

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:



Every Mile Matters Supporting Sponsors



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

For The Year Ended 31 December 2021

Trustees	Mr K Carter, Trustee Mr R Mark, Chair Mr M Tithecott, Trustee (resigned 11 June 2021) Mr P Scupholme, Trustee (resigned 11 June 2021) Mr M Davis, Secretary Mr G Keene, Trustee Mr P Spencer, Trustee Ms L Daniel, Trustee Mrs C Grant, Vice Chair Ms H Dinsdale, Treasurer Mr D Morris, Trustee Ms E Bampton-Wilton, Trustee
Charity registered number	1163422
Principal office	Principal office, Unit 11, Residence 2, Royal William Yard, Plymouth PL1 3RP
Senior management team	Julian Gray, Director
Accountants	Bishop Fleming LLP, Chartered Accountants Salt Quay House, 4 North East Quay, Sutton Harbour 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 Trustees 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:

- ❶ 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.
- ❷ 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 undertaken 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.

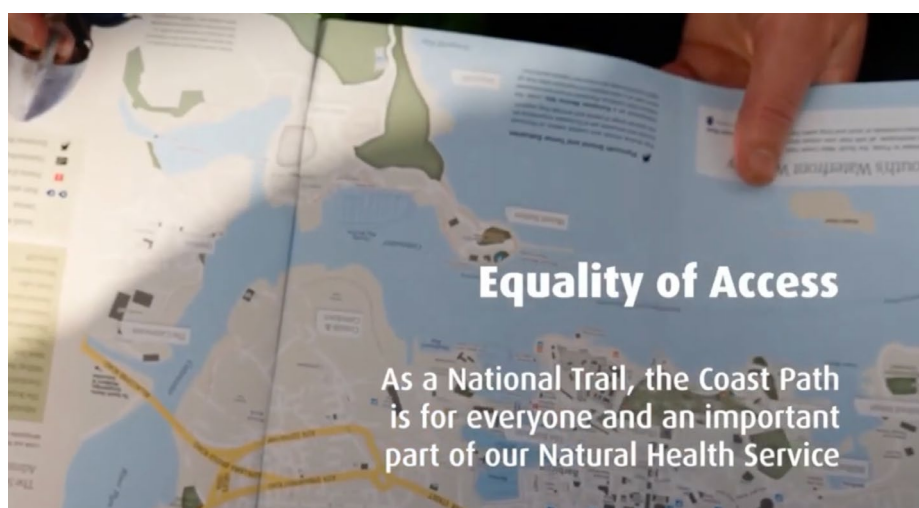
Improving Equity of Access

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.

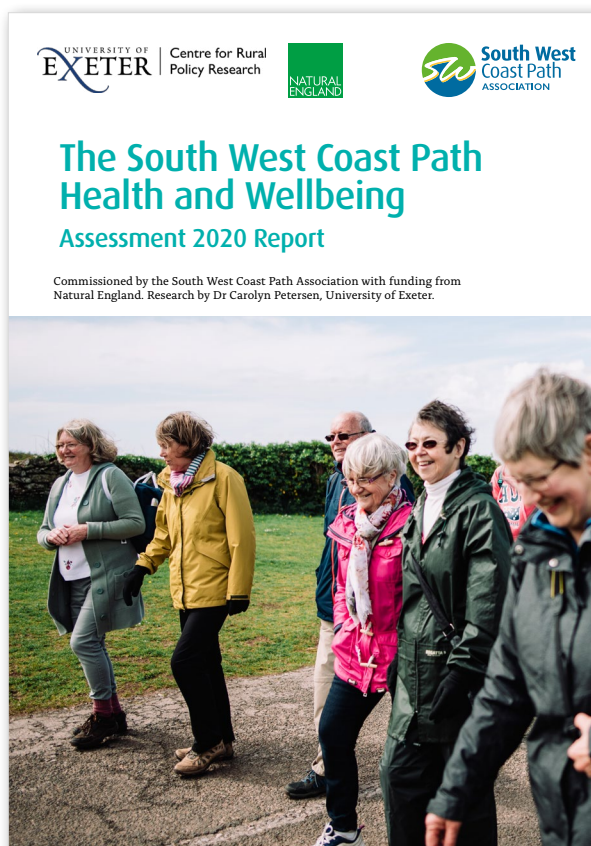
Completers	2016	2017	2018	2019	2020	2021
Members	90	97	91	101	73	90
Non members	75	95	150	151	112	179

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



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



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.

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.

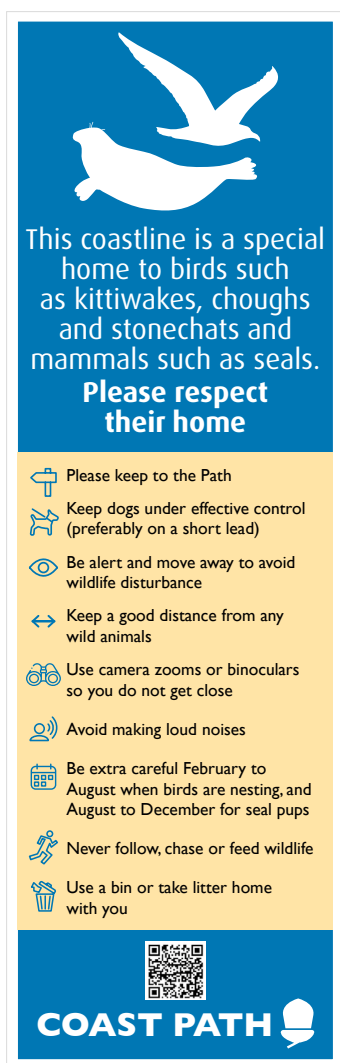
The Association had objected to the original application before it was withdrawn and also made a representation of objection at the appeal. This appeal has now been lost by the applicant.

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 membership¹ 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.

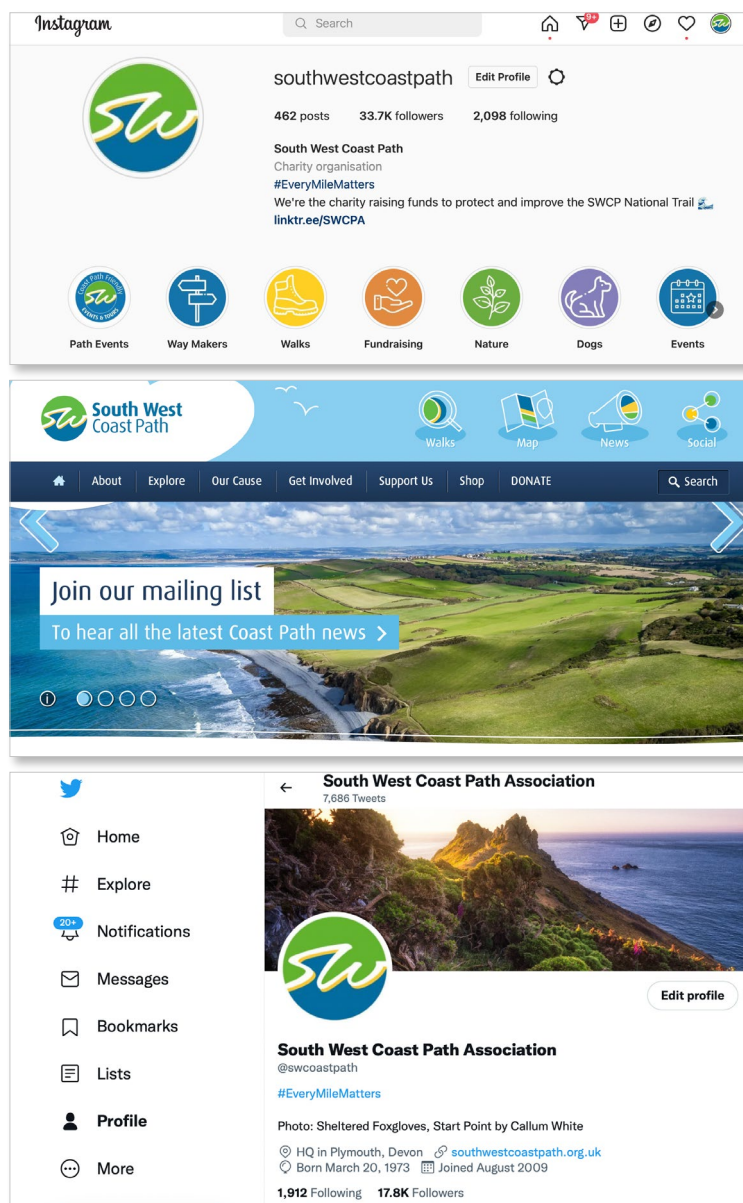
Our eNews has improved to include information on the charity (Path News); Fundraising (Make a Difference); Explore (Walks); Shop; and a Members section for the members eNews. Our open rates are above the national average, with member eNews at 60% and supporters eNews at 40%. Taking into consideration 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

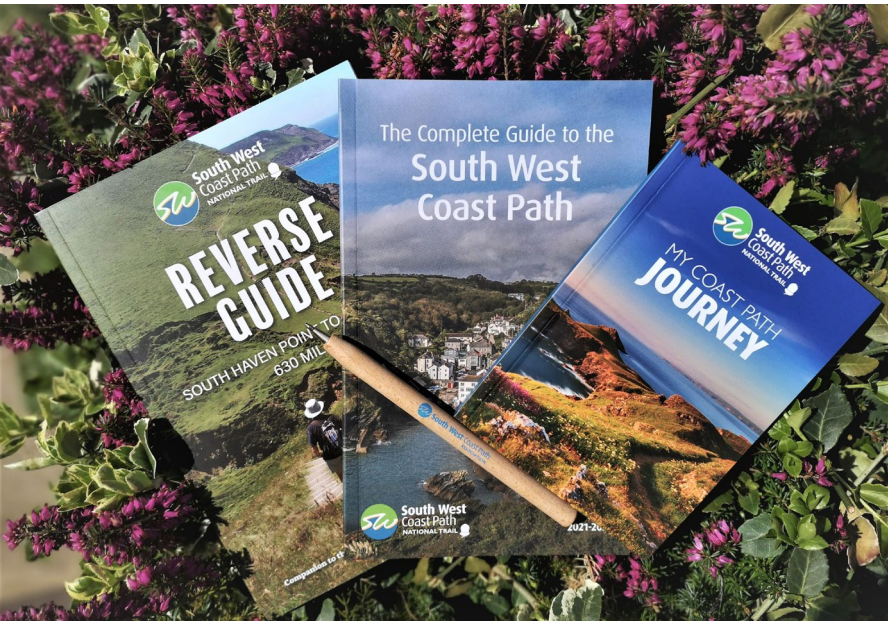
up 37% of sales and showed a 50% growth over 2020. The Reverse Guide also showed a 20% growth on 2020 figures. Sales of both the Path Descriptions and A-Z maps increased compared to previous years.

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*



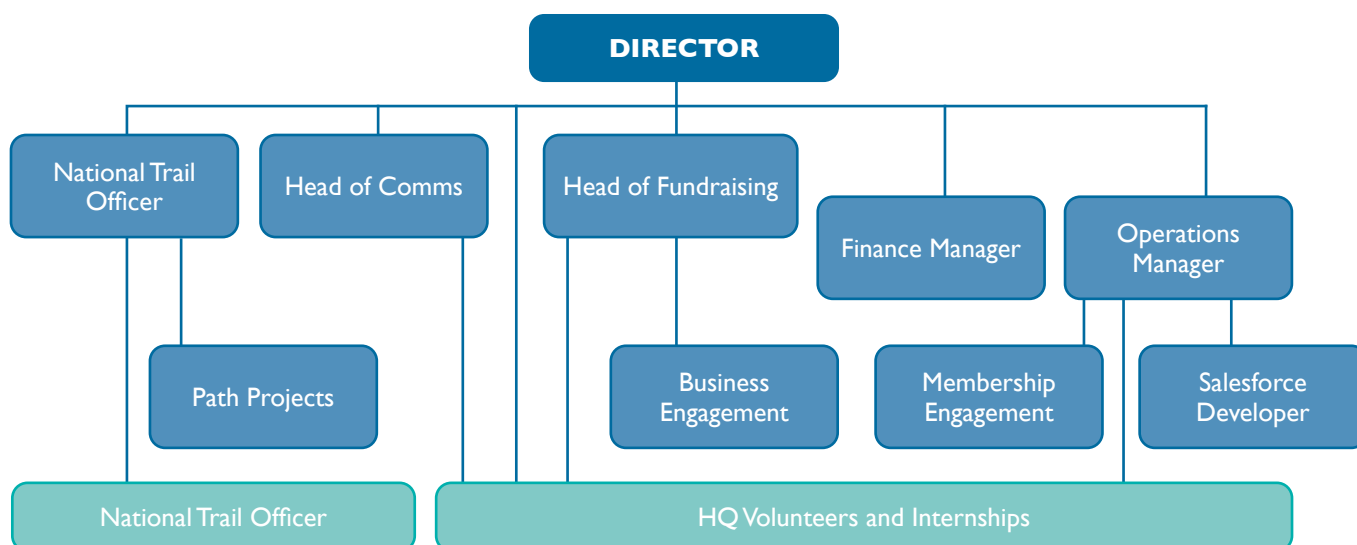
Human Resources

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 through 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**

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:



Pamela Tuckett

Dated: 25 May 2022

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
		<u>847,207</u>	<u>925,007</u>
Creditors: amounts falling due within one year	16	(95,725)	(83,446)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>751,482</u>	<u>841,561</u>
Creditors: amounts falling due after more than one year	17	(18,139)	(27,454)
TOTAL NET ASSETS		<u><u>733,343</u></u>	<u><u>814,107</u></u>
CHARITY FUNDS			
Restricted funds	19	32,946	29,619
Unrestricted funds	19	700,397	784,488
TOTAL FUNDS		<u><u>733,343</u></u>	<u><u>814,107</u></u>

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	-	-	-
	<u>88,407</u>	<u>2,656</u>	<u>91,063</u>
	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
	<u>123,502</u>	<u>14,076</u>	<u>137,578</u>

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
	<u>178,922</u>	<u>177,139</u>	<u>356,061</u>

	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
	<u>172,155</u>	<u>176,373</u>	<u>348,528</u>

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
	<u>92,064</u>	<u>92,064</u>	<u>98,898</u>

9. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Promotion, Protection & Improvement of Coast Path	<u>158,126</u>	<u>350,511</u>	<u>508,637</u>

	As restated Activities undertaken directly 2020 £	As restated Support costs 2020 £	As restated Total funds 2020 £
Promotion, Protection & Improvement of Coast Path	<u>120,223</u>	<u>279,322</u>	<u>399,545</u>

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
	<u>350,511</u>	<u>279,322</u>

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
	<u>293,810</u>	<u>266,484</u>

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

	2021 No.	2020 No.
Support Staff	<u>9</u>	<u>8</u>

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
	<u>95,725</u>	<u>83,446</u>

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
	<u>7,770</u>	<u>10,362</u>

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
	<u>582,331</u>	<u>13,943</u>	<u>(18,409)</u>	<u>37,404</u>	<u>615,269</u>
GENERAL FUNDS					
General Funds	<u>152,723</u>	<u>335,290</u>	<u>(254,754)</u>	<u>(64,040)</u>	<u>169,219</u>
TOTAL UNRESTRICTED FUNDS	<u>735,054</u>	<u>349,233</u>	<u>(273,163)</u>	<u>(26,636)</u>	<u>784,488</u>
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)	-	-
	<u>37,574</u>	<u>190,689</u>	<u>(225,280)</u>	<u>26,636</u>	<u>29,619</u>
TOTAL OF FUNDS	<u>772,628</u>	<u>539,922</u>	<u>(498,443)</u>	<u>-</u>	<u>814,107</u>

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

