



THE RAMBLERS' ASSOCIATION

ANNUAL REPORT & FINANCIAL STATEMENTS

2020/21

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The Ramblers' Association trustees' report and financial statements for the year ended 30 September 2021.

The trustees of the Ramblers' Association, who are also directors of the company for the year ended 30 September 2021 under the Charities Act 2011 and the Companies Act 2006, present the trustees' annual report for the year (including the directors report and the strategic report under the 2006 Act), together with the audited financial statements for the year.

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

Company number: 04458492

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

FOREWORD FROM THE CHAIR

If the pandemic has taught us anything as ramblers, it is these three things; the importance of spending time in the outdoors for our health and wellbeing, that we still have a long way to go to ensure access to nature is equal for all, and that we have weathered this pandemic storm with great resilience.

Many of us saw how walking became the population's favourite new hobby, with paths and open green spaces busy with people exploring the outdoors on foot, many for the first time. Without walking, the mental health of our nations would have suffered significantly, and it is thanks to the decades of work by Ramblers' volunteers and staff that many of our paths and open spaces were open to walkers when we all really needed them.

Whether you strolled in a public park or garden, wandered alongside a waterway, rambled in your local countryside, or hiked through wilderness areas and national parks, walking in nature-filled places provided huge benefits to those who could access it.

And that brings me to my second point, that the opportunity to access safe, outdoor spaces for recreation during the pandemic has not been equal.

Our report 'The grass isn't greener for everyone' highlighted our right to access nature wherever we live and whatever our background, and that Covid has exacerbated existing inequalities of access.

There is a stark contrast between those who do have easy access to green spaces and nature, and those who don't. Some of our poorest and most disadvantaged communities often have the least access to green space. So, we continued to lobby the UK Government to put people's access to nature at the heart of new environmental legislation and recognise its importance when designing policy.

And finally, I'd like to recognise the fortitude and resilience of our Ramblers' community. Throughout the pandemic our members, volunteers, and staff ably navigated the challenges of frequently changing rules, across three nations, that affected all our activities.

We adapted and changed, ensured that we offered walks and activities when we could, we continued to check and respond to problems and changes to our path network to keep our access open for all, and we moved online when needed, to keep our people safe and our offices, areas, and groups running. And we did it with patience and the determination to deliver for all walkers.

A heartfelt thank you, to all of you – members, volunteers, and staff – for all that you have done this past year and continue to do, for the benefit of everyone who wants to experience the joy of walking.



Rebecca Dawson
Chair, board of trustees

VISION, MISSION, VALUES AND PUBLIC BENEFIT

Our vision

A country where everyone enjoys the outdoors on foot and benefits from the experience.

Our mission

The Ramblers' mission is to create a country where everyone has the freedom to enjoy the outdoors on foot and benefits from the experience. We will protect, improve and enhance the places that people enjoy to walk and open up new places for them to explore. We will help people explore their local area and the beauty of the Great Britain by making sure paths and green spaces are well maintained and the rights and freedoms of walkers are upheld.

We will help to create a country where society understands the benefits of walking for both recreation and shorter journeys, and where communities have easy access to high quality places to walk, from attractive urban areas to open spaces in the countryside. We will support people of all ages and backgrounds, so they can experience the great outdoors on foot, resulting in improvements in health, wellbeing and happiness.

Our values

Our values are the core principles that guide us daily in our work and our membership of the Ramblers. We all share the passion that walking is for everyone and by living our shared values we can ensure the Ramblers is an organisation to be proud of. Our values will earn trust for the Ramblers brand which will allow us to open up a world of walking opportunities for even more people.

Inclusive

This means we:

- Treat everyone with dignity, courtesy, consideration and respect
- Accept and respect people's individuality, differences and contribution
- Take time to listen and engage with others
- Have no tolerance of prejudice
- Create a welcoming environment for all new and potential members and volunteers
- Build alliances and work with others to achieve our shared goals

Inspiring

This means we:

- Inspire through our words and our actions
- Are ambitious and channel our passion to motivate others
- Are positive about our mission and our people
- Have the courage to question and challenge
- Are bold and confident in championing our cause
- Are outward looking and positive in our approach
- Work together as one organisation with a common purpose

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Vision, mission, values and public benefit

Empowering

This means we:

- Encourage and enable people to do things for themselves
- Believe that every person can grow
- Commit to working with and supporting others as part of a team
- Are open to new ideas
- Always looking to learn and improve
- Encourage self-empowerment in others for their health and well-being

Responsible

This means we:

- Do what we say we will
- Are positive role models, acting appropriately and treating everyone equally
- Create a safe and supportive environment for everyone involved with the Ramblers
- Earn the trust for the Ramblers brand through ethical and responsible conduct
- Will challenge behaviour which goes against our values
- Act in an environmentally responsible way

Public benefit

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

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

As a charity the Ramblers must have purposes all of which are exclusively charitable (as defined by the Charities Act 2011) and are for the public benefit. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Ramblers' aims and objectives and in planning future activities. More details of many of the specific activities undertaken by the Ramblers to carry out its charitable purposes for the public benefit are set out in the following section on achievements and performance during the year.

Equality, diversity and inclusion

We have started in earnest our work to commence the culture change required to make the Ramblers a more inclusive, engaging and diverse organisation. We know we must do more to support our mission to create a country where everyone has the freedom to enjoy the outdoors on foot and to benefit from the experience. We are concerned about the exclusion of people from visible ethnic minority groups, and the board of trustees has given high priority to addressing barriers faced by all those with protected characteristics or under-represented groups. We have established an EDI (equality, diversity and inclusion) working group, and are developing an EDI strategy and action plan. We plan to employ an EDI specialist to guide the board and staff on these activities, who will be a valuable member of our new people and organisational development team.

Actions we have taken this year include:

- Revising our values and brand, making inclusion and the removal of barriers central to our identity.
- Developing an EDI strategy to identify and support the changes we need to make.
- Gathering evidence internally and externally to inform our future actions, including improving data gathering about staff, members and volunteers; and seeking the views and experiences related to EDI at the Ramblers from staff and our board.
- Continuing our work to make more paths more accessible; through repair work, installation of gates, and removal of other barriers to provide access for all.

ACTIVITIES AND ACHIEVEMENTS IN 2020/21

Our goals remained the same, but our plans from October 2020 to September 2021 recognised we were operating in a time of major uncertainty and change.

As the external environment continued to evolve, we wanted to encourage all those people who have enjoyed walking through the pandemic to continue walking with us and to support our mission.

As an organisation we were ready and able to adapt and flex, staying ambitious, yet realistic with our resources to ensure we delivered on all we commit to.

We must continue to engage and support our thousands of members and volunteers, building strong and healthy partnerships, where we collaborate and all work towards the same organisational mission.

We focussed our plans on three key priority areas:

- Growing awareness and engagement with the Ramblers and what we do.
- Growing our membership and income.
- Commencing the culture change that is required to take the charity forward to be an inclusive, engaging and diverse organisation.

Our work continued to cover four main themes:

- Creating a country designed for walking
- Helping everyone to find their feet
- Growing members, supporters and income
- Becoming a great charity

CREATING A COUNTRY DESIGNED FOR WALKING

This includes finding, recording, maintaining, improving and creating paths, and running strong campaigns to enable everyone to access nature.

- *Develop our long-term paths and access offer.*
- *Engage more people in our paths and access work.*
- *Deliver high profile, impactful advocacy that protects and promotes public access.*

Our critical **Don't Lose Your Way** project continued and in November 2020 we launched our map of the 49,000 miles of potential lost ways in England and Wales. These paths had been identified by volunteers as part of our mapping campaign earlier in the year. We are now working with volunteers across the country to claim the most important for future generations to enjoy.

In Wales we successfully secured £1.2m of funding for a new **Paths to Wellbeing** project to work with communities and volunteers across Wales to improve access to nature. This two-year Welsh Government-funded project will help to protect and enhance paths and access in partnership with local authorities, charities and other organisations.

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Activities and achievements in 2020/21

In Scotland, as part of our **Mapping Scotland's Paths** project, we launched the best-ever map of the Scotland's trails. The online map was viewed more than 30,000 times in its first month and more than 180 volunteers are helping to audit data and record new hidden paths near them.

In the run up to the spring 2021 local elections, we led a successful campaign in London calling for more support for new and existing **green walking routes**, such as the London Loop and Capital Ring. In response to our campaign, Transport for London (TfL) has committed to produce a new leisure walking strategy before the end of 2022, with input from the Ramblers. The strategy will set out, for the first time, how TfL and the Greater London Authority will improve existing popular leisure routes like the London Loop and also create new ones, so that everyone has green walking routes to explore on their doorstep.

We lobbied for an improved **highway code** with improvements to make roads safer for walkers. Over 2,000 Ramblers members responded to consultation and, in July 2021, we were delighted that the Department for Transport backed our calls and announced changes to the code that improve pedestrian safety. These changes took effect in January 2022.

We have worked with Natural England on updating the relaunched **Countryside Code**. We are continuing to work with Natural England and their engagement partners on promoting the Code.

Our lobbying of the Welsh Government helped to secure the introduction of a new **Access Improvement Grant** which directly allocates funds to local authorities (and National Parks with access responsibilities) to improve and promote rights of way, open access land and green space. We also lobbied successfully for the Welsh Government's National Development Framework, Future Wales, to be amended to recognise rights of way and common land as a National Assets. This important framework will guide decisions on infrastructure and development for the next 20 years.

With the support from the Scottish Government's visitor management strategy group, Ramblers Scotland led a **responsible wild-camping video campaign** in the summer to encourage young people to enjoy responsible wild camping, with over 270,000 viewing the campaign content. This work will help manage the impact of outdoor access takers on the environment and minimise the risk of new restrictions being imposed that might limit access.

Our work continued to protect and expand our legal network of **rights of way in England and Wales**. We successfully objected to 11 proposed level-crossing closures by Network Rail in Suffolk and five in Cambridgeshire. We supported volunteers and members of the public to add paths to the definitive map, for example at Castle Mound (Cambridgeshire), St Michael Rural (Hertfordshire), Coventry (Warwickshire) and Lewes (East Sussex) as well as resolving long standing obstructions in Cornwall and North East Lincolnshire. We advised thousands of members, volunteers and members of the public on issues related to public rights of way and published volunteer guidance focused on local advocacy and influencing.

Our focus for gaining better investment in **paths and access** has been the post-Brexit reform of agricultural subsidies. We were successful in gaining formal recognition in the Agriculture Act, which received Royal Assent on 11 November 2020, that public access is a public good. This means that farmers can be paid for supporting better access to the countryside. Our attention is now focused on ensuring that this translates into meaningful change on the ground by engaging with officials, ministers and parliamentarians.

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Activities and achievements in 2020/21

Building on the support for our 'The Grass Isn't Greener for Everyone' report, which included a specific call on government to introduce through its Environment Bill targets for improving public access, we launched a '**Write to Your MP**' campaign action. We worked closely with peers in the House of Lords to table several amendments to the Bill to support better access to nature. While these were unsuccessful, we did receive useful ministerial commitments. Most recently, we launched a petition and an open letter to the Prime Minister urging the Government to do more to improve access to nature. The petition has so far gained 8,000 signatures.

We played a leading role in coordinating efforts to oppose plans for new legislation enabling farmers to divert rights of way where livestock are present, which could have significant consequences for the use and enjoyment of the path network. We understand concerns about public safety but believe that farmers should make better use of the various tools and methods already available to protect path users.

We continue to work with Natural England on creation of the **England Coast Path**. Nearly all of the route has now been through public consultation and is now either going through the approvals process or being installed on the ground.

In response to the UK Government's **planning reform** white paper, we worked with a coalition on an 'alternative vision' for planning, which promotes active travel and access to green space. We are continuing efforts to influence the forthcoming changes to the planning system.

From July onwards, we started scoping the **paths and access vision project** which aims to strengthen our evidence base on the value of the path and access network to people and society. We will be commissioning research, scoping opportunities for developing quality standards, and creating a clear vision for Ramblers regarding our role as guardians of the network across England and Wales.

Our 154 volunteer **path maintenance teams** were able to restart their activity working in close partnership with local authorities – delivering over 270 path team days last year across England and Wales.

HELPING EVERYONE FIND THEIR FEET

This includes delivering a diverse range of high-quality walks and new digital tools to inspire, support and educate people about walking.

- *Launch and establish the new Ramblers brand positioning.*
- *Deliver a new website to increase awareness, engagement and grow revenue.*
- *Develop and commence delivery of our new self-guided walking programme.*
- *Develop and diversify our led walk offer to grow awareness and engagement.*

Over the last year we have been developing and testing **our new Ramblers website** which was launched in January 2022. While this project has taken longer than originally anticipated, it will improve functionality, provide a superior user-journey with more easily accessible information; and present a new look and feel to support the launch of the new brand. The development of the new

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website includes another significant digital transformation programme in the form of a new walks manager tool as well as a replacement for the current Ramblers Walking for Health website.

Together with Sport England and over 160 local partners we have been working to secure the long-term future of **Walking for Health** in England. We will be using the new brand and website to relaunch this programme as Ramblers Wellbeing Walks in early 2022. This will enable thousands of people, many new to walking, to continue to benefit from the joys of walking, both physical and mental, and keep active through local short group walks. Over the last year, with our partners, we have delivered over 20,000 walking for health walks.

We finalised plans for our new **brand**, which was developed with support from volunteers, and aims to grow awareness of the Ramblers and demonstrate our relevance, helping us give focus to our campaigning which is little recognised by the outside world. Our new brand is vibrant, energetic, inclusive and open which represents what we are striving to achieve across the whole organisation.

We have started a **self-guided walking scoping project** to look at ways of enabling more people to engage with nature and enjoy walking.

In Wales, we ran the Offa's Dyke Path **Big Welsh Walk** which was held to celebrate the 50th anniversary of the Path becoming a National Trail. Held over three weekends and attended by over 100 people, the festival proved to be a great way to engage with new and diverse audiences and was an introduction to the Ramblers for most of the participants.

Also in Wales, we worked with the South West Wales Community Rail partnership to develop **walking routes** from 30 railway stations between Port Talbot and Fishguard. We also used our new family-friendly characters, Ramble and Scramble, to develop train-themed resources to encourage families to use the train for a day out walking.

We worked in partnership with Sport England, Sport Scotland and a range of other outdoor organisations to enable our activities to restart. Since the removal of restrictions in April 2021 the majority of our 485 local groups have been able to restart and provide close to a full programme of **group walks** – with over 17,000 led walks happening over the last 6 months of the year - compared to approximately 22,000 over the equivalent period in 2019.

We are working with volunteers and partners to improve how we design, manage and promote our group walks to provide more variety and ensure they are accessible for everyone in the future. This includes replacing the current Group Walks & Events Manager (GWEM) tool with a new **walks manager tool** for volunteers to create and publish their group walk and investing in our 14,000 walk leaders.

Over the last year over 1,000 volunteers completed our **walk leaders essentials e-learning** course. We have also run a series of 27 walk leader conversations, masterclasses and additional training across England and Wales, to help bring volunteers together to share experiences, good practice and support their development. Work on a new e-learning module for first aid and incident management is also underway and due to be introduced in early 2022.

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In addition, we continue to provide regular **support and advice to volunteers** – responding to close to 15,000 queries and messages from our Groups and Areas related to group walks, rights of way and volunteering generally.

GROWING MEMBERS, SUPPORTERS AND INCOME

This includes diversifying our income streams and developing our service levels, membership offer and self-guided routes, to appeal to more walkers.

- *Diversify our membership offer to attract and retain more members.*
- *Refine our fundraising mix to increase supporter engagement and year on year income growth.*

Following a challenging period with the restrictions on group walking and events where we would have been recruiting, we saw six months of **continued membership growth** from April 2021, closing the year with 101,130 members (2020: 98,717).

Our acquisition and retention activity continued with significant marketing activity in place for **membership recruitment** in our integrated summer campaign. We have planned a variety of further initiatives for the coming year which we intend shall have an even greater impact.

The fundraising team has implemented a **new fundraising approach** that we hope will more successfully exploit the opportunities in grant-making trust, corporate partnerships, individual giving and large environmental and wellbeing funders.

A key area of focus since early 2020 has been the delivery and implementation of Salesforce as our new **customer relationship management tool** (CRM) and website. Significant challenges and complexities were encountered in the design and testing processes, which required extended timelines. However, now launched in late 2021, Salesforce will have a dramatic impact on our ability to capture information on our membership and supporters to utilise in engagement activities and relationship building. In addition, Salesforce will bring in significant time savings for staff on many processes. Salesforce offers us a platform to build relationships with our supporters and in turn, ensuring more people experience the joy of walking.

We ran our **Walk your Way marketing campaigns** to attract new members by showcasing the benefits of being a Ramblers member. This included gaining national and local media coverage and we saw growth in our followers and their engagement on social media.

BECOMING A GREAT CHARITY

This includes investing in staff and volunteer leadership development, reviewing policies and reporting systems, sustainable business practices, and embedding and improving our digital capabilities

- *Develop a clear people strategy for the next 3 years.*
- *Establish and embed a dynamic programme to ensure the organisation becomes more diverse and inclusive.*
- *Develop a volunteering strategy to grow engagement and deliver a great volunteer experience.*

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- *Deliver Ramblers 'reboot' project to create new ways of working for our staff and volunteers post pandemic.*

In the summer we reorganised our **senior leadership structure** to suit the challenges and opportunities that we face now and in the coming years. As part of the process, we have created and recruited to a new position of Director of People and Organisational Development, who will lead on the development of a people strategy. We have evolved the Director of Income and Marketing role to lead on all aspects of charity income and engagement, created a Director of Finance, Performance and Impact role as well as a Director of Operations and Advocacy. This realignment will better serve the needs of the charity as we navigate out of the pandemic and look to ensure the Ramblers can demonstrate its impact for more people.

Our **members of staff across the country**, based at home and in our three offices in England, Scotland and Wales, have adapted magnificently to the new ways of working and remain committed to supporting our members and volunteers in often difficult circumstances. During the year we moved to our new, smaller, London office which recognises our new ways of working and will make savings on our rental costs.

Behind the scenes we have enhanced many of our **internal processes** with improvements in financial reforecasting, including a new project management framework for governance and reporting which is providing consistency and structure on how projects are managed and delivered. We are seeing the benefits of greater planning and how we link that all to our core mission.

Following the introduction of an **updated safeguarding policy and resources**, we proposed changes to our articles, approved by Council members in April 2020, which ensures we can stay compliant with Charity Commission requirements and allows us to react more swiftly to serious complaints and safeguarding concerns, and to react to any further changes in charity or legal requirements.

Our volunteer portal, **Assemble**, is now well established and over 20,000 volunteers are now recorded on it. Assemble has enabled improved volunteer-to-volunteer communication, volunteer recruitment, volunteer training and information sharing. We are continuously improving the functions on Assemble based on volunteer feedback as we know it is not as efficient as it could be.

We have made good progress in the way we work and collaborate with volunteers – introducing **regional clusters and special interest groups**. These play an increasingly important role in enabling staff and volunteers to work together on key issues and the board remains committed to resourcing them so that they can help shape our future work. Clusters are an informal way of collaborating within a particular geographical location (involving several Areas) to address national and local priorities and enable closer working with stakeholders. Special interest groups (SIGs) are informal working groups (comprising staff, members and volunteers from across all three nations) focused on ways to collaborate on specific strategic topics and solve organisation wide problems. The last year have seen five SIGs come together on topics including volunteer recruitment, young people, future of group walks, mayoral elections and local membership recruitment.

OUR PLANNED ACTIVITIES 2021/22

Priorities

We are making great progress in our mission to create a country where everyone has the freedom to enjoy the outdoors on foot and to benefit from the experience. We remain focussed on this mission in everything we do.

Our thousands of volunteers across Great Britain are the heart of the Ramblers. We are committed to engaging and supporting our volunteers, and building strong and healthy partnerships where we collaborate, campaign and work towards the same organisational mission.

We believe that walking is a simple pleasure that should be open to everyone and is a right to be protected. Recently, we've seen encouraging signs of growth in the numbers of people joining the Ramblers as members. To build a diverse and vibrant community, we shall grow our membership base further, ensuring we retain and value all our members, so they continue as lifelong supporters of the Ramblers.

We know we must appeal to new people to build the next generation of Ramblers supporters, united by the love of walking and championing the important cause we all believe in. To do this we will establish and embed a dynamic programme to ensure the organisation becomes more diverse, open, accessible and inclusive at all levels.

As an organisation we shall continue to be ready to adapt and flex, staying ambitious, yet realistic with our resources to ensure that we deliver on all that we commit to and start to really embed our new tools, approach and ways of working.

The priorities for the organisation over the coming 12 months are:

- Growing awareness and engagement with the Ramblers and what we do.
- Growing our membership and income.
- Commencing the culture change that is required to take the charity forward to be an inclusive, engaging and diverse organisation.

Key projects for the year

Don't Lose Your Way

This volunteer-led project, now in its third year, has identified over 49,000 miles of potential lost ways across England and Wales. It supports volunteers to collect the evidence needed to build and submit applications to restore the most important paths for future generations. We will continue to lobby the UK government for an extension to the cut-off date of 2026 to register historical rights of way in England.

Mapping Scotland's paths

Having created the best-ever public map of Scotland's paths, we are working with volunteers and communities to add more routes and important metadata.

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Our planned activities 2021/22

Paths to Wellbeing

This project, in partnership with local authorities, environmental NGOs and local communities across Wales, will facilitate community volunteering to enhance local green spaces, nature and access.

Paths and access

This project will identify benefits to people using and enjoying the path network, the barriers which prevent this, and the enablers who can make this happen; and develop a new Ramblers vision for improving the path network in England and Wales.

Led walks development

This project will develop and diversify our led-walk offer, increasing the diversity, quality and reach of our led walks by working with volunteers and partners to improve how we design, manage and promote our walks. This includes a new Walks Manager tool for volunteers.

Self-guided walks

This project will deliver our new self-guided walking programme, which aims to get more people walking with the Ramblers through an improved self-guided walking and membership offer.

Wellbeing Walks

This project will grow our network of health walk schemes across England, helping everyone to have access to a friendly, short, group walk, within easy reach of where they live, to help them become and stay active.

Young adult development

This project in Scotland will break down barriers to young adults getting outdoors. The Out There Award delivers a programme of outdoor skills, social and volunteer activities to build confidence with walking and navigation.

Website & brand

We will launch our new website, showcasing our new brand, group walks and routes, as well as our policy, advocacy and campaigning work. The site will be fully accessible and have a much-improved user experience, focused on great content and compelling reasons to join us as a member or volunteer.

Awareness campaign

We will deliver an ambitious awareness campaign to coincide with the launch of a new Ramblers brand which will help us to grow our membership, and raise awareness of our paths and access work.

Salesforce

We will introduce our new customer relationship management tool which will improve the ability to meet the needs of our members and supporters, and increase supporter satisfaction, loyalty and engagement.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Information

Status

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

Administrative details

Company number 4458492

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

Registered office and main operational address

1 Clink Street, 3rd Floor, London SE1 9DG (*from 13 January 2021*)

2nd Floor, Camelford House, 87-90 Albert Embankment, London SE1 7TW (*until 13 January 2021*)

Ramblers Scotland operational address

Caledonia House, 1 Redheughs Rigg, South Gyle, Edinburgh EH12 9DQ

Ramblers Cymru operational address

3 Coopers Yard, Curran Road, Cardiff CF10 5NB

Bankers

Unity Trust Bank Plc, Four Brindleyplace, Birmingham B1 2JB

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

Investment manager

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

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

Auditor

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

Governing document

The company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed by its articles of association.

Board of trustees

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

The key role of the board is to determine the strategy for achieving our mission and the oversight of the implementation of that strategy across our range of activities. This includes our values, ethics, image and communications. The board of trustees has the overall responsibility for ensuring that the Ramblers pursues its charitable objects, complies with its own constitution and relevant

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Structure, governance and management

legislation, regulation, guidance and best practice, applies its resources exclusively to its objects and safeguards and advances the interests of walkers throughout Great Britain.

The board of trustees currently meets formally eight times a year. All trustees give their time voluntarily and are not remunerated for their work on behalf of the Ramblers beyond the reimbursement of reasonable expenses. One or more members of the senior leadership team, including the chief executive, attend each board meeting. The governance manager acts as secretary to the board. The rules governing the election of trustees are set out in the articles. The board of trustees consists of:

- The chair and honorary treasurer elected by the General Council.
- Nine members elected by the General Council.
- A member appointed by each of the constituent parts (Ramblers Scotland and Ramblers Cymru).
- Not more than two members co-opted by the board of trustees.

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

Trustees in 2020/2021

Chair	Kate Ashbrook (until 17 April 2021) Rebecca Dawson (from 17 April 2021)
Honorary treasurer	Michael Penny
Ordinary trustees	Kate Ashbrook (from 17 April 2021) Jonathan Bergwerk (until 7 December 2021) Mark Chung (from 21 April 2021) Sophie Clissold-Lesser Rebecca Dawson (until 17 April 2021) Ronnie Forbes Richard May Malcolm McDonnell Lucy Robinson (from 21 April 2021) Peter Rookes (until 21 April 2021) Helen Tranter
Appointee, Ramblers Cymru	Christopher Hodgson (until 21 April 2021) Rob Owen (from 21 April to 7 June 2021) Alan Austin (from 1 September 2021)
Appointee, Ramblers Scotland	Alison Mitchell

Induction and training of trustees

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

President

The president is an honorary position, elected each year at General Council, and eligible for re-appointment. The president is not a trustee. Our president since 1 April 2017 is Stuart Maconie.

Sub-committees

The board has two sub-committees, each chaired by a trustee and with terms of reference and functions delegated by the board. The finance and risk committee scrutinises issues concerning finance, investment, risk and audit, along with oversight of membership and income generation. The remuneration committee determines the salary of the chief executive officer and maintains an overview of the salaries of the senior staff that fall within its remit.

Management and staffing

The trustees delegate the day-to-day running of the Ramblers to the chief executive officer as its chief officer, supported by a senior leadership team. The chief executive officer enacts the mission of Ramblers through its unpaid volunteers and paid staff. Overall, the chief executive leads a staff that at 30 September 2021 totalled 108 people.

Senior leadership team in 2020/21:

Tanya Curry	Chief executive officer
Tompion Platt	Director of operations and advocacy
Suzy Russell	Director of finance, performance and impact (from 28 June 2021)
Clive Sanders	Director of income and marketing (from 4 January 2022)
Glen Walker	Director of people and organisational development (from 22 Nov 2021)
Rachael Bayley	Director of operations and volunteering (until 31 July 2021)
Louise Berry	Director of HR (interim) (15 March 2021 – 31 October 2020) [consultant]
Sherine Krause	Director of income (interim) (from 19 July 2021 to 19 January 2022)
Sarah Marfleet	Director of membership and fundraising (until 11 June 2021)
Wayne Orr	Finance director (interim) (from 11 Nov 2020 to 26 July 2021) [consultant]
Laura Scarlett	Director of data, digital and technology (until 31 March 2021)
Angela Charlton	Director of Wales (role removed from SLT on 2 August 2021)
Brendan Paddy	Director of Scotland (role removed from SLT on 2 August 2021)

NB Those staff members termed 'director' are not directors in accordance with company law.

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Structure, governance and management

Nations

Under our devolution agreements, substantial authority is devolved to our entities in Scotland and Wales. The board of trustees has delegated authority to committees in Wales and Scotland made up of representatives elected by each national Council.

Ramblers Scotland Strategic Committee members in 2020/2021

President	Lucy Wallace
Convener	Alison Mitchell
Vice convener	Douglas Tullis (until 6 March 2021) Bekah Cork (from 6 March 2021)
Honorary treasurer	Alistair Cant
Ordinary members	Bekah Cork (until 6 March 2021) Beth Dickson Muriel Kirkwood (from 6 March 2021) Elly Macdonald Mike Morris (until 6 March 2021) Sue Thomas (from 6 March 2021) David Webb Jay Wilson (until 6 March 2021)
Co-opted members	Mike Gray (from 11 May 2021) Andrea Steel (until 17 August 2021)

Welsh Council Executive Committee members in 2020/2021

President	Will Renwick
Chair	Christopher Hodgson (until 24 March 2021) Rob Owen (from 24 March 2021)
Vice chair	George Allingham (until 24 March 2021) Chris Hodgson (from 24 March 2021)
Honorary treasurer	John Cook (until 24 March 2021)
Ordinary members	Stan Winstanley (until 24 March 2021) Gwenda Fitzpatrick John Elwyn Williams Maggie Thomas (from 24 March 2021) Joanna Slattery (from 24 March 2021)
Co-opted members	Alan Austin (from 9 May 2021) Ruth Hussey (until 24 March 2021) Rob Owen (until 24 March 2021) Andrew Stumpf (from 24 March 2021)

Councils, Areas and Groups

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

The Ramblers' Association annual report 2020/21

Structure, governance and management

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

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

At local level, activities for members and volunteers are organised through 485 Groups and 59 Areas. Each Area and Group operates through its own constitution, but as part of the overall Ramblers organisation.

Members of the Charity under the Companies Act

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

Ramblers' Enterprises Limited

Ramblers' Enterprises Limited is a wholly owned subsidiary of the Ramblers' Association that is incorporated in England and Wales. Its principal activities are to undertake commercial activities on behalf of the Ramblers. Ramblers' Enterprises Limited produced a net profit of £20,002 (2020: £18,860), which will be donated to the Ramblers through Gift Aid.

FINANCIAL REVIEW

The financial year ending 30 September 2021 was a period of stability for the Ramblers in the continuing presence of a global pandemic. The charity recognised the need to consolidate and adapt during a time of uncertainty and change. It also focused though on plans to increase awareness and engagement, grow membership, diversify income streams, and continue a significant transformation programme covering organisation design, digital technology, ways of working and our brand. The charity benefited from brought forward funds of £12.2m.

The Ramblers was in a deficit position of £(0.5)m in the year ending September 2021 (2020: £1.0m operating surplus). The deficit position was due to a decrease in income of £(2.3)m due primarily to a reduction in legacy income compared to prior year and the phasing of income received from the People's Postcode Lottery, offset by a reduction in expenditure of £(0.6)m.

Overall, the Ramblers remains in a strong financial position with total net assets of £11.8m (2020: £12.2m), which includes cash balances of £7.8m (2020: £8.0m).

Income

In the year to 30 September 2021, the charity's total income was £9.7m (2020: £12m) a decrease of 19% compared to the previous financial year. The £2.3m decrease in income was mainly driven by the impact of the phasing of the receipt of funding from the People's Postcode Lottery and Postcode Active Trust, with £2.6m received in the 2020/21 financial year compared to the £3.9m received in the 2019/20 financial year.

Of the £2.6m received in 2020/21, £1.4m was from the draw fund established by the People's Postcode Lottery in the prior year, with a specific focus on connecting more people to nature through walking, and growing awareness and engagement with the natural world – the Climate Challenge programme.

The players of People's Postcode Lottery have supported the Ramblers since 2016 and the partnership continues to go from strength to strength. The Ramblers benefitted from 32% of proceeds from the draws promoted on our behalf. During the financial year the People's Postcode Lottery changed the way it distributed funds to charities from a governance perspective and moved to a trust model. With the support of the Postcode Active Trust, the Ramblers' remains well positioned as a supported charity to receive additional funding towards our cause.

Donations and legacies income, comprising of membership income, gift aid, legacies as well as donations, remains the charity's highest income generator with an overall increase of £0.6m to £6.5m (2020 £5.9m). Whilst membership income was impacted by the national restrictions on group walking and events during the first half of the financial year, the second half of the year saw continued membership growth, and total membership income of £3m remained in line with prior year.

Donations of £1.6m (2020: £0.3m) were higher due to an unrestricted funding contribution received from Postcode Active Trust of £1.2m.

The Ramblers' Association annual report 2020/21

Financial review

During the year the value of income recognised from legacies decreased by £(0.5)m to £1.3m (2020: £1.8m). The charity made the decision to introduce a clarification of the legacy policy to provide greater clarity in terms of the basis of measurement and the timing of income recognition. The income receivable from residuary legacies is now recognised upon the earlier of a notification of payment or the receipt of a reliable valuation in the form of final estate accounts being received before the financial year end.

Expenditure

Total expenditure reduced by £0.6m to £10.2m (2020: £10.8m) due primarily to reduced project spends because of the national restrictions. Whilst promoting walking, which includes Area and Group walking activities, continued to be the Ramblers' largest area of expenditure, investments in this area reduced to £4.6m (2020: £5.3m).

In 2020/21, there was an increase of £0.1m in expenditure on raising funds to £1.4m (2020: £1.3m). This increase is due to the continued development and implementation of a new approach to fundraising at the Ramblers, to enable the growth of sustainable and diverse income streams.

Combined spending on our other charitable activities (rights of way, freedom to roam and countryside protection), was £4.2m (2020: £4.3 m). Our focus on activities including our policy and campaign work, including our Don't Lose Your Way project, and our casework and legal activity to help supporters know their rights and taking action at a local level continued.

During the financial year the Ramblers secured a £1.2m funding commitment from the Welsh Government to reimburse expenditure over a two-year period in relation to a new Paths to Wellbeing project to support communities and volunteers across Wales to improve access to nature.

The investment in developing our digital platforms, including a new customer relationship management tool, new website and Led Walks tool to improve how our walks are designed, managed and promoted, continues as part of an ambitious digital transformation programme to support the future needs of our complex and devolved organisation. During the financial year an investment of £0.6m (2020: £0.3m) was made in the further development of these platforms and capitalised as assets under construction.

Included in both income and expenditure is cash collected locally from members, to pay for activities organised by Areas and Groups on behalf of their members, and the corresponding expenditure. These activities include holidays, day walks and socials. Both income and expenditure in this area was £0.4m lower than in 2020 due to the continuing impact of the national restrictions. Total income was £0.75m (2020: £1.1m), and expenditure £0.78m (2020: £1.2m).

Investment performance

At the start of the year the Rambler's investment portfolio stood at £1.6m (2020: £1.8m). During the year the portfolio achieved a surplus of £0.05m (2020: 0.16m loss). The improvement in performance compared to prior year is primarily driven by the recovery of fund valuations as the impact of the pandemic on global economies has started to ease. The closing value of the portfolio stands at £1.68m (2020: £1.63m).

Reserves

The charity's reserves have decreased by 3% to £11.8m (2020: £12.2m).

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

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

Our total General Funds as of 30 September 2021 is £3.6m (2020: £1.9m) and recognises the reallocation of funding from the People's Postcode Lottery and Postcode Active Trust from unrestricted designated reserves to unrestricted general reserves to cover core expenditure where appropriate. The current level of general funds is within the target range of 'free reserves'.

Designated funds – management of local reserves.

Unrestricted reserves held by Areas, Groups and Councils are shown as designated within the balance sheet. At £1.6m at the year end (2020: £1.5m) they represent 16.1% of total funds (20: 12.2%).

To assist Areas and Groups in monitoring their main fund reserves, the Ramblers carries out an annual reserves review. A traffic light system is used to indicate whether an Area or Group has exceeded the recommended percentage they should hold. Areas, Groups and Councils are recommended to hold unrestricted reserves between a target range of 40% and 100% of annual expenditure. Traffic light criteria used for monitoring:

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

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

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

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

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

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Financial review

Designated - The GB and devolved legal funds stand at £250,000 (2020: £250,000).

The legal funds for Wales and Scotland at year end remain at £25,000 each in accordance with the devolution arrangements.

The fund will continue to hold up to a maximum balance of £250,000 and the trustees will continue to review these funds annually and replenish it commensurate with the needs of the Ramblers across GB and dependent on prevailing financial circumstances and resources.

Designated – the players of People’s Postcode Lottery fund £1.9m (2020: £4.7m).

This fund represents the balance from projects supported by the players of the People’s Postcode Lottery, where funds will be used to deliver projects to support the strategic areas of focus as outlined in the “Use of funds” as agreed in the application process.

Of the £1.9m fund, £1.6m relates to the draw fund established by the People’s Postcode Lottery in the prior year, with a specific focus on connecting more people to nature through walking, growing awareness and engagement with the natural world – the Climate Challenge programme.

Designated – fixed asset fund £1.9m (2020: £1.6m).

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

Designated – office refurbishment fund £0 (2020: £130,000).

This fund was fully utilised in the financial year in facilitating the office relocation from Camelford House in Vauxhall to a smaller office premises in Clink Street in London Bridge.

Designated – Tapestry programme fund £62,000 (2020: £62,000).

The Tapestry programme is a series of linked projects designed to review and update all our information and communications technology. The programme includes both technology and process improvements and will enhance the management of our internal data systems.

Designated – Brand development fund £21,000 (2020: £21,000)

This fund was previously termed the Data Research fund and was established to discover potential members and understand their walking aspirations in order to engage them. The initial phase of the project has been completed. A second phase is to establish a positioning and branding framework for the Ramblers to improve quality and consistency of brand decision making thus improving relevance and supporter commitment, as part of the new brand and website launch in 2022.

Designated – New investment fund £ 302,000 (2020: £0)

This fund was established during the financial year following the reclassification of funding from unrestricted general reserves to designated reserves to cover specific investments in:

- local impact initiatives to support Areas & Groups of £180,000;
- the reorganisation of the senior leadership structure to better serve the needs of the charity of £60,000;
- new priority roles to head the supporter care and EDI functions of £54,000;

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Financial review

- a review of the structure of the data, digital and technology function and of the related transformation programmes of £8,000.

Permanent endowment - £0.8m (2020: £0.8m)

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

Restricted reserves - £1.2m (2020: £1.2m)

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

Risk management

The trustees acknowledge that risk is an everyday part of charitable activity and managing it effectively is essential if the Ramblers is to achieve its charitable objectives and safeguard the charity's funds and assets. The charity's risk management policy objectives are to:

- embed risk management into the culture of the Ramblers;
- integrate risk management into policy, planning and decision making;
- enable the Ramblers to anticipate and respond to changing social, environmental and legislative conditions.

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

- An organisational risk register is maintained to capture and assess the ongoing risks faced by the Ramblers and to assess their impact and likelihood.
- The risk register, co-ordinated by the director of finance, performance & impact, is kept under quarterly review and updated by the senior leadership team (SLT). This involves monitoring existing risks, identifying and logging any new risks, and applying/moderating the risk score for each, based on agreed criteria (likelihood v impact). Actions that can be taken to mitigate each risk are identified and recorded.
- The risk register is reviewed quarterly by the finance and risk committee and quarterly by the board of trustees. The risk register is also considered and reviewed as part of our annual business planning cycle.
- The finance and risk committee, a sub-committee of the board, has delegated responsibility to review risk management processes. This includes monitoring the assessment of risks to which the Ramblers is exposed to ensure that management monitor and report on emerging risks and implement controls to mitigate these risks; and monitoring implementation of measures agreed necessary to effectively manage key risks.

The trustees have identified several risks which they consider to be important for the charity:

- failure to grow our membership population and income. This risk is being addressed by the development of a membership growth strategy, the development of a supporter journey to maximise engagement & learnings from audience insights, significant marketing activity in terms of membership recruitment, and a new fundraising approach to pursue opportunities in grant making trusts, corporate partnerships, individual giving, and large environmental and wellbeing partners.
- failure in our existing digital systems or loss of data would create business interruption for the organisation and could lead to financial and reputational risk. This risk is being mitigated by agreeing and testing a disaster IT recovery plan, replacing at risk systems with stronger security functioning systems and embedding a policy of systems continuous improvements.
- failure to manage the timely and robust transition of the existing customer relationship management tool to the new solution, and the development, build and launch of a new website and Walks Manager tool could lead to business interruption, and financial and reputational risk. This risk is being mitigated by the implementation of project management processes, the establishment of a Strategic Governance Group to review project status updates, dependencies and risks, and the continuance of hosting arrangements to support the existing digital platforms in case of delays in delivery timelines.
- inability to successfully integrate the existing Walking for Health systems and data into the existing and new digital platforms to support the Ramblers Wellbeing Walks partnership and subscription model could lead to financial and reputational risks. This risk is being mitigated by the implementation of project management processes, the establishment of a Strategic Governance Group to review project status updates, dependencies and risks, and timely communication with partners.
- failure to safeguard vulnerable people (children, or vulnerable adults) results in a serious incident. This risk is being addressed by setting up designated safeguarding activities, including:
 - a designated safeguarding lead trustee;
 - establishment of a safeguarding implementation working group;
 - carrying out an annual review of our safeguarding policy to ensure compliance with national safeguarding guidelines and standards;
 - review all complaints to ensure lessons learnt are actioned.

Risk mitigation

- The implementation of a new fundraising approach to diversify income streams and seek longer term commitments from new and existing funding collaborations will mitigate any future risk of income decline if there was to be any further adverse impact on consumer confidence and market conditions.
- Following a challenging period, because of the restrictions on group walking and events, the increased focus on initiatives planned to drive membership acquisition and retention activity, and enhancements to the membership offer will support in the delivery of further growth.
- Improvements in our financial reforecasting processes, including the introduction of a new project management framework, will support in ensuring that the organisation can continue to plan, adapt and deliver during any further period of uncertainty, and has sufficient resources to manage any operational and financial risks.
- The organisation will continue to communicate with volunteers through the volunteer website (Assemble), with members through the Ramblers' website, and with staff and trustees, to provide proactive advice and support on the implementation of any future government and NHS guidance.

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

Fundraising

The Ramblers is registered with the Fundraising Regulator and always remains committed to meeting best practice fundraising standards and adhering to the Code of Fundraising Practice and as such we follow all relevant guidelines and advice. Supporters and their needs are at the heart of our fundraising activities. To protect and maintain the high standards that we and the public expect, we ensure that professional fundraisers adhere to our policies and practices, with particular attention paid to vulnerable people.

The core of our fundraising strategy is delivered internally by our team of professional fundraisers and relationship managers and from time to time we will work with external consultants, agencies and other professional fundraising services to complement our fundraising activity. In the last financial year this was limited to our work with a third party (People's Postcode Lottery) appointed as our External Lottery Manager until the relationship moved to a trust model during the financial year, a professional Telephone Fundraising Agency (Stratcom UK), our Creative Agency (Different Kettle) and a small number of other external consultants, design and print agencies. We closely monitor and review the activities of all third parties to ensure compliance and quality standards are always met, by means of mystery shopping, call monitoring and site visits and quality standards are always met.

In the last year, we have conducted a range of direct marketing activity including direct mail appeals, digital appeals and donor acquisition, email marketing and telephone fundraising.

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Financial review

We comply with all data protection requirements under GDPR and PECR and will action any requests for no further contact we receive directly or through the Fundraising Preference Service.

Last year we received 22 (2020: 21) complaints related to our fundraising activities directly to the Ramblers and no complaints via the Fundraising Regulator.

Related party

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

Going concern

The board of trustees has reviewed the Ramblers' planned activities and financial position and believes that there are sufficient resources to manage any operational or financial risks. Specific attention has been given to any continuing impacts of Covid on the charity's ability to carry out its charitable activities and ability to generate funds. Specifically, trustees have:

- reviewed and approved the budget for 2021/22 including cashflow position.
- reviewed a three-year financial forecast for 2021/22 to 2024/25 to assess the readiness and stability of the Ramblers for the future
- had clear sight and explanations of the assumptions that underly the budget and the three-year financial forecast.
- feel assured that the Ramblers has a stable cost base, and a low risk of losing key staff.

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

1. Donations and legacies

- Our legacy income forecast is based on a ten-year average, and we remain cautious in our predictions, and we therefore do not foresee a significant drop in legacy income.
- We are diversifying our membership offer to attract and retain more members and continue membership growth. We have implemented a new fundraising approach to draw on opportunities in grant making trusts, corporate partnerships, individual giving and large environmental & wellbeing funders to refine our fundraising mix.
- We seek assurance from our external funders that they will continue to provide funding through periods of uncertainty and change and beyond.

2. Other trading activities

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

3. Charitable activities

- While our led walks and routes were reduced during the period of the national restrictions, the lifting of national restrictions means that there is less uncertainty, and it is hoped that activities will be undisrupted going forward. As there has been continued membership growth since the restrictions were lifted and the continuance of cost control initiatives, we anticipate that there will be no material changes to the reserves of our Areas and Groups.

The charity has built up its liquid reserves in recent years and there are currently sufficient reserves in line with the reserves policy to manage the charity through any uncertainty that may arise. It is considered there is a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in FRS102;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charitable company's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

The trustees' annual report, as prepared under the Charities Act 2011 and the Companies Act 2006, was approved by the board of trustees on 2 March 2022, including in their capacity as company directors approving the directors' and strategic reports contained therein, and is signed as authorised on its behalf by:



Rebecca Dawson
Chair, board of trustees



Michael Penny
Honorary treasurer

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND THE TRUSTEES OF THE RAMBLERS' ASSOCIATION

Opinion

We have audited the financial statements of the Ramblers' Association ('the charitable company') for the year ended 30 September 2021 which comprises the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2021 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not

cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 28 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to

liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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



Tina Allison

Senior Statutory Auditor

For and on behalf of Crowe U.K. LLP

Statutory Auditor, London

7 April 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Note	2021			Total Funds £000
		Restricted funds £000	Endowment funds £000	Unrestricted funds £000	
Income and Endowments from:					
Donations and Legacies	2	130	-	6,396	6,526
Charitable Activities					
Other trading activities	3	7	-	1,629	1,636
Investments	4	21	-	42	63
Area and group walking activities	5	-	-	754	754
Funded projects	5	546	-	139	685
Total income and endowments		704	-	8,960	9,664
Expenditure on:					
Raising Funds	6	30	-	1,351	1,381
Charitable activities	6	563	-	8,252	8,815
Total expenditure		593	-	9,603	10,196
Net gains on investments	11	3	33	11	47
Net incoming/(expenditure)		114	33	(632)	(485)
Transfers between funds	18	(66)	-	66	-
Other (losses)				(3)	(3)
Net movement in funds		48	33	(569)	(488)
Reconciliation of funds					
Total funds brought forward	18	1,164	841	10,241	12,246
Total funds carried forward	18	1,212	874	9,672	11,758

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

Statement of total income (excl. endowment funds)	2021 £000
Restricted income	704
Unrestricted income	8,960
Total income	9,664
Total expenditure	10,196
Operating (loss)	(532)
Restricted and unrestricted gains	11
Total net (expenditure)	(521)

STATEMENT OF FINANCIAL ACTIVITIES (prior year)

	Note	2020			Total Funds £000
		Restricted funds £000	Endowment funds £000	Unrestricted funds £000	
Income and Endowments from:					
Donations and Legacies	2	97	-	5,793	5,890
Charitable Activities					
Other trading activities	3	63	-	4,201	4,264
Investments	4	13	-	72	85
Area and group walking activities	5	-	-	1,053	1,053
Walking for Health	5	-	-	-	-
Funded projects	5	404	-	262	666
Total income and endowments		577	-	11,381	11,958
Expenditure on:					
Raising Funds	6	9	-	1,284	1,293
Charitable activities	6	524	-	9,019	9,543
Total expenditure		533	-	10,303	10,836
Net gains/(losses) on investments	11	(4)	(154)	2	(156)
Net incoming/(expenditure)		40	(154)	1,080	966
Transfers between funds	18	(126)	-	126	-
Net movement in funds		(86)	(154)	1,206	966
Reconciliation of funds					
Total funds brought forward	18	1,250	995	9,035	11,280
Total funds carried forward	18	1,164	841	10,241	12,246

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

Statement of total income (excl. endowment funds)	2020 £000
Restricted income	577
Unrestricted income	11,381
Total income	11,958
Total expenditure	10,836
Operating surplus	1,122
Restricted and unrestricted gains	(2)
Total net income	1,120

BALANCE SHEET

	Note	2021 £000	2020 £000
Fixed Assets			
Intangible assets	10	1,598	1,276
Tangible assets	10	320	349
Investments	11	1,679	1,632
Total fixed assets		3,597	3,257
Current assets			
Stock	12	23	26
Debtors	13	1,425	2,044
Cash at bank & in hand: central		6,269	6,514
Cash at bank & in hand: areas, groups and councils		1,531	1,488
Total current assets		9,248	10,072
Creditors: amounts falling due within one year	14	1,067	1,007
Net current assets		8,181	9,065
Total assets less current liabilities		11,778	12,322
Provisions for liabilities and charges	15	20	76
Total net assets		11,758	12,246
Funds			
Endowment funds	18	874	841
Restricted income funds	18	1,212	1,164
Unrestricted funds			
General funds	18	3,555	1,862
Designated funds	18	6,117	8,379
Total funds		11,758	12,246

Approved and authorised by the trustees on 2 March 2022 and signed on their behalf by:



Rebecca Dawson
Chair, board of trustees



Michael Penny
Honorary treasurer

CASH FLOW STATEMENT

	Note	2021 £000	2020 £000
Cash flow from operating activities		416	1,873
Cash flow from investment activities			
Dividends and interest received	4	63	85
Purchase of fixed assets	10	(681)	(600)
Purchase of investments	11	-	(2)
Net cash (outflow) from investment activities		(618)	(517)
Change in cash and cash equivalent in the reporting period		(202)	1,356

Reconciliation of net incoming to net cash flow from operating activities

		2021 £000	2020 £000
Net (expenditure) for the reporting period		(485)	966
Depreciation	10	382	371
Investment income	4	(63)	(85)
Loss on the sale of fixed assets		3	-
Decrease in stock	12	3	6
Net gain on investment	11	(47)	156
Decrease in debtors	13	619	287
Increase in creditors	14	60	172
Decrease in provisions	15	(56)	-
Net cash flow from operating activities		416	1,873

Analysis of cash and cash equivalent

	At 1 October 2020	Cash flow £000	At 30 September 2021
Cash: central	6,514	(245)	6,269
Cash: areas, groups and council	1,488	43	1,531
Total cash and cash equivalent	8,002	(202)	7,800

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies

The Ramblers' Association is a charitable company limited by guarantee, incorporated in England and Wales (charity no.1093577, company no. 4458492) and registered in Scotland (charity no. SC039799). Our registered office is: 1 Clink Street, 3rd Floor, London, SE1 9DG.

a) Basis of preparation

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

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

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

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

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

b) Incoming resources

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

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

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

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Notes to the financial statements for the year ended 30 September 2021

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

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

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

Other income is accounted for on an accruals basis.

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

c) Resources expended

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

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

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

Governance costs include the costs associated with the governance of the charity as a whole and includes the costs of the charity's general council (AGM), meetings and servicing of the board of trustees and its sub-committees, the costs of the charity's areas, groups and councils' governance, the costs of audit, and compliance with legal and statutory requirements.

d) Funds

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

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes and include unrestricted reserves held by the charity's areas, groups and councils.

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

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Notes to the financial statements for the year ended 30 September 2021

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

e) Assets

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

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

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

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

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

f) Operating leases

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

g) Pension scheme

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

h) Financial instruments

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

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

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Notes to the financial statements for the year ended 30 September 2021

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

i) Key judgements

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

j) Provisions

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

	Areas, groups and councils		Central		2021	2020
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Total £000	Total £000
2 Donations and Legacies						
Membership subscriptions	-	-	-	3,026	3,026	2,953
Legacies	-	1	13	1,238	1,252	1,827
Donations	12	28	105	1,490	1,635	327
Gift Aid	-	-	-	613	613	601
Government grants	-	-	-	-	-	182
	<u>12</u>	<u>29</u>	<u>118</u>	<u>6,367</u>	<u>6,526</u>	<u>5,890</u>
3 Other trading activities						
Publishing and book sales	-	41	-	160	201	263
Fundraising raffles	-	2	-	1,359	1,361	3,876
Commissions	-	-	-	6	6	4
Miscellaneous	6	40	1	21	68	121
	<u>6</u>	<u>83</u>	<u>1</u>	<u>1,546</u>	<u>1,636</u>	<u>4,264</u>
4 Investment income						
Deposit interest earned	1	-	-	2	3	18
Dividends & other investment income	-	-	20	40	60	67
	<u>1</u>	<u>-</u>	<u>20</u>	<u>42</u>	<u>63</u>	<u>85</u>
5 Charitable activities						
Promoting Walking						
Areas and Groups walking activities	-	754	-	-	754	1,053
Funded projects – government	-	-	419	-	419	210
Funded projects - mission delivery	23	78	104	61	266	456
	<u>23</u>	<u>832</u>	<u>523</u>	<u>61</u>	<u>1,439</u>	<u>1,719</u>
Total income and endowments	<u>42</u>	<u>944</u>	<u>662</u>	<u>8,016</u>	<u>9,664</u>	<u>11,958</u>

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Notes to the financial statements for the year ended 30 September 2021

Government grant income in the prior year relates to amounts received under the Coronavirus Job Retention Scheme where some staff were furloughed for the months April to June, there were no conditions attached to this income.

Funded projects – government

Source	Project	2021 £000	2020 £000
Welsh Government	Paths to wellbeing (see note 18 F)	£93	-
Welsh Government	Family to Family walking (see note 18 H)	£31	£27
Scottish Government	Scottish Walk leadership (see note 18 D)	£50	-
Scottish Government	Young adult development (see note 18 H)	£60	-
Sports England	Health walks (see note 18 H)	£185	£183
Total		£419	£210

The estimated value of legacies where entitlement exists but there is uncertainty as to the amount and probability of receipt is £1,711,000 (2020: £342,000). This has not been included in legacy income for the year.

The People's Postcode Lottery was appointed as the Charity's external lottery manager to run lotteries on our behalf. Only the net proceeds of these lotteries are included in the statutory accounts as income as this best reflects the impact of this income on our operations. This arrangement ceased in December 2021 and instead we are receiving donations from the Postcode Active Trust via their long-term partnership award scheme.

	Restricted 2021 £000	Permanent Endowment 2021 £000	Unrestricted 2021 £000	Total 2021 £000	Total 2020 £000
Gross Proceeds	-	-	4,248	4,248	12,095
Expenses	-	-	(1,189)	(1,189)	(3,391)
Prize Funds	-	-	(1,700)	(1,700)	(4,834)
Net proceeds received by the charity	-	-	1,359	1,359	3,870

6. Total Expenditure

Summary	Areas, groups and councils		Central		Total	Total
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	2021 £000	2020 £000
Raising Funds	-	-	30	1,351	1,381	1,293
Costs of charitable activities:						
Rights of Way	15	56	111	1,659	1,841	1,878
Countryside protection	16	4	32	1,110	1,162	1,168
Freedom to roam	15	4	14	1,180	1,213	1,273
Promoting walking	-	-	-	-	-	-
- Area and group walking activities	-	783	-	-	783	1,238
-Programmes and promotion	15	266	345	3,190	3,816	3,986
Total costs of charitable activities	61	1,113	502	7,139	8,815	9,543
Total 2021	61	1,113	532	8,490	10,196	10,836
Total 2020	96	1,695	437	8,608	10,836	

Promoting walking-area and group walking activities are costs relating to holidays, coach rambles and social events organised by Ramblers' areas and groups. The related income from these activities is included in incoming resources from charitable activities.

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Notes to the financial statements for the year ended 30 September 2021

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

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

The following page provides a more detailed breakdown of GB central direct and support costs totalling £9,022,000 (2020: £9,045,000), analysed across activities and split between staff and non-staff costs. Further analysis is provided between restricted expenditure, for which the donor has specified how funds are to be used, and unrestricted expenditure which carry no specific restrictions.

Analysis of central costs

a) Central direct costs

	Staff costs		Other costs		Total 2021	Total 2020
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	£000	£000
Raising funds	24	423	6	523	976	956
Costs of charitable activities:						
Rights of Way	93	592	18	505	1,208	1,266
Countryside Protection	19	390	13	403	825	861
Freedom to roam	5	427	9	423	864	927
Promoting walking	261	1,193	84	718	2,256	2,291
Total direct costs	402	3,025	130	2,572	6,129	6,301

b) Allocated central support costs

	Staff costs		Other costs		Total 2021	Total 2020
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	£000	£000
Raising funds	-	225	-	180	405	337
Costs of charitable activities:						
Rights of Way	-	328	-	234	562	541
Countryside Protection	-	184	-	133	317	279
Freedom to roam	-	194	-	136	330	318
Promoting walking	-	744	-	535	1,279	1,269
Total support costs	-	1,675	-	1,218	2,893	2,744
Grand total	402	4,700	130	3,790	9,022	9,045

The Ramblers' Association annual report 2020/21

Notes to the financial statements for the year ended 30 September 2021

c) GB support costs

Support costs comprise the following:

	2021 £000	2020 £000
Management, including the chief executive's office	517	323
Finance, administration and human resources	1,152	1,200
Information technology	779	701
Membership servicing and development	187	214
Governance	201	278
Welsh office administration	74	84
Scottish office administration	28	32
	2,938	2,832

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

7. Net incoming resources for the year

This is stated after charging:

	2021 £000	2020 £000
-Audit	26	27
-Taxation services and advice	2	-
-Other external scrutiny	1	12
		-
Operating lease rentals:		
-Property	398	327
-Other	3	4
Depreciation (note 10)	384	371

The Ramblers' Association annual report 2020/21

Notes to the financial statements for the year ended 30 September 2021

8. Staff costs and numbers

Staff costs were as follows:

	2021 £000	2020 £000
Gross salaries	3,854	3,988
Employers national insurance	409	413
Employers pension contributions	337	355
Other staff costs	511	276
Accrued holiday	(50)	19
Redundancy costs	41	46
	<u>5,102</u>	<u>5,097</u>

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

	2021 No	2020 No
60,000 – 69,999	2	5
70,000 – 79,999	2	-
90,000 – 99,999	-	1
100,000 - 109,999	-	1
110,000 – 119,999	1	-

The total pension contribution in respect of higher paid staff was £30,121 (2020: £60,597)

The key management of the charity is made up of members of the Senior Leadership team. During the year there was a reorganisation of the senior leadership structure. At the year end the realigned structure composed of the Chief Executive Officer, and a leader for each of the following directorates being Operations and Advocacy, Finance, Performance, and Impact, Income and Marketing, and a new leadership position for People and Organisational Development.

The previous structure included two separate directorate positions for Scotland and Wales, that are now part of the Operations and Advocacy directorate. The total employee benefits of the Senior Leadership team in the year were £657,000 (2020: £762,000). Interim Directors of Finance and HR were appointment during the year. The total cost of the related agency spend was £270,000.

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

Staff costs include a total of £41,260 of redundancy and termination payments during the year (2020: £46,031). At 30 September 2021 £Nil was owed (2020: £Nil).

	2021 No	2020 No
Average staff headcount in the year was:	97	101

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

	2021 No	2020 No
Direct core charitable activities	45	49
Direct funded charitable activities	39	43
Governance	2	2
Fundraising	7	5
	<u>93</u>	<u>99</u>

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Notes to the financial statements for the year ended 30 September 2021

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes

10. Fixed assets

a) Intangible fixed asset

	Assets under construction £000	IT and systems £000	Total £000
Cost			
At the beginning of the year	253	2,403	2,656
Additions in year	593	86	679
Transfers in year	-	-	-
At the end of the year	<u>846</u>	<u>2,489</u>	<u>3,335</u>
Depreciation			
At the beginning of the year	-	1,380	1,380
Disposals in year	-	-	-
Charge for the year	-	357	357
At the end of the year	<u>-</u>	<u>1,737</u>	<u>1,737</u>
Net book value			
At the end of the year	<u>846</u>	<u>752</u>	<u>1,598</u>
At the beginning of the year	<u>253</u>	<u>1,023</u>	<u>1,276</u>

b) Tangible fixed assets

	Land and Buildings £000	Office furnishings and equipment £000	IT and systems £000	Total £000
Cost				
At the beginning of the year	343	79	86	508
Additions in year	-	-	-	-
Disposals in year	-	(67)	-	(67)
At the end of the year	<u>343</u>	<u>12</u>	<u>86</u>	<u>441</u>
Depreciation				
At the beginning of the year	36	72	51	159
Disposals in year	-	(63)	-	(63)
Charge for the year	5	3	17	25
At the end of the year	<u>41</u>	<u>12</u>	<u>68</u>	<u>121</u>
Net book value				
At the end of the year	<u>302</u>	<u>-</u>	<u>18</u>	<u>320</u>
At the beginning of the year	<u>307</u>	<u>7</u>	<u>35</u>	<u>349</u>

All fixed assets are used for direct charitable purposes.

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Notes to the financial statements for the year ended 30 September 2021

11. Investments

	2021 £000	2020 £000
At the start of the year	1,632	1,786
Additions	-	2
Transfer from cash	-	-
Withdrawal		
Gain/(loss) on revaluation at the end of the year	47	(156)
Valuation at the end of the year	<u>1,679</u>	<u>1,632</u>
Comprising:		
U.K listed investments, at market value		
• Held centrally	874	841
•Held by areas and groups	111	87
UK non-listed investments, valued at cost		
•Held centrally	3	3
•Held by areas and groups	174	184
Cash		
•Held centrally	517	517
	<u>1,679</u>	<u>1,632</u>
Cost at the end of the year	<u>1,550</u>	<u>1,550</u>

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

12. Stock

	2021 £000	2020 £000
Stocks held by areas and groups	<u>23</u>	<u>26</u>

Stocks held relate to finished goods in the form of publications

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Notes to the financial statements for the year ended 30 September 2021

13. Debtors

	2021 £000	2020 £000
Income tax recoverable	422	137
Legacies	53	1,118
Sundry debtors	611	442
Staff loans	3	8
Prepayments	311	311
Amounts due from trading subsidiary	25	28
	<u>1,425</u>	<u>2,044</u>

14. Creditors: amounts falling due within one year

	2021 £000	2020 £000
Income received in advance	142	4
Taxation and social security (PAYE and National Insurance)	153	174
Trade creditors	474	566
Holiday accrual	68	118
Accruals	230	145
	<u>1,067</u>	<u>1,007</u>

15. Provisions

Dilapidations

	2021 £000	2020 £000
Balance brought forward	76	76
Addition	-	-
Charge for the year	(56)	-
Total provisions for liabilities and charges	<u>20</u>	<u>76</u>

16. Ramblers Enterprises Limited

Ramblers' Enterprises Limited, a private limited company (no: 3033217) registered in England and Wales, is a wholly owned subsidiary of The Ramblers' Association. The registered address was 2nd Floor Camelford House, 87-90 Albert Embankment, London, SE1 7TW until 13th January 2021. The new registered address is 1 Clink Street, 3rd Floor, London, SE1 9DG.

During the year Ramblers' Enterprises Limited received commission from Cotswold Outdoors for commission on sales to members of the Ramblers' Association.

The results of Ramblers' Enterprises Limited are not consolidated with the results of the Ramblers' Association on the grounds they are not material.

A summary of the financial activities of Ramblers' Enterprises Limited for 2020-21, and financial position as at 30 September 2021 are provided below.

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Notes to the financial statements for the year ended 30 September 2021

	2021 £000	2020 £000
Profit and Loss		
Turnover	22	21
Administrative costs	(2)	(2)
Profit on ordinary activities before tax	20	19
Tax on profit on ordinary activities	-	-
Profit on ordinary activities after tax	20	19
Retained profit brought forward	-	25
Gift Aid donation	(20)	(44)
Retained profit carried forward	-	-

17. Analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2021 Total funds £000	2020 Total funds £000
Fixed assets	-	-	1,918	-	1,918	1,625
Investments	874	-	-	805	1,679	1,632
Net current assets	-	1,212	4,199	2,770	8,181	9,065
Provisions	-	-	-	(20)	(20)	(76)
Net assets	<u>874</u>	<u>1,212</u>	<u>6,117</u>	<u>3,555</u>	<u>11,758</u>	<u>12,246</u>

Prior year analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2020 Total funds £000	2019 Total funds £000
Fixed assets	-	-	1,625	-	1,625	1,396
Investments	841	-	-	791	1,632	1,786
Net current assets	-	1,164	6,754	1,147	9,065	8,174
Provisions	-	-	-	(76)	(76)	(76)
Net assets	<u>841</u>	<u>1,164</u>	<u>8,379</u>	<u>1,862</u>	<u>12,246</u>	<u>11,280</u>

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Notes to the financial statements for the year ended 30 September 2021

18. Movements in funds

	At 1 October 2020 £000	Incoming resources and gains £000	Less: Outgoing resources £000	Transfers £000	At September 2021 £000
Restricted Funds					
A Areas, groups and councils	292	45	61	-	276
B Lets Walk Cymru	11	-	-	-	11
C Path Watch	40	-	-	-	40
D Scottish Walk Leadership Project	46	50	54	-	42
E Increasing physical activity participation	2	-	-	-	2
F Paths to Wellbeing	-	93	93	-	-
G Legacies	798	21	10	-	809
H Other restricted funds	(25)	498	375	(66)	32
Total restricted funds	<u>1,164</u>	<u>707</u>	<u>593</u>	<u>(66)</u>	<u>1,212</u>
Permanent Endowment Fund					
I Permanent Endowment	841	33	-	-	874
Total endowment funds	<u>841</u>	<u>33</u>	<u>-</u>	<u>-</u>	<u>874</u>
Unrestricted Funds					
Designated funds					
A Areas, groups and councils	1,494	955	1,112	228	1,565
J People's postcode lottery					
i Core programme	4,049	-	2,093	(1,584)	372
ii Climate challenge programme	660	1,359	318	(127)	1,574
K East Berks Endowment	33	-	-	-	33
L Appeal fund	20	-	-	-	20
M Legal fund	250	-	-	-	250
N Fixed assets *	1,660	-	-	258	1,918
O Office refurbishment	130	-	130	-	-
P Brand development	21	-	-	-	21
Q New Investment	-	-	-	302	302
R Tapestry programme	62	-	-	-	62
Total designated funds	<u>8,379</u>	<u>2,314</u>	<u>3,653</u>	<u>(923)</u>	<u>6,117</u>
General funds	1,862	6,654	5,950	989	3,555
Total unrestricted funds	<u>10,241</u>	<u>8,968</u>	<u>9,603</u>	<u>66</u>	<u>9,672</u>
Total funds	<u><u>12,246</u></u>	<u><u>9,708</u></u>	<u><u>10,196</u></u>	<u><u>-</u></u>	<u><u>11,758</u></u>

Incoming resources include net gains on investments

*Relates only to assets held centrally

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Notes to the financial statements for the year ended 30 September 2021

Prior year movements in funds

	At 1 October 2019 £000	Incoming resources and gains £000	Less: Outgoing resources £000	Transfers £000	At September 2020 £000
Restricted Funds					
A Areas, groups and councils	297	90	95	-	292
B Lets Walk Cymru	9	-	(2)	-	11
C Path Watch	40	-	-	-	40
D Medal Routes	17	-	-	(17)	-
F Scottish Walk Leadership Project	43	50	47	-	46
G Increasing physical activity participation	2	-	-	-	2
H Legacies	712	91	5	-	798
I Other restricted funds	130	342	388	(109)	(25)
Total restricted funds	<u>1,250</u>	<u>573</u>	<u>533</u>	<u>(126)</u>	<u>1,164</u>
Permanent Endowment Fund					
J Permanent Endowment	995	(154)	-	-	841
Total endowment funds	<u>995</u>	<u>(154)</u>	<u>-</u>	<u>-</u>	<u>841</u>
Unrestricted Funds					
Designated funds					
A Areas, groups and councils	1,360	1,451	1,694	377	1,494
K People's postcode lottery					
i Core programme	3,864	3,212	2,565	(462)	4,049
ii Climate challenge programme	-	660	-	-	660
L East Berks Endowment	34	-	-	(1)	33
M Appeal fund	20	-	-	-	20
N Legal fund	250	-	6	6	250
O Fixed assets *	1,396	-	-	264	1,660
P Office refurbishment	130	-	-	-	130
Q Brand development	21	-	-	-	21
R Tapestry programme	81	-	19	-	62
Total designated funds	<u>7,156</u>	<u>5,323</u>	<u>4,284</u>	<u>184</u>	<u>8,379</u>
General funds	1,879	6,060	6,019	(58)	1,862
Total unrestricted funds	<u>9,035</u>	<u>11,383</u>	<u>10,303</u>	<u>126</u>	<u>10,241</u>
Total funds	<u>11,280</u>	<u>11,802</u>	<u>10,836</u>	<u>-</u>	<u>12,246</u>

Incoming resources include net gains on investments

*Relates only to assets held centrally

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Purposes of restricted and designated funds

A: Areas, groups and councils

The restricted funds held by areas, groups and councils comprise mainly legacies and bequests which are considered to have geographical restrictions as to their use.

The designated areas, groups and councils fund represents the aggregate of the accumulated unrestricted funds held by the Rambler's areas, groups and councils. The fund receives area budget payments and the unrestricted funds raised by areas, groups and councils; unrestricted expenses of the areas, groups and councils are charged to it, analysed over the charitable objects of the charity

Included in transfers is £241,000 which relates to Ramblers funding provided to areas, groups and councils (see also note 19).

B: Lets Walk Cymru

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

C: Path Watch

The Big Path watch was funded by Ramblers Holidays Charitable Trust, with additional funding from the Garfield Weston Foundation. The project allowed us to carry out a nationwide survey of right of way in England and Wales and publish a report of our findings. The report celebrated what's great about our path network, whilst highlighting the problems that walkers encounter. We acted on these findings to help make improvements to paths, by notifying local councils and our own footpath maintenance volunteers where problems needed addressing. Through the Big Path Watch we engaged with a broader audience, including young people and families.

As a result of the project many more people have taken an interest in protecting their paths and helping to improve them. Since the report, we have continued to campaign for a better policy framework around path maintenance, which has included influencing the passage of the Agriculture Bill through parliament to ensure better provisions for path maintenance are included. We are also now updating our reporting tool to make it more effective, particularly for local authorities and path maintenance volunteers.

D: Scottish walk leadership project

This is funded by investment income received from sport Scotland to support our 55 groups in Scotland to grow and develop.

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

E: Increasing physical activity participation

This investment funding was made by Paths for All to support our core promoting walking work in Scotland. The aim was to increase engagement in national campaigns to promote walking, deliver population wide initiatives to encourage independent walking, encourage greater participation within led walks, develop progression pathways to and from walking activities and support the promotion and maintenance of welcoming and safe walking environments.

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F: Paths to Wellbeing

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

The total amount of government grants during the year was £93,000.

G: Legacies

The Ramblers' Association received a number of restricted legacies during the financial year and previous years. This fund also includes the interest on a permanent endowment bequeathed to the Ramblers.

H: Other restricted funds

These funds receive income from, and expenses charged against small grants made to The Ramblers' Association for specific projects.

During the year £66,000 was transferred to the designated fixed asset fund which represented the cost of capitalised assets during the year.

The total amount of government grants in this fund during the year was £276,000

I: Permanent endowment fund

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

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

J: People's Postcode Lottery

Since 2017 the Ramblers has held a society lottery license from the Gambling Commission, which is administered on our behalf by the People's Postcode Lottery (PPL) who act as our External Lottery Manager (ELM). The total annual draw value of this license is capped at £50m with 40% of the value going to players in prizes; 32% to the charity; and the balance to PPL. This arrangement ceased in December 2021 and instead we are receiving donations from the Postcode Active Trust via their long-term partnership award scheme.

i. Core programme

No further income was received to this fund during the 2020/21 financial year. The balance of prior year funding has been utilised to continue to deliver key programmes including the development of walking operations and training of volunteers across GB, advocacy campaigns, digital and data transformation programmes, membership development and core services.

During the year £485,000 was transferred to the designated fixed asset fund which represented the cost of capitalised assets during the year. An additional £1,099,000 was transferred to unrestricted funds.

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ii. Climate Challenge programme

During the 2020/21 financial year we received a further £1.4m from two draws, that has continued to fund a programme of projects with specific focus on connecting more people to nature through walking, growing awareness and engagement with the natural world. During the year £127,000 was transferred to the designated fixed asset fund which represented the cost of capitalised assets during the year.

K: East Berkshire expendable endowment

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

L: Appeal fund

This fund receives unrestricted donations raised through Ramblers' appeals and designated for use on the purpose described in the appeal letter. After direct appeal costs have been deducted, the fund is used to deliver charitable work as described in each appeal. The Appeal fund is not used to pay for administration.

M: Legal fund

This fund sets aside resources to finance legal cases and public enquiries across Britain. The fund will hold a maximum balance of £250,000 and will be replenished, commensurate with needs and dependent on prevailing financial resources.

There were no expenditure from this fund during the year.

N: Fixed assets

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

Transfers of £258,000 to this fund from general funds and other designated funds represents the difference between additions and depreciation during the year.

O: Office refurbishment

This fund was fully utilised during the financial year in facilitating the office relocation from Camelford House in Vauxhall to a smaller office premises in Clink Street at London Bridge.

P: Brand development

This fund has previously known as the Data research fund. The fund was established to find out about potential membership and their walking aspirations in order to engage with them. Phase one of the project is complete and phase two will commence in the coming year. Phase two is to establish a positioning and brand framework for the Ramblers in order to improve the quality and consistency of brand decision making thus improving relevance and supporter commitment.

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Q: New Investment

This fund was established during the year following the reclassification of funding from unrestricted general reserves to designated reserves to cover specific investments in:

- local impact initiative for Areas & Groups of £180,000
- the reorganisation of the senior leadership structure of £60,000
- new priority roles to head the supporter care and EDI functions of £54,000
- a review of the structure of the data, digital and technology function and of the related transformation programme of £8,000

R: Tapestry programme

The tapestry programme incorporates a series of linked projects designed to review and update our information and communications technology. This fund will be used for technology and process improvements, and to enhance the management of our internal data systems.

19. Area and council funding

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

	2021 £000	2020 £000
Unrestricted		
Funding to areas	240	366
Funding to councils	1	24
Other payments to areas and groups	-	1
Donations from areas and councils to central reserves	(12)	(14)
Net funding to areas and councils	<u>229</u>	<u>377</u>

20. Operating lease commitments

At 30 September 2021 the charity had total commitments under operating leases expiring as follows:

	Equipment		Property	
	2021 £000	2020 £000	2021 £000	2020 £000
Less than 1 yr	2	-	240	30
Within 1-5 years	6	-	175	82
	<u>8</u>	<u>-</u>	<u>415</u>	<u>112</u>

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21. Trustees' expenses

Expenses as detailed below were re-imbursed to a total of 12 (2020:11) trustees for costs incurred in connection with the board of trustees and preparatory meetings, general council, Ramblers' Association area and groups annual and other meetings, rallies and events

	2021 £000	2020 £000
Travel and subsistence	4	7
Telephone, postage and miscellaneous	1	-
	<u>5</u>	<u>7</u>

22. Related party transactions

Open Spaces Society

During the year Kate Ashbrook held the position of chair until 17 April 2021, and is now an ordinary member of the board and remains a trustee, while continuing in her role of general secretary of the Open Spaces Society.

The Ramblers' association and the Open Spaces Society (OSS) have joint copyright of the book "Rights of way – a guide to law and practice". The Ramblers' Association agreed to manage the production and distribution of the third and fourth editions. Profits from the sale of the third edition were split 60% to the Ramblers' Association and 40% to OSS, and of the fourth edition 80% to the Ramblers' Association and 20% to OSS. The OSS's share of profit, based on sales of the fourth edition for the year, was £432 (2020: £428). At 30 September 2021 the balance owed to OSS was £1,662 (2020: £1,230).

23. Volunteers

Volunteers founded the Ramblers and they are vital to the work of the charity. Our amazing network of over 19,000 volunteers deliver the charities mission across Scotland, England and Wales. Together they have achieved opening up the countryside, protecting paths and access for everyone to enjoy. Behind the scenes there are volunteers managing publicity, giving evidence to enquiries and managing local resources to promote and grow the Ramblers.

- Over the last year our 14,000 walk leaders have led over 22,000 group walks – improving the physical and mental wellbeing of thousands of people during a challenging year with Covid.
- With our partners and volunteers, we have also run over 25,000 Ramblers Walking for Health walks, providing mini exercise for over 50,000 people.
- The chairs and committee volunteers manage and run the network of 59 local Areas and 480 Groups, co-ordinating and organising the work so people to enjoy the joy of walking and protecting the paths
- The path order volunteers monitor and challenge changes to approximately 2,000 footpaths in England and Wales.
- Path maintenance team leader volunteers manage over 154 path maintenance teams and carrying out over 270 days of volunteering - working in partnership with local councils to keep paths open and clear.
- Together the volunteers protect 1 million hectares of open land in England, Wales and Scotland.

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24. Financial instruments

At the balance sheet date, the charity held financial assets at amortised cost of £9,010,000 (2020: £10,115,000) financial assets at fair value is £1,162,000 (2020: £1,115,000). Financial liabilities at amortised cost are £792,000 (2020: £834,000).

25. Capital commitment

At the balance sheet date, the Ramblers' Association had £116,000 commitments to capital expenditure (2020: £270,000) in relation to intangible assets.