



National Trails UK

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

Charity registration number: 1196805



National Trails UK

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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 Wildbelt 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', written in a cursive style.A handwritten signature in blue ink, appearing to read 'Simon Kearey', written in a cursive style.

.....
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 'A Gattiker', written over a dotted line.A handwritten signature in blue ink, appearing to read 'Simon Kearey', written over a dotted line.

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.