



2022/23

**THE RAMBLERS' ASSOCIATION
ANNUAL REPORT & FINANCIAL STATEMENTS**

“The Ramblers opens the way for everyone to enjoy the simple pleasures of walking. And we step up to protect the places we all love to wander.”

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The Ramblers’ Association trustees’ report and financial statements for the year ended 30 September 2023.

The trustees of the Ramblers’ Association, who are also directors of the company for the year ended 30 September 2023 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

This was a milestone year for the Ramblers. Our projects and activities over the past 12 months have continued to bring the benefits of walking in nature to individuals and communities across England, Scotland and Wales. At the same time, we have also looked to the future as we developed a refreshed 10-year strategy.

I would like to take this opportunity to thank everyone who has been part of the Ramblers' successes – not only in the past year, but during the past decade and more. From our dedicated volunteers and loyal members to our partners and supporters, you've helped us take great strides forward. It has been truly a team effort.

Our work to protect and improve our paths and access continues to be at the heart of what we do. In the past year, our 4,000 paths and access volunteers and 180 path maintenance teams helped us deliver real impact in communities across Britain. Projects like Paths to Wellbeing and Mapping Scotland's Paths enabled people to discover new walking routes for the very first time.

Through our campaigns and advocacy, we've been ensuring the importance of public access to the outdoors stays on the agenda. And in September, we published groundbreaking research with the New Economics Foundation that revealed the significant benefits that it brings to our lives. The report found that use of the path network adds more than 3,000 healthy years of life to the population in England alone.

We have continued to lead the way for thousands of people to enjoy the outdoors by delivering more than 96,000 group walks, including our Ramblers Wellbeing Walks, and welcoming 15,550 new members to the Ramblers. Time and again, people tell us how much they value the opportunity to walk with others and the positive impact it has on their lives.

In the past decade, there have been profound changes across Britain, from a global pandemic to a cost of living crisis and political upheaval. We face a very different social and economic context to when our previous strategy was developed. Now, the inequities faced by people who could benefit most from walking in the outdoors are even more stark, and cuts to the support intended to solve them only increase the barriers to participation.

Against this backdrop, we have seen just how transformative walking in nature can be and why it's vital to both continue our current work, and to focus on the needs of those who are currently missing out.

This coming year, after extensive research and consultation, we launch our strategic plan for the next decade, Opening the Way, which prioritises the needs of communities who have the least access and face the most barriers to the outdoors. The almost 90 years since our creation have laid the foundation, and in the years to come we will continue working towards a future where everyone, everywhere can enjoy the benefits of walking in nature.

Thank you to everyone who supports the Ramblers. I look forward to working together to continue opening the way for everyone.



Rebecca Dawson
Chair, Board of Trustees



Time and again, people tell us how much they value the opportunity to walk with others and the positive impact it has on their lives.



what we do...

Opening the Way

The Ramblers opens the way for everyone to enjoy the simple pleasures of walking. And we step up to protect the places we all love to wander.

We're the only charity dedicated to removing barriers so everyone can enjoy walking in green spaces, and to improving Britain's most popular and least-known walking places. We're committed to campaigning to keep our countryside open to all and to fighting for the things that matter most to walkers. We lead the way, and the walks, for a vibrant community united by the joys of walking, helping everyone get more out of their walks.

We are the Ramblers: boosting Britain's wellbeing one step at a time.

Removing the barriers to walking

The Ramblers is dedicated to removing barriers so everyone can enjoy walking in green spaces and to preserving and improving well-loved paths, tracks and trails across Great Britain.

A community of over 100,000 walkers

We're Britain's biggest and most vibrant walking community. We lead the way, and the walks, for a community of over 100,000 walkers. And we help thousands more every year find their feet out in the open to boost their wellbeing naturally.

Our values

In our decision-making and daily work, we strive to be:

INCLUSIVE

We make everyone feel welcome and part of the Ramblers community. We make sure we all feel respected and accepted and know our contributions make a difference in achieving our mission.

INSPIRING

We strive to inspire people through the way we act and the things we say. We channel our passion and ambition so others are moved to help us achieve our mission.

EMPOWERING

We empower and encourage each other to make a positive contribution to our teams and the Ramblers. We do all we can to make sure everyone has the ability, and feels confident, to take action.

RESPONSIBLE

We take responsibility for ourselves and those around us seriously, by always acting in a safe and supportive way. We care about the environment and make sure we do what we say we will do.

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.



what we achieved in 2022/23

Paths continued to be a core focus of our work in 2022/23

In September, we launched our ground-breaking report on the path network in England and Wales. Produced in collaboration with the New Economics Foundation, the report analysed the worth of the path network in England and Wales for the very first time, finding that our public rights of way provide almost £2 billion worth of health and wellbeing benefits every year.

But while the impact is great, the report also found stark inequalities in local provision, with large imbalances between the most and least deprived communities. The report received significant press attention, with over 200 pieces of media coverage.

our public rights of way provide almost
£2 billion
worth of health and wellbeing benefits every year

Meanwhile, Ramblers Scotland undertook a parallel research project, analysing the number of ‘core paths’ that communities can enjoy, and also discovered alarming inequality.

They found that residents in the most deprived half of Scottish society have a total of 4,579 miles of local core paths, compared with 10,351 miles within the least deprived half of Scotland.

This level of inequality can also be mapped onto health outcomes: people in the healthiest areas have nine times more local paths than the least healthy communities.

Residents in the most deprived half of Scottish society have a total of
4,579 miles
of local core paths, compared with
10,351 miles
within the least deprived half of Scotland

As well as championing paths at a national level, we have also been busy supporting our 4,000 path volunteers to deliver action on the ground.

Throughout the year, we worked to support our network of 180 path maintenance teams across England and Wales. These teams deliver real impact locally, from clearing vegetation to installing way markers and replacing stiles with gates to make our paths accessible to all.

4,000 path volunteers
to deliver action on the ground

To help grow these teams, and to further support the volunteers already working on the ground, we delivered basic online rights of way training as well as more in-depth in-person intermediate training sessions.

And to help showcase the work of our volunteers, we continued to run our popular quarterly Footpath Forum.

We continued to stand up for the path network in the courts.

As well as publishing detailed guidance on public inquiries, our casework and legal team supported dozens of cases and secured significant victories including successfully claiming a contested path at Roebuck Yard in Hastings, objecting to the extinguishment of a “green lane” path at Hanover Green and claiming a path leading to Trafford Metrolink station, allowing walkers a new, canal-side way to access the transport hub.

over 140 new routes

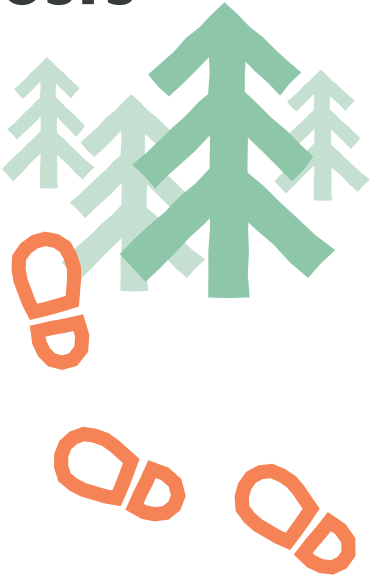
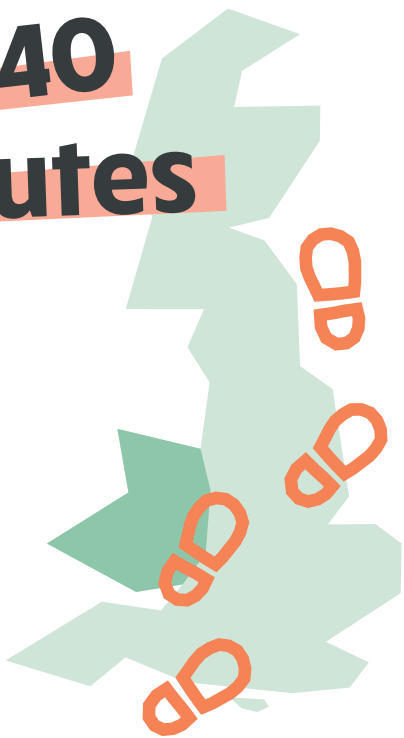
Our work has not just been limited to maintaining paths; we have also taken steps to improve them and the wider network.

In Wales, our Paths to Wellbeing project helped embed walking at the heart of 18 communities by creating over 140 new routes and giving local people the tools, training and know-how to unlock the potential of hundreds of miles of local paths and improve local biodiversity.

213 gates
1826 waymarker signs
138 posts

Over the course of the project, volunteers helped install 213 gates, 1826 waymarker signs and 138 posts, as well as planting 3851 trees and dispersing 41kg of wild seeds.

Following the success of this project, funding for additional projects to audit, improve and celebrate local path networks has been secured in Carmarthenshire, Denbighshire, Monmouthshire and Powys.



CASE STUDY

PATHS TO WELLBEING MID WALES

Community engagement is at the heart of Paths to Wellbeing and in 2022/23, a staggering 64 communities applied to take part. In mid-Wales, the successful applicants were Rhayader & Llanwrthwl, Llechryd and Penparcau.

In Rhayader, we helped create a new walking group, Gentle Rambles, which focuses on people who are only able to walk short distances due to ill health. The group is thriving and now organises regular walks in the community.

In Llanwrthwl, we worked alongside the local authority to make a short circular route stile free so more people can enjoy it. Many locals discovered it for the first time when we arranged a walk for schoolchildren to celebrate the completion of the work.

And in Penparcau, we brought together a great number of passionate volunteers for our invasive species removal days. Made up of a whole range of ages and backgrounds, they came together to fight the Himalayan balsam and help improve local biodiversity.



Meanwhile, our Path Accessibility Fund, generously supported by an anonymous donor, is enabling whole stretches of paths to be made more accessible with projects completed, or underway, in Aberystwyth, Essex, Oldham, Gwynedd, Hampshire and Worcestershire.

The Scottish Paths Map has also gone from strength to strength. The online map of previously hidden trails has grown significantly, with more than 850 new trails added and more than 4,000 existing paths checked.

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850
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Despite the disappointing decision to impose a cut-off date of 2031 for lost paths to be registered as legally

protected public rights of way in England, our Don't Lose Your Way campaign saw significant successes over the last 12 months. Total volunteers increased by 50% to reach 949, we held four in-person training events and our volunteers are working to put thousands of lost paths back on the map. In Stoke-on-Trent alone, our volunteers discovered 104 miles of public rights of way, in current use but previously unrecorded, adding them to the definitive map and boosting the recorded network in the city by an amazing 350%.

CASE STUDY

PATH ACCESSIBILITY FUND ROMSEY, HAMPSHIRE

While out exploring Hampshire with his local group, Les Mildon, footpath officer for Romsey Ramblers, began to notice significant barriers on his walks, particularly affecting those with reduced mobility.



So Les decided to do something about it: he identified a walk with seven broken or impassable stiles and applied to the Path Accessibility Fund to replace them with accessible gates. With his route selected, Les worked with Hampshire County Council

to obtain landowner permission. The council agreed to fund three of the new gates themselves, with the Path Accessibility Fund stepping up to cover the cost of the remaining four. Awarded a grant of £1,137, Les set to work replacing the stiles with

accessible pedestrian gates and improving the waymarking in the local area. Not only do these new gates make the whole area more accessible – they've also helped create part of a circular route around the village of Michelmersh.



Stepping out together

In 2022/23, over 500
Ramblers groups delivered
44,000
group
walks
across the country

To help support these walks, we launched a new Walks Manager system which local Ramblers groups and volunteers can use to create and upload their walks.

We began development of a new core approach to **managing safety on group walks** moving away from a one-size-fits-all approach, to emphasise local, proportionate and dynamic planning. Following a research phase supported by an external expert, we convened a volunteer working group to steer the ongoing development of the guidance, which is due to be introduced in March 2024.

We continued to deliver our **programme of onboarding and training**. Over the last year, over 330 aspiring walk leaders joined an online session and more than 1,150 completed the Walk Leadership Foundations e-Learning

course. In February, we launched Preventing and Managing Incidents, a new e-learning course for walk leaders, including first aid awareness and the most common incidents that take place on walks. More than 750 volunteers have completed the course so far.

As well as training and development, we hosted **seven special events to inspire** everyone to get outdoors. This included panels to celebrate International Women’s Day and to discuss the health and wellbeing benefits of walking. We also hosted events with bestselling authors, and an evening of stories and song.

We continued to refine and expand our work on **self-guided walks**, with 219 walk leaders registering for or buying our Walk Leadership training. And to ensure everyone has access to the outdoors, we started offering the course for free to certain groups who would not otherwise have access.

The reach of **Ramblers Wellbeing Walks** continued to expand and we welcomed new partners in Writtle, Northumberland, Coventry, Rossendale, Newcastle, Rotherham, Nottinghamshire, Surrey and Cornwall. Over the year, our 130 partners supported 8,000 walk leaders to deliver over 52,000 group walks. We’ve also supported partners to test local community initiatives, including women-only walks, walks from YHA properties, and indoor walks to help walker’s build up their confidence before getting outdoors.

CASE STUDY

SENSORY WALKS WITH RAMBLERS
WELLBEING WALKS NEWHAM



There is no one way to walk. So through our Ramblers Wellbeing Walks programme, we support our local partners to develop walks that are right for their local community.



In London, Ramblers Wellbeing Walks Newham have teamed up with Sense to offer sensory walks at two different locations across the borough. Specifically designed for those with sensory

impairments and complex disabilities, these walks provide walkers with an opportunity to develop social connections and explore the use of their senses while staying active.

These walks are a wonderful example of how Ramblers Wellbeing Walks partners are stepping up to respond to the needs of the people who live in their local communities.

Opening the way for everyone

Through targeted programmes and resources, we've worked to open the way for everyone to enjoy the outdoors.

This year, we delivered a much expanded version of the **Out There Award**, welcoming 103 young adults to develop their skills and confidence in the outdoors at more than thirty locations across Scotland. 30 then went on to complete the Out There Award Plus, a responsible camping and volunteering weekend. We also launched the pilot of our Ambassador Scheme, training 10 Out There Award graduates to inspire the next generation of walkers and diversify the outdoor sector.

This year
32%

of our graduates came from
LGBTQI+ groups and

16%

from the most deprived tenth
of Scottish communities.

A fear of getting lost can be one of the biggest barriers to enjoying the outdoors. So, we created a new comprehensive series of videos to tackle this fear head on. Packed full of tips, tricks and tactics, **A Beginner's Guide to Navigation** covers fundamental navigation techniques,

from map reading to compass basics, as well as practical advice for finding your way in different surroundings. So far, they have been viewed over 19,000 times on YouTube

In Scotland, our series of
responsible access education
videos amassed almost

3 million

views across Snapchat,
TikTok and Instagram



The videos were co-produced with young people and in partnership with Scottish Government agencies, to raise understanding of the Scottish Outdoor Access Code.

To help make our access to nature more equal, we launched a new programme of **community outreach** work, helping to break down the barriers that prevent people from minoritised communities accessing the outdoors.

In Scotland, we've engaged with seven organisations across the country, working with refugees and those seeking asylum, testing an approach that includes introductory walks, skills sharing and introductions to local Ramblers groups.

And across England, from Manchester and Liverpool in the north west to Croydon in the south east, Ramblers groups are coming forward to lead walks for those seeking asylum, helping them experience the joy of the outdoors.



CASE STUDY

WALKING WITH PEOPLE
SEEKING ASYLUM



Since 1980, Mole Valley Ramblers have been leading walkers out to explore the beauty of the Surrey Hills. But just 15 miles away, in a repurposed hotel near Gatwick that is home to 200 men seeking asylum, experiencing the beauty of this natural landscape seemed impossible.

So after being approached by a local police officer about the possibility of scheduling walks, the Mole Valley Ramblers decided to do something about it. They began by plotting routes that began at the front door of

the hotel. And soon, they held their first walk. The benefit was immediate. And as the walks continued, the connections between the walkers grew stronger. Despite not sharing a language and coming from

different cultures and countries spanning the breadth of the globe, they now had the chance to get out and connect with each other and the natural world that surrounded them.



Fighting for what matters most to walkers

As well as equipping everyone with the skills they need to get outdoors, we also campaigned at the highest level to preserve and **expand our access to green spaces. We launched our campaign to expand the freedom to roam** in England and following conversations with politicians to secure this, have drawn together our legislative asks into a proposal for a bill. This includes expanding the freedom to roam but also the protection and expansion of our path network and green spaces, and instituting targets and long-term strategy to improve access to nature.

As well as calling on the government to expand our access, we have also marked major milestones, particularly **the 20th anniversary of Scotland’s Land Reform Act 2003**. To celebrate the occasion, we held an event at Holyrood, bringing together speakers to reflect on the success of the act and what we can all do to ensure everyone benefits in the years to come.

Our green routes campaign to secure networks of green walking routes in cities took a decisive step forward in London with the announcement of the Green Link Walk, a new route running from Epping Forest to Peckham. Due to open in 2024, the Walk is just one of the outcomes of the leisure walking strategy for London we worked on last year with Transport for London and the Walking and Cycling Commissioner.

The government has been developing its new **farm payments** regime to replace EU subsidies based upon area of land farmed, slated to be centred on ‘public payments for public goods’. We have been pushing the government to include funding for public access and at last, our determination has started to bear fruit as the government has set out that it intends to pay farmers for the provision of permissive paths and improvements to support better access for people with reduced mobility.

Expanding our membership

Over the past year, we welcomed



And to ensure this community keeps growing, we also created two new initiatives: Grow your Group Month and a member-get-member

scheme. Built around peer support and advice sharing, Grow your Group Month featured its own dedicated Facebook group, which 152 volunteers joined, and a special 15% discount code to be shared on social media.

Our member-get-member scheme sought to take advantage of the power of word-of-mouth recruitment by offering £10 Cotswold Outdoor vouchers for both the referrer and the new member. We are looking to launch this scheme digitally in 2023/24.

As well as building connections with our members, we also worked to foster deeper ties with our affiliated clubs, particularly through our regular email newsletter. This provides them with support and advice alongside discounts on online training such as our Walk Leadership programme.

CASE STUDY

THE GREEN LINK WALK LONDON

A new, nature-rich walking route through London is set to transform the city’s walking infrastructure



During the last mayoral election in London, we campaigned for the creation of six new Greenways to help transform the capital’s walking network. And in March 2024, the Green Link Walk will become the first to open to the public. Running from the edge of Epping Forest in north east London to Peckham in the south, the new route will connect a number of low traffic neighbourhoods in Islington and Hackney with parks, waterways and marshes as well as newly-greened streets. The walk will not just open up access to green spaces for countless Londoners; it will also connect up with London’s existing walking infrastructure when it intersects with the Capital Ring at Lea Bridge Road.



CASE STUDY

SUE LINCOLNSHIRE

After her husband passed away during lockdown, joining the Ramblers helped Sue start a new chapter.

“When I lost my husband, we were in lockdown and everything was strange. As a way of getting out of the house and away from the jobs that needed doing, I went out walking locally. But when I thought about going further afield, I felt a bit nervous. I contacted my local Ramblers group to ask about joining and was offered the chance to go walking with them a couple of times to try it out. After my first walk with the Ramblers, I felt really alive: I was immediately hooked.

Ever since I joined the Ramblers I’ve been walking regularly with my local group. I’ve made a new group of friends which has made a big difference to me. I’ve always known how good walking is for you though I used to think of it just as exercise. But being out in the country has literally opened my eyes to how fortunate I am to be able to go out into all that green space. I feel that you absorb it. Walking with the Ramblers has almost become a way of life for me.”



Supporting our volunteers

Engaging directly with our dedicated volunteers is key to ensuring they have the support they need to deliver positive change on the ground. This year, we've expanded our Regional Engagement Team (RET), adding two new Regional Engagement Officers, and continued the work of our four regional clusters to engage and share best practice with our areas and groups.

We know that collaboration is key to development. So, we also developed a new series of peer-to-peer learning sessions. Covering a range of best practice topics, from solving tricky situations to supercharging your publicity, we've brought

volunteers together from across the country to share knowledge and learn from one another's experiences. These sessions have also been used to generate new resources which have subsequently been shared with all volunteers.

We expect to see this peer-to-peer work continue to develop over the next 12 months.

Spreading the word

Following on from the launch of our new brand last year, we officially launched our **new website** on 31 May 2023. The website has received a strong reception, with around 1.5 million sessions to date, and we have overhauled our online content to make it more accessible, engaging, and inclusive.

The new website is a core platform to allow us to showcase our work and spread the word, supported by our growing social media presence.

We now have
142,000
followers

This year also saw the appointment of Amar Latif, the TV personality known as the Blind Adventurer, as the new president of the Ramblers.

In Wales, Leanne Wood, the former leader of Plaid Cymru, became the ambassador of Ramblers Cymru and in Scotland, Zahrah Mahmood, the Hillwalking Hijabi, became president of Ramblers Scotland.

Our efforts to spread the word about our work was supported by significant media coverage, particularly around the appointment of Amar Latif, the launch of our paths research report, our freedom to roam campaign and the government U-turn on the 2026 deadline for registering lost paths. We also featured on BBC's Countryfile in May as part of the Big Help Out, championing Mole Valley Ramblers' walks for those seeking asylum.

CASE STUDY

CHITRA, AREA FOOTPATH SECRETARY
MANCHESTER AND HIGH PEAK

Volunteering with the Ramblers helped Chitra to celebrate her love of the outdoors while making sure all of us get to experience its benefits.

"I decided to volunteer as I enjoy walking in the countryside and so the Ramblers are a kindred spirit. As a Footpath Secretary, I get to support and coordinate the activities of our footpath officers at a local level and work closely with local authorities and landowners. This can involve lots of problem solving and a lot of this work can only be achieved through the volunteers who understand their local area and carry a lot of local knowledge.

I really like the trouble shooting aspects of the volunteer role also and the requirement to step into the shoes of others and see things from their perspective. Ultimately I feel a great sense of satisfaction seeing my volunteering efforts leading to the safeguarding of the path network and encouraging more people to enjoy walking across our brilliant footpaths."



Fundraising to support our work

We refined and expanded our fundraising during 2022/23. We got involved in raising funds on Giving Tuesday for the first time, raising over £5,000, and also took part in National Walking Month, helping to strengthen relationships with our partners and engage our supporters through competitions. We also launched our Christmas Gift Guide which performed well as a corporate engagement tool and provided our members with exclusive offers.

We created an online Fighting Fund to enable us to respond to any threats to countryside access that arise. In the past year, these included the ban on wild camping on Dartmoor, the scrapping of the deadline to register historical “lost” paths and the reemergence of a major threat to Coul Links in the Scottish Highlands.

To broaden our community engagement,

**we secured four grants
in Wales, worth over**

**worth
over
£200,000**

**for new community
programmes**

We have used these insights, alongside work in Scotland, to start developing a GB-wide community engagement programme for which we will seek lottery funding.

Alongside our seasonal appeals in March and August, we also joined together with BBC Children in Need to create a joint fundraising Rambler event in October, opening up our group walks across the country. As well as these new ventures, we continued to work with our largest funder, the People’s Postcode Lottery, while continuing to develop our partnership with Sport England and Cotswold Outdoors.

Becoming an even better employer

During 2022/23, we continued our work to make the Ramblers an even better employer. As well as a full review of our approach to remuneration and reward, which will be implemented in 2024, we focused heavily on learning and development. We launched a wide variety of new learning opportunities, tailored to develop individuals both within and outside of their role. And to help colleagues access this training, we also introduced a new HR and learning platform, allowing our colleagues to take control of their own data and learning.

We have also made sure that both health and financial wellbeing support is available to any colleagues who may need it. And to ensure that we are prepared for the future, we have focused on investing in, and developing, our leadership team.

Employee engagement is key to creating a great working environment. So we have carefully studied the results of our 2023 employee engagement survey and targeted our approach around the key areas identified by our colleagues. One such intervention is the launch of an Employee Forum which will support and strengthen our existing communication channels.

Equity, diversity and inclusion

Like many other organisations, we are on a journey to meet our equity, diversity and inclusion ambitions. And as a Sport England partner, we also have a responsibility to bring about change both within our sector and beyond. So this year, we have instituted a number of new initiatives and changes to help us progress on this journey.

A central part of this has been the commencement of our initiative to become an anti-racist organisation. We have also delivered a series of lunch and learn sessions to raise awareness of the inequality that exists within our sector and a number of training and forum discussions focusing on the barriers faced by unrepresented groups

both within the organisation and outside it. To ensure these discussions bring about real change, we have also reviewed and refreshed our internal network groups to support an inclusive working environment.

Finally, we have completely overhauled our approach to recruitment, both for staff and the trustees that sit on our board. For staff, we have moved to anonymised shortlisting, extended the reach and diversity of where we place recruitment notices and have also begun to explore new apprenticeship programmes. For the board, the recruitment of co-opted trustees has allowed us to take positive action in diversifying the make up of our board.

Refreshing our strategic plan

During 2022/23, the Ramblers’ 10-year strategy neared the end of its lifecycle. Recognising that over the last nine years the world has profoundly changed around us, the board of trustees decided to undertake a strategic review. We engaged with a wide range of stakeholders throughout a highly collaborative process and the findings have shaped our ambitions for the next decade.

Our refreshed strategic plan, Opening the Way, was approved by the General Council in November 2023 and launched in January 2024.

our plans for 2023/24

At the heart of our refreshed strategic plan, *Opening the Way* is a 'theory of change' that seeks to bring the well-known physical and mental well-being benefits of walking to many more people.

The strategic review showed that one of the most impactful ways we could do this was by focusing on those communities that have the least access and face the most barriers to the outdoors. These tend to be communities in the most deprived areas and we are therefore putting a particular emphasis in our strategy on working in areas within the Indices of Multiple Deprivation 1 to 5.

As a charity rooted in local communities, we are well-placed to bring our highly accessible, low-cost walking offer to help strengthen community cohesion and health across the country. This is especially crucial in the context of the challenging social and economic conditions created by the pandemic and cost-of-living crisis. And at a national level, we are well-positioned to keep the benefits of walking high on the political agenda, particularly important in the context of squeezed public sector budgets.

We will continue to support and enable our loyal members and volunteers in local

groups and areas to thrive. This remains key to our strategy. Alongside this, we want to sharpen our focus on our charitable purpose and public benefit. By raising awareness of our work and changing existing perceptions of the charity, we will inspire and enable more people to get out walking and grow support for our cause.

We are committed to playing our part to protect our natural environment which is at the heart of our enjoyment of the outdoors, so the climate emergency will be considered in everything we do.

The long-term impact we are seeking to achieve, working with others in the outdoor sector, is equitable access to walk outdoors for all communities in England, Scotland and Wales.



Our goal is to **address the inequities** in access to walking outdoors

OVER THE NEXT TEN YEARS, WE WILL STRIVE TO ACHIEVE THESE FOUR OUTCOMES:



1

improved provision

quality and information on access, paths and rights of way



2

improved confidence

and knowledge to walk outdoors



3

improved participation

of communities that have the least access and face the most barriers to the outdoors



4

improved support

for the Ramblers' charitable cause

OUR BUSINESS PLAN FOR 2023/24 SETS OUT THE FOLLOWING PRIORITY ACTIVITIES ALIGNED TO THESE OUTCOMES

1. Improved provision, quality and information on access, paths and rights of way

- Completing 5 to 10 path accessibility improvement projects in the most deprived communities.
- Continuing to map Scotland's paths to produce an open source, interactive digital map with thousands of previously unmapped paths.
- Carrying out a 'citizen-science' audit of the quality of the national path network to raise awareness of paths and enable targeted improvements and campaigns.
- Promoting our Access to Nature campaign in the run-up to the General Election.

2. Improved confidence and knowledge to walk outdoors

- Launching our new walk leader journey and rollout of a new approach to safety on group walks, emphasising local, proportionate and dynamic planning.

3. Improved participation of communities that have the least access and face the most barriers to the outdoors

- Completing a refugee and asylum seeker outreach initiative started in 2022/23.
- Developing a community delivery model in communities in England, Scotland and Wales which have the least access and face the greatest barriers to the outdoors.
- Extending the Out There Award (which currently supports young adults living in urban areas in Scotland) to England and Wales.
- Developing our walking products, especially our walk leadership training package.
- Advancing equity, diversity and inclusion with a strategic focus on areas of deprivation, becoming an anti-racist organisation, addressing barriers to walking for those with physical and sensory disabilities, and elevating women's leadership.

4. Improved support for the Ramblers' cause

- Aligning our strategic communication across England, Scotland and Wales for greater impact.
- Continuing to diversify and grow our sources of income to ensure financial sustainability, including a proactive legacy marketing strategy.
- Beginning the shift towards a supporter model to enable us to be a charity more open to anyone who would like to support our work.

enabling activities

Underpinning these priority activities are a range of enabling activities to support the efficient and effective functioning of the charity, including:

- People improvement initiatives (for example, a revised pay and reward offer and better induction and onboarding processes).
- A governance and operating model review.
- A data protection review.
- Technology improvements (for example, of our finance systems and volunteer communication platforms).
- A refresh of our digital strategy and a technology estate review.

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

1 Clink Street, 3rd Floor, London SE1 9DG (until 23 June 2023)
10 Queen Street Place (c/o Bates Wells), London EC4R 1BE (from 23 June 2023)

Operational address (main)

1 Clink Street, 3rd Floor, London SE1 9DG (until 23 June 2023)
13 Dirty Lane, London, SE1 9AP (from 23 June 2023)

Operational address (Scotland)

The Melting Pot, 15 Calton Road, Edinburgh EH8 8DL

Operational address (Wales)

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. The Ramblers is committed to maintaining the highest standards of governance with reference to the Charity Governance Code in the delivery of its charitable purpose.

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 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 five 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 executive leadership team, including the chief executive, attend each board meeting. The head of governance 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 2022/2023

- Chair**
Rebecca Dawson
- Honorary treasurer**
Michael Penny
- Ordinary trustees**
Bola Anike
Lucy Armitage
Gavin Baker (from 1 April 2023)
Mark Chung
Bekah Cork
Ronnie Forbes
Richard May (until 1 April 2023)
Malcolm McDonnell
Lucy Robinson
Helen Tranter (until 1 April 2023)
Rowan Williams (from 1 April 2023)
- Appointee, Ramblers Cymru**
Christopher Hodgson
- Appointee, Ramblers Scotland**
Alison Mitchell (until 1 April 2023)
Malcolm Dingwall-Smith (from 1 April 2023)
- Co-opted trustees**
Dan Firmager
Gulshun Rehman



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 the General Council AGM, and eligible for re- appointment. The president is not a trustee. After six years, Stuart Maconie stood down as our president in 2023. Our new president, elected at the General Council AGM on 1 April 2023 is Amar Latif.

Sub-committees

In September 2022 the board reviewed the sub-committee structure to ensure that we have a robust governance model in place that would be expected (in the public interest and by our regulators) for a modern organisation of our scale. Following this review, in December 2022, the board approved a new sub-committee structure and the terms of reference for four committees which was implemented from 1 April 2023.

- The finance, risk and audit committee provides oversight of:
- Overall financial and operational health of the Ramblers and its ability to continue to fulfil its charitable purpose.
 - Co-ordination of the external audit and preparation of the annual statutory financial statements.
 - Risk assurance, ensuring there is an effective risk management and assurance framework in place.

- The nominations and governance committee provides oversight of:
- Board and organisational governance arrangements.
 - Recruitment and selection for appointments to the board, committees and other bodies.
 - Plans and prepares for board meetings and the annual general meeting of General Council.

- The strategy and delivery committee provides oversight of:
- Delivery of the agreed portfolio of strategic and operational programmes of work required to deliver the Ramblers’ strategy and charitable purpose.

- The people and culture committee provides oversight of:
- The people and culture strategy including the equality, diversity and inclusion programme.
 - Safeguarding, and health and safety matters.
 - The overall employer offer, including setting and reviewing the remuneration of the chief executive.



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 an executive 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 2023 totalled 97 people.

Executive leadership team in 2022/23:

- Chief executive officer**
Ross Maloney
- Director of finance (interim) (from 28 June 2023)**
Howard Beeston
- Chief of staff (from 19 June 2023)**
Rosalind Fane
- Director of operations and advocacy**
Tompion Platt
- Director of finance, performance and impact (until 30 June 2023)**
Suzy Russell
- Director of income and marketing**
Clive Sanders
- Director of people and digital**
Glen Walker

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



Constituent parts

Under our devolution agreements (which were reviewed and renewed by the board of trustees and respective executive committees in 2023), substantial authority is devolved to our entities in Scotland and Wales. The board of trustees has delegated authority to executive committees in Wales and Scotland made up of members elected by each national Council.

Ramblers Scotland Strategic Committee members in 2022/2023

President

Lucy Wallace (until 4 March 2023)
Zahrah Mahmood (from 4 March 2023)

Convener

Alison Mitchell (until 4 March 2023)
Malcolm Dingwall-Smith (from 4 March 2023)

Vice convener

Beth Dickson

Honorary treasurer

Mike Gray

Ordinary members

Andrew Bachell (from 4 March 2023)
Mike Dales (from 4 March 2023)
Jarka Polednova (from 4 March 2023)
Dave Rennie (until 1 Dec 2023)
Sue Thomas
David Webb
Karl Erik Wilson (from 4 March 2023)

Co-opted members

Peter Bartos (until 4 March 2023)
Jacqui Thomson (from 4 March 2023)
Jane Searles (from 4 March 2023)

Welsh Council Executive Committee / Ramblers Cymru Steering Group members in 2022/2023

President

Will Renwick (until March 2023)

Ambassador

Leanne Wood (from July 2023)

Chair

Rob Owen

Vice chair

Chris Hodgson

Honorary treasurer

N/A

Ordinary members

Ros Bellamy
Gwenda Fitzpatrick
Joanna Slattery
Graham Taylor (from March 2023)
Maggie Thomas
John Elwyn Williams

Co-opted members

Alan Austin (until March 2023)
Andrew Stumpf

NB Changes to the Welsh Council Executive Committee were included in an updated Ramblers Cymru constitution which was approved by members of the Welsh Council on 6 March 2023. As part of the new constitution, the Welsh Council Executive Committee was renamed the Ramblers Cymru Steering Group (RCSG). The role of Ramblers Cymru president was replaced by an ambassador position. The role of Ramblers Cymru honorary treasurer, which had been vacant, was made an optional position which the RCSG has the power to reinstate and remove at its discretion.

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.

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 £4,173 (2022: £9,732), which will be donated to the Ramblers through Gift Aid.



financial review

The Ramblers generated an operating deficit of £2.1m in the year ending September 2023 (2022: (£1.2m) operating deficit). Whilst there was an increase in total income and endowments of £0.3m, due primarily to the increase in income from areas and groups, this has been offset by an increase in expenditure of £1.4m on charitable activities.

Overall, the Ramblers remains in a strong financial position resulting from good management of our funds, with total net assets of £8.4m (2022: £10.5m), which includes cash balances of £4.9m (2022: £5.8m).

Income

In the year to 30 September 2023, the charity’s total income was £12.0m (2022: £11.7m), an increase of 3% compared to the previous financial year. The £0.3m increase was driven by an increase in income from areas and groups to £2.7m (2022: £2.3m) following the continuing increase in walking activities and social events.

Donations and legacies income, comprising of membership income, gift aid and legacies as well as donations (including funding received from the Postcode Active Trust), remains the charity’s highest income generator although it decreased overall by £0.3m to £7.9m (2022: £8.2m).

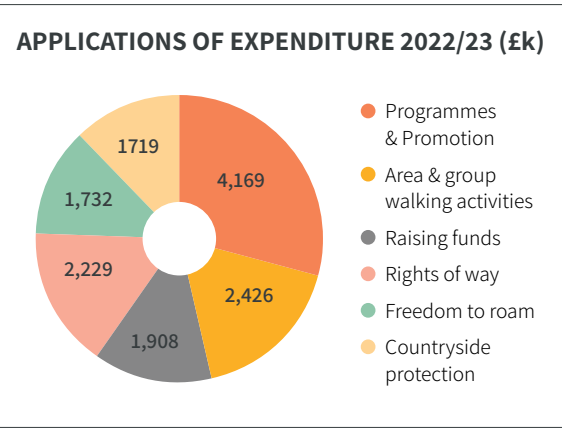
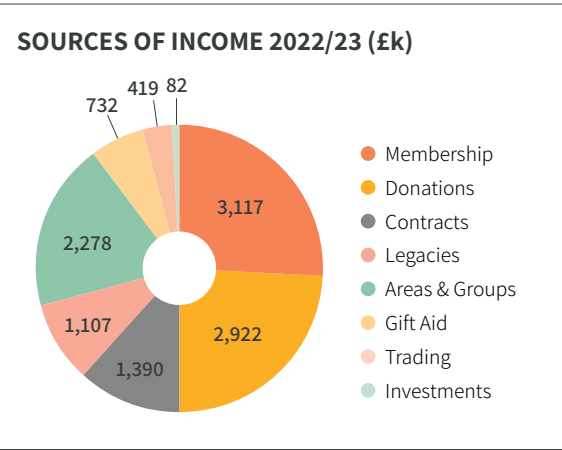
The financial year 2022/23 saw a fall of 0.5% in active members to 101,842 but total membership income of £3.1m was a 4% increase from the prior year.

Income from the People’s Postcode Lottery returned to the level in the charity’s agreement of £2.5m (2022: £3.2m). The players of People’s Postcode Lottery have supported the Ramblers since 2016, and with the continued support of the Postcode Active Trust the Ramblers remains well positioned as a supported charity to receive additional funding towards our cause.

The value of income recognised from legacies was £1.1m (2022: £1.1m). The nature of legacy income is that it is normally subject to fluctuation with the number of cases and the value of legacies

being unpredictable. The conversion of legacy pipeline cases, where entitlement exists but there is uncertainty as to the value and probability of receipt, to income will be supported by proactive management of the case status.

Income recognised from government grants was £1.0m (2022: 0.7m) primarily related to restricted funding of £0.6m from the Welsh Government for the final year of the Paths to Wellbeing project and £0.2m from Sport England (as part of a partner grant agreement of £0.9m over a five-year period) to support the charity’s equality, diversity, and inclusion initiatives.



Expenditure

Total expenditure increased by £1.4m to £14.2m (2022: £12.8m).

In the financial year 2022/23 the charity utilised £0.6m (2022: £0.8m) of designated funding received from the People’s Postcode Lottery in prior years in relation to the Climate Challenge programme, with specific focus on connecting more people to nature through walking and growing awareness and engagement with the natural world. Also, the charity utilised £0.6m (2022: £0.6m) of restricted funding in relation the Paths to Wellbeing project to enhance local green spaces, nature, and access across Wales.

Promoting walking, which includes area and group walking activities, continued to be the Ramblers’ largest area of expenditure, with investments in this area increasing to £6.7m (2022: £5.9m) as activity in relation to area and group walking activities and social events increased.

Combined spending on our other charitable activities (rights of way, freedom to roam and countryside protection), was £5.7m (2022: £5.0m). Our focus on activities, including our policy and campaign work, 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, has increased.

Development and implementation work has continued on the Ramblers members’ app and the content management system serving the Ramblers’ website. During the financial year a further investment of £0.3m (2022: £0.3m) was made in this development.

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. Income increased to £2.6m (2022: £1.9m) and expenditure increased to £3.0m (2022: £2.6m) recognising the return to activities to a level experienced before the pandemic.

Investment performance

At the start of the year the Ramblers’ investment portfolio stood at £1.5m (2022: £1.5m). During the year the portfolio increased in value by £0.03m (2022: £0.01m decrease). The closing value of the portfolio stands at £1.57m (2022: £1.54m).

Reserves

The charity’s reserves have decreased by 20% to £8.4m (2022: £10.5m).

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.

Total general funds as of 30 September 2023 was £3.8m (2022: £3.8m) 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 £1.2m (2022: £1.5m) they represent 14.6% of total funds (2022: 14.2%).

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.

Designated
The GB and devolved legal funds stand at £256,000 (2022: £258,000)
The legal funds for Wales and Scotland at year end remain at £25,000 each in accordance with the devolution arrangements.

The net movement in funds recognises the maintenance of a legal fund at a level of £250,000, that the trustees continue to review on an annual basis and replenish, 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 £0.0m (2022: £0.9m)
This fund had a nil balance at the end of the year since the opening balance was spent during the year and income received from People’s Postcode Lottery in the year was treated as unrestricted.

Designated
Fixed asset fund £1.4m (2022: £1.8m)
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
New investment fund £nil (2022: £135,000)
This fund was established to support the growth in membership and was fully utilised during the year on several promotional activities.

Designated
Strategic projects fund £200,000 (2022: £nil)
This fund was established during the year for projects supporting the charity’s strategy.

Designated
Northumberland (John Edmunds) fund £50,000 (2022: £nil)
This fund was established during the year to comply with the wishes of John Edmunds that part of his legacy to the charity be used for footpath maintenance in the Northumberland region.

Permanent endowment
£745,000 (2022: £737,000)
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
£0.7m (2022: £1.4m)
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.

During the year the charity sought legal advice about the restricted legacies held at the start of the year, the value of which was £800,000. The advice is legacies totalling £567,000 should have been treated as unrestricted funds.

Of those legacies correctly treated as restricted, £93,000 has been used by the charity for expenditure which is compliant with the restrictions of the legacies.

In order to rectify the treatment of restricted legacies, £660,000 has been transferred from restricted funds to unrestricted funds.



Risk management

The trustees view risk management as a core governance function and take ultimate responsibility for ensuring a comprehensive approach to risk is embedded across the organisation and is considered in strategic thinking and all Ramblers’ operations and activities. The trustees acknowledge their legal and regulatory obligations and, in reviewing their approach to risk, have consulted Charity Commission guidance and other best practice sources.

In June 2023 the trustees approved an updated risk management policy. The risk management policy and related processes sets a risk framework that allows them to identify the major risks that apply to the charity and make decisions about how to respond to the risks they face.

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.

A strategic 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 a designated risk manager (currently the head of governance), is kept under quarterly review and updated by the executive leadership team (ELT). 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, risk and audit committee (in line with its delegated oversight of risk assurance) and annually by the board of trustees. Other committees may review and make any recommendations on risks relevant to each committee’s delegated responsibilities. The risk register is also considered and reviewed as part of our annual business planning cycle.

RISK	MITIGATION
Cyber incidents executed by external or internal parties negatively impact the confidentiality, integrity and/or availability of the charity’s information systems and data.	Our digital systems are subject to ongoing reviews which include assessment of data flow structure and dependencies. Data back-up procedures and security measures are in place, as is network software protection. Business continuity and technology disaster recovery plans were updated following our move to the new London office in 2023. Contracts with our external technology partners clarify respective roles and responsibilities, and service level agreements are in place with external hosting and maintenance partners.
An event or incident such as an external data breach or inadvertent internal error resulting in the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data.	Organisational IT and data governance policies are in place and kept under review. The data protection officer role is outsourced to an expert external company. Cyber security and GDPR training is mandatory for all staff, and training, guidance and support is provided for volunteers who handle data locally.
Poor financial governance, reporting and/or controls.	A new committee structure was introduced in early 2023 with a more tightly focused finance, risk and audit committee, and a new strategy and delivery committee, which provides improved scrutiny, challenge and oversight. A new structured business planning and budgeting process is in place with integral reserves and investments policies overseen by the finance, risk and audit committee, along with quarterly re-forecasting reviews. Purchasing and contract management processes ensure competitive tendering for larger contracts. The statutory audit process includes fraud review procedures.

RISK	MITIGATION
Failure to safeguard the charity's employees, members, volunteers and/or public.	A refreshed and comprehensive safeguarding policy, process and reporting framework was approved by trustees and put in place in December 2023. The new people and culture committee, established in early 2023, now has oversight of all aspects of safeguarding and health and safety, including keeping related policies under review, and there is a designated trustee safeguarding lead on the board of trustees. Safeguarding training is in place for staff (mandatory) and volunteers. Walk leaders are supported with training on how to manage incidents and risk assessments processes are in place for our led walks.
Failure to execute organisational strategic change and transformation programmes effectively and to achieve the intended benefits of these, resulting primarily in inefficient use of the charity's resources.	A refreshed strategic plan for the next decade was approved by members in November 2023 and launched in 2024. An organisational business plan for the year is in place, and the business planning process continues to be refined and improved. The new strategy and delivery committee has improved the scrutiny, challenge and oversight of our programmes of work. A business plan progress dashboard has been introduced and impact measures for year one of the strategic plan agreed. A impact measurement framework is being developed.
Insufficient income for the charity to achieve its strategic objectives and maintain its operations.	The annual business planning and budgeting process reviews income forecasts and income generation opportunities, along with quarterly income, expenditure and cash flow forecasting. There is regular review of the membership growth strategy and income generation mix using evidence to refine the rolling three-year income growth model. We maintain investment in income generation and retention to unlock new funding and retain existing funders.

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) 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.

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.

In 2023, we received 16 (2022: 16) 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. Specifically, trustees have:

- reviewed and approved the budget for 2023/24 including a movement in funds analysis and cashflow position;
- reviewed an update to the existing three-year financial forecast to the financial year 2025/26 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 updated three-year financial forecast;
- feel assured that the Ramblers has a stable cost base and can maintain the appropriate level of general reserves to ensure financial sustainability in future years, 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 10-year average, and we remain cautious in our predictions.
 - We are diversifying our membership offer to attract and retain more members and grow our membership. We have implemented a new fundraising approach to draw on opportunities in grant making trusts, corporate partnerships, individual giving, and large environmental and 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**

As our led walks and routes have resumed at levels similar to those experienced prior to the national restrictions imposed during the pandemic and there is a continuing focus on the ability to raise funds and on 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, and the trustees do not consider there to be any material uncertainties and therefore the financial statements have been prepared on a going concern basis.



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 **13 March 2024**, 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 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 2023 which comprise 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 2023 and of its incoming resources and application of resources, including 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 XX of 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 Act 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 legacy 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 legacy 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.



Dipesh Chhatralia
Senior Statutory Auditor

For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

15 March 2024

STATEMENT OF FINANCIAL ACTIVITIES

	Note	2023	2023	2023	2023	2022
		Restricted funds £000	Endowment funds £000	Unrestricted funds £000	Total funds £000	Total funds £000
Income and Endowments from:						
Donations and Legacies						
Charitable Activities	2	51	-	7,827	7,878	8,157
Other trading activities	3	24	-	395	419	371
Investments	4	12	-	70	82	21
Area and group walking activities	5	-	-	2,278	2,278	1,858
Funded projects	5	1,036	-	360	1,396	1,318
Total income and endowments		1,123	-	10,930	12,053	11,725
Expenditure on:						
Raising Funds	6	1	-	1,907	1,908	1,876
Charitable activities	6	1,148	-	11,127	12,275	10,924
Total expenditure		1,149	-	13,034	14,183	12,800
Net gains / (losses) on investments	11	-	9	-	9	(143)
Net income/(expenditure)		(26)	9	(2,104)	(2,121)	(1,218)
Transfers between funds						
		(650)	-	650	-	-
Net movement in funds		(676)	9	(1,454)	(2,121)	(1,218)
Reconciliation of funds						
Total funds brought forward	18	1,406	737	8,397	10,540	11,758
Total funds carried forward	18	730	746	6,943	8,419	10,540

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

STATEMENT OF FINANCIAL ACTIVITIES (Prior year)

		2022	2022	2022	2022
		Restricted	Endowment	Unrestricted	Total
		funds	funds	funds	funds
		£000	£000	£000	£000
Note					
Income and Endowments from:					
Donations and Legacies					
Charitable Activities	2	82	-	8,075	8,157
Other trading activities	3	13	-	358	371
Investments	4	8	-	13	21
Area and group walking activities	5	-	-	1,858	1,858
Funded projects	5	860	-	458	1,318
Total income and endowments		963	-	10,762	11,725
Expenditure on:					
Raising Funds	6	3	-	1,873	1,876
Charitable activities	6	859	-	10,065	10,924
Total expenditure		862	-	11,938	12,800
Net (losses) on investments		-	(137)	(6)	(143)
Net incoming/(expenditure)		101	(137)	(1,182)	(1,218)
Transfers between funds		93	-	(93)	-
Net movement in funds		194	(137)	(1,275)	(1,218)
Reconciliation of funds					
Total funds brought forward	18	1,212	874	9,672	11,758
Total funds carried forward	18	1,406	737	8,397	10,540

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

BALANCE SHEET

	Note	2023	2022
		£000	£000
Fixed Assets			
Intangible assets	10	1,100	1,460
Tangible assets	10	292	297
Investments	11	1,569	1,536
Total fixed assets		2,961	3,293
Current assets			
Stock	12	24	25
Debtors	13	1,517	2,380
Cash at bank & in hand: central		3,457	4,396
Cash at bank & in hand: areas, groups and councils		1,452	1,446
Total current assets		6,450	8,247
Creditors: amounts falling due within one year	14	956	980
Net current assets		5,494	7,266
Total assets less current liabilities		8,455	10,560
Provisions for liabilities and charges	15	36	20
Total net assets		8,419	10,540
Funds			
Endowment funds	18	746	737
Restricted income funds	18	730	1,406
Unrestricted funds			
- General funds	18	3,764	3,842
- Designated funds	18	3,179	4,555
Total funds		8,419	10,540

Approved and authorised by the trustees on 13 March 2024 and signed on their behalf by:



Rebecca Dawson
Chair, board of trustees



Michael Penny
Honorary treasurer

Company number: 04458492

CASH FLOW STATEMENT

	Note	2023 £000	2022 £000
Cash flow from operating activities		(739)	(1,579)
Cash flow from investment activities			
- Dividends and interest received	4	82	21
- Purchase of fixed assets	10	(251)	(400)
- Purchase of investments	11	(24)	-
Net cash (outflow) from investment activities		(194)	(379)
Change in cash and cash equivalent in the reporting period		(933)	(1,958)

	Note	2023 £000	2022 £000
Reconciliation of net incoming to net cash flow from operating activities			
Net (expenditure) for the reporting period		(2,121)	(1,218)
Depreciation and Amortisation	10	615	561
Investment income	4	(82)	(21)
Decrease / (increase) in stock	12	1	(2)
Net (gain) / loss on investment	11	(9)	143
Decrease / (increase) in debtors	13	864	(955)
(Decrease) in creditors	14	(23)	(87)
Increase in provisions	15	16	-
Net cash flow from operating activities		(739)	(1,579)

	At 1 October 2022	Cash flow £000	At 30 September 2023
Cash: central	4,396	(939)	3,457
Cash: areas, groups and council	1,446	6	1,452
Total cash and cash equivalent	5,842	(933)	4,909

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: c/o Bates Wells, 10 Queen Street Place, London, England, EC4R 1BE.

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. 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.

Residuary legacies are 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.

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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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.

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 M.

e) Tangible and intangible fixed 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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

f) Investments

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.

g) Stocks

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

h) 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.

i) 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.

j) 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.

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.

k) 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 include the accrual for legacy income.

l) 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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Total Income

	Areas, groups and councils		Central		2023	2022
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Total £000	Total £000
2 Donations and Legacies						
Membership subscriptions	-	-	-	3,117	3,117	2,987
Legacies	6	5	-	1,096	1,107	1,097
Donations	13	27	33	2,850	2,922	3,487
Gift Aid	-	-	-	732	732	587
Government grants	-	-	-	-	-	-
	18	32	33	7,795	7,878	8,158
3 Other trading activities						
Publishing and book sales	-	44	-	260	305	286
Fundraising raffles	-	2	-	-	2	3
Commissions	-	-	-	28	28	15
Miscellaneous	24	27	-	34	84	66
	24	73	-	322	419	370
4 Investment income						
Deposit interest earned	-	-	-	38	38	5
Dividends & other investment income	1	9	11	23	44	16
	1	9	11	61	82	21
5 Charitable activities						
Promoting Walking Areas and Groups walking activities	-	2,278	-	-	2,278	1,858
Funded projects – government	-	-	963	-	963	723
Funded projects - mission delivery	11	271	62	89	433	595
	11	2,549	1,025	89	3,674	3,176
Total income and endowments	54	2,663	1,069	8,267	12,053	11,725

Included in the above are Government Grants for the following;

Funder	Project	2023 £000	2022 £000
Welsh Government	Paths to wellbeing (see note 18 F)	620	455
Welsh Government	Paths to Community (see note 18 H)	30	-
Scottish Government	Scottish Walk leadership (see note 18 D)	50	50
Scottish Government	Young adult development (see note 18 J)	30	30
Scottish Government	Mapping Scotland paths for all (see note 18 L)	45	44
Sport England	Equality, Diversity & Inclusivity (see note 18 E)	189	144
		963	723

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Legacies

The estimated value of legacies where entitlement exists but there is uncertainty as to the amount and probability of receipt is £571,000 (2022: £745,000). This has not been included in legacy income for the year.

Lotteries

We received donations of £2.5m (2022: £3.2m) from the Postcode Active Trust via their long-term partnership award scheme.

6. Total Expenditure

Summary	Areas, groups and councils		Central		2023	2022
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Total £000	Total £000
Raising Funds	-	-	1	1,907	1,908	1,876
Costs of charitable activities:						
Rights of Way	12	66	300	1,851	2,229	2,043
Countryside protection	13	4	144	1,558	1,719	1,460
Freedom to roam	13	4	29	1,686	1,732	1,481
Promoting walking						
- Area and group walking activities	-	2,426	-	-	2,426	2,058
- Programmes and promotion	17	436	620	3,096	4,169	3,882
Total costs of charitable activities	55	2,936	1,093	8,191	12,275	10,924
Total 2023	55	2,936	1,094	10,098	14,183	12,800
Total 2022	66	2,503	796	9,435	12,800	-

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.

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 £11,192,000 (2021: £10,230,000), 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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Analysis of central costs

a) Central direct costs

	Staff costs		Other costs		2023	2022
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Total £000	Total £000
Raising Funds	-	603	1	706	1,310	1,418
Costs of charitable activities:						
Rights of Way	148	592	146	679	1,565	1,441
Countryside protection	66	426	75	652	1,219	1,079
Freedom to roam	20	481	9	684	1,194	1,075
Promoting walking	382	1,213	222	885	2,702	2,377
Total 2023	616	3,315	453	3,606	7,990	7,390

b) Allocated central support costs

	Staff costs		Other costs		2023	2022
	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Total £000	Total £000
Raising Funds	-	330	-	268	598	458
Costs of charitable activities:						
Rights of Way	5	323	-	257	585	522
Countryside protection	3	233	-	247	483	355
Freedom to roam	1	263	-	259	523	387
Promoting walking	16	662	-	335	1,013	1,118
Total support costs	25	1,811	-	1,366	3,202	2,840
Grand total	641	5,126	453	4,972	11,192	10,230

c) GB support costs

Support costs comprise the following:	2023 £000	2022 £000
Management, including the chief executive’s office	429	372
Finance, administration and human resources	1,337	1,073
Information technology	856	914
Membership servicing and development	221	192
Governance	281	234
Welsh office administration	64	44
Scottish office administration	14	11
	3,202	2,840

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. Net incoming resources for the year

This is stated after charging:	2023 £000	2022 £000
- Audit	35	28
- Taxation services and advice	2	2
- Other external scrutiny	1	1
Operating lease rentals:		
- Property	274	213
- Other	2	2
Depreciation (note 10)	615	561

8. Staff costs and numbers

Staff costs were as follows:	2023 £000	2022 £000
Gross salaries	4,412	4,065
Employers’ national insurance	457	438
Employers pension contributions	366	347
Agency, recruitment and training costs	758	605
Accrued holiday	-	(14)
Redundancy costs	43	50
	6,036	5,491

The following number of staff have emoluments above £60,000:	2023 No	2022 No
60,000 – 69,999	-	2
70,000 – 79,999	1	1
80,000 – 89,999	2	2
90,000 – 99,999	1	1
130,000 – 139,999	1	-

The total pension contribution in respect of higher paid staff was £38,514 (2022: £33,541).

The key management of the charity is made up of members of the Senior Leadership team. This team is made up of the Chief Executive Officer, and a leader for each of the following directorates - Operations and Advocacy, Finance, Income and Marketing & People and Digital.

The total key management remuneration of the Senior Leadership team in the year was £591,034 (2022: £563,000).

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 £42,730 of redundancy and termination payments during the year (2022: £49,791). At 30 September 2023, £nil was owed (2022: £nil).

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	2023 No	2022 No
Average staff headcount in the year was:	104	103
The average number of employees, calculated on a full-time equivalent basis, analysed by function was:		
	2023 No	2022 No
Direct core charitable activities	78	78
Direct funded charitable activities	16	15
Governance	2	2
Fundraising	5	5
	101	100

9. Taxation

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

10. Fixed assets

During the year, further enhancements and developments have been made to the website which went live in May 2023 and associated programmes (Led Walks / Walks Manager / Mobile App). All costs have been transferred out of assets under construction.

a) Intangible assets

	Assets under construction £000	IT and systems £000	Total £000
Cost			
- At the beginning of the year	258	3,477	3,735
- Additions in year	251	-	251
- Transfers in year	(508)	508	-
At the end of the year	-	3,985	3,985
Amortisation			
- At the beginning of the year	-	2,275	2,275
- Disposals in year	-	-	-
- Charge for the year	-	610	610
At the end of the year	-	2,885	2,885
Net book value			
At the end of the year	-	1,100	1,100
At the beginning of the year	258	1,202	1,460

NOTES TO THE FINANCIAL STATEMENTS (Continued)

b) Tangible fixed assets

	Land and Buildings £000	Office furnishings and equipment £000	IT hardware £000	Total £000
Cost				
- At the beginning of the year	343	-	-	343
- Additions in year	-	-	-	-
- Disposals in year	-	-	-	-
At the end of the year	343	-	-	343
Depreciation				
- At the beginning of the year	46	-	-	46
- Disposals in year	-	-	-	-
- Charge for the year	5	-	-	5
At the end of the year	51	-	-	51
Net book value				
At the end of the year	292	-	-	292
At the beginning of the year	297	-	-	297

All fixed assets are used for direct charitable purposes.

11. Investments

	2023 £000	2022 £000
At the start of the year	1,536	1,679
Additions	24	-
Transfer from cash	-	-
Withdrawal	-	-
Gain/(loss) on revaluation at the end of the year	9	(143)
Valuation at the end of the year	1,569	1,536
Comprising:		
U.K listed investments, at market value		
- Held centrally	745	736
- Held by areas and groups	140	104
UK non-listed investments, valued at cost		
- Held centrally	3	3
- Held by areas and groups	143	175
Cash		
- Held centrally	538	518
	1,569	1,536
Cost at the end of the year	1,550	1,550

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

	2023 £000	2022 £000
Stock held by areas and groups	24	25

Stock held relates to finished goods in the form of publications.

13. Debtors

	2023 £000	2022 £000
Gift Aid receivable	511	629
Accrued income – legacies	231	198
Sundry debtors	445	1,230
Staff loans	-	4
Prepayments	304	302
Amounts due from trading subsidiary	26	17
	1,517	2,380

14. Creditors: amounts falling due within one year

	2023 £000	2022 £000
Income received in advance	77	127
Taxation and social security (PAYE and National Insurance)	166	167
Trade creditors	332	309
Accruals	381	377
	956	980

15. Provisions

	2023 £000	2022 £000
Dilapidations		
Balance brought forward	20	20
Charge for the year	16	-
Total provisions for liabilities and charges	36	20

A provision has been made for final costs relating to the previous London premises at Clink Street.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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 is c/o Bates Wells, 10 Queen Street Place, London, England, EC4R 1BE.

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 2022/23, and financial position as at 30 September 2023 are provided below.

	2023 £000	2022 £000
Enterprises		
Turnover	6	12
Administrative costs	(2)	(3)
Profit on ordinary activities before tax	4	9
Tax on profit on ordinary activities	-	-
Profit on ordinary activities after tax	4	9
Retained profit brought forward	-	-
Gift Aid donation	(4)	(9)
Retained profit carried forward	-	-

17. Analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2023 Total funds £000
Fixed assets	-	-	1,392	-	1,392
Investments	746	79	204	540	1,569
Net current assets	-	651	1,583	3,260	5,494
Provisions	-	-	-	(36)	(36)
Net assets	746	730	3,179	3,764	8,419

Prior year analysis of net assets between funds

	Permanent Endowments £000	Restricted funds £000	Designated funds £000	General funds £000	2022 Total funds £000
Fixed assets	-	-	1,757	-	1,757
Investments	737	-	-	799	1,536
Net current assets	-	1,406	2,799	3,062	7,267
Provisions	-	-	-	(20)	(20)
Net assets	737	1,406	4,556	3,841	10,540

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. Movements in funds

	At 1 October 2022 £000	Incoming resources £000	Less: Outgoing resources £000	Gains / Losses & Transfers £000	At 30 September 2023 £000
Restricted Funds					
A Areas, groups and councils	258	54	55	-	257
B Let's Walk Cymru	7	61	77	9	-
C Path Watch	40	-	-	(40)	-
D Scottish Walk Leadership Project	56	50	69	-	37
E Sport England	110	189	195	-	104
F Paths to Wellbeing	-	620	647	27	-
G Legacies	800	12	-	(660)	152
H Monmouthshire	-	30	8		22
I Denbighshire	-	-	3	3	-
J Young Adult Development	-	40	51	11	-
K Stiles and Gates	-	20	12	40	48
L Other Restricted funds	135	47	32	(40)	110
Total restricted funds	1,406	1,123	1,149	(650)	730
Permanent Endowment Fund					
M Permanent Endowment	737	-	-	9	746
Total endowment funds	737	-	-	9	745
Unrestricted Funds					
Designated funds					
A Areas, groups and councils	1,499	2,663	2,936	-	1,227
N People's postcode lottery					
i Core programme	304	-	304	-	-
ii Climate challenge programme	550	-	550	-	-
O East Berks Endowment	33	-	-	-	33
P Appeal fund	20	-	-	-	20
Q Legal fund	258	-	2	-	256
R Fixed Assets*	1,757		615	251	1,393
S Wellbeing Walks	-	76	205	129	-
T New Investment	135	-	135	-	-
U Strategic Projects	-	-	-	200	200
V Northumberland (John Edmunds)	-	-	-	50	50
Total designated funds	4,556	2,740	4,747	630	3,179
General funds	3,841	8,190	8,287	20	3,764
Total unrestricted funds	8,397	10,930	13,034	650	6,943
Total funds	10,540	12,053	14,183	9	8,419

*Relates only to assets held centrally

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Prior year movements in funds

	At 1 October 2021 £000	Incoming resources £000	Less: Outgoing resources £000	Gains / Losses & Transfers £000	At 30 September 2022 £000
Restricted Funds					
Areas, groups and councils	276	48	66	-	258
Let's Walk Cymru	11	-	4	-	7
Path Watch	40	-	-	-	40
Scottish Walk Leadership Project	42	94	94	14	56
Increasing physical activity participation	2	144	36	-	110
Paths to Wellbeing	-	454	533	79	-
Legacies	809	-	9	-	800
Other Restricted funds	32	223	120	-	135
Total restricted funds	1,212	963	862	93	1,406
Permanent Endowment Fund					
Permanent Endowment	874	-	-	(137)	737
Total endowment funds	874	-	-	(137)	737
Unrestricted Funds					
Designated funds					
Areas, groups and councils	1,565	2,214	2,512	232	1,499
People's postcode lottery					
i Core programme	372	-	100	32	304
ii Climate challenge programme	1,574	-	905	(119)	550
East Berks Endowment	33	-	-	-	33
Appeal fund	20	-	-	-	20
Legal fund	250	36	28	-	258
Fixed Assets*	1,918	-	561	400	1,757
Brand development	21	-	-	(21)	-
New Investment	302	-	-	(167)	135
Tapestry programme	62	-	-	(62)	-
Wellbeing Walks	-	143	229	86	-
Total designated funds	6,117	2,393	4,335	381	4,556
General funds	3,555	8,369	7,603	(480)	3,841
Total unrestricted funds	9,672	10,762	11,938	(99)	8,397
Total funds	11,758	11,725	12,800	(143)	10,540

*Relates only to assets held centrally

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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 Ramblers’ 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 £xxx which relates to Ramblers’ funding provided to areas, groups and councils (see also note 19).

B: Let’s 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 (RHCT), 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. £40k was returned to RHCT during the year as unused funding.

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: Sport England

This grant funding amounts to £925k over a five year period to deliver transformational change that will tackle the inequalities that prevent many from walking so that everyone feels they belong in the outdoors and can enjoy the benefits of walking.

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 was funded through the Welsh Government Rural Communities -Rural Development Programme, which was funded by the European Agricultural Fund for Rural Development and the Welsh Government.

The total amount of government grants during the year was £620,000.

G: Legacies

The Ramblers’ Association received several restricted legacies during this and previous financial years. During the year the charity sought legal advice about the restricted legacies held at the start of the year, the value of which was £800,000. The advice was that legacies totalling £567,000 should have been treated as unrestricted funds.

Of those legacies correctly treated as restricted, £93,000 has been used by the charity for expenditure which is compliant with the restrictions of the legacies.

In order to rectify the treatment of restricted legacies, £660,000 has been transferred from restricted funds to unrestricted funds.

This fund also includes the interest on a permanent endowment bequeathed to the Ramblers.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

H&I: Monmouthshire & Denbighshire

Following on from the successful Paths to Wellbeing project, Ramblers has obtained funding for work across various regions within Wales. Monmouthshire and Denbighshire activities began at the end of the financial year with Carmarthenshire and Powys to follow.

J: Young Adult Development

This relates to breaking down the barriers that young people face to getting outdoors and delivers life skills necessary to access the outdoors regardless of their background, budget or experience levels.

The total amount of government grants during the year was £40,000.

K: Stiles and Gates

This relates to funding from an anonymous donor for improvement on stiles and gates.

L: Other restricted funds

These funds received income from small grants made to The Ramblers’ Association for specific projects.

M: 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.

N: People’s Postcode Lottery

The charity receives funding in the form of donations from the Postcode Active Trust.

i. Core programme

The balance of prior year’s funding from PPL annual draws of £304,000 have been further utilised in the year to continue to deliver key programmes including the development of walking operations and training of volunteers across GB, and to support the Don’t Lose Your Way and Mapping Scotland’s Paths projects.

ii. Climate Challenge programme

The balance of prior year funding of £550,000 continued to be utilised 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.

O: 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.

P: 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.

Q: Legal fund

This fund sets aside resources to finance legal cases and public enquiries across GB. In prior years, the fund held a maximum balance of £250,000 that was replenished, commensurate with needs and dependent on prevailing financial resources. An additional legal fund of £36,000 was established to support the Glenborrodale legal case, following a membership appeal, with £6,000 of the fund remaining at the financial year end.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

R: 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 £251,000 to this fund from general funds and other designated funds represents the difference between additions and depreciation during the year.

S: Wellbeing Walks

Ramblers launched the Wellbeing Walks system in 2021/22 offering England’s largest network of health walk schemes, helping people across the country to lead a more active lifestyle.

T: New Investment

This fund was established to support membership growth, focusing on Areas and Groups. Activities included event support boxes for Areas, “Grow your Group” month, webinars, testing of digital display advertising, scoping and soft launch of a member get member scheme and creation of new publicity items.

This investment was fully utilised in 2022/23.

U: Strategic Projects

This fund was established during the year for projects supporting the charity’s strategy.

V: Northumberland (John Edmunds)

This fund was established during the year to comply with the wishes of John Edmunds that part of his legacy to the charity be used for footpath maintenance in the Northumberland region.

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.

	2023 £000	2022 £000
Unrestricted		
Funding to areas	289	225
Funding to councils	-	-
Other payments to areas and groups	8	13
Donations from areas and councils to central reserves	(13)	(6)
Net funding to areas and councils	284	232

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20. Operating lease commitments

At 30 September 2023, the charity had total commitments under operating leases expiring as follows:

	Equipment		Property	
	2023 £000	2022 £000	2023 £000	2022 £000
Less than 1 year	2	2	274	139
Within 1-5 years	4	4	232	37
	6	6	506	176

The increase reflects the commitment to serviced office space at Borough Yards in London for two years from March 2023 after the lease at Clink Street expired in April 2023.

21. Trustees’ expenses

Expenses as detailed below were re-imbursed to a total of 16 (2022:16) 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.

	2023 £000	2022 £000
Travel and subsistence	6	2
Telephone, postage and miscellaneous	-	-
	6	2

22. Related party transactions

During the year, there were no related party transactions declared by the trustees who held office as at the 30 September 2023 or by the senior leadership team.

23. Financial instruments

At the balance sheet date, the financial assets at fair value are £1,031,000 (2022: £1,018,000).

24. Capital commitments

At the balance sheet date, the Ramblers’ Association had £26,144 commitments to capital expenditure (2022: £60,000) in relation to intangible assets.

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