to the normal quarterly reporting to ensure ongoing monitoring of the situation as the pandemic unfolded. Trustees ensured regular oversight of the risks to the charity during the year, reviewing and updating the Risk Register in addition to financial review.

Our Area and Path Representative volunteers – the charity's eyes and ears on the ground – were affected by restrictions, being able to



*Visualisation of the COVID-19 virus*

survey the Trail only when living local to their stretch of Coast Path during lock down. Restricted access to public transport also reduced the ability of some volunteers to access and survey the Path.

The impact on the wider SWCP Trails Partnership was more visible, with a significant number of partner staff furloughed and others unable to work on the Coast Path due to restrictions. This initially impacted seasonal vegetation cutting along the Coast Path and slowed several significant capital works planned along the Trail. These delays will mean that some of the match funding for path projects allocated by the charity's Path Committee will be accrued to be spent in the following financial year.

**THE UNCERTAIN FUNDRAISING ENVIRONMENT WAS A CONCERN FOR THE CHARITY. HOWEVER, IN MAY THE TEAM JOINED THE NATIONAL 2.6 CHALLENGE (CREATED IN RESPONSE TO THE CANCELLING OF THE LONDON MARATHON) AND WITH A VERY SHORT TURNAROUND CREATED A CAMPAIGN TO SHOW THE IMPORTANCE OF THE COAST PATH AS A WAY OF RECONNECTING WITH NATURE DURING LOCKDOWN. THE SUCCESS OF THE 2.6 CHALLENGE WAS FOLLOWED BY THE LAUNCH OF OUR EVERY MILE MATTERS CAMPAIGN, HELPING ARTICULATE THE CHARITY'S CAUSE.**

Many tourism and hospitality businesses were closed for significant periods of the year and worked under restricted measures when able to open. In addition, many visitor services were closed for part or most of the year including ferry services, public toilets and car parks – all impacting on people wanting to access and use the Coast Path. Tourism businesses were also impacted by the loss of the inbound international market. However, there was a significant upturn in the domestic tourism market once restrictions started to ease, giving welcome support to some part of the visitor economy. It was clear to the charity that the SWCP visitor economy would be significantly affected by the virus control measures. As such, we took the opportunity to review and update our Business Membership programme, pivoting it around into a new Way Maker scheme – helping recognise the importance of tourism businesses – accommodation, food and drink, activities and attractions - as part of the wider experience of the Coast Path. In the short-term this helped the charity support one of the most adversely impacted sectors during the pandemic. In the longer-term we hope this will improve engagement with the sector and build support for the Coast Path.

It is clear that the pandemic and associated virus control measures will continue into 2021 and wider impacts to society and the economy even longer. The Board of Trustees reviewed the Business Plan for 2021 in the second half of 2020, setting out how the charity will build capacity in 2021 to increase our resilience to these impacts and the other external risks, not least climate change. The revised Business Plan also reflects our ambitions to increase the equity of access post-covid and ensure the National Trail is used to help with the path to recovery.

*Autumn sky over Perranporth in November 2020. Photo by Christopher Page*

# Main Activities Undertaken to Further the Charity's Purposes for Public Benefit

## Enhancement of the Coast Path Experience

### Covid Impact

The integrity and maintenance of the Coast Path was impacted by virus control measures with staff furloughed; contractors unable to undertake the normal spring maintenance cuts; and major improvement works delayed. Demand for the National Trail was also high, initially with locals finding escape and exercise along the Rights of Way network and then as domestic travel restrictions relaxed, with people looking to holiday within the UK. Issues around the impact of people in the countryside and along the coast when many services such as car parks and public toilets were still shut were reported, as was an increase in wild camping as formal sites had to restrict numbers to operate in a covid-safe environment.

*A storm hitting Porthleven, West Cornwall. Photo by Scott Fisher*

The Area Liaison meetings between our volunteers and partner rangers and Rights of Way officers were postponed in Spring and held virtually in September. The coronavirus restrictions meant that it was not possible for the annual survey of the Path to be undertaken by the Association's Area and Local Reps in the normal way (see below).

### Rural Development Programme for England Projects

The final of four SWCP Rural Development Programme for England (RDPE) bids was approved at the end of 2019, funding 47 improvement projects across four Local Enterprise Partnership submissions (National Trust in Heart of the South West and Cornwall; Cornwall Council and Dorset Council in Cornwall and Dorset respectively). Investment across the projects totals approximately £750k, with the Rural Payments Agency investing £500k, Trail Partners £150k and SWCPA match-funding of £100k. All projects were planned to be completed by end of 2020. However, poor winter weather slowed delivery followed by

lock-down restrictions and wider impacts on supply lines and ability to work on the ground. Some partners also furloughed significant numbers of staff resulting in most countryside access work stopping, pushing back completion for the combined projects to May 2021. As part of the Association's support underpinning the RDPE projects, the South West Research Company undertook an analysis of the impact of the SWCP on the local economy based on the latest Visit England data with the report to be published in 2020. Around £16k was invested in four new people counters to help monitor use of the Coast Path (adding to the three previously installed by Natural England).

## Tamara Landscape Partnership

The Tamara project initial scoping report on extending the Tamara Discovery Trail to both North and South coasts was completed at the beginning of the year. When combined with the SWCP the new trail would make a circuit of Cornwall. These works are part of a wider £2.3 million project bid to Heritage Lottery Fund coordinated by the Tamar Valley AONB unit, with the outcome of the bid expected in 2021.

## Path Committee Projects

In addition to the RDPE and Tamara projects, the Path Committee supported several improvement projects along the Coast path that were completed in 2020, including:

- **£2.4k** invested for National Trust works to create a new alignment following a cliff fall at Tinsey Head, South Devon - subsequently funded by Totnes Ramblers
- **£7k** for path resurfacing in Dorset at Bincleaves Green (Weymouth) and Ringstead (Osmington)
- **£1.2k** for restoring stone steps at Grove Cliff, Portland
- **£5k** towards a new granite footbridge and steps at Kynance Cove through a memorial donation
- **£2.3k** towards a new oak footbridge near Abbotsbury
- **£4k** for path widening at West Bay where previous width had been significantly reduced due to a cliff fall
- **£3.5k** for step boards through the Step Up Appeal across Cornwall and Devon
- **£3.6k** for waymarkers and fingerposts across Exmoor, Devon and Cornwall
- **£3.4k** to Dorset Council for maintenance work (using income from 2019 Coast Path Friendly Events)

Funded improvement projects underway but with completion due in 2021, include creating a new path alignment between Lyme Regis and Charmouth, reinstating an off-road section of path at Blackpool Sands, and improving gradient, surfacing and gateways near Branscombe. The Path Committee has allocated more than £23k towards these planned works.

## Climate Change

The climate crisis continues to be at the forefront of our thinking, with the Path susceptible to the impacts of more frequent and stronger storms. Six named storms hit UK shores in 2020, with cliff falls and landslips requiring path closures and diversions. Examples included at Osmington, Dorset and between Duporth and

Charlestown, Cornwall in March; and at Highlands End, Dorset in November. The charity and wider Trail Partnership are working to develop a strategic response to the climate crisis for the Coast Path for the November 2021 United Nations Climate Change Conference, COP 26.

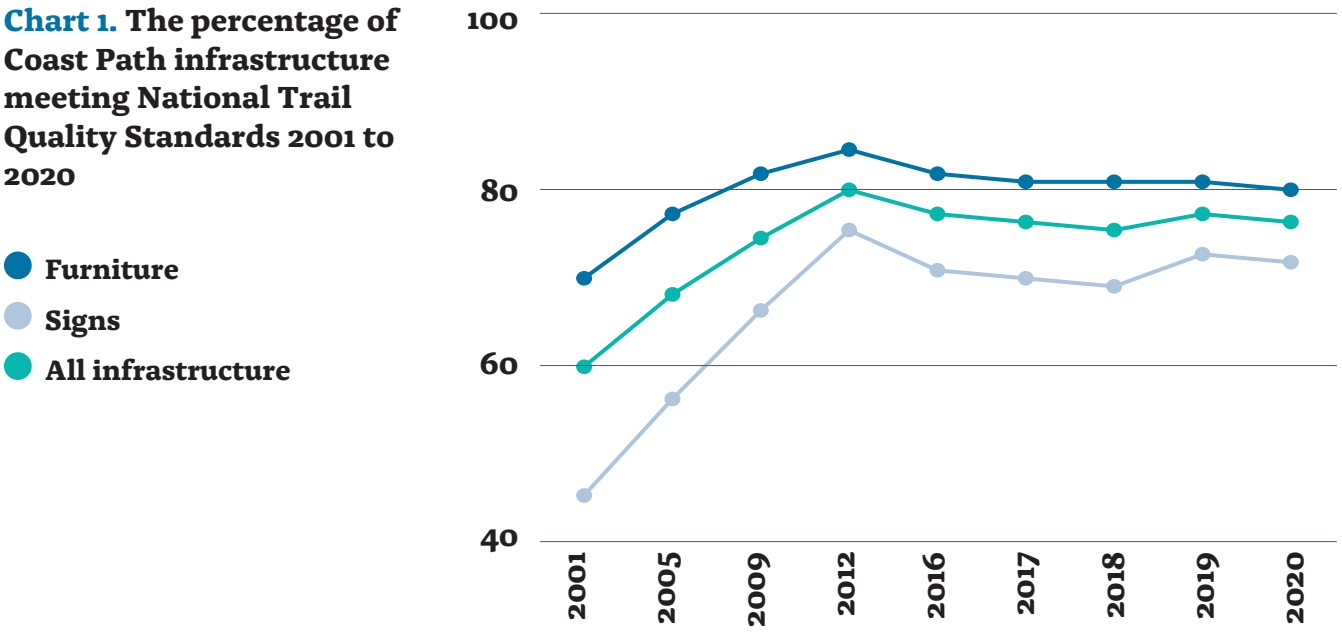
## Path Survey and Condition Report

Association Area and Local Path Representatives (all volunteers) undertook a condition survey along the Coast Path in the Autumn and Winter of 2019/20, following the same methodology of previous surveys, measuring against National Trail Quality Standards.

The results of this are summarised in the table below. The value of volunteers undertaking this work often surveying in poor conditions through the winter is greatly appreciated by the Association. The ability to undertake surveys in 2020/21 (to be reported next year) was impacted by covid restrictions with some of the volunteers being able to access their allocated stretch of the National Trail. During lockdown surveyors were advised to only undertake survey work if they could access their length of the Path on foot from home, and then only if they felt comfortable doing so and ensuring that national guidelines were followed.

The condition survey shows that the condition of the countryside furniture along the Path (gates, stiles, steps and fencing) and the signposts and waymarks, has continued to decline from the peak condition of 2012, but is not significantly different when compared with the previous four years despite cuts in the core maintenance grant. This continues to reflect the significant extra investment in the Trail through the work of the Association and Trail Partnership and specifically the impact of targeted campaigns such as Step Up Appeal and Find Your Way appeals.

**Chart 1. The percentage of Coast Path infrastructure meeting National Trail Quality Standards 2001 to 2020**



## Path Completers

Completer numbers have dropped for both members and non-members on previous years, understandably due to the Covid-19 restrictions. Completing all 630 miles of the South West Coast Path is an incredible achievement, however, we also know that completing any part of the Path can be a massive accomplishment, and one that deserves recognition. This is why we have not only redesigned our completion certificates, but also added further path section certificates as well including Somerset and Exmoor, North Devon, North Cornwall, West Cornwall, South Cornwall, South Devon, East Devon and Dorset so members and non-members can celebrate their personal goals.

## Improving Equity of Access

Working within coronavirus restrictions we continued to deliver our pilot Connecting Actively to Nature (CAN) programme in Torbay and North Devon (Nordic walking) and started an additional project in Ilfracombe which will be completed in 2021. In these projects, we engaged with over 90 people aged over 55 with the aim of getting them more active and exploring the Coast Path. We had some great support from our Local Reps in this work, and a new Path Rep was recruited after volunteering with our project in Torbay. All projects were restricted by number of participants due to virus safety measures.

*CAN walk taking place in Plymouth. Photo by Liberty Pearl Photography*

**Table 2. Walkers of the Coast Path requesting a completers certificate 2016 to 2020**

| Completers | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| **Members** | 90 | 97 | 91 | 101 | 73 |
| **Non members** | 75 | 95 | 150 | 151* | 112 |

** In the 2019 Trustees Report non-member completers was incorrectly reported as 235*

In July 2020, we led two guided walks engaging with a total of 12 young people (aged 10-20) in North Devon with the Wave Rangers project and hope to continue this relationship in 2021. Again, this project had reduced numbers due to restrictions.

In Autumn 2020, we started work on our Accessibility information and held a day's walk with members of Disabled Ramblers at Berry Head in South Devon. This work will inform changes to the website and walk information, as well as Path improvements and is being further developed in 2021. We also led five *photowalks* with Devon and Cornwall Refugee Support and *Fotonow*. These were partially funded by the International Sports and Cultural Association's *Move Beyond* project and engaged with 10 refugees and exploring the Coast Path in and round Plymouth. These were paused in the November lockdown and will be re-starting in 2021.

In August 2020, we again supported Planet Earth Games, providing one of the programme's daily personal challenges - a photography challenge which received over 150 entries. The Wembury Rubbings Trail was up for its last year in 2020.

Despite limited places of outlay for the leaflets due to the closure of Wembury Marine Centre and NT carpark information point, we still had uptake and it was a good opportunity to maintain relationships with local businesses such as Churchwood Valley Holidays, and the Old Mill Café. Education resources are still available on our website, including a new craft page linked into the Inspired by the Coast project and a Home Learning Pack created during the first coronavirus lockdown.

*Leading a walk with Devon and Cornwall Refugee Support. Photo by Fotonow*

## Health and Wellbeing Working Group

A new Trustee Working Group was set up over the year to more formally recognise and co-ordinate the charity's work and impact across health and wellbeing. Research on the economic impact of the health benefits of walking the Coast Path was commissioned with the University of Exeter Centre of Policy Research to be published in 2021. The pandemic has shone a spotlight on the mental health benefits of being outdoors and reconnecting with nature – and being a safe space to engage with people as restrictions are eased. As such, discussions were started with the mental health sector to identify synergies and develop partnerships.

## South West Coast Path Trail Partnership

The Trail Partnership oversees the management, maintenance, improvement, and promotion of the South West Coast Path National Trail for the benefit of the public. It champions the protection, enhancement and access to the landscape, biodiversity and cultural heritage of the Coast Path corridor. The Delivery Group comprises six Highway Authorities (Cornwall and Dorset Councils, Devon County Councils, Torbay Council, Plymouth City Council and Exmoor National Park Authority), the National Trust, Natural England (NE) and the SWCP Association with an independent Chair.

As set out in A New Deal for National Trails, Natural England provides an annual grant towards the SWCP Trail Partnership to help maintain the Coast Path to the higher quality National Trail standards. This grant funds a maximum of 75% of the day-to-day maintenance of the National Trail, paid directly to the Highways Authorities, who with National Trust fund the remaining 25%. The 2020/21 NE grant settlement was £441k – the same as the previous year's grant. The grant allocation is set out in a Delivery Framework and based on percentage of path within each jurisdiction.

**Table 3. Percentage allocation of Natural England grant allocated towards maintenance by Highway Authority area**

| Highway Authority | Proportion of grant |
|---|---|
| **Cornwall** | 48.4% |
| **Devon** | 30.1% |
| **Dorset** | 11.9% |
| **Exmoor** | 4.8% |
| **Plymouth** | 1.0% |
| **Torbay** | 3.8% |

A proportion of the NE grant is used to fund regional co-ordination work on behalf of the Partnership by the National Trail team including the National Trail Officer and is managed by the Association. The SWCP Trails Partnership met twice over 2020 with mitigation of impacts of Covid-19 and associated restrictions being a major focus of discussion.

## Trail Partnership Project

Over the past five years, the Highways Authorities, National Trust and Association have invested in a SWCP Trails Partnership project (TPP). The TPP has helped build capacity of the charity; leveraged £2 million extra investment in the Coast Path; and helped protect the grant for the family of National Trails across England and Wales including the SWCP. In recognition of the success of this project the Trails Partnership Delivery Group partners agreed an extension of a further three years to the Trails Partnership Project, committing £150k over the next three years.

**Table 4. Annual breakdown of investment into the Trail Partnership Project by the SWCP Trails Partnership**

| Trail Partnership Project investment 2020/21 | |
|---|---|
| Cornwall Council | £9,248 |
| Devon County Council | £5,688 |
| Dorset Council | £3,087 |
| Exmoor National Park Authority | £1,036 |
| National Trust | £15,000 |
| Plymouth City Council | £320 |
| South West Coast Path Association | £15,000 |
| Torbay Council | £621 |
| **Total** | **£50,000** |

## Planning Working Group

The Association's four volunteer planning advisors, one each for Exmoor/North Devon, Cornwall, South Devon and Dorset, continue to advise the Association and to respond to the relevant Planning Authorities on our behalf on planning matters with a potential impact on the Coast Path. During 2020 the Association made representations on seven planning applications which would have had an adverse impact on the Path. In addition, a number of other applications, and one major environmental improvement proposal, were looked at following requests from Association members and members of the public but, following consideration, were not pursued.

Notification of relevant planning applications along the Trail remains an outstanding issue with only a few relevant Planning Authorities informing the Association of potential issues. For most of the route we rely on local volunteers to notify us of proposals. During the year a paper setting out detailed guidance to our Area and Local Reps on notifying our planning advisors of relevant proposals was re-issued. In addition, initial discussions are under way with the South West Protected Landscapes Group, a body which represents the region's AONBs and National Parks, to see if notification through these authorities is possible, since generally they do receive notification, and the majority of the Trail falls within one of these designations.

Association responses have been made to the Cornwall AONB Management Plan consultation, and to the new Dorset unitary authority Local Plan. Consideration was given to making an Association response to the Government's Planning White Paper, which is proposing major changes to the planning system which could have repercussions on the Trail in some places. Given the very high number of largely critical responses made from a wide range of bodies and individuals, and the similarly critical response of many backbench Government members, including local ones, advice was that no action on this was likely to be forthcoming soon and we would be better to hold our fire for the present.

## England Coast Path

Natural England continue to co-ordinate the designation of the England Coast Path (ECP) National Trail with the aim of adding 2,000 miles to the National Trails network, connecting to many more communities. In January proposals were published for the stretches covering Combe Martin to Marsland Mouth and Cremyll to Kingswear for comment, with only one section (Lulworth Ranges) now outstanding. In Barnstaple the Association is looking for the SWCP and ECP routes to diverge with the original SWCP route remaining over the old bridge and the ECP following the legislation's first estuary-crossing rule over the new bridge (similar to the approach at Plymouth with the SWCP continuing up the estuary and the ECP taking the first crossing).

**AS THE PANDEMIC UNFOLDED PREVIOUS DELAYS TO DESIGNATION WERE COMPOUNDED BY THE VIRUS CONTROL MEASURES AND THE DESIGNATION PROCESS SLOWED WITH THE COMPLETION DATE BEING PUT BACK FURTHER.**

In July a report was published for comments that modifies the proposals for Hurlstone Point and Glenthorne, Exmoor, (part of the Minehead to Combe Martin stretch). Establishment works for improvements or new parts of the route can be undertaken once sections are approved by the Secretary of State for Environment, Food and Rural Affairs. Natural England confirmed funding for ECP establishment works (the England Coast Path Establishment Fund) are still identified via the Rural Development Programme for England (RDPE) and the UK Government has guaranteed that any RDPE projects where funding has been agreed before September 2021 will be funded for their full lifetime. As such, this should mean any works needed to improve the ECP route in the South West are protected.

South Devon estuaries remain an unresolved issue with the alternative route around the Yealm not ideal as it runs mainly on roads. The Avon crossing uses Avon Valley Trail which is a better solution as an alternative route. However, the ECP route across the Erme estuary still relies on the wading route which is not accessible much of the time and no alternative route available. The Association see this as a major limitation to the idea of a continuous route and is of concern. As such we requested that NE look further at the potential for resolving access across the Erme and finding an alternative route linking Noss Mayo and Bigbury. To help showcase these issues the Association published an ECP Estuary Policy.

Considering the delays to the ECP designation Visit England's *Year of the Coast* campaign was pushed back from 2021 to 2023, which coincides with the 50th anniversary of the Association. This campaign's focus is celebration of the coast with the designation of the Coast Path being a significant moment to celebrate.

*Signage in Minehead showing the SWCP as part of the England Coast Path*

## National Trails Alliance

The Association continued to work with the wider family of National Trails better to co-ordinate activity across the Trail Partnerships. The Funding Working Group liaised with Natural England and Defra to secure a settlement for 2021/22 at the same rate as 2020/21. This is a one-year settlement as the government's Comprehensive Spending Review (CSR) did not take place again. The National Trails have been recognised as part of the National Landscapes family and are have asked for parity, in terms of funding security, with National Parks and Areas of Outstanding Natural Beauty in future funding rounds.

The National Trails Alliance Working Group continued to seek funding to push forward the development of a charity for the Trails. A HLF Expression of Interest submitted in 2019 was put on hold with the onset of the pandemic. A revised bid was developed in response to the announcement of the Green Recovery Fund - the fund was 10x oversubscribed and the bid failed. However, the match-funding raised for this bid will be used in 2021 to appoint a development manager to take the project forward. Over the year the Working Group coordinated a repose to the 2019 Government's Review of Protected Landscapes and developed a Vision for the Alliance, setting out how National Trails can deliver important parts of the Government's 25 Year Environment Plan and the public benefit the Trails Partnerships help deliver.

## World Trails Network

The Association continued its involvement with the World Trails Network (WTN) including reviewing the WTNCovid-19 Trails Guidelines and being part of the Task Team developing a Trails and Sustainability White Paper.

*Finger post en route to Golden Cap, Dorset. Photo by Gary Holpin*

# Fundraising to support the Coast Path

## Trusts and Grants

We received just under £215k in funding from Trusts and Grants in 2020, which accounted for around 40% of our income for the year and £46k increase on 2019. A total of £36k was given to the charity as unrestricted funds for core costs, including a Plymouth City Council Covid-19 Business Discretionary Grant. All the remaining funds were restricted or designated to specific projects, specifically: £86k to the National Trails Team; £35k to the Trails Partnership Project; £6.5k for Connecting Actively with Nature – Couch to Coast programme and youth outreach; £10k to Coast Path improvement projects; and £3k to the Way Makers appeal.

Natural England gave a grant of £60k towards the National Trails Alliance project. This is managed by the Association on behalf of the wider family of National Trails Partnerships. £37k was spent in 2020 and the remaining grant will be spent by 31 March 2021.

**Table 5. List of reportable Trusts and Grants received by the Charity during 2020**

| **Trusts** | |
|---|---|
| Gibbons Family Trust | £250 |
| 29th May Charitable Trust | £5,000 |
| John Coates Charitable Trust | £5,000 |
| Viscount Amory's Charitable Trust | £500 |
| Elmgrant Trust | £1,750 |
| SMB Charitable Trust | £1,000 |
| Garfield Weston Foundation | £25,000 |
| Norman Family Charitable Trust | £1,000 |
| **Grants** | |
| Active Devon | £5,620 |
| Sparc Sport | £625 |
| Devon County Council | £86,443 |
| Natural England | £37,447 |
| Rural Payments Agency | £113 |
| Plymouth City Council | £10,000 |
| SWCP Trail Partnership Project | £35,000 |

## Association Membership

We received around £115k from Membership in 2020, accounting for around 20% of the year's income and an increase of 6% on 2019.

**Table 6. Membership income 2015 to 2020**

| Membership Income | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| **Memberships** | £76,384 | £94,664 | £96,267 | £108,167 | £114,660 |

**Table 7. Number of members of the Association 2018 to 2020**

| Number of Members | 2018 | 2019 | 2020 |
|---|---|---|---|
| **Joint** | 6,892 | 7,096 | 7,114 |
| **Individual** | 3,241 | 3,354 | 3,386 |
| **Total** | 10,113 | 10,450 | 10,500 |

The number of members of the Association grew slightly over the year from 10,450 to 10,500. It was heartening to see Membership of the Association hold up during these uncertain times. £10 from each membership[1] is put into a Path Fund for work along the Trail.

Business Membership was quickly identified as an area of work threatened by the virus control measures with many tourism businesses closed in the first lockdown. The Association took this threat as an opportunity to review and pivot business membership, moving it away from a transactional marketing model (which was always seen as a better fit with a Destination Marketing Organisation than a health and wellbeing charity).

A new *Way Makers* programme was developed and launched in the third quarter of 2020 with the aim of showing our support for a beleaguered sector and better articulating the strong relationship between the businesses along the Coast Path and the experience of walking the Trail. Specifically, accommodation, the food and drink along the trail and the many attractions and activities along the coast of the South West, and most importantly the warm welcoming people who run these businesses and help walkers with their journey. The programme was launched to ensure businesses entering the scheme could be listed in the Association's 2021 Complete Guide to the SW Coast Path. This repositioning of our relationship with tourism businesses should build into a stronger and synergistic partnership which will help with the long-term sustainability of the National Trail and the businesses that rely on it.

1 Joint Membership counts as one Membership and Life Members not included (as the scheme was introduced after new Life Membership was discontinued).

## Donations

Despite the uncertain fundraising environment in 2020 Individual donations, gift aid and legacies amounted to over £100k income for the charity, just under 20% of total income. Of particular note was a 200% increase in individual donations over £100 and doubling of community fundraising from 2019. This can be put down to the success of the 2.6 Challenge - which is the first time the charity has run such an emergency campaign and introduced our cause to a whole new audience of community fundraisers – and subsequent Every Mile Matters Campaign, again helping articulate the charity's cause. The team actively engaged and fundraised through the 2.6 challenge which helped raise awareness of the opportunities and pitfalls of community fundraising, and showed we were happy to roll up our sleeves and get involved in actively fundraising for the Coast Path. The launch of the *Every Mile Matters* campaign helped with individual giving as it included a new *Mile Maker* allowing individuals to support the costs of maintaining the Coast Path along an average one mile stretch. Over £30k was received though Gift Aid over the year. We received around £16k in legacy income, but this was dwarfed by a significant legacy in 2019. The Find Your Way appeal was strong again in 2020. We didn't promote the Step-Up appeal as much this year as we had just under £12k restricted for steps carried over from 2019.

*Self-assemble cardboard donation box provided to fundraisers*

## Corporate Engagement

With the uncertainties in the business sector from the pandemic we transitioned the charity's corporate sponsorship offering to be held under the umbrella of our Every Mile Matters Campaign. South West Water became the lead sponsor of the campaign and SW Business Council and Forthglade took up supporting sponsor offers, generating over £22k. This benefits the charity in that we can deliver our campaigns with business support rather than sponsors requiring their 'own' bespoke campaigns. Sponsors also benefit as they can chose which part of the *Every Mile Matters* campaign is the best fit for their business Corporate donations and fundraising donations were down on 2019. This reflects a difficult business environment and a shift in businesses giving in-kind support to the charity rather than cash. The combined income from Way Makers and corporate donations and sponsorship was approximately £52k in 2020 - a 24% drop from 2019.

**OVER THE YEAR WE MAINTAINED A STRONG SOCIAL MEDIA PRESENCE TO HELP INFORM PEOPLE OF THE EVER-CHANGING ADVICE AND GUIDANCE ABOUT WHAT PEOPLE COULD DO WHERE, WHEN, AND HOW... ALONG THE COAST PATH.**

As a result, and capitalising on the nation's newfound interest in walking and staycations during the pandemic, our corporate leads list has grown significantly with brands actively seeking out the charity to discuss opportunities. This corporate interest was given a boost in August when we were accepted as a not-for-profit partner of the global environmental fundraising platform: 1% for the Planet. Our challenge will be to convert this interest into financial support for the Coast Path over the next years.

*South West Water became lead sponsors for the Every Mile Matters campaign*

## Coast Path Friendly Events and Annual Golf Fundraiser

Launched in February 2019, we had high hopes for a growth year for *Coast Path Friendly Events* in 2020, with a number of event organisations reaching out to be part of the scheme. However, lockdown and subsequent restrictions have put the programme on hold until restrictions are lifted sufficiently to host large-participant events again. Similarly, our Annual Golf Fundraiser at Thurlestone Golf Club was cancelled for the first time in seven years. However, just under £2k was raised from Coast Path Friendly Events in 2020 to go towards path maintenance in 2021.

## Marketing and Communications

The transition and strengthening of the Association's brand continued over 2020. A significant focus over the year was to ensure members and wider users of the Coast Path had access to accurate and timely information about access to and along the 630 mile long National Trail in line with government guidance. Over the year we also communicated about a diverse range of topics achieving more media coverage than ever before including health and wellbeing, climate change and fundraising.

Trailblazing remained our flagship member publication with an online version developed for international members over the year. The 2020/21 Complete Guide was launched in January with an introduction from Salt Path author Raynor Winn. Over the year the Guide was updated including the inclusion of the new *Way Maker* businesses and 2021/22 edition printed in December. Our annual Photo competition was successfully held

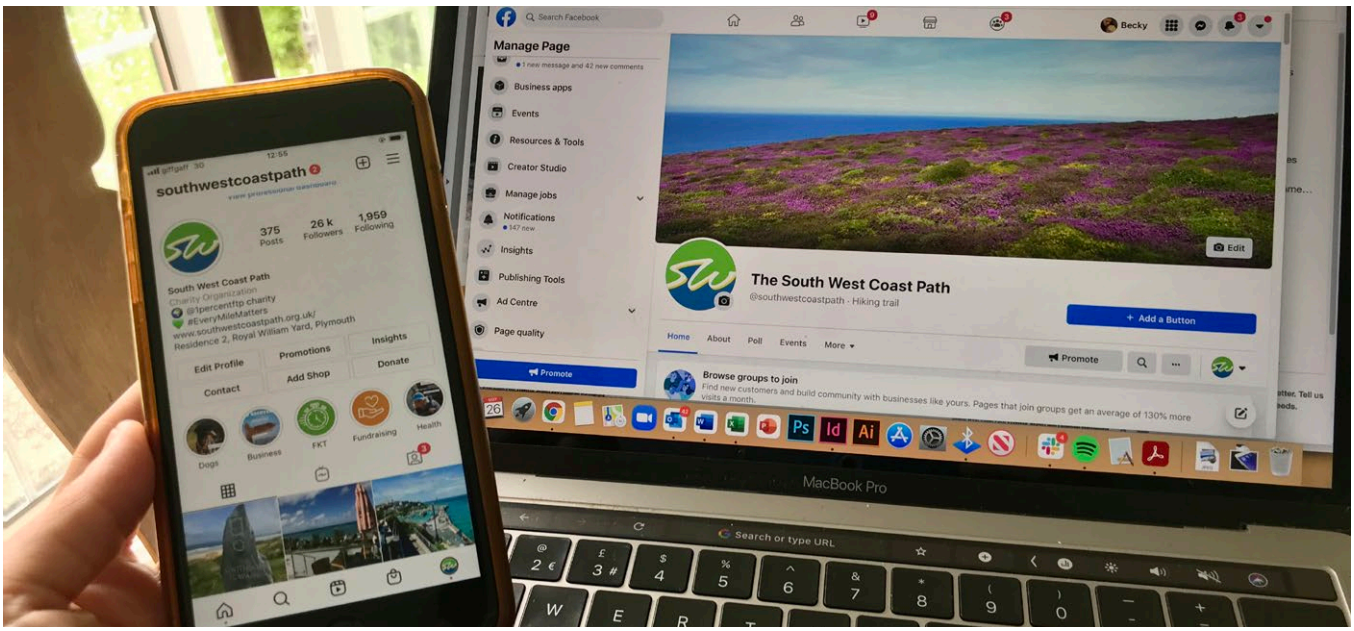
Further work was undertaken to update the charity's web site, including a much-needed upgrade to make the site mobile-responsive to ensure we support the growing number of users accessing our information from tablets and smart phones. Content on the web site was constantly updated over the year with a dedicated landing page for Covid -19 advice. A new campaign was launched over the year to highlight people in the creative industry who have been *Inspired by the Coast* and showcase their work at a time when many galleries and performance spaces were shut. In addition, the 2.6 and *Every Mile Matters* campaigns were marketed and managed through the web site, along with the new *Way Maker* programme – all bringing us more up-to-date as an organisation and enabling the charity to reach and engage with broader audiences.

A *Coast Path and You* survey was undertaken to gain better market intelligence and understand users of the National Trail, with over 1,000 respondents.

## Social Media and e-Communications

Throughout 2020 we issued two eNews every month to members and wider supporters, along with quarterly updates to our Way Makers. Social media engagement continued to grow over the year with Facebook followers increasing by 36%, Twitter 4% and Instagram by 65%, reaching a combined audience of over 65k. Continuing the success of 2019 our Instagram growth continues and we now have over 22k followers. Our messaging across each of the platforms has a different tone and audience and a new LinkedIn presence was created this year for corporate messaging. In addition to these online channels, we have continued to improve our eNews and have increased our mailing lists circulation by 5%. Our Member eNews has a 60% open rate and our wider supporter eNews 40% - both significantly higher than the national average of 16%. Taking mailing lists into consideration along with social media audiences, we are now talking to a combined audience of 72k. Video was also used effectively over the year with the commissioning of two health and wellbeing videos and a live-streaming event over YouTube, Twitter and Facebook – with over 5k views over the event.

*Social media audience growth across Facebook, Twitter, Instagram and LinkedIn*



## In the News

Over 2020 the South West Coast Path featured across a broad range of publications locally, regionally, and nationally. As the SW generally and Cornwall specifically had lockdown tier restrictions, many media organisations filmed programmes which would have historically been filmed elsewhere. The result has been a significant amount of SW Coast and Coast Path exposure via broadcast media. When lockdown eased the Coast Path featured across many national papers and web news sites with crowds at Durdle Door being used as an example of people flocking to the coast and countryside after being locked up in cities for months. The charity supported many media enquiries, helping connect media producers with relevant local contacts. In addition, the Association published several press releases over the year and undertook subsequent media interviews and broadcasts.

When lockdown eased, an opportunity opened for attempts at the FKT (fastest know time) for the Coast Path. In September, Kristian Morgan completed the 630 miles in just 10 days 12 hours and 6 minutes, shaving more than three hours off the longstanding record held by ultra-runner Damian Hall. This event alone generated over 50k social media reach and significant online, broadcast and print media coverage. Subsequently the Association has received at least 10 enquiries about FKT guidelines for new attempts.

ENVIRONMENT COLUMN, CO-ORDINATED BY THE CORNWALL AREA OF OUTSTANDING NATURAL BEAUTY UNIT

Every mile matters in bid to maintain path

In-depth survey reveals flora shocks and discoveries

Between the GREEN and the BLUE

We all know that walking the South West Coast Path makes us feel good, but ahead of Mental Health Awareness Week (18-24 May) we wanted to find out why. Lynne Wyness, academic and life coach tells us a bit more about the science behind it

Path staff in coastal challenge

FUNDRAISING HIKE OVER 14KM OF SOUTH WEST COAST PATH

Welsh rockers dazzle at 2019 Eden Sessions

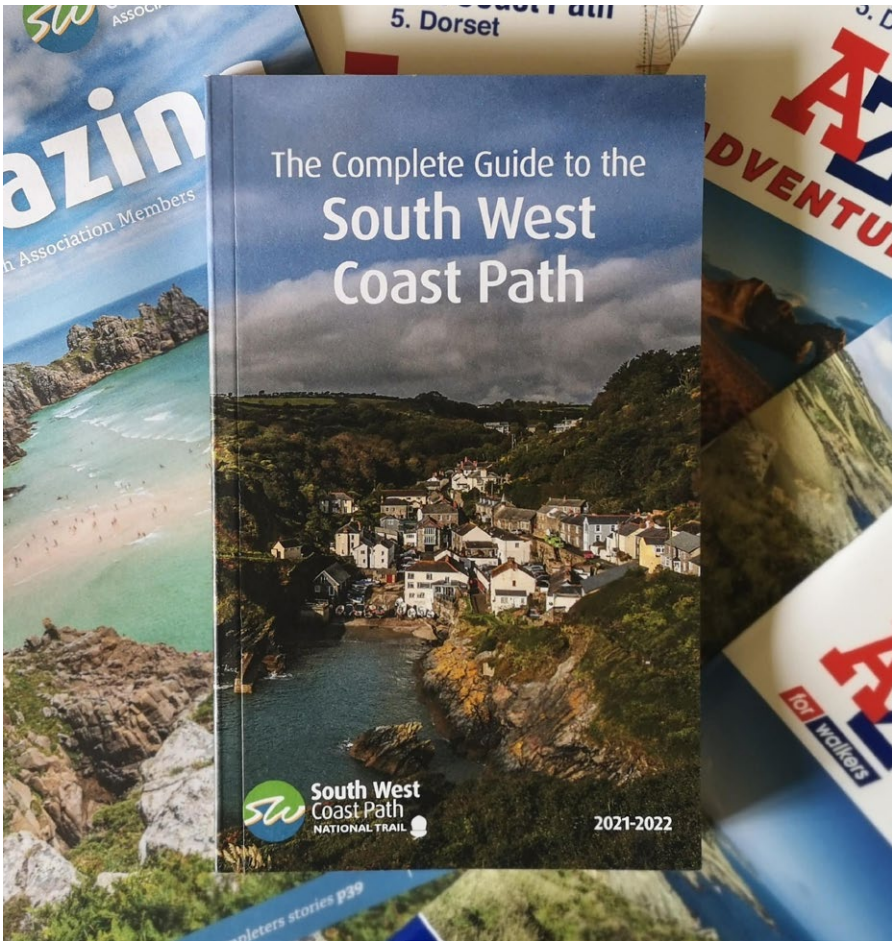
## Maps and Guides

Booklets, maps and guides, including the Complete Guide to the South West Coast Path accounted for almost 60% of retail income for the charity, with the Complete Guide generating around 35% of sales, alone. Sales of both the Complete and Reverse Guides increased compared to previous years.

**Table 8. Number of Maps and Guides sold by the Association 2016 to 2020**

| Publications | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|
| **Complete Guide** | 636 | 542 | 1,103 | 1,191 | 1,404 |
| **Reverse Guide** | N/A | 132 | 153 | 179 | 289 |
| **Path Descriptions** | 1,981 | 3,166 | 3,446 | 2,804 | 2,778 |
| **A-Z Maps** | 293 | 315 | 371 | 344 | 546 |

The remaining 40% of retail income was generated from sales of gifts and clothing. In 2020 retail income was up by 16% on 2019, despite the pandemic. This is the highest percentage increase the Association has experienced, since introducing our e-commerce site five years ago.



# Running the charity

*Way marker at Hells Mouth, West Cornwall. Photo by David Miller*

## Governance

The key Governance issue of the year was to ensure Trustees and team were able to communicate and respond effectively to sometimes rapidly changing and unknown scenarios. These difficulties were compounded by neither the Trustees or team being able to meet face-to-face for most of the year. The charity was already using technologies for remote communications and these became vital in a homeworking scenario. The officers of the Board (Chair, Vice-Chair, Hon. Secretary and Treasurer) set up a regular meeting with the Director between Board meetings to ensure smooth running of the charity in these unprecedented times and to provide a conduit so that Trustees were aware of any emerging issues. This additional arrangement supplemented the regular one on one meetings between the Chair and Director. The Board of Trustees meetings, Sub-Committees, and Working Group meetings all moved to Videoconference. More details in the Structure, Governance and Management section on P.19

## Annual General Meeting

The Association's Annual General Meeting (AGM) was scheduled for June 11th in Minehead, Somerset. However, as virus control measures were introduced it quickly became clear that it would not be possible to host a physical event. Trustees agreed to postpone the AGM to 2021 and manage approval of the 2019 Report and Accounts remotely. Members were contacted and the report made available for review digitally or by post prior. The rules of the charity are that Trustees step down at each AGM and put themselves up for renomination. With no AGM to step down at, Trustees agreed to stay on in their roles for a further 12 months to ensure continuity during these challenging times. Trustees informed the Charity Commission of our decision to postpone the AGM under extraordinary circumstances.

## Human Resources

A new sick pay policy developed at the end of 2019 was introduced at the beginning of 2020 to bring the team above basic statutory sick pay rules. At the beginning of the year a decision was made delay re-recruiting the Supporter Manager vacancy, and instead to use the funds in the short-term to invest in IT systems to support membership and fundraising going forward. However, in response to the lockdown the IT contractors used by the Association were furloughed, delaying implementation of system upgrades. With the uncertainties around the emerging pandemic, it was decided to postpone recruitment to 2021. Following consultation, a new Impact Fundraising role is being developed in replacement and will be recruited in 2021. A wider organisational review planned for 2020 was also delayed as we tracked the impact of the pandemic and associated restrictions. A decision was made to put the review back to 2021 when staff are better able to meet face-to-face.

From March, management of the Association team and wider family of volunteers was presented with a set of new challenges. The team responded quickly and professionally to the change in circumstances, having to adapt to working at home, in sometimes not ideal working conditions. Systems were put in place to review team sentiment and help improve the team's morale, communications, and engagement – to compensate for the normal face-to-face contact in the office. With the team homeworking for a significant proportion of the year the charity's Expenses Policy was updated throughout the year to support additional home equipment expenses and cover extra running costs for working at home. The Finance and HR Committee and team's Health and Wellbeing Group also started a review of the Staff Handbook to bring it up-to-date and make the document more coherent following piecemeal amendment over a number of years.

## Trustee Recruitment

The Trustee Recruitment group undertook a review of the Skills Matrix and recommended that new Trustees were recruited with specific skills in: accountancy and finance; and health and wellbeing in the charity sector. The charity is committed to improving the diversity of our Board and we particularly welcomed applications from women, those in less represented communities and people with disabilities. The Association reached out to find suitable applicants and following a recruitment exercise, co-opted David Morris in June and Hilary Dinsdale and Eve Bampton-Wilson in August.

## Enquiries and Complaints

On average the charity receives over 1,000 enquiries a month, with only a third of these coming from members. With the team moving across to homeworking at short notice systems were put in place to manage enquiries. Our phone system had previously been switched to a digital Voice over IP (VOIP) system and so we were able to transition the system to working remotely. Other IT systems were not significantly impacted by the transition to homeworking.

The charity dealt with several issues and complaints over the year. The most significant being our fulfilment service, sending out the wrong items to customers/members (due to temporary staff being in place during lockdown) – the issue was resolved and appropriate compensation provided. We received four complaints over the year down from seven in 2019. One issue was escalated to the Director, reviewed by Trustees, and a full response given.

*Walker between Port Isaac and Padstow North Cornwall. Photo by Neil Ballard*

# Achievements and Performance

## Key Achievements

Over 2020 the charity has had to respond to a rapidly changing world and circumstances unprecedented in our lifetime. This has brought challenges to how we operate as a charity and changed not only how we worked over the year, but also our priorities and how we delivered them.

Our first challenge key achievement was ensuring the Coast Path was open and available for people throughout the year. As with most of our work, this was done in partnership with the charity taking an enabling role. However, partners and contractors were significantly affected by covid-safe working restrictions and furloughed staff and the charity's own team worked remotely for much of the year – bringing its own challenges. Meanwhile nature continued to take its toll on the Trails with the continuing impact of storms, extreme weather, and vegetation management including Ash dieback, along the 630 miles of the National Trail. So, just keeping the Path open was itself a challenge.

Our second challenge and key achievement was communications and business continuity: keeping the team connected whilst working remotely; ensuring Trustees had up-to-date and accurate information on the impacts of the pandemic so timely and informed governance decisions could be made; communicating with Trail Partnership, stakeholders, media and wider trails family to share knowledge and experience as we navigated the pandemic; engaging with the thousands of businesses along the Coast Path whose livelihoods were put at risk by the pandemic; and ensuring our members and wider public were kept up-to-date with the latest guidance on restrictions and how to access the Trail safely.

In terms of physical works on the ground, the four Rural Development Programme England (RDPE) bids accounted for the greatest proportion, bringing £750k investment (including £100k from the Association) across 47 improvement projects along and to the trail. In addition, the Path Committee committed a further £47k to a range of projects from installing new bridges, surfacing, steps, way-markers and rerouting the trail around cliff falls (see P.6). Work also continues with Natural England and local Trail Partners to identify future improvements that can be made to the route of the Coast Path through the England Coast Path designation process - to help ensure the Coast Path remains one of the world's great walks.

For many people the pandemic has shone a bright light on the importance of connecting with nature. The charity has used this as an opportunity to engage with people about the opportunities, initially online with many being excluded from accessing the Coast Path and then physically as restrictions released. The pressure on well know 'honey-pot' sites was made worse by many services being restricted or closed – especially public toilets and car parks. So, communicating where to go, how to get there and how to be safe when out on the Path was a vital role for the team, in addition to the usual notifying of diversions and other issues along the Trail.

The global phenomenon of people reconnecting with nature also helped underpin our equity of access work and strengthens the awareness of the Health and Wellbeing benefits of walking and being in nature and by water. The charity commissioned the University of Exeter to undertake research in this area (to be published in 2021) and set up a Trustee Working Group on Health and Wellbeing, building our capacity in this area, which will be much needed as the public move along the path to pandemic recovery.

The creation of the business *Way Maker* programme was another key achievement. In the short-term, trying to support our Business Members during the crisis to help those who were able to re-open as restrictions lifted. In the long-term we hope that more closely aligning the businesses supporting people using the Coast Path – recognising that they are part of the Coast Path experience – will be beneficial to these businesses and the Path. This will help promote local distinctiveness, a sense of place, local provenance and at the same time raise awareness of the continuous effort needed for the Path to keep its well-deserved world class status.

## Public Benefit Statement

The Trustees have reviewed the activities of the Charity in the light of the guidance published by the Charity Commission on public benefit. The Trustees are satisfied that the Charity's activities are for the public benefit. The areas where public benefit is being provided are:

- making improvements to the Path so that people using it gain the maximum enjoyment;
- supporting path improvements to increase accessibility to and along the Coast Path for the public;
- providing timely and accurate information on Covid-19 restrictions, access to and along the Coast Path;
- promoting the health and wellbeing benefits of walking along the Path;
- encouraging recognition of the benefits of the path corridor for wider nature recovery;
- improvements to increase the use of the Path out of season;
- increased publicity to promote the walk to the widest section of the population;
- working with partners to identify and address barriers to access; and
- close working with other National Trails and world trails to promote the public benefits they offer.

# Financial Review

## Key Financial Performance Indicators 2020 Annual Report

The Charity receives income from a variety of sources and for 2020 this comprised:

| Source | |
|---|---|
| Grants | 40% |
| Memberships | 21% |
| Donations, Gift Aid and Legacies | 19% |
| *Way Makers* & Corporate Sponsorship | 10% |
| Shop Sales | 10% |
| **Total** | **100%** |

During the year ending 31 December 2020, the Charity received total income of £540k and incurred total expenditure of £498k which resulted in net income of £42k.

In common with many other organisations, the Charity faced significant challenges arising from the Covid-19 pandemic. However, it continued to adopt a proactive approach to income generation and was rewarded by the receipt of additional grants. In addition, donations and member subscriptions were maintained at near budgeted levels. Expenditure on path repairs was lower than originally planned, as several schemes were delayed as a result of the impact of Covid-19 on the availability of contractors to undertake the work. These projects will be completed in 2021.

## Investment Policy and Performance

The Charity has a policy of low-risk investment in financial institutions which offer ethical products. All reserves are placed in interest bearing cash deposits within a variety of accounts, in order to keep within the Financial Services Compensation Scheme limit of £85k. The Finance and HR Committee and Trustees receive regular reports relating to account balances and interest rates.

## Going Concern

An entity prepares financial statements on a going concern basis when, under the going concern assumption, the entity is viewed as continuing in business for the foreseeable future. After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

*Membership Pack*

## Principal Risks and Uncertainties

The principal risks, based on likelihood and impact, faced by the Charity in 2020 were:

- Reduction of funding by local and national government
- Impact on regional development grant funding by the United Kingdom's decision to leave the European Union
- The effect of the Covid-19 pandemic on the ability to operate effectively and generate income

Trustees manage these risks by recording them in a Register and defining a set of activities to reduce, manage or mitigate the risk were it to be realised. Trustees regularly review these activities to ensure the Charity is appropriately prepared.

Other risks identified in the risk register include:

- Insufficient governance / leadership at Trustee level
- Loss of key management personnel
- Failing in the Trail Partnership
- Impact of the economic climate on financial sustainability
- Insufficient or failing in administration or IT systems
- Environmental disasters in the South West impacting on the Path or the ability to access the countryside
- Damage to SWCPA Reputation and Brand.

## Reserves Policy

At the year end the Charity had total reserves of £814k which comprises:

- **Restricted reserves of £30k** – restricted for specific uses as specified in the conditions attached to their source from legacies, grants and donations.
- **Designated reserves of £615k** – designated by the Trustees for capacity building, contribution towards the delivery of the Trail Partnership Project and to promote and protect the Coast Path.
- **Unrestricted reserves of £169k** – these reserves are needed to bridge any gaps that arise between spending and income received due to unforeseen circumstances which are outside of the Association's control. For example, this might include the impact of national economic conditions on our ability to generate income or the need to deal with emergency repairs.

The Charity's reserves policy is intended to ensure the Charity has sufficient unrestricted reserves to meet up to 6 months of our day to day running("operational") costs. The level of reserves is reviewed at least twice a year by the Finance and HR Committee, and not only reflects the relevant period in the current financial year but also takes into account the pressures on our budget moving forward. The Reserves Policy target was met in 2020.

# Structure, Governance and Management

## Governing Document

The South West Coast Path Association is a Charitable Incorporated Organisation (CIO) governed by its Constitution approved by members on 28th March 2015 and subsequently accepted by the Charity Commission on 4th September 2015. It is registered as a Charity with the Charity Commission.

## Method of Appointment or Election of Trustees

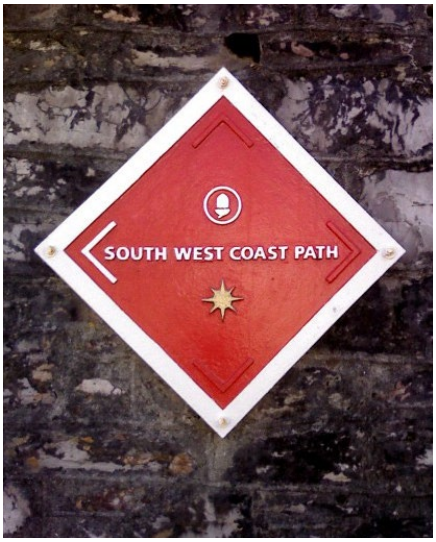
The management of the charity is the responsibility of the Trustees who are elected and co opted under the terms of the Constitution. Trustees are elected every year by members at the AGM, serving until the following AGM. All Trustees are eligible for re election each year. The procedure governing this process is set out in the Constitution and Rules. Officers (Chairman, Vice Chairman, Hon Secretary and Treasurer) are elected by the Trustees at the first meeting of the Board of Trustees following AGM. Members are informed at AGM of the names of those Trustees intending to stand for the Officer positions. A maximum of twelve Trustees are permitted under the current Constitution. Trustees may co opt additional Trustees between AGMs, so long as the total does not exceed twelve. The Trustee Recruitment Working Group reviewed the Trustees diversity and skills matrix and advised on skills gaps within the Board.

## Organisational Structure and Decision Making

The Board of Trustees host four formal meetings a year at Headquarters with occasional conference calls, as required, between meetings. A further two meetings are held to focus upon project delivery with a site visit including relevant staff in the spring (cancelled in 2020 due to Coronavirus restrictions), and the second to consider the progress and review of the Business Plan in the autumn. The Board has established and monitors the overall governance of the Charity and determines membership, terms of reference and procedures of committees and other groups. It receives reports and recommendations from its committees for ratification. All Trustees have access to the minutes of committees allowing scrutiny of their discussions and activities. The Board has the power to create Working Groups to perform specific tasks over a limited timescale.

The following decisions are reserved to the Board of Trustees: to consider any proposals for changes to the status or constitution of the Charity and its committee structure, to appoint or remove the Chairman and/or Vice Chairman, to approve the budget, to approve changes to membership subscription rates.

The Trustees are responsible for setting general policy, adopting a Business Plan and budget, approving the statutory accounts, monitoring Charity performance with the use of budgets and other data, evaluating and mitigating risks, and making major decisions about the direction of the Charity, capital expenditure and resources. Over 2020 the Associations new Sick Pay policy was implemented, and Expenses Policy updated. A revised Complaints Policy and Procedures was also reviewed and adopted by the Board of Trustees.




*South West Coast Path sign in Plymouth*

In 2020 the Board was not able to hold its normal face to face Business Plan review in the Autumn but agreed a timetable and process that would allow videoconference meetings to take place. This ensured each Committee had the opportunity to input before a revised Business Plan draft was considered by the Board for approval in November.

## Committees and Working Groups

In 2020 there were three committees and three working groups:

### Path Committee

This is the primary group which looks after operational matters concerned with the Path. It meets four times a year allowing all Trustees to attend as observers. Membership is comprised of the Area Reps, a Rambler's representative, the National Trail Officer, two Trustees, the Association Director and an independent Chair. One of its main purposes is to review requests and approve the allocation of the Charity's own resources to projects. In 2020 the Chair was Steve Church.

### Finance and HR Committee

This meets at least three times a year and is responsible for all substantial matters of finance including human resources. This includes, but is not limited to, approving funding bids, approving the Charity's quarterly management accounts, approval of the annual budget and the appointment of the Charity's legal and financial advisers. Finance policies are developed by the Committee and approved by the Board of Trustees whereas finance procedures are owned and maintained by the Committee. Membership includes the Chairman, Treasurer, Finance Officer, Director plus at least one other Trustee. Mike Tithecott was Treasurer in 2020.

### Membership and Fundraising Committee

The Membership and Fundraising Committee's main objectives are to oversee the fundraising and engagement work of the Charity set out in the Business Plan. This includes membership, corporate support, trusts and grants, individual giving, events, trading activity and communications.

Membership of the Committee comprises at least three Trustees and two voting Association staff. Other non-voting staff are co-opted to the Committee. In 2020 the Chair was Philip Spencer.

### Planning Working Group

The Planning Working Group has oversight of planning policy impacting on the Coast Path. In addition, it responds to planning applications, advises on neighbourhood plans and inputs to policy (e.g. Green infrastructure and National Planning Policy Framework). The Group comprises the Association's Chair, Path Committee Chair, Volunteer Planning Advisers, Association's Director and the National Trail Officer. This Working Group reports to the Path Committee.

### Recruitment Working Group

The Trustee Recruitment Working Group was set up to address the issues around skills and diversity in membership of the Board. A review of the Trustees skills and diversity matrix was completed and reported back to the Board. The Working Group comprises three Trustees and the Association's Director and reports to the Board of Trustees and is Chaired by Peter Scupholme.

### Health and Wellbeing Working Group

The Trustee Health and Wellbeing Working Group was set up to give strategic direction to health and wellbeing work across the charity, looking to maximise impact of our programmes across the Coast Path. The Working Group comprises three Trustees and the Association's Director and reports to the Board of Trustees and is Chaired by Carol Grant.

## Key Management

The Board of Trustees have devolved responsibility for day-to-day management of the Charity to the Director. The Director implements the policies laid down by the Trustees and reports back to them on performance.

The Trustees have approved a Scheme of Delegation between the Trustees and Director. This forms part of the Charity's Rules and grants the Director latitude to act within the scope of the approved annual or project budget and within the Business Plan. The Business Plan has identified Lead Trustees for specific work items and the Director is authorised to proceed subject to consultation with the Lead Trustees, rather than the full Board. Discretionary spend up to £2,000 on items not in either the annual budget or project budgets is permitted by the Scheme.

## Related Party and Other Connected Charities and Organisations

None of our Trustees receive remuneration or other benefit from their work with the Charity. Trustees are required to complete an annual Declaration of Interests as well as to state any conflicts of interest before the start of each Board meeting. Trustees are also required to pass the HMRC "fit and proper" test as the Charity makes claims for tax relief.

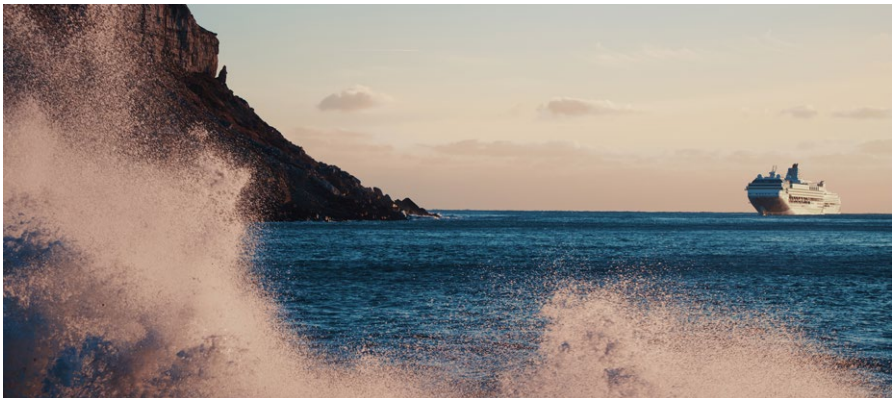
# Plans for Future Periods

## Future Developments

Our priority for the Association in 2021 will be to continue to deliver the Business Plan as efficiently and effectively as possible under challenging economic and physical environment conditions. At time of writing there are some specific programmes of activity we will focus on over 2021, including:

- work with the National Trust, Dorset Council and Cornwall Council to complete delivery of RDPE funded capital improvements along, and links to, the Coast Path;
- liaise with the England Coast Path designation team to maximise benefits for coastal access along the Path corridor and champion the best route for the England Coast Path in the South West;
- work with the SWCP Trails Partnership to develop a future proofing strategy for the Coast Path including declaration of a climate emergency for the Coast Path;
- continue to pilot and scale up Connecting Actively with Nature health and wellbeing projects (including Couch to Coast) to reconnect people with the coastal environment with a strong focus on mental health and equity of access projects and partnerships;
- work with VisitBritain, National Coastal Tourism Academy and Natural England to promote Year of the Coast 2023 coinciding with the 50th anniversary celebrations for the Association;

*Cruise Ship finding some shelter from the storm Portland, Dorset. Photo by David Miller*



- continue to build our Every Mile Matters awareness and fundraising campaign to show how the Coast Path is delivering the sustainability agenda, leveraging the G7 Summit and Cop 26 in 2021;
- Increase our understanding of the Coast Path and its benefits through research partnerships;
- work with the World Trails Network to show how trails can be used to help with the path to recovery post-covid and address/ mitigate the continuing climate change challenge;
- trial digital engagement and fundraising on the trail to innovate and test technology including delivery and promotion of the VistaAR Climate Trail;
- work with government and National Trails Partnerships to ensure secure long-term core funding for maintenance of National Trails in parity with the rest of the protected landscape family; and
- work with the National Trails Partnerships to set up a National Trails Alliance.

## Trustee's Responsibilities Statement

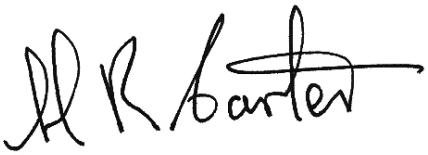
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees, on and signed on their behalf by:



**Mr K Carter, Chair**
**12/05/2021**

## SOUTH WEST COAST PATH ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2020

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SOUTH WEST COAST PATH ASSOCIATION ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

### RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### INDEPENDENT EXAMINER'S STATEMENT

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**SOUTH WEST COAST PATH ASSOCIATION**

**INDEPENDENT AUDITORS' REPORT TO THE OF SOUTH WEST COAST PATH ASSOCIATION (CONTINUED)**
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 28th May 2021

Pamela Tuckett

FCA, DChA

**BISHOP FLEMING LLP**
Chartered Accountants
Salt Quay House
4 North East Quay
Sutton Harbour
Plymouth
PL4 0BN

## SOUTH WEST COAST PATH ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 DECEMBER 2020

| | Note | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|---|---|---|---|---|---|
| **INCOME FROM:** | | | | | |
| Donations and legacies | 4 | **238,162** | **14,076** | **252,238** | 590,498 |
| Charitable activities | 5 | **33,524** | **176,373** | **209,897** | 199,158 |
| Other trading activities | 6 | **73,416** | **240** | **73,656** | 84,218 |
| Investments | 7 | **4,131** | **-** | **4,131** | 4,368 |
| **TOTAL INCOME** | | **349,233** | **190,689** | **539,922** | 878,242 |
| **EXPENDITURE ON:** | | | | | |
| Raising funds | 8 | **177,781** | **-** | **177,781** | 218,347 |
| Charitable activities | | **95,382** | **225,280** | **320,662** | 375,920 |
| **TOTAL EXPENDITURE** | | **273,163** | **225,280** | **498,443** | 594,267 |
| **NET INCOME/(EXPENDITURE)** | | **76,070** | **(34,591)** | **41,479** | 283,975 |
| Transfers between funds | 19 | **(26,636)** | **26,636** | **-** | - |
| **NET MOVEMENT IN FUNDS** | | **49,434** | **(7,955)** | **41,479** | 283,975 |
| **RECONCILIATION OF FUNDS:** | | | | | |
| Total funds brought forward | | **735,054** | **37,574** | **772,628** | 488,653 |
| Net movement in funds | | **49,434** | **(7,955)** | **41,479** | 283,975 |
| **TOTAL FUNDS CARRIED FORWARD** | | **784,488** | **29,619** | **814,107** | 772,628 |

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 46 to 60 form part of these financial statements.

## SOUTH WEST COAST PATH ASSOCIATION

## BALANCE SHEET
## AS AT 31 DECEMBER 2020

| | Note | | 2020 £ | | 2019 £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Stocks | 13 | **9,406** | | 10,714 | |
| Debtors | 14 | **77,710** | | 288,397 | |
| Investments | 15 | **596,346** | | 425,627 | |
| Cash at bank and in hand | | **241,545** | | 197,251 | |
| | | **925,007** | | 921,989 | |
| Creditors: amounts falling due within one year | 16 | **(83,446)** | | (126,039) | |
| **NET CURRENT ASSETS** | | | **841,561** | | 795,950 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | **841,561** | | 795,950 |
| Creditors: amounts falling due after more than one year | 17 | | **(27,454)** | | (23,322) |
| **TOTAL NET ASSETS** | | | **814,107** | | 772,628 |
| **CHARITY FUNDS** | | | | | |
| Restricted funds | 19 | | **29,619** | | 37,574 |
| Unrestricted funds | 19 | | **784,488** | | 735,054 |
| **TOTAL FUNDS** | | | **814,107** | | 772,628 |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Mr K Carter**
(Chair of Trustees)
Date: 12/05/2021

The notes on pages 46 to 60 form part of these financial statements.

## SOUTH WEST COAST PATH ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 DECEMBER 2020

| | Note | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|---|---|---|---|---|---|
| **INCOME FROM:** | | | | | |
| Donations and legacies | 4 | **238,162** | **14,076** | **252,238** | 590,498 |
| Charitable activities | 5 | **33,524** | **176,373** | **209,897** | 199,158 |
| Other trading activities | 6 | **73,416** | **240** | **73,656** | 84,218 |
| Investments | 7 | **4,131** | **-** | **4,131** | 4,368 |
| **TOTAL INCOME** | | **349,233** | **190,689** | **539,922** | 878,242 |
| **EXPENDITURE ON:** | | | | | |
| Raising funds | 8 | **177,781** | **-** | **177,781** | 218,347 |
| Charitable activities | | **95,382** | **225,280** | **320,662** | 375,920 |
| **TOTAL EXPENDITURE** | | **273,163** | **225,280** | **498,443** | 594,267 |
| **NET INCOME/(EXPENDITURE)** | | **76,070** | **(34,591)** | **41,479** | 283,975 |
| Transfers between funds | 19 | **(26,636)** | **26,636** | **-** | - |
| **NET MOVEMENT IN FUNDS** | | **49,434** | **(7,955)** | **41,479** | 283,975 |
| **RECONCILIATION OF FUNDS:** | | | | | |
| Total funds brought forward | | **735,054** | **37,574** | **772,628** | 488,653 |
| Net movement in funds | | **49,434** | **(7,955)** | **41,479** | 283,975 |
| **TOTAL FUNDS CARRIED FORWARD** | | **784,488** | **29,619** | **814,107** | 772,628 |

The Statement of Financial Activities includes all gains and losses recognised in the year.

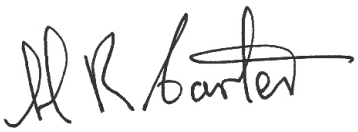
The notes on pages 27 to 41 form part of these financial statements.

## SOUTH WEST COAST PATH ASSOCIATION

## BALANCE SHEET
## AS AT 31 DECEMBER 2020

| | Note | | 2020 £ | | 2019 £ |
|---|---|---|---|---|---|
| **CURRENT ASSETS** | | | | | |
| Stocks | 13 | **9,406** | | 10,714 | |
| Debtors | 14 | **77,710** | | 288,397 | |
| Investments | 15 | **596,346** | | 425,627 | |
| Cash at bank and in hand | | **241,545** | | 197,251 | |
| | | **925,007** | | 921,989 | |
| Creditors: amounts falling due within one year | 16 | **(83,446)** | | (126,039) | |
| **NET CURRENT ASSETS** | | | **841,561** | | 795,950 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | **841,561** | | 795,950 |
| Creditors: amounts falling due after more than one year | 17 | | **(27,454)** | | (23,322) |
| **TOTAL NET ASSETS** | | | **814,107** | | 772,628 |
| **CHARITY FUNDS** | | | | | |
| Restricted funds | 19 | | **29,619** | | 37,574 |
| Unrestricted funds | 19 | | **784,488** | | 735,054 |
| **TOTAL FUNDS** | | | **814,107** | | 772,628 |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Mr K Carter**
(Chair of Trustees)
Date: 12/05/2021

The notes on pages 27 to 41 form part of these financial statements.

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2020**

## 1. GENERAL INFORMATION

South West Coast Path Association is a charitable incorporated organisation, registered in England and Wales. The registered office is Unit 11, Residence 2, Royal William Yard, Plymouth, PL1 3RP.

## 2. ACCOUNTING POLICIES

### 2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

South West Coast Path Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

### 2.2 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Income received for Life Memberships are credited to deferred income and from there recognised as income in 15 equal annual installments.

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2020**

## 2. ACCOUNTING POLICIES (continued)

### 2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

### 2.4 INTEREST RECEIVABLE

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### 2.5 STOCKS

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

### 2.6 DEBTORS

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### 2.7 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### 2.8 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2020**

## 2. ACCOUNTING POLICIES (continued)

### 2.9 FINANCIAL INSTRUMENTS

The Charity only 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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.10 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 2.11 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## 3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Life memberships are deferred over the expected term of the membership. This has been assumed to be 15 years.

**SOUTH WEST COAST PATH ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS**
**FOR THE YEAR ENDED 31 DECEMBER 2020**

## 4. INCOME FROM DONATIONS AND LEGACIES

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ |
|---|---|---|---|
| Memberships | 114,660 | - | **114,660** |
| Challenge & Other Events | 11 | - | **11** |
| Donations & Gift Aid | 71,447 | 14,076 | **85,523** |
| Legacies | 16,044 | - | **16,044** |
| General Grants | 36,000 | - | **36,000** |
| | 238,162 | 14,076 | **252,238** |

| | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total funds 2019 £ |
|---|---|---|---|
| Memberships | 108,167 | - | 108,167 |
| Challenge & Other Events | 3,997 | - | 3,997 |
| Donations & Gift Aid | 47,987 | 17,640 | 65,627 |
| Legacies | 403,555 | 9,152 | 412,707 |
| | 563,706 | 26,792 | 590,498 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

## 5. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ |
|---|---|---|---|
| Sale of Guides & Maps | 31,150 | - | **31,150** |
| Trail Partnership Project | - | 35,000 | **35,000** |
| CAN Project Grants | - | 6,495 | **6,495** |
| National Trails Team Grant | - | 86,443 | **86,443** |
| Natural England Grant | - | 37,447 | **37,447** |
| Path Improvements Grant | 2,374 | 10,988 | **13,362** |
| | 33,524 | 176,373 | **209,897** |

| | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total funds 2019 £ |
|---|---|---|---|
| Sale of Guides & Maps | 30,411 | - | 30,411 |
| Trail Partnership Project | - | 39,312 | 39,312 |
| CAN Project Grants | - | 6,200 | 6,200 |
| National Trails Team Grant | - | 91,504 | 91,504 |
| Other Grants | 750 | 30,981 | 31,731 |
| | 31,161 | 167,997 | 199,158 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

## 6. FUNDRAISING INCOME

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ |
|---|---|---|---|
| Sale of Merchandise | 21,181 | 240 | **21,421** |
| Business Memberships | 23,971 | - | **23,971** |
| Corporate Sponsorships | 27,522 | - | **27,522** |
| Business Sponsorships | 742 | - | **742** |
| | 73,416 | 240 | **73,656** |

| | Unrestricted funds 2019 £ | Total funds 2019 £ |
|---|---|---|
| Sale of Merchandise | 14,848 | 14,848 |
| Business Memberships | 36,324 | 36,324 |
| Corporate Sponsorships | 33,046 | 33,046 |
| | 84,218 | 84,218 |

## 7. INVESTMENT INCOME

| | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|---|---|---|---|
| Bank Interest | 4,131 | **4,131** | 4,368 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

## 8. EXPENDITURE ON RAISING FUNDS

| | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|---|---|---|---|
| Cost of Merchandise | 18,457 | **18,457** | 12,304 |
| Donations, Memberships and Legacies Costs | 52,302 | **52,302** | 117,581 |
| Business and Corporate Sponsorship Costs | 25,318 | **25,318** | - |
| Staff Costs | 81,704 | **81,704** | 88,462 |
| | 177,781 | **177,781** | 218,347 |

## 9. EXPENDITURE ON CHARITABLE ACTIVITIES

| | Activities undertaken directly 2020 £ | Support costs 2020 £ | Total funds 2020 £ |
|---|---|---|---|
| Promotion, Protection & Improvement of Coast Path | 84,762 | 235,900 | **320,662** |

| | Activities undertaken directly 2019 £ | Support costs 2019 £ | Total funds 2019 £ |
|---|---|---|---|
| Promotion, Protection & Improvement of Coast Path | 130,736 | 245,184 | 375,920 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

## 9. EXPENDITURE ON CHARITABLE ACTIVITIES (CONTINUED)

### Analysis of support costs

| | **Total funds 2020 £** | Total funds 2019 £ |
|---|---|---|
| Staff costs | **183,354** | 170,190 |
| Professional Fees | **370** | 558 |
| Volunteer Expenses | **543** | 2,255 |
| Other Staff Costs | **8,079** | 13,975 |
| Governance Costs | **1,898** | 5,752 |
| Premises Costs | **12,111** | 15,173 |
| Administration Costs | **1,681** | 4,330 |
| IT Expenses | **15,941** | 20,176 |
| Bank charges | **870** | 1,059 |
| Accountancy Fees | **3,700** | 4,000 |
| Irrecoverable VAT | **7,353** | 7,716 |
| | **235,900** | 245,184 |

## 10. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £3,700 (2019 - £4,000).

## 11. STAFF COSTS

| | **2020 £** | 2019 £ |
|---|---|---|
| Wages and salaries | **234,377** | 229,263 |
| Social security costs | **16,928** | 16,836 |
| Contribution to defined contribution pension scheme | **13,753** | 12,553 |
| | **265,058** | 258,652 |

The average number of persons employed by the Charity during the year was as follows:

| | **2020 No.** | 2019 No. |
|---|---|---|
| Support Staff | **8** | 8 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

## 11. STAFF COSTS (CONTINUED)

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprises of Trustees, who do not receive remuneration for their roles as in note 12, and the senior management team as set out on page 1. The total amount of employee benefits received by key management personnel for their services to the charity was £47,670 (2019: £46,873).

The Charity's volunteers take roles as Trustees, technical experts on one of our Committees or Working Groups or as Area or Local Representatives looking after a specific section of the Path. The latter walk the Path regularly, undertake an annual condition survey and report on any Path matters, they come together as the Path Committee to make important recommendations about projects that may need funding from Association or grant funds.

## 12. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, expenses totalling £443 were reimbursed or paid directly to 4 Trustees (2019: £3,348 to 10 Trustees).

## 13. STOCKS

| | **2020** | 2019 |
|---|---|---|
| | **£** | £ |
| Finished goods | **9,406** | 10,714 |

## 14. DEBTORS

| | **2020** | 2019 |
|---|---|---|
| | **£** | £ |
| **DUE WITHIN ONE YEAR** | | |
| Trade debtors | **10,498** | 1,851 |
| Other debtors | **1,376** | 4,592 |
| Prepayments and accrued income | **65,836** | 281,954 |
| | **77,710** | 288,397 |

## 15. CURRENT ASSET INVESTMENTS

| | **2020** | 2019 |
|---|---|---|
| | **£** | £ |
| Cash investments | **596,346** | 425,627 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

## 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2020 £ | 2019 £ |
|---|---|---|
| Trade creditors | **11,255** | 44,560 |
| Accruals and deferred income | **72,191** | 81,479 |
| | **83,446** | 126,039 |

## 17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2020 £ | 2019 £ |
|---|---|---|
| Deferred income | **27,454** | 23,322 |

Deferred income due after more than 1 year includes amounts relating to income from Lifetime Memberships, which is being released over a period of 15 years straight line. In the current year, deferred income of £6,724 is due after more than 1 year in relation to grant income (2019: £Nil).

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

| | 2020 £ | 2019 £ |
|---|---|---|
| Deferred income | **10,362** | 12,954 |
| | **10,362** | 12,954 |

## 18. FINANCIAL INSTRUMENTS

| | 2020 £ | 2019 £ |
|---|---|---|
| **FINANCIAL ASSETS** | | |
| Financial assets measured at fair value through income and expenditure | **837,891** | 622,878 |

Financial assets measured at fair value through income and expenditure comprise cash in hand and at bank and current asset investments.

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

## 19. STATEMENT OF FUNDS

### STATEMENT OF FUNDS - CURRENT YEAR

| | Balance at 1 January 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2020 £ |
|---|---|---|---|---|---|
| **UNRESTRICTED FUNDS** | | | | | |
| **DESIGNATED FUNDS** | | | | | |
| Coast Path Improvements | **185,238** | **-** | **(9,168)** | **38,940** | **215,010** |
| Trail Partnership Project | **11,161** | **-** | **-** | **(1,536)** | **9,625** |
| Capacity Building | **86,686** | **-** | **-** | **-** | **86,686** |
| Lubbe Legacy | **299,246** | **13,943** | **(9,241)** | **-** | **303,948** |
| | **582,331** | **13,943** | **(18,409)** | **37,404** | **615,269** |
| **GENERAL FUNDS** | | | | | |
| General Funds | **152,723** | **335,290** | **(254,754)** | **(64,040)** | **169,219** |
| **TOTAL UNRESTRICTED FUNDS** | **735,054** | **349,233** | **(273,163)** | **(26,636)** | **784,488** |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

## 19. STATEMENT OF FUNDS (CONTINUED)

### STATEMENT OF FUNDS - CURRENT YEAR (continued)

| | Balance at 1 January 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2020 £ |
|---|---|---|---|---|---|
| **RESTRICTED FUNDS** | | | | | |
| Coast Path Improvements | **12,536** | **13,384** | **(17,909)** | **1,930** | **9,941** |
| Trail Partnership Project | **-** | **42,500** | **(59,036)** | **16,536** | **-** |
| National Trails Team | **-** | **78,943** | **(78,943)** | **-** | **-** |
| Donations | **19,931** | **11,591** | **(11,844)** | **-** | **19,678** |
| CAN Project | **5,107** | **6,824** | **(20,101)** | **8,170** | **-** |
| Natural England | **-** | **37,447** | **(37,447)** | **-** | **-** |
| | **37,574** | **190,689** | **(225,280)** | **26,636** | **29,619** |
| **TOTAL OF FUNDS** | **772,628** | **539,922** | **(498,443)** | **-** | **814,107** |

### DESIGNATED FUNDS

Coast Path Improvements - Improvements to the South West Coast Path, at the discretion of the Trustees.

Trail Partnership Project - Charity contribution to fund for the delivery of the Partnership Project, agreed by the Trustees, as £15,000 each year.

Capacity Building - Match funding for RDPE South West Coast Path Improvements Projects.

Lubbe Legacy - Legacy designated for charity development and to cover costs of administering estate.

### RESTRICTED FUNDS

Coast Path Improvements - Improvements to the South West Coast Path, restricted by conditions from the donor or funder.

Trail Partnership Project - Fund for the delivery of the Partnership Project, to increase charitable income and build the capacity of the charity.

National Trails Team - South West Coast Path team hosting grant from Natural England.

Donations - Specific improvements to the South West Coast Path, funded by donations from Appeals and Memorials.

CAN Project - Projects on the South West Coast Path to help tackle inactivity amongst older adults, funded by Connecting Actively to Nature initiative.

Natural England - Preparation works to develop a sustainable funding model for National Trails, funded by grant from Natural England.

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
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## 19. STATEMENT OF FUNDS (CONTINUED)

### STATEMENT OF FUNDS - PRIOR YEAR

| | Balance at 1 January 2019 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 December 2019 £ |
|---|---|---|---|---|---|
| **UNRESTRICTED FUNDS** | | | | | |
| **DESIGNATED FUNDS** | | | | | |
| Coast Path Improvements | 196,176 | - | (47,388) | 36,450 | 185,238 |
| Trail Partnership Project | 14,029 | - | - | (2,868) | 11,161 |
| Capacity Building | 100,000 | - | (13,314) | - | 86,686 |
| Lubbe Legacy | - | 337,220 | (37,974) | - | 299,246 |
| | 310,205 | 337,220 | (98,676) | 33,582 | 582,331 |
| **GENERAL FUNDS** | | | | | |
| General Funds | 138,326 | 346,233 | (272,464) | (59,372) | 152,723 |
| **TOTAL UNRESTRICTED FUNDS** | 448,531 | 683,453 | (371,140) | (25,790) | 735,054 |
| **RESTRICTED FUNDS** | | | | | |
| Coast Path Improvements | 16,661 | 40,133 | (36,162) | (8,096) | 12,536 |
| Trail Partnership Project | 1,749 | 46,812 | (66,429) | 17,868 | - |
| Youth Project Fund | 21,712 | - | (4,979) | (16,733) | - |
| National Trails Team | - | 84,004 | (84,004) | - | - |
| Donations | - | 17,640 | (10,357) | 12,648 | 19,931 |
| CAN Project | - | 6,200 | (21,196) | 20,103 | 5,107 |
| | 40,122 | 194,789 | (223,127) | 25,790 | 37,574 |
| **TOTAL OF FUNDS** | 488,653 | 878,242 | (594,267) | - | 772,628 |

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

## 20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ |
|---|---|---|---|
| Current assets | 875,925 | 49,082 | **925,007** |
| Creditors due within one year | (70,707) | (12,739) | **(83,446)** |
| Creditors due in more than one year | (20,730) | (6,724) | **(27,454)** |
| **TOTAL** | 784,488 | 29,619 | **814,107** |

### ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

| | Unrestricted funds 2019 £ | Restricted funds 2019 £ | Total funds 2019 £ |
|---|---|---|---|
| Current assets | 858,258 | 63,731 | 921,989 |
| Creditors due within one year | (99,882) | (26,157) | (126,039) |
| Creditors due in more than one year | (23,322) | - | (23,322) |
| **TOTAL** | 735,054 | 37,574 | 772,628 |

## 21. PENSION COMMITMENTS

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £13,753 (2019: £12,553). Contributions totalling £1,744 (2019: £1,770) were payable to the fund at the balance sheet date and are included in creditors

SOUTH WEST COAST PATH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

## 22. OPERATING LEASE COMMITMENTS

At 31 December 2020 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2020 £ | 2019 £ |
|---|---|---|
| Not later than 1 year | **30,076** | 28,840 |
| Later than 1 year and not later than 5 years | **12,233** | 42,249 |
| | **42,309** | 71,089 |

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

| | 2020 £ | 2019 £ |
|---|---|---|
| Operating lease rentals | **24,847** | 19,541 |

## 23. MEMBERS' LIABILITY

Each member of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

## 24. RELATED PARTY TRANSACTIONS

None of the Trustees receive remuneration or other benefits from their work with the Charity. Trustees are required to complete an annual 'declaration of interests' as well as stating any conflicts of interests before the start of each Board of Trustees meetings. As such, no related party transactions occurred in the year.

## 25. CONTROLLING PARTY

The ultimate controlling party is the Trustees. No individual member has ultimate control.

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**South West Coast Path Association**
Registered charity no: 1163422