

NATIONAL TRAILS UK

England & Wales · Charity number 1196805

Details

Status Registered

Legal form CIO

Registered 2021-11-26

Register [View on the Charity Commission register](#)

Contact

Address National Trails UK
c/o Unit 11
Residence 2
Royal William Yard

Phone 07828 647659

Email info@nationaltrails.uk

Website <https://www.nationaltrails.uk/>

Activities

Objects: THE OBJECTS OF THE CIO ARE TO:(1) PROMOTE AND PROTECT THE HEALTH AND WELL-BEING OF THE PUBLIC BY SECURING THE PROTECTION, IMPROVEMENT AND CONSERVATION OF THE VARIOUS NATIONAL TRAILS IN THE UNITED KINGDOM ('THE NATIONAL TRAILS'), IN PARTICULAR BUT NOT EXCLUSIVELY BY PROMOTING PUBLIC ACCESS TO THE NATIONAL TRAILS AND ENCOURAGING PEOPLE TO WALK, RIDE AND TAKE EXERCISE USING THE NATIONAL TRAILS AND TO ACCESS AND ENJOY THE LANDSCAPES THROUGH WHICH THEY PASS;(2) ADVANCE THE EDUCATION OF THE PUBLIC IN RELATION TO THE NATIONAL TRAILS, THEIR HISTORY AND HERITAGE, THE COMMUNITIES LINKED WITH THEM AND THE PHYSICAL AND NATURAL ENVIRONMENTS IN WHICH THEY ARE SITUATED, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF ARTS AND HERITAGE ENGAGEMENT ACTIVITIES; AND(3) PROMOTE FOR THE BENEFIT OF THE PUBLIC, AND TO ADVANCE THE EDUCATION OF THE PUBLIC IN, THE CONSERVATION PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT WHERE THIS RELATES TO THE NETWORK OF NATIONAL TRAILS AND THE LANDSCAPES THROUGH WHICH THEY RUN.

Activities: National Trails UK will deliver its charitable objects through advocacy, liaising with government and working with relevant departments on long-term policy and strategy for the National Trails. It will actively raise funds in support of its objectives, enabling information exchange and learning opportunities for members and will market and promote the National Trails for the benefit of all.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£407,517	£610,866	-	-
2024-03-31	£614,229	£409,573	£369,548	3
2023-03-31	£229,000	£64,108	-	-

Trustees

Name	Role	Appointed
Andrew John Gattiker	Chair	2021-11-03
Andrew Wang		2023-10-06
CRAIG GRIMES		2025-04-28
Dr Katy Rebecca Owen		2022-03-31
Jeremy Scott Clark		2022-03-31
Julian Martin Gray		2021-11-03
Karen Jane Pulford		2025-04-28
Patrick Gordon Bowhill Stockwell		2025-04-28
Shane Robert Logan		2022-03-31
Simon Roger Kearey		2021-11-03

Accounts



National Trails UK

Annual Report and Financial Statements **Year Ended** 31 March 2025

Charity registration number: 1196805



National Trails UK

Contents

Trustees' Report	3 to 12
Reference and Administrative Details	13
Statement of Trustees' Responsibilities	14
Independent Examiner's Report	15
Statement of Financial Activities	16
Balance Sheet	17
Notes to the Financial Statements	18 to 25



National Trails UK

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025. They are satisfied that the financial statements comply with the requirements of the Charities Act 2011, the trust Deed as described below and the recommendations of the 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).

Chair's Introduction

This is the third Trustees Report and Accounts for National Trails UK covering the period 1st April 2024 to 31 March 2025.

Over the year we recruited three new Trustees - Paddy Stockwell, Craig Grimes, and Karen Pulford - to complete gaps identified in our skills matrix. We would like to recognise the contributions made by Sue Morgan, Taryn Nixon and Ben Twomey, who stood down at the 2025 NTUK AGM.

We would also like to thank Julian Gray, who stepped down as Chair of the Board in January 2025, and remains a member of the Board. Following an election period, we were chosen as the Co-Chairs of National Trails UK and appointed in January.

Having in the last financial year started the transition from an executive board to a governance board having oversight of, and delegating work to, a team, in this reporting period the National Trails UK Executive Team have established themselves and the Charity. As a Board and Executive, we have set the strategic direction for National Trails UK, and developed a business plan which will deliver this strategy and support the charity towards financial sustainability.

National Trails UK continues to be an active member of the Protected Landscapes Partnership, alongside the National Landscapes Association, National Parks England and Natural England. The work of the three roles hosted by National Trails UK, a Nature Recovery Co-ordinator, Coastal Wildbelts Officer and Communications Manager, continues in supporting both the aims of the Partnership as well as the delivery of the National Trails UK strategy.

National Trails across the UK continued to engage with the Board through the Advisory Council which met quarterly. We engaged with government in Westminster, Holyrood and the Senedd to promote the public benefits of National Trails and acts as a champion for their continued funding.

Two handwritten signatures in blue ink. The signature on the left is 'Andy Gattiker' and the signature on the right is 'Simon Kearey'.

.....
Andy Gattiker and Simon Kearey
Co-Chairs, National Trails UK

Trustees' Report (continued)

Objectives and activities

Objects and aims

National Trails UK is the independent champion of the UK's designated National Trails, an inspirational network of long-distance routes that provide a gateway to the UK's spectacular landscapes, amazing wildlife and unique heritage. We strengthen, advocate and inspire on behalf of National Trails, so everyone can connect to nature and experience the great outdoors.

Vision: National Trails are highly valued, and used, by everyone.

Mission: We will strengthen the UK's National Trails so they can sustainably deliver more for people and nature, advocate on their behalf, and inspire more people to use them as a gateway to the great outdoors.

The charities objectives are to:

(1) promote and protect the health and well-being of the public by securing the protection, improvement and conservation of the various National Trails in the United Kingdom ("the National Trails"), in particular but not exclusively by promoting public access to the National Trails and encouraging people to walk, ride and take exercise using the National Trails and to access and enjoy the landscapes through which they pass;

(2) advance the education of the public in relation to the National Trails, their history and heritage, the communities linked with them and the physical and natural environments in which they are situated, in particular but not exclusively by the provision of arts and heritage engagement activities; and

(3) promote for the benefit of the public, and to advance the education of the public in, the conservation protection and improvement of the physical and natural environment where this relates to the network of National Trails and the landscapes through which they run.

National Trails UK delivers its charitable objects through advocacy, liaising with government and working with relevant departments on long-term policy and strategy for the National Trails. The charity raises funds in support of its objectives, enabling information exchange and learning opportunities for members and will market and promote the National Trails for the benefit of all.

Public benefit

The work of National Trails UK helps ensure that our National Trails are highly valued, and used, by everyone. To achieve this we strengthen the UK's National Trails so they can sustainably deliver more for people and nature, advocate on their behalf, and inspire more people to use them to engage with nature and enjoy the landscapes they live in.

Our work provides public benefits by:

- supporting investment in the Trails network to improve accessibility and enjoyment.
- promoting the health and wellbeing benefits of using the trails and being outdoors.
- encouraging recognition of the benefits of Trail corridor for nature recovery.

Trustees' Report (continued)

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

This year continued the transition and strengthening of the Charity. We embedded our organisational strategy, to strengthen the National Trails, advocate on their behalf, and inspire more different people to use them; all the while building our organisational resilience and developing the team.

Organisational Resilience

A new 2025-28 business plan and business model have been developed, underpinned by a new Communications Strategy, with focus also being paid to increasing National Trails UK's profile and brand identity. Recruitment has continued with a Communications Officer and Fundraising & Development Officer due to join team in the next financial year. The Board continues to develop following an Away Day convened in Lewes in October 2024, and new Board sub-committees are to be mobilised to continue the evolution of the Charity's governance and oversight.

Working to achieve financial resilience, we have developed our fundraising pipeline in tandem with our business model, and identified that in order to be financially independent in the long term, the Charity does need some continued funding from DEFRA in the short term. We were delighted to secure additional funding from DEFRA for 2025/26, and a review of two further years of funding beyond that.

The Advisory Council met four times over the year providing an opportunity for all 20 UK National Trails to raise issues for the charity's Trustees and team to address. The Coast Path Forum also met quarterly and reported to the Advisory Council.

Strengthening the National Trails

National Trails UK unifies and strengthens the network of National Trails, so they can work more efficiently and effectively and maximise impact to people and nature.

National Trails UK continues to develop and refine our membership offer, to ensure that we are truly supporting the National Trails. To that end, we have continued to provide the Fundraising Special Interest Group and the Nature Recovery Special Interest group. These groups offer National Trail Officers and others on the National Trails Partnership a space to hear about opportunities from external partners, learn from case studies of other successful work on National Trails, and create a peer-support network within the National Trails family. We also continue to run the Coast Path Forum, which brings together all the National Trail Officers working on coastal sections of National Trails. Thanks to the support of the Coastal Wildbelt Project Officer, we have been able to offer additional secretariat support for this forum and funded the first in-person meeting of the Forum in March 2025.

National Trails UK has secured additional funding for the National Trails, most notably dispersing £175,515 of underspend from the DEFRA Access for All grant to six National Trails, for capital access improvements. We were able to secure the funding due to our direct Grant Agreement with DEFRA; otherwise, this money would not have been available to the

Trustees' Report (continued)

National Trails. We hope that future funds will be made available directly to all National Trails, especially given the high level of access improvements that the projects displayed.

In 2025 we ran our first annual membership survey, to inform future membership development. Responses showed that National Trails most valued the advocacy work of the Charity and the work done to bring the National Trail Officers together to share knowledge. This confirmed to us that our members see the Charity's most important role as representing the National Trails to government and helping them secure funding. Other feedback highlighted that many National Trails find the fees structure a barrier to membership, given the precarious nature of their own core funding.

Advocating for the National Trails

Advocacy remains at the heart of National Trails UK's strategy and public benefit. This year, NTUK developed and launched the National Trails Westminster Manifesto; three key asks which would safeguard the National Trails and enable them to reach their full potential. These asks were developed with the National Trail Officers and will be the focus of our proactive advocacy work. They are:

1. Properly funding the National Trails network
2. A statutory purpose for National Trails, and
3. Recognition of the nature corridors along National Trails

National Trails UK continues to proactively advocate for the National Trails and reactively respond to relevant consultations and calls for evidence. Central to this is securing increased Government funding. To that end, in early 2025, National Trails UK convened a working group and developed an evidence-based business case for increasing National Trails funding in line with inflation, and to reflect the increase in the National Trails network. We then used this as the basis of our response to the Government's call for submissions to the Second Stage Spending Review; engaging with over 270 MPs with constituencies containing National Trails, including several influential Committee Chairs. National Trails UK will keep this information up to date, to continue to use it to inform our submissions to Government Budgets call for evidence.

Natural England and Department for Environment, Food & Rural Affairs (DEFRA) remain key strategic partners for the Charity and critical to its sustainability. Having finalised a joint Memorandum of Understanding (MoU) between them and NTUK, we met regularly this year at both deputy director level and officer level to further three key areas: policy for National Trails, funding for National Trails, and marketing and promotion. We remain a full and engaged participant in key meetings in the sector, holding regular meetings with Natural England, Natural Resources Wales and NatureScot to ensure a strong voice for National Trails across the UK. We also attended the Long Distance Routes (LDR) Forum in Scotland, to present to the wider group of LDRs on our work.

Inspiring greater diversity in National Trail users

Continuing to build strong relationships between partners, funders and member trails remains a key strategic priority for the Charity. NTUK successfully convened the inaugural National Trails UK Summit in May 2024 in Cheltenham, with over 100 sector leaders and partners attending, including the Minister for Access, the Chief Executive of Natural England, representatives from the wider Protected Landscapes and representatives from key partner organisations and National Trail user groups. This Summit was focused on

Trustees' Report (continued)

access and included case study sessions from National Trails engaged in work to increase access to wider audiences, panel discussion from access specialists, and workshops on policy, data, and funding for access work. The feedback from attendees was overwhelming positive, with many asking for more time to network. The next Summit is planned for 2026.

Protected Landscapes Partnership

National Trails UK remains an important member of the Protected Landscapes family through our role in the DEFRA-funded Protected Landscapes Partnership (PLP), an initiative supported to deliver nature recovery and improved equity of access across National Trails, National Parks, and National Landscapes.

Through the Protected Landscape Partnership, National Trails UK this year employed a Nature Recovery Officer, a Coastal Wildbelt Programme Manager, and the Protected Landscape Partnership Communications Manager, while also hosting the Equity, Diversity and Inclusion budget. While National Trails UK continues to invest significant time and resources in supporting the development of the PLP, that investment has brought dividends for the National Trails network, both through the above workstreams and through the strengthened network between National Trails, National Parks and National Landscapes.

National Trails UK's Nature Recovery Programme has been accelerated by being a part of the PLP. Whilst there is still a gap between National Trails' nature recovery delivery compared to National Parks and National Landscapes, it is considerably smaller than it would have been if it was not for this role, funded through the PLP. National Trails are now better supported through the National Trails Nature Recovery Toolkit, National Trails Nature Corridors Map, case study videos, Special Interest Groups etc. to deliver more nature recovery projects in 2025/26.

For the wider sector, the National Trails UK Nature Recovery Coordinator has also initiated and chairs the Linear Nature Network. This is a quarterly forum for those delivering biodiversity along linear infrastructure, including representatives from National Highways, Canal and River Trust, Network Rail, Sustrans, National Grid, Lancashire Wildlife Trust (Green Northern Connections project), North York Moors National Park (Moors Connected project), Plantlife, Scottish and Southern Electricity Networks.

As mentioned previously, National Trails UK hosts the Coastal Wildbelt project, a national initiative advocating for people and nature along England's dynamic coastline. This initiative exists to unlock the potential of the King Charles III England Coast Path and Coastal Margin (the stretch of land between the coastal path and the sea at low tide), ensuring it is valued, protected, and accessible for all.

Throughout our 2024-25 scoping year, the Coastal Wildbelt Project Officer has identified a clear need and value for a new national initiative focused on advocating and providing support for people and nature along the English coastline; along with a blueprint for how it can be governed, and what is needed in a development phase. We informed our scoping year through two in-depth pilot region studies in the South West and Yorkshire. Through these pilots, we have developed our future programme development plan and identified what and how Coastal Wildbelt could support delivery.

Trustees' Report (continued)

We developed and trialled a 'Test and Trial' grant for National Trails, to enable them to deliver more for people and nature. We allocated funding to North York Moors National Park Authority, to enable better partnership working with National Trust and deliver a series of ponds to support trails maintenance, nature recovery, improved access and flooding resilience for local properties surrounding Runswick Bay. This learning is currently being captured to share with the other coastal National Trails, and will also inform future test and trial grants.

The Coastal Wildbelt Project Officer has also supported the Coast Path Forum throughout the year, culminating in bringing 25 representatives of NTUK's Coast Path Forum, the advisory group which represents the establishment and management of KCIIECP, for a three-day working conference in the South Downs National Park in March 2025.

With [the EDI budget](#), National Trails UK has worked closely with the PLP Equity, Diversity and Inclusion Lead to deliver a number of projects and programmes which have made a difference to the equity, diversity and inclusion in the protected landscapes.

The 'Inclusive Landscapes: Making space for everyone' programme brought in external consultants to support in the co-creation, delivery and evaluation of EDI workshops for staff. The consultants chosen were Dhalech Associates Ltd, led by Dr Chamu Kuppuswamy, Zahid Hamid MBE and Mohammed Dhalech FRSA. As well as bringing a wealth of experience with many of the Protected Landscapes in the UK and abroad over the last three decades, they have also volunteered in various roles, serving on forums and experience related to access, arts, heritage, research and are from/connected with diverse communities.

Following feedback from the 'Inclusive Landscapes: Making Space for Everyone?' workshop series and learnings from delivering 'Language of Access', there was a clear need to provide more tailored training to staff on EDI. One of these asks was a focus on practical learning about how to make paths and green spaces more accessible for those who are physically disabled. National Trails UK therefore partnered with Experience Community CIC to deliver workshops for colleagues to learn more about the barriers faced by disabled visitors, as well as what can be done to make protected landscapes more accessible. Travel and accommodation subsidies were given to participants and ensured that there were no financial barriers to people attending. The training workshops were fully booked with 20 colleagues in attendance across the two occasions.

National Trails UK was also the host organisation for [the PLP Communications Manager](#). The Communications workstream included several distinct pieces of work including developing the PLP Communications Strategy, newsletter and website; developing assets; setting up a comms working group; and developing and delivering the Amplifying Voices work programme focused on EDI in Communications.

Managed by the Communications Manager with support from the EDI Lead, the Communications Working Group was set up to enable communications leads across the PLP partners to share news, information and work on specific PLP projects such as Amplifying Voices. This led to stronger working relationships across Partners, protected landscapes and with Natural England's Landscape and Connecting People with Nature teams.

Following feedback from the Inclusive Landscapes training and recent events (vandalism of heritage trail in South Downs and the race riots) the Protected Landscapes Partnership's

Trustees' Report (continued)

EDI Lead and Comms Manager with Dhalech Associates worked on a programme of work called Amplifying Voices. This on-going work aims to address how comms colleagues across protected landscapes can do more collaboratively to ensure that everyone feels welcome in protected landscapes. This work can only happen in a collaborative way, demonstrating the need for partnership working on such difficult topics.

Structure, governance and management

Nature of governing document

National Trails UK is a Charitable Incorporated Organisation (CIO) governed by its Constitution approved on 26th November 2021. It is registered as a Charity with the Charity Commission.

Related Parties

None of the 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.

National Trails UK works in partnership with a number of organisations to deliver its charitable objectives.

National Trails UK is a member of the Protected Landscapes Partnership with National Parks England, National Landscapes Association and Natural England. This partnership has been established to improve working across the protected landscapes family in England.

National Trails UK is a member of the World Trails Network.

Organisational structure

The Board of Trustees hold formal meetings every 6 weeks virtually or in person. 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. A Finance Committee was established, chaired by the Treasurer and reporting back to the Board. 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:

- i. to consider any proposals for changes to the status or constitution of the Charity and its committee structure.
- ii. to appoint or remove the Chair and/or Vice Chair and other officers (Treasurer, Secretary).
- iii. to approve the annual strategic plan and budget.
- iv. to approve annual accounts and reports.
- v. to approve changes to membership subscription rates.
- vi. to appoint, supervise and conduct appraisal of the CEO, including their remuneration.

Trustees' Report (continued)

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.

General policies and procedures were developed or updated and approved by the Board over the year to ensure sound governance of the charity and included:

- Conflict of Interest policy
- Safeguarding policy
- Grievance and Whistleblowing policy
- Flexible Working policy

All policies are regularly reviewed and updated on a rolling basis by the Honorary Secretary, CEO and Chairs.

The Board of Trustees are supported by an Advisory Council which has representation from all UK National Trails. A Coast Path Forum supports emerging National Trail Partnerships along the KCIIECP and coordinates a strategic approach for the management and promotion of coastal National Trails.

Recruitment and appointment 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. One third of the Trustees retire or seek re-nomination each year at the AGM, based on the length of service. Trustees serve a three-year term and can serve for a maximum of three terms. Members elect new and renominated Trustees at the AGM. 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.

A maximum of eleven Trustees are permitted under the current Constitution. Trustees may co-opt additional Trustees between AGMs, so long as the total does not exceed eleven. A Trustee recruitment working group reviewed the Trustees diversity and skills matrix and advised on skills gaps within the Board.

Three trustees notified the Chair of their intention to step down at the 2025 AGM. Following a review of the Trustee Skills matrix, a recruitment process was started in February, resulting in the co-option of three new Trustees in September '23. The successful applicants Paddy Stockwell, Karen Pulford and Craig Grimes were subsequently nominated as Trustees and approved by the membership at the following AGM in April 2025.

In January 2025, Julian Gray stepped down as Chair of National Trails UK, and in January 2025 Andy Gattiker and Simon Kearey were appointed as Co-Chairs of the Charity.

Risk management

As part of their governance responsibilities the Trustees identify and monitor major risks facing the charity and take such steps as are possible to mitigate these to the greatest extent. The principal risks, assessed on likelihood and impact, faced by the Charity over the reporting period were;

Trustees' Report (continued)

- Securing diverse and sustainable funding
- Wider political and economic instability impacting on the ability of the charity to access stable funding streams over the longer term
- Ensuring that the charity and its structures enable it to remain representative of its membership groups and their needs.

Trustees manage these risks by maintenance and review of a Risk Register which includes identification of activities to reduce, manage or mitigate the risk were it be realised. Review and update of the Risk Register is delegated to the Finance Committee by the Co-Chairs, and the Trustee board and updates to the Risk Register are shared with the Trustee board regularly at Board meetings.

Financial review

The net expenditure for the period is £203,349 (2024: net income of £204,656). Further details are shown in the Statement of Financial Activities on page 15. Of this total a deficit of £151,437 was in relation to restricted funds and a deficit of £51,912 to unrestricted funds.

The Trustee Board are pleased with achievements in the financial year especially in relation to the expansion of scope of activities supporting the charity's objectives and the establishment of an operational management team focusing on development of the charity's activities and presence.

The charity has restricted funds at 31 March 2025 of £155,361 (2024: £295,728) and unrestricted funds of £10,838 (2024: £73,820).

Policy on reserves

The Trustees actively monitor the charity's unrestricted reserves and continue to focus on increasing the level of these reserves where circumstances allow.

The charity's reserves policy is currently set at six months of operating costs and remains unchanged from the previous financial period. The policy is reviewed on a regular basis for suitability and if required is updated. Consideration is made of stage of the charity's development, the broader landscape in which it operates and timelines associated with funding cycles and project expenditure.

At 31 March 2025 the charity had unrestricted reserves of £10,838, of which £3,027 are free reserves. This lies outside the parameters of the current reserves policy; however currently designated and restricted funding covers most of the Charity's core costs. As funding is generated through wider streams, then more unrestricted funding will be built up in reserves. The objectives in the business plan for 2025-2026 are for unrestricted expenditure to align with unrestricted income and for strategic development of unrestricted income streams. The Trustees are therefore of the view that the unrestricted reserves position will return to alignment with policy over the medium term.

The initial three-year funding for the Charity from DEFRA was front loaded and halved each year. As a result, National Trails UK had relatively high levels of reserves for the first two years. For 2024/25, the Board signed off a deficit budget, recognising the then business need for National Trails UK to increase some work streams, while also developing the necessary relationships with funders, and necessary documentation, to then be able to

Trustees' Report (continued)

apply for larger grants and project funding.

In applying to DEFRA for continued funding and developing the accompanying business plan and forecasting, the Charity has demonstrated how it can reasonably build its reserves over the next three years.

The charity's balance sheet remains strong with net current assets of £158,388 (2024: £360,868) and the Trustees consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. As such the trustees are happy that the charity continues to develop in line with its business planning and strategy and as such are of the view that the charity is and continues to be a going concern.

Plans for future periods

Aims and key objectives for future periods

National Trails UK has an ambitious and wide-ranging business plan outlining its priorities for the coming year and beyond. Supported by a clear business plan and a solid income generation pipeline, these priorities include:

- Recruit a Communications Manager to build the profile of the National Trails, and the work NTUK does to support them
- Successfully convene the 2nd National Trails Summit in Summer of 2026
- Scope and commission research report on the value of National Trails
- Further support National Trails through launch of a fundraising toolkit and communications toolkit
- Amplify the National Trails in England manifesto, and co-create and launch similar manifestos for Wales and Scotland
- Scope and launch a corporate membership offer for the Charity to further increase its financial sustainability

These strategic priorities will be delivered alongside ongoing work to further strengthen the governance and brand foundations of National Trails UK.

The annual report was approved by the trustees of the charity on 19th December and signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'A Gattiker'.A handwritten signature in blue ink, appearing to read 'Simon Kearey'.

.....
Andy Gattiker and Simon Kearey
Co-Chairs, National Trails UK



Reference and Administrative Details

Trustees

Jeremy Clark	
Andrew Gattiker	Appointed Co-Chair Jan 2025
Julian Gray	Resigned as Chair Jan 2025
Simon Kearey	Treasurer until appointed Co- Chair Jan 2025
Shane Logan	
Sue Morgan	Stood down at 2025 AGM
Taryn Nixon	Stood down at 2025 AGM
Katy Owen	
Ben Twomey	Stood down at 2025 AGM
Andrew Wang	
Craig Grimes	Appointed April 2025
Karen Pulford	Appointed April 2025, Treasurer
Paddy Stockwell	Appointed April 2025, Hon. Secretary

Senior Managements / Leadership Team

Polly Martin, CEO

Charity Registration Number

1196805

Principal Office

Unit 11
Residence 2
Royal William Yard
Plymouth
PL1 3RP

Independent Examiner

Ledgers Affinity Ltd
Independent examiner
15 Sedgmoor Close
Flackwell Heath
High Wycombe
Bucks
HP10 9BH

Bankers

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 19/12/25 19/12/25 and signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Andy Gattiker'.A handwritten signature in blue ink, appearing to read 'Simon Kearey'.

.....
Andy Gattiker and Simon Kearey
Co-Chairs, National Trails UK



National Trails UK

Independent Examiner's Report to the trustees of National Trails UK

I report to the trustees on my examination of the accounts of National Trails UK for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of National Trails UK you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since National Trails UK'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 FMAAT AATQB, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 National Trails UK as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

Sarah Pierce

.....

Sarah Pierce
Independent examiner
FMAAT AATQB

15 Sedgmoor Close
Flackwell Heath
High Wycombe
Bucks
HP10 9BH

Date: **17/12/2025**

National Trails UK

Statement of Financial Activities

Year Ended 31 March 2025

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Charitable activities	2	76,517	331,000	407,517	614,229
Total income		76,517	331,000	407,517	614,229
Expenditure on:					
Charitable activities	3	(128,429)	(482,437)	(610,866)	(409,573)
Total expenditure		(128,429)	(482,437)	(610,866)	(409,573)
Net (expenditure)/income		(51,912)	(151,437)	(203,349)	204,656
Gross transfers between funds		(11,070)	11,070	-	-
Net movement in funds		(62,982)	(140,367)	(203,349)	204,656
Reconciliation of funds					
Total funds brought forward		73,820	295,728	369,548	164,892
Total funds carried forward	14	10,838	155,361	166,199	369,548

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 and 2024 is shown in note 14.

The notes on pages 18 to 25 form an integral part of these financial statements.

National Trails UK

Balance Sheet

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	7,811	8,680
Current assets			
Debtors	11	21,098	222,167
Cash at bank and in hand		181,021	342,596
		<u>202,119</u>	<u>564,763</u>
Creditors: Amounts falling due within one year	12	<u>(43,731)</u>	<u>(203,895)</u>
Net current assets		<u>158,388</u>	<u>360,868</u>
Net assets		<u>166,199</u>	<u>369,548</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		155,361	295,728
Unrestricted income funds			
Unrestricted funds		<u>10,838</u>	<u>73,820</u>
Total funds	14	<u>166,199</u>	<u>369,548</u>

The financial statements on pages 16 to 24 were approved by the trustees, and authorised for issue on 19th December 2025 and signed on their behalf by:

The notes on pages 18 to 24 form an integral part of these financial statements



Andy Gattiker and Simon Kearey
Co-Chairs, National Trails UK

The notes on pages 18 to 24 form an integral part of these financial statements.



National Trails UK

Notes to the Financial Statements

Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

National Trails UK meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

All income is recognised when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from Charitable Activities where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Expenditure

Expenditure is recorded on an accruals basis and has been classified under headings which aggregate all costs related to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in order to meet its charitable activities.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.



National Trails UK

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	10% reducing balance
Office equipment	10% reducing balance

Research and development

Research and development expenditure is written off as incurred.

Fund structure

Designated funds are those funds earmarked by the trustees for a specific purpose.

Unrestricted funds represent monies available for general charitable purposes.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

National Trails UK

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

2 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Grants	40,000	331,000	371,000
Fees & other income	36,517	-	36,517
Total for 2025	76,517	331,000	407,517
Total for 2024	34,714	579,515	614,229

3 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs	72,329	146,019	218,348
Advertising	412	20,040	20,452
Consulting, legal and professional	19,454	61,719	81,173
Depreciation, amortisation and other similar costs	869	-	869
General expenses	585	1,639	2,224
Grant management	5,600	-	5,600
HR Support	2,673	-	2,673
Insurance	505	-	505
IT costs	7,916	756	8,672
Postage & telephone costs	1,533	207	1,740
Project costs	10,152	49,165	59,317
Staff training	107	259	366
Subscriptions	582	-	582
Conferences, travel and events	2,997	27,442	30,439
Grant income distributed	-	175,191	175,191
Governance costs	2,715	-	2,715
Total for 2025	128,429	482,437	610,866
Total for 2024	82,797	326,776	409,573

National Trails UK

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	2,715	2,715	2,475
	<u>2,715</u>	<u>2,715</u>	<u>2,475</u>

5 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>869</u>	<u>918</u>

6 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	192,987	124,190
Social security costs	20,268	12,614
Pension costs	5,093	3,221
	<u>218,348</u>	<u>140,025</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Staff members	<u>4</u>	<u>6</u>

National Trails UK

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £56,958 (2024 - £50,000).

8 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	2,715	2,475

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2024	326	9,512	9,838
At 31 March 2025	326	9,512	9,838
Depreciation			
At 1 April 2024	88	1,070	1,158
Charge for the year	24	845	869
At 31 March 2025	112	1,915	2,027
Net book value			
At 31 March 2025	214	7,597	7,811
At 31 March 2024	238	8,442	8,680

11 Debtors

	2025 £	2024 £
Trade debtors	20,629	5,800
Prepayments	510	510
Accrued income	-	215,515
Other debtors	(41)	342
	21,098	222,167

National Trails UK

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	31,996	2,279
Other creditors	5,770	5,678
Accruals	4,965	195,938
Deferred income	1,000	-
	<u>43,731</u>	<u>203,895</u>

13 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £5,093 (2024 - £3,221).

14 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General					
Unrestricted general funds	73,820	76,517	(128,429)	(11,070)	10,838
Restricted funds					
DEFRA Core Grant	120,213	-	-	-	120,213
Grant Income Distributed	175,515	-	(175,191)	-	324
ED Inclusion (PLP)	-	30,000	(27,328)	-	2,672
COMMS (PLP & NTUK)	-	85,000	(96,070)	11,070	-
Nature Recovery (PLP)	-	216,000	(183,848)	-	32,152
Total restricted funds	<u>295,728</u>	<u>331,000</u>	<u>(482,437)</u>	<u>11,070</u>	<u>155,361</u>
Total funds	<u>369,548</u>	<u>407,517</u>	<u>(610,866)</u>	<u>-</u>	<u>166,199</u>

National Trails UK

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
Unrestricted general funds	4,892	34,714	(82,797)	117,011	73,820
Restricted					
DEFRA Core Grant	160,000	80,000	-	(119,787)	120,213
Grant Income Distributed	-	175,515	-	-	175,515
ED Inclusion (PLP)	-	140,000	(140,550)	550	-
COMMS (PLP & NTUK)	-	110,000	(110,720)	720	-
Nature Recovery (PLP)	-	74,000	(75,506)	1,506	-
Total restricted funds	160,000	579,515	(326,776)	(117,011)	295,728
Total funds	164,892	614,229	(409,573)	-	369,548

The specific purposes for which the funds are to be applied are as follows:

DEFRA Core Grant - provided for the establishment of National Trails UK.

Grant Income Distributed - an allocation of Access for All money which is DEFRA funding to specifically increase the access people have to the outdoors, through both physical and digital capital projects.

ED Inclusion, Comms and Nature recovery funding - relates to the Protected Landscape Partnership work that the charity carries out.

Transfers have been made from unrestricted funds to cover overspends in restricted funds.

National Trails UK

Notes to the Financial Statements

Year Ended 31 March 2025 (continued)

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	7,811	-	7,811
Current assets	17,008	185,111	202,119
Current liabilities	(13,981)	(29,750)	(43,731)
Total net assets	10,838	155,361	166,199
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	8,680	-	8,680
Current assets	75,168	489,595	564,763
Current liabilities	(10,028)	(193,867)	(203,895)
Total net assets	73,820	295,728	369,548

16 Analysis of net funds

	At 1 April 2024 £	Financing cash flows £	At 31 March 2025 £
Cash at bank and in hand	342,596	(161,575)	181,021
Net debt	342,596	(161,575)	181,021

17 Related party transactions

There were no related party transactions in the year.

Accounts



NATIONAL TRAILS UK

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

REGISTERED CHARITY NUMBER: 1196805

CONTENTS

Report of the Trustees	2
Independent Examiner's Report to the Trustees	13
Statement of Financial Activities (SOFA)	14
Balance Sheet	15
Notes forming part of the Financial Statements	17



TRUSTEES REPORT FOR THE PERIOD ENDED 31 MARCH 2024

The Trustees present their report and the financial statements for the period ended 31 March 2024. They are satisfied that the financial statements comply with the requirements of the Charities Act 2011, the trust Deed as described below and the recommendations of the 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).

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024 (continued)

Chair's Introduction

This is the second Trustees Report and Accounts for National Trails UK covering the period 1st April 2023 to 31 March 2024.

Firstly, I'd like to recognise the work of Paul Hamblin who sadly passed away in September 2023. Paul joined the charity as a Trustee in 2022. He was a dynamic member of the Board during the charity's pivotal establishment period. His insight and strategic vision will be missed by all, and his work leaves a significant positive legacy.

Over the year we recruited two new Trustees, Andrew Wang and Sue Morgan, to complete gaps identified in our skills matrix.

In our first year, Trustees had focussed on establishing policies and procedures, setting a governance framework and engaging with members and wider stakeholders. Over this reporting period the charity started the transition from an executive board to a governance board having oversight of, and delegating work to, a team. Our CEO took up post in February 2023, and we recruited an Impact Fundraiser and Policy and Research Officer in the first half of the year.

Following the Glover Review of Protected Landscapes, National Trails UK played an active role in the establishment of an English Protected Landscapes Partnership with the National Landscapes Association, National Parks England and Natural England. Defra supported the Partnership with an establishment grant in 2023 to deliver nature recovery and improve equity of access across the protected landscapes. To support the programme, we recruited a Nature Recovery Co-ordinator, Coastal Wildbelt Officer and Communications Manager.

National Trails across the UK continued to engage with the Board through the Advisory Council which met quarterly. We engaged with government in Westminster, Holyrood and the Senedd to promote the public benefits of National Trails and champion their continued funding.

In May 23 the Secretary of State announced the renaming of the King Charles III England Coast Path (KCIIECP) to mark the coronation of King Charles III, stating that the new coastal National Trail would be walkable by the end of 2024. Our Coast Path Forum gave an opportunity for existing coastal National Trails and new Trail Partnerships to share knowledge and experience to help in the development of the KCIIECP.



Julian
Chair, National Trails UK

Gray

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024 (continued)

Objects and Aims

National Trails UK is the independent champion of the UK's designated National Trails, an inspirational network of long-distance routes that provides a gateway to the UK's spectacular landscapes, amazing wildlife and unique heritage. We strengthen, advocate and inspire on behalf of National Trails, so everyone can connect to nature and experience the great outdoors.

Vision: National Trails are highly valued and used by everyone.

Mission: We will strengthen the UK's National Trails so they can sustainably deliver more for people and nature, advocate on their behalf, and inspire more people to use them as a gateway to the great outdoors.

The charities objectives are to:

- (1) promote and protect the health and well-being of the public by securing the protection, improvement and conservation of the various National Trails in the United Kingdom ("the National Trails"), in particular but not exclusively by promoting public access to the National Trails and encouraging people to walk, ride and take exercise using the National Trails and to access and enjoy the landscapes through which they pass;
- (2) advance the education of the public in relation to the National Trails, their history and heritage, the communities linked with them and the physical and natural environments in which they are situated, in particular but not exclusively by the provision of arts and heritage engagement activities; and
- (3) promote for the benefit of the public, and to advance the education of the public in, the conservation protection and improvement of the physical and natural environment where this relates to the network of National Trails and the landscapes through which they run.

National Trails UK delivers its charitable objects through advocacy, liaising with government and working with relevant departments on long-term policy and strategy for the National Trails. The charity raises funds in support of its objectives, enabling information exchange and learning opportunities for members and will market and promote the National Trails for the benefit of all.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024 (continued)

Public Benefit Statement

The work of National Trails UK helps ensure that our National Trails are highly valued, and used, by everyone. To achieve this we strengthen the UK's National Trails so they can sustainably deliver more for people and nature, advocate on their behalf, and inspire more people to use them as a gateway to the great outdoors.

Our work provides public benefits by:

- supporting investment in the Trails network to improve accessibility and enjoyment.
- promoting the health and wellbeing benefits of using the trails and being outdoors.
- encouraging recognition of the benefits of Trail corridor for nature recovery.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024 (continued)

Achievements and performance

This year saw the transition of the charity as we employed a team to deliver our ambitious work programme. Following the successful recruitment of our CEO, who started in February 2023, we recruited an Impact Fundraiser and Policy and Research Advisor in the first quarter of 2023/4.

An away day was convened with the Trustees and team at Balmaha along the West Highland Way National Trail in September '23. The meeting was hosted by the Loch Lomond National Park. A key focus of the event was to bring Trustees and the new team together to develop the charity's strategy. As a membership organisation we have developed a strategy to help amplify the work of National Trails and the public benefits the trails provide. The strategy is based on three pillars to Strengthen, Advocate and Inspire, while building Organisational Resilience

Working with design studio Xforwhy we developed a new visual identity to support our brand. The web site nationaltrails.uk was updated along with our social media channels to help raise awareness of the work of the charity and the wider positive impact of National Trails.

In order to make a lasting impact for the National Trails and those who use them, we must ensure that National Trails UK is a resilient organisation. As a relatively new charity, securing sustainable funding remained a key priority. Defra continued to support the establishment of National Trails UK through a £80,000 grant with match-funding from membership fees and wider fundraising.

A number of fundraising bids were developed over the year including a successful National Heritage Lottery resilience bid for £9,000 and £2,000 grant from the Chapman Charity Trust. Membership fees based on trail-length were agreed with the Advisory Council, subsequently raising £26,000 and meeting our target. Event income of £4,000 was received in advance of the NTUK Summit in May '24.

National Trails UK continued to work to improve the long-term coordination and sustainability of the National Trails. We have had the first meetings of the NTUK Fundraising Special Interest Group, which has received very positive feedback.

Regular meetings with Natural England, Natural Resources Wales and NatureScot were held to help ensure a strong voice for the National Trails across the UK. Discussions focussed on policy issues impacting National Trails and maximising their impact. Likewise, updates were given to the English, Scottish and Welsh National Trail Officers.

We worked with Natural England to standardise the data collected on National Trails, coinciding with work on the review of the funding formula for National Trails. We also commissioned scoping work to support future research in to the health and wellbeing value of National Trails.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024 (continued)

The Advisory Council met four times over the year providing an opportunity for all 20 UK National Trails to raise issues with the charity's Trustees and team. The Coast Path Forum also met quarterly and reported to the Advisory Council. The Forum published and disseminated a report on Safety Management for UK Coastal Trails. A National Trails Summit was planned for May '24 to be combined with our AGM and a meeting of the National Trail Officers.

Protected Landscapes Partnership

National Trails UK formally entered into a partnership with the National Landscapes Association, National Parks England and Natural England. The English Protected Landscapes Partnership (PLP) was supported through a Defra grant to deliver nature recovery and improved equity of access across our National Parks, Landscapes and Trails. Each of the four partners led on different activities to deliver a two-year business plan running to March 2025. The value of the Defra grant to NTUK in FY 2023/4 was £324,000.

To help deliver nature recovery along trail corridors, National Trails UK recruited a Nature Recovery Co-ordinator and Coastal Wildbelt Officer. As part of this work we developed a National Trails nature recovery map, toolkit, case study videos, and established a special interest group to develop more nature recovery capacity across the National Trail network. We also inputted to a Defra 30by30 Stakeholder Working Group, Protected Landscapes Outcomes Framework and Local Nature Recovery Strategy Stakeholder Engagement Group. The Coastal Wildbelt project set up pilots in the NE and SW to develop proof of concept of using the KCIECP coastal margin with new open access rights for improving access to nature.

The PLP's work in improving equity, diversity and inclusion was supported by the charity including recruiting and hosting a Communications Manager on behalf of the Partnership. A training programme for protected landscape staff was delivered regionally over the year working with Dhalech Associates to ensure there is a good base level knowledge and understanding of EDI. NTUK commissioned research looking at accessibility of information and the language of access. Bamm Global was commissioned to carry out an ethnographic research project focussing on under-represented young people living close to protected landscapes. Scope was appointed to deliver an audit of website accessibility across selected protected landscapes, and training for communications staff

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024 (continued)

Financial Review

The net income for the period is £204,656. Further details are shown in the Statement of Financial Activities on page 15.

The charity has restricted funds at 31 March 2024 of £295,728 and unrestricted funds of £73,820.

Reserves policy

The Trustees actively monitor the charity's free reserves and continue to focus on increasing the level of these reserves whenever circumstances allow. Our Reserves Policy is set at six month's of operating costs and this was met as 31st March 2024.

Risk management

The Trustees have identified any major risks facing the charity and taken such steps as they can to mitigate them. The principal risks, based on likelihood and impact, faced by the Charity over the reporting period were:

- Securing a diverse, sustainable funding for the new charity.
- Wider political and economic instability impacting the charity's establishment.
- Having policies and procedures in place to manage a new team.

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:
- Keeping all stakeholders informed and engaged.
- Differing governing structures in England, Wales, Scotland and Northern Ireland.
- Uncertainty about the outcome of the Glover review and impact on Trails.

The Trustees are satisfied that National Trails UK remains a going concern.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024 (continued)

Plans for the future

National Trails UK developed a Business Plan to drive its work over the establishment of the charity. The charity has developed a strategy with a clear mission and vision on how it can give a stronger voice for National Trails, including:

- Advocate for more secure funding for maintenance of the National Trails.
- Call for new funding for the establishment of the England Coast Path, Coast to Coast Path, and completion of the Pennine Bridleway National Trails.
- Collect evidence of the public benefits of the trail network.
- Champion the creation of a Coastal Wildbelt to improve access and nature along and around the England Coast Path.
- Fundraise to improve the trails network.
- Promote the trails network.
- Share knowledge and understanding across the trails network through the Advisory Council and National Trail Officers.
- Increase coordination of coastal National Trail management and promotion through the Coast Path Forum.
- Work with the Protected Landscapes Partnership to increase the impact and scale of the public benefits of National Trails.

Structure, Governance and Management

National Trails UK is a Charitable Incorporated Organisation (CIO) governed by its Constitution approved on 26th November 2021. It is registered as a Charity with the Charity Commission.

Related Parties

None of the 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.

National Trails UK works in partnership with a number of organisations to deliver its charitable objectives.

- The South West Coast Path Association worked with National Trails Partnerships and lead officers through a working group to establish National Trails UK.
- National Trails UK is a member of the Protected Landscapes Partnership with National Parks England, National Landscapes Association and Natural England. This partnership has been established to improve working across the protected landscapes family in England.
- National Trails UK is a member of the World Trails Network.

Organisation

The Board of Trustees held monthly formal meetings virtually or in person. 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

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024 (continued)

activities. A Finance Committee was established, chaired by the Treasurer and reporting back to the Board. 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.

A suite of policies and procedures were developed or revised and adopted over the reporting period including:

General policies and procedures were developed or updated and approved by the Board over the year to ensure sound governance of the charity and included: Complaints; Data Protection; Ethical Fundraising; Fundraising Promise; IT Security; Vulnerable Supporters. To support the establishment of the new team, appropriate HR policies and procedures were developed and adopted including: Adoption Leave; Disciplinary; Flexible Working; Grievance; Maternity; Paternity; Parental Leave; Performance Management; Sickness and Whistle-Blowing.

The Board of Trustees is supported by an Advisory Council which has representation from all UK National Trails. A Coast Path Forum supports emerging National Trail Partnerships along the KCIIIECP and coordinates a strategic approach for the management and promotion of coastal National Trails.

Appointment 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. One third of the Trustees retire or seek re-nomination each year at the AGM, based on the length of service. Trustees serve a three-year term and can serve for a maximum of three terms. Members elect new and renominated Trustees at the AGM. 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.

A maximum of eleven Trustees are permitted under the current Constitution. Trustees may co-opt additional Trustees between AGMs, so long as the total does not exceed eleven. A Trustee recruitment working group reviewed the Trustees diversity and skills matrix and advised on skills gaps within the Board.

An AGM was held at the end of March 2023 with three Trustees successfully re-nominated: Andy Gattiker, Julian Gray and Simon Kearey. Following a review of the Trustee Skills Matrix, a recruitment process was started in April, resulting in the co-option of two new Trustees in September 2023. Sue Morgan and Andrew Wang were subsequently nominated as Trustees and approved by the membership at the following AGM in May 2024.



In September the tragic loss of Trustee Paul Hamblin impacted the charity and efforts are underway to ensure his legacy is properly recognised.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Jeremy Clark Andrew Gattiker (Secretary) Julian Gray (Chair) Paul Hamblin Simon Kearey (Treasurer) Robert Shane Logan Taryn Nixon Katy Owen Ben Twomey Sue Morgan Andrew Wang	passed away September 2023 appointed October 2023 appointed October 2023
Charity number	1196805	
Principal office	Unit 11, Residence 2, Royal William Yard, Plymouth PL1 3RP	
Senior management	Polly Martin, CEO	
Independent examiner	Sarah Pierce - Ledgers Accountancy Services Ltd	
Banker	The co-operative bank P.O. Box 250 Skelmersdale WN8 6WT	

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024**Trustees' Responsibilities**

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In preparing the financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.



Julian Gray

for and on behalf of the Trustees

Date: 27/01/2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

Year Ended 31 March 2024

I report to the trustees on my examination of the accounts of National Trails UK for the period ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.

Sarah Pierce

.....
Sarah Pierce FMAAT AATQB
Ledgers Accountancy Services Ltd
15 Sedgmoor Close
Flackwell Heath
High Wycombe
Bucks
HP10 9BH

Date: 27th January 2025

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

Year Ended 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income					
Charitable activities					
- Grants	2	-	579,515	579,515	222,571
- Fees & other income	2	<u>34,714</u>	<u>-</u>	<u>34,714</u>	<u>6,429</u>
Total		34,714	579,515	614,229	229,000
Expenditure					
Charitable activities	3	<u>82,797</u>	<u>326,776</u>	<u>409,573</u>	<u>64,108</u>
Net profit / (loss) and net movements in funds before transfers		(48,083)	252,739	204,656	164,892
Transfers between funds		<u>117,011</u>	<u>(117,011)</u>	<u>-</u>	<u>-</u>
Profit/(loss) for the year after transfers		68,928	135,728	204,656	-
Total funds at 1 April		<u>4,892</u>	<u>160,000</u>	<u>164,892</u>	<u>-</u>
Total funds at 31 March		<u>73,820</u>	<u>295,728</u>	<u>369,548</u>	<u>164,892</u>

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

BALANCE SHEET

As at 31 March 2024

Approved by the Board of Trustees on27/01/2025..... and signed on its behalf by:

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Tangible assets					
Fixed Assets	5	8,680	-	8,680	1,562
Current assets					
Debtors	6	5,800	216,367	222,167	161,268
Cash in hand / Bank	7	<u>69,368</u>	<u>273,228</u>	<u>342,596</u>	<u>4,662</u>
Total Assets held		83,848	489,595	573,443	167,492
Current liabilities					
Creditor due within one year	8	(10,028)	(193,867)	(203,895)	(2,600)
Long term liabilities					
Creditors due after one year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets		<u><u>73,820</u></u>	<u><u>295,728</u></u>	<u><u>154,033</u></u>	<u><u>164,892</u></u>
Funds of the Charity					
Brought forward		4,892	160,000	164,892	-
Profit/(loss) for the year after transfers		<u>68,928</u>	<u>135,728</u>	<u>204,656</u>	<u>164,892</u>
Carried Forward	9,10	<u><u>73,820</u></u>	<u><u>295,728</u></u>	<u><u>369,548</u></u>	<u><u>164,892</u></u>



.....

Julian Gray

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Year Ended 31 March 2024

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. General information

Reference and administrative details of the charity can be found on page 12.

b. Basis of preparation

The financial statements have been prepared 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)) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

National Trails meets the definition of a public benefit entity under FRS 102.

The Trustees believe there are no material uncertainties over the charity's activities being able to continue for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

The financial statements include the transactions, assets and liabilities of these accounts.

c. Income recognition

All income is recognised when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from Charitable Activities where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Period Ended 31 March 2024

d. Expenditure recognition

Expenditure is recorded on an accruals basis and has been classified under headings which aggregate all costs related to that category.

- Charitable expenditure comprises those costs incurred by the charity in order to meet its charitable activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

e. Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

f. Depreciation

Assets are depreciated over their estimated useful lives as follows:-

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Grants	-	579,515	579,515	162,571
Donations & legacies	-	-	-	60,000
Fees & other income	<u>34,714</u>	<u>-</u>	<u>34,714</u>	<u>6,429</u>
Total	<u>34,714</u>	<u>-</u>	<u>614,229</u>	<u>229,000</u>
Computer Equipment	- 10% reducing balance			
Office Equipment	- 10% reducing balance			

h. Funds

Restricted funds are created when third party grants are made a particular area or purpose.

Designated funds are those funds earmarked by the trustees for a specific purpose.

Unrestricted funds represent monies available for general charitable purposes.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Period Ended 31 March 2024

2. Income from charitable activities

		Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Charitable activities	- Salaries	53,563	83,241	136,804	37,906
	- Advertising	3,510	5,433	8,943	2,300
	- Consulting	1,268	108,550	109,818	800
	- Depreciation	918	-	918	240
	- General expenses	362	-	362	2,988
	- Grant management	9,789	-	9,789	-
	- HR support	2,773	-	2,773	-
	- Insurance	280	-	280	160
	- IT	6,568	478	7,046	1,054
	- Legal expenses	-	-	-	1,686
	- Rent	-	-	-	8,000
	- Pension costs	1,319	1,902	3,221	1,875
	- Postage	10	-	10	15
	- Project costs	(21,746)	119,982	98,236	-
	- Staff training	3,458	2,155	5,613	-
	- Subscriptions	548	-	548	147
	- Telephone	2,929	-	2,929	170
	- Travel	7,330	5,035	12,365	4,167
	- Conferences	6,080	-	6,080	-
	- Events	1,363	-	1,363	-
	Governance costs				
	- Accountancy	2,475	-	2,475	2,600
Total		<u>82,797</u>	<u>326,776</u>	<u>409,573</u>	<u>64,108</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Period Ended 31 March 2024

3. Expenditure

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Period Ended 31 March 2024

4. Staff

Included in the accounts are wages and costs of £136,804 (2023 - £37,906).

The average number of employees in the year was 3 (2023 – 1).

No employee received emoluments exceeding £60,000 p.a. The Trustees received no remuneration during the year.

The trustee consider key management personnel of the charity to be the trustees and the administrative and management staff, their aggregate remuneration is £50,000.

The Trust's share of Employer National Insurance contributions amounted to £12,614 (2023 - £2,460).

Included in wage costs is a provision for pension contributions of £1,185 (2023 - £2,094).

6. Tangible Fixed assets

	Computer equipment £	Office Equipment £	Total £
Cost			
At 1 April 2023	1,476	326	1,802
Additions	8,036	-	8,036
Disposals	-	-	-
At 31 March 2024	<u>9,512</u>	<u>326</u>	<u>9,838</u>
Depreciation			
At 1 April 2023	178	62	240
Charge in the year	892	24	916
At 31 March 2024	<u>1,070</u>	<u>88</u>	<u>1,156</u>
Net book value			
At 1 April 2023	1,298	264	1,562
At 31 March 2024	<u>8,442</u>	<u>238</u>	<u>8,682</u>

The above assets are all used in the direct furtherance of the Trust's objectives.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Period Ended 31 March 2024

7. Debtors

	2024	2023
	£	£
Trade debtors	5,800	-
Other debtors	342	1,268
Accrued income	215,515	160,000
Prepayments	510	-
	<u>222,167</u>	<u>161,268</u>

8. Cash at bank and in hand

	2024	2023
	£	£
Current account	342,596	4,662
	<u>342,596</u>	<u>4,662</u>

9. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,279	-
Other creditors	5,678	-
Accruals	195,938	2,600
	<u>203,895</u>	<u>2,600</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Period Ended 31 March 2024

10. Restricted funds

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
	£	£	£	£	£
DEFRA Core Grant	160,000	80,000	-	(119,787)	120,213
Grant Income Distributed	-	175,515	-	-	175,515
ED Inclusion (PLP)	-	140,000	(140,550)	550	-
COMMS (PLP & NTUK)	-	110,000	(110,720)	720	-
Nature Recovery (PLP)	-	74,000	(75,506)	1,506	-
	<u>160,000</u>	<u>579,515</u>	<u>(326,776)</u>	<u>(117,011)</u>	<u>295,728</u>

Restricted funds are funds held for specific activities. All restricted funds above are such due to receipt of grants by the charity that have specific conditions attached as to their use as well as the furtherance of the charities objectives.

11. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets	8,680	-	8,680
Net current assets	<u>65,140</u>	<u>295,728</u>	<u>360,868</u>
	<u>73,820</u>	<u>295,728</u>	<u>369,548</u>

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	1,562	-	1,562
Net current assets	<u>3,330</u>	<u>160,000</u>	<u>163,330</u>
	<u>4,892</u>	<u>160,000</u>	<u>164,892</u>

12. Related party transactions

There have been no related party transactions in the year requiring disclosure.

Accounts



NATIONAL TRAILS UK

REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2023

REGISTERED CHARITY NUMBER: 1196805

CONTENTS

Report of the Trustees	2
Independent Examiner's Report to the Trustees	11
Statement of Financial Activities (SOFA)	12
Balance Sheet	13
Notes forming part of the Financial Statements	14



TRUSTEES REPORT FOR THE PERIOD ENDED 31 MARCH 2023

The Trustees present their report and the financial statements for the period ended 31 March 2023. They are satisfied that the financial statements comply with the requirements of the Charities Act 2011, the trust Deed as described below and the recommendations of the 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).

Chair's Introduction

National Trail designation goes back to the creation of the UK's 'Natural Health Service' through the National Parks and Access to the Countryside Act, 1949. Seventy-five years ago, National Trails were envisioned as the ways to and through our finest landscapes. The positive impact National Trails have to our health and wellbeing is just as important today. We now also know far more about the value of the National Trails in supporting sustainable local economies and the potential trail corridors have for nature recovery.

The National Trails have worked together informally for years. Following threats to grant funding, the Chairs of the Trail Partnerships and lead National Trail Officers recognised the need for the 20 UK National Trails to work together on a more formal basis to secure support for their maintenance and enhancement.

National Trails UK was established to give a stronger voice for National Trails across the UK and to amplify their remarkable public benefit. This first Annual Report sets out the work undertaken by the charity from its registration on 26th November 2021 through to 31 March 2023.

It is not possible to acknowledge all the National Trail Partnership Chairs, National Trail Officers and others in the wider trails family who helped champion and establish National Trails UK. However, a few people need a special mention. Firstly, Ian Richie, The Ridgeway, helped to coordinate discussions on securing funding from Government. In 2018 Alan Hulme at the Yorkshire Dales National Park secured a Heritage Lottery Fund Resilience Grant to help define what a stronger voice for National Trails meant in terms of priorities and to recommend a governance model. The result of this work was the Red Kite Report: *On the right path: Options for a body to aid future management of the National Trails*.

In 2019 a MOU was signed between all the English and Welsh National Trails articulating a joint ambition to establish a charitable incorporated organisation. A National Trails Alliance Working Group was established to take forward this work comprising Hilary Cox (Norfolk Coast Path and Peddars Way), Andy Gattiker (South Downs Way), Steve Good (Thames Path), Michael Graham (Cleveland Way), Simon Kearey (The Ridgeway), Juliet Michael (Natural Resources Wales), Patrick Wharam (Yorkshire Wolds Way), and myself (South West Coast Path).

Ken Carter, Chair, South West Coast Path (SWCP) Trail Partnership secured support for the work of the alliance through the SWCP Association. This support included giving my time towards the project and employing a Development Manager, Jo Atkey to help set up the charity. In October 2021 the Plymouth Accord was agreed in a meeting of all the National Trails and an application to register the charity was submitted to the Charity Commission.

Once registered, the founding Trustees worked quickly to recruit a new Board with a broad set of skills and experiences, ensuring that the new charity would be fit for purpose. A new CEO, Polly Martin, was recruited and took up post in January 2023.

Thank you to all the above and everyone else across the Trails family, wider protected landscapes and government who helped create and steer National Trails UK. Now that we are established, the real work begins.

Julian Gray
Chair, National Trails UK



Objects and Aims

National Trails UK is the independent champion of the UK's designated National Trails, an inspirational network of long-distance routes that provides a gateway to the UK's spectacular landscapes, amazing wildlife and unique heritage. We strengthen, advocate and inspire on behalf of National Trails, so everyone can connect to nature and experience the great outdoors.

The charities objectives are to:

- (1) promote and protect the health and well-being of the public by securing the protection, improvement and conservation of the various National Trails in the United Kingdom ("the National Trails"), in particular but not exclusively by promoting public access to the National Trails and encouraging people to walk, ride and take exercise using the National Trails and to access and enjoy the landscapes through which they pass;
- (2) advance the education of the public in relation to the National Trails, their history and heritage, the communities linked with them and the physical and natural environments in which they are situated, in particular but not exclusively by the provision of arts and heritage engagement activities; and
- (3) promote for the benefit of the public, and to advance the education of the public in, the conservation protection and improvement of the physical and natural environment where this relates to the network of National Trails and the landscapes through which they run.

National Trails UK delivers its charitable objects through advocacy, liaising with government and working with relevant departments on long-term policy and strategy for the National Trails. The charity raises funds in support of its objectives, enabling information exchange and learning opportunities for members and will market and promote the National Trails for the benefit of all.

Public Benefit Statement

The work of National Trails UK helps ensure that our National Trails are highly valued, and used, by everyone. To achieve this we strengthen the UK's National Trails so they can sustainably deliver more for people and nature, advocate on their behalf, and inspire more people to use them as a gateway to the great outdoors.

Our work provides public benefits by:

- supporting investment in the Trails network to improve accessibility and enjoyment.
- promoting the health and wellbeing benefits of using the trails and being outdoors.
- encouraging recognition of the benefits of Trail corridor for nature recovery.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

National Trails UK was registered as a Charity on 26th November 2021. Members of the working group established to set up the Charity became the founding Trustees at this point. Initial work focussed on setting up and adopting a sound administration and governance to run the charity. Finance Policies and procedures were adopted, and a bank account established. A Finance Committee was established, chaired by Simon Kearey. IT systems were established and associated policies established. The charity registered with the Fundraising Regulator.

The first external facing task was to recruit new Trustees in advance of the first AGM to be held in March 2022. A national recruitment campaign was launched. Six new Trustees were recruited and voted on at the AGM. In addition, three of the original Trustees were renominated and elected at the AGM. With nine Trustees elected, two spaces were kept clear for future recruitment to help ensure a broader diversity of voices were represented at the Board. The March 2022 AGM was held virtually and included a welcome statement by Marian Spain, CEO Natural England.

Securing sustainable funding to establish the charity was the next key priority. Following negotiations, a Defra grant was attained to help develop the charity with match funding from membership fees and the South West Coast Path Association.

To help ensure a strong voice for the National Trails, monthly meetings with Natural England and Natural Resources Wales National Trail teams were established. Discussions ranged from the development of the charity to policy issues impacting National Trails. Likewise, updates were given to the English and Welsh National Trail Officers meetings and discussions were held with NatureScot and Scottish National Trails.

An Advisory Council to support the Board with representation from all UK National Trails, chaired by Andrew Gattiker. A Coast Path Forum was also established, reporting to the Advisory Council and chaired by Patrick Wharam. Both meetings were set on a quarterly cycle. The Forum set up a working group to develop a report on Safety Management for UK Coastal Trails.

National Trails UK joined an established regular discussion hosted by Defra with National England (NE), National Parks England (NPE), National Park Partnerships and National Association of Areas of Outstanding Natural Beauty (NAAONB - now National Landscapes Association). The negotiations led to the establishment of the Protected Landscapes Partnership of which NTUK is a member. The aim of the Partnership is to deliver nature recovery and better equity of access across the protected landscapes by working better together and innovating in delivery and finance. NTUK was invited to join an Agreement between NE, NPE and NAAONB which commits to deliver national designated landscape priorities.

Branding work was started, to help define the personality, tone, voice and visual impact of the charity. The domain nationaltrails.uk was established as part of the brand supported by [twitter](https://twitter.com/nationaltrailsuk) (now X) and [LinkedIn](https://www.linkedin.com/company/nationaltrailsuk) accounts. Presentations on the establishment and development of the charity and work of UK National Trails were delivered at the Outdoor Recreation Network and World Trails Conference.

A successful national recruitment campaign was held and Polly Martin was appointed CEO in December 2022. Recruitment of an Impact Fundraiser and Research & Policy Officer followed.

Financial Review

The net expense for the period is £164,892. Further details are shown in the Statement of Financial Activities on page 7.

The charity has restricted funds at 31 March 2023 of £160,000 and unrestricted funds of £4892

Reserves policy

The Trustees actively monitor the charity's free reserves and continue to focus on increasing the level of these reserves whenever circumstances allow. Our Reserves Policy is set at six month's of operating costs and this was met as 31st March 2023.

Risk management

The Trustees have identified any major risks facing the charity and taken such steps as they can to mitigate them. The principal risks, based on likelihood and impact, faced by the Charity over the reporting period were:

- Securing a diverse, sustainable funding for the new charity.
- Recruiting a diverse and skilled Board to lead the charity.
- Wider political and economic instability impacting the charity's establishment.

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:

- Lack of capacity to manage the charity in advance of a team being recruited.
- Insufficient governance / leadership at Trustee level.
- Development of a UK-wide charity with establishment funding from Defra.

The Trustees are satisfied that National Trails UK remains a going concern.

TRUSTEES REPORT FOR THE PERIOD ENDED 31 MARCH 2023

Plans for the future

National Trails UK developed a Business Plan to drive its work over the establishment of the charity. The charity has developed a strategy with a clear mission and vision on how it can give a stronger voice for National Trails, including:

- Advocate for more secure funding for maintenance of the National Trails.
- Call for new funding for the establishment of the England Coast Path, Coast to Coast Path, and completion of the Pennine Bridleway National Trails.
- Collect evidence of the public benefits of the trail network.
- Champion the creation of a Coastal Wildbelt to improve access and nature along and around the England Coast Path.
- Fundraise to improve the trails network.
- Promote the trails network.
- Share knowledge and understanding across the trails network through the Advisory Council and National Trail Officers.
- Increase coordination of coastal National Trail management and promotion through the Coast Path Forum.
- Work with the Protected Landscapes Partnership to increase the impact and scale of the public benefits of National Trails.

Structure, Governance and Management

National Trails UK is a Charitable Incorporated Organisation (CIO) governed by its Constitution approved on 26th November 2021. It is registered as a Charity with the Charity Commission.

Related Parties

None of the 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.

National Trails UK works in partnership with a number of organisations to deliver its charitable objectives.

- The South West Coast Path Association worked with National Trails Partnerships and lead officers through a working group to establish National Trails UK.
- National Trails UK is a member of the Protected Landscapes Partnership with National Parks England, National Landscapes Association and Natural England. This partnership has been established to improve working across the protected landscapes family in England.
- National Trails UK is a member of the World Trails Network.

Organisation

The Board of Trustees hold monthly formal meetings virtually or in person. 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. A Finance Committee was established, chaired by the Treasurer and reporting back to the Board. 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.

A suit of policies and procedures were developed and adopted over the reporting period to ensure sound governance of the charity including: conflicts of interest; data protection; disciplinary; ethical fundraising; equality, diversity & inclusion; flexible working; grievance; IT Security; leave; performance management; privacy; risk management; scheme of delegation; sickness absence; sustainability; Trustee code of conduct; and whistleblowing. A staff handbook and further HR policies and procedures were drafted.

The Board of Trustees are supported by an Advisory Council which has representation from all UK National Trails. A Coast Path Forum has been established to support emerging National Trail Partnerships along the England Coast Path and to coordinate a strategic approach for the management and promotion of coastal National Trails.

A Development Manager was recruited to help establish the charity up to September 2022. The charity's first CEO was subsequently recruited in December 2022 to drive forward our work. Recruitment for a fundraiser and Policy and Research Officer started in 2023. Other team members will be recruited to deliver specific work programmes of charity and wider Protected Landscapes Partnership.

Appointment 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. One third of the Trustees retire or seek re-nomination each year at the AGM, based on the length of service. Trustees serve a three-year term and can serve for a maximum of three terms. Members elect new and renominated Trustees at the AGM. 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.

A maximum of eleven Trustees are permitted under the current Constitution. Trustees may co-opt additional Trustees between AGMs, so long as the total does not exceed eleven. A Trustee recruitment working group reviewed the Trustees diversity and skills matrix and advised on skills gaps within the Board.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

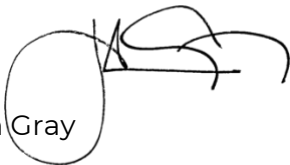
Trustees	Jeremy Clark Andrew Gattiker (Secretary) Stephen Good Michael Graham Julian Gray (Chair) Paul Hamblin Simon Kearey (Treasurer) Shane Logan Juliet Michael Sue Morgan Taryn Nixon Katy Owen Ben Twomey Andrew Wang Patrick Wharam	appointed March 2022 appointed December 2021 resigned March 2022 resigned March 2022 appointed December 2021 appointed March 2022 appointed December 2021 appointed March 2022 resigned March 2022 appointed September 2023 appointed March 2022 appointed March 2022 appointed March 2022 appointed September 2023 resigned March 2022
Charity number	1196805	
Principal office	Unit 11, Residence 2, Royal William Yard, Plymouth PL1 3RP	
Senior management	Polly Martin, CEO	
Independent examiner	PKF Francis Clark Sigma House Oak View Close Torquay Devon TQ2 7FF	
Banker	The co-operative bank P.O. Box 250 Skelmersdale WN8 6WT	

TRUSTEES REPORT FOR THE PERIOD ENDED 31 MARCH 2023**Trustees' Responsibilities**

The charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In preparing the financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.



Julian Gray

for and on behalf of the Trustees

Date: 01/05/2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

Period Ended 31 MARCH 2023

I report to the trustees on my examination of the accounts of National Trails UK for the period ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.

.....
[Name and address of Independent Examiner t.b.c.]

Date:

STATEMENT OF FINANCIAL ACTIVITIES (SOFA)

Period Ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income				
Charitable activities	- Grants 2	62,571	160,000	222,571
	- Fees & other income 3	<u>6,429</u>	<u>-</u>	<u>6,429</u>
Total		69,000	-	229,000
Expenditure				
Charitable activities	4	<u>59,770</u>	<u>4,338</u>	<u>64,108</u>
Net profit / (loss) and net movements in funds before transfers		9,230	155,662	164,892
Transfers between funds		<u>(4,338)</u>	<u>4,338</u>	<u>-</u>
Profit / (Loss) for period		<u>4,892</u>	<u>160,000</u>	<u>164,892</u>

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

All income and expenditure is derived from continuing activities.

BALANCE SHEET

As at 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible assets				
Fixed Assets	6	1,562	-	1,562
Current assets				
Other Debtors	7	1,268	160,000	161,268
Cash in hand / Bank	8	<u>4,662</u>	<u>-</u>	<u>4,662</u>
Total Assets held		7,492	160,000	167,492
Current liabilities				
Creditor due within one year	9	(2,600)	-	(2,600)
Long term liabilities				
Creditors due after one year		<u>-</u>	<u>-</u>	<u>-</u>
Net assets		<u>4,892</u>	<u>160,000</u>	<u>164,892</u>
Capital and reserves				
Retained earnings		-	-	-
Current year profit / (loss)		<u>4,892</u>	<u>160,000</u>	<u>164,892</u>
Total capital and reserves	10,11	<u>4,892</u>	<u>160,000</u>	<u>164,892</u>

Approved by the Board of Trustees on and signed on its behalf by:

.....

Julian Gray

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Period Ended 31 March 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. General information

Reference and administrative details of the charity can be found on page 5.

b. Basis of preparation

The financial statements have been prepared 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)) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

National Trails meets the definition of a public benefit entity under FRS 102.

The Trustees believe there are no material uncertainties over the charity's activities being able to continue for the foreseeable future. The financial statements have therefore been prepared on a going concern basis.

The financial statements include the transactions, assets and liabilities of these accounts.

c. Income recognition

All income is recognised when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income from Charitable Activities where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Period Ended 31 March 2023

d. Expenditure recognition

Expenditure is recorded on an accruals basis and has been classified under headings which aggregate all costs related to that category.

- Charitable expenditure comprises those costs incurred by the charity in order to meet its charitable activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

e. Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

f. Depreciation

Assets are depreciated over their estimated useful lives as follows:-

Computer Equipment	- 10% reducing balance
Office Equipment	- 10% reducing balance

h. Funds

Restricted funds are created when third party grants are made a particular area or purpose.

Designated funds are those funds earmarked by the trustees for a specific purpose.

Unrestricted funds represent monies available for general charitable purposes.

2. Donations and legacies

	2023 £
Grant funding	162,571
Donations and legacies	<u>60,000</u>
	<u><u>222,571</u></u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Period Ended 31 March 2023

3. Income from Charitable Activities

	2023 £
Memberships	<u>6,429</u>

4. Expenditure

Expenditure	Unrestricted £	Restricted £	Total 2023 £
Charitable activities			
- Salaries	33,713	4,193	37,906
- Advertising	2,300	-	2,300
- Consulting	800	-	800
- Depreciation	240	-	240
- General expenses	2,988	-	2,988
- Insurance	160	-	160
- IT	1,054	-	1,054
- Legal expenses	1,541	145	1,686
- Rent	8,000	-	8,000
- Pension costs	1,875	-	1,875
- Postage	15	-	15
- Subscriptions	147	-	147
- Telephone	170	-	170
- Travel	4,167	-	4,167
Governance costs			
- Accountancy	<u>2,600</u>	<u>-</u>	<u>2,600</u>
Total	<u>59,770</u>	<u>4,338</u>	<u>64,108</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Period Ended 31 March 2023

5. Staff

Included in the accounts are recharged wages and costs of £37,906 relating to 2 employees.

The average number of employees in the year was 1.

No employee received emoluments exceeding £60,000 p.a. The Trustees received no remuneration during the year.

The Trust's share of Employer National Insurance contributions amounted to £2,460.

Included in wage costs is a provision for pension contributions of £2,094.

6. Tangible Fixed assets

	Computer equipment £	Office Equipment £	Total £
Cost			
Additions	1,476	326	1,802
Disposals	-	-	-
At 31 March 2023	<u>1,476</u>	<u>326</u>	<u>1,802</u>
Depreciation			
Charge in the year	178	62	240
At 31 March 2023	<u>178</u>	<u>62</u>	<u>240</u>
Net book value			
At 31 March 2023	<u><u>1,298</u></u>	<u><u>264</u></u>	<u><u>1,562</u></u>

The above assets are all used in the direct furtherance of the Trust's objectives.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Period Ended 31 March 2023

7. Other debtors

	2023 £
South West Coastal Path	1,268
Accrued grant income - DEFRA	<u>160,000</u>
	<u>161,268</u>

8. Cash at bank and in hand

	2023 £
Current account	<u>4,663</u>

9. Creditors: Amounts falling due within one year

	2023 £
Accruals	<u>2,600</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Period Ended 31 March 2023

10. Restricted funds

	Income	Expenditure	Transfers	Carried Forward
		£	£	£
DEFRA Core Grant	<u>160,000</u>	<u>(4,338)</u>	<u>4,338</u>	<u>160,000</u>
	<u>160,000</u>	<u>(4,338)</u>	<u>4,338</u>	<u>160,000</u>

11. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	1,562	-	1,562
Net current assets	<u>3,330</u>	<u>160,000</u>	<u>163,330</u>
	<u>4,892</u>	<u>160,000</u>	<u>164,892</u>

12. Related party transactions

There have been no related party transactions in the year requiring disclosure.