

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the books are balanced.

The second part of the document focuses on the analysis of the financial data. It explains how to calculate key financial ratios and metrics, such as the gross profit margin, operating profit margin, and return on investment. These metrics are used to evaluate the company's performance and identify areas for improvement. The document also discusses the importance of comparing the company's performance to industry benchmarks and providing a clear explanation of any variances.

The final part of the document covers the preparation of financial statements. It provides a step-by-step guide to creating the income statement, balance sheet, and cash flow statement. It also discusses the importance of auditing the financial statements to ensure their accuracy and reliability. The document concludes with a summary of the key findings and recommendations for the company's future financial management.

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Barriers Strategy

Paths for Everyone

Introduction

A new vision for the Network

Such equipment is very often being used as an aid to mobility, helping people with disabilities, older people and young families to get active, explore their local area and move around without a car.

There is also increasing evidence that cargo cycles and e-bikes can be an effective fossil fuel free solution for last-mile logistics and urban delivery services, but many of these cycles are similarly unable to access the National Cycle Network paths.



Photo 1: Members of the Chester adaptive cycling group unable to get through a restrictive barrier on National Route 5

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Obsolete and ineffective restrictions

A more detailed analysis of the access control barriers shows that many are in a poor state of repair and are often serving no useful purpose at all, simply being circumnavigated by most users

The barriers are often perceived as needed to prevent anti-social behavior and motorbikes from accessing the routes, but evidence of their effectiveness at achieving this is very limited.

Motorbikes are usually able to go around, under, through or over the restrictions or access the routes at other points.

A huge challenge

Our ambition is challenging, both due to the number of barriers to be addressed, as well as the difficulties of balancing equality of access with prevention of crime and anti-social behavior.

In some places, new barriers are still being specified, designed and installed.

However the potential impact is great to create an inclusive, welcoming Network that everyone can use and enjoy, whatever their means of non-motorised transport.

To achieve this, we need to **remove or redesign an average 800 barriers per year**, although many of us would like to see progress happen more quickly.

In the three years since publication of our Paths for Everyone Review, **Sustrans, together with our partners, has removed or redesigned more than 350 barriers.**

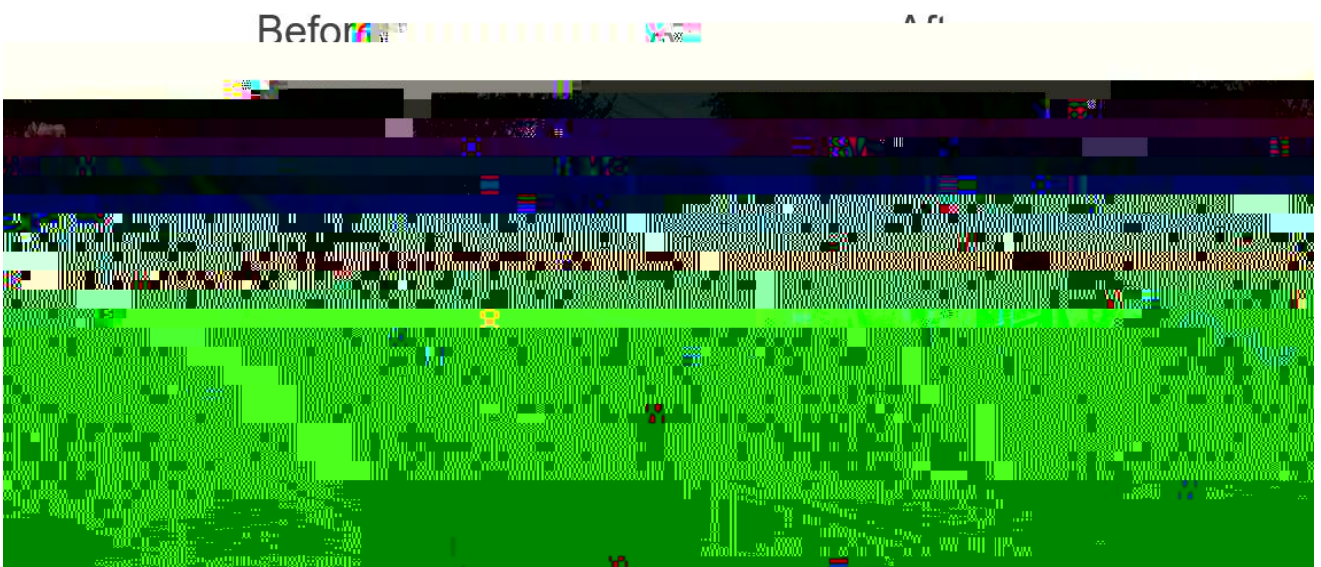


Photo 2: Restrictive chicane rep

Working together to deliver change

To achieve the scale of change we want to see, and to ensure that the change sustains, a strategic approach is required with close co-operation, buy-in and support from a wide range of partners, stakeholders and users.

The problems we need to solve

There are a number of important issues that we need to address in order to deliver the Paths for Everyone barrier removal and redesign ambition:

- 1 **ve enough information on the barriers to be able to effectively prioritise our efforts or promote our routes**

We audited the entire Network in 2015/16 and so have a good idea where most of the

The principles that guide us

- 10 Undertake research on the impact of barrier removal, on the ability for under-represented groups to use the Network and collate evidence on changes to levels of anti-social behavior and motorbike abuse where barriers are removed.
 - 11 S
making on barriers, including clarifying legal obligations and providing Equality Impact Assessment (EQIA) templates and case studies of successful interventions.
 - 12 Develop a mechanism for removing or reclassifying routes that do not meet Government best practice guidance and the National Cycle Network quality standards.
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What we will stop doing

- 1 **STOP** allowing new barriers to be installed on sections of route on land that we own or control.
- 2 **STOP** addressing barriers on a one-by-one basis, but instead look for route, corridor and area-wide approaches.
- 3 **STOP** restricting access to the best and most popular routes.
- 4 **STOP**

Who we need to work with

Land owners

Including Canal and Rivers Trust, Scottish Canals, National Trust, National Trust for Scotland, Network Rail, Forestry England, Forestry and Land Scotland, National Resources Wales, Forest Service Northern Ireland, etc.

Local authority representatives at different levels – officers, executive, elected members, Highways Authorities and Planning Departments.

- + **Focus on** understanding and meeting Equality Act 2010 and Public Sector Equality Duty obligations and evidencing decisions made.

Police and law enforcement agencies

Police Crime Prevention Initiatives, Designing Out Crime Officers, off-road and community policing units, local beat officers.

- + **Focus on** - alternative prevention of crime and anti-social behavior policies, identifying resources for focused intensive policing of routes, supporting community initiatives to monitor routes and report crime, provision of alternative venues for motorbikes, use of CCTV as a deterrent and monitoring tool.

Sustrans volunteers

Sustrans volunteers act as key enablers in driving, delivering and sustaining change within their communities⁵.

Many will be involved in collecting up-to-date information regarding barriers and restrictions on the Network.

- + **Focus on** keeping volunteers informed and involved, as well as providing them with a suite of resources so they can support and mobilise accessibility improvements on their local sections of Network.

⁵ [Sustrans Volunteer Strategy](#)

User groups

Including Wheels for Wellbeing, Transport for All, Beyond the Bicycle, Disabled Ramblers, Cycling Projects, British Horse Society, Mobility Access Committee Scotland, RNIB and local accessibility and adaptive cycling groups.

We have an existing **UK working group** including

Cost

We are using early schemes to build our understanding of the cost of removing and redesigning barriers and other restrictions.

We know that costs differ hugely depending upon the location (many are remote or in terrain that is difficult to access), what needs to be removed, the complexity of any replacement feature and the level of consultation, engagement and monitoring required.

Capital costs will range from the very low cost (removing a portion of an obsolete gate on land that we own) to the very expensive (replacing a narrow bridge with an accessible substitute on a hard-to-reach disused railway line).

For each barrier or restriction we need to include the design work, preparing access to the location, removal of the existing barrier or restriction, installation of a replacement, making good of surfaces and approaches, and updating the signage.



Photo 6: Narrow bridge is replaced by a wide, accessible alternative on National Route 2 at Marsh Mills, Devon
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In many cases, especially areas that have a history of illegal motorbike use and anti-social behaviour, we will also need to factor in the cost of consulting with local residents, the police, local authorities, user groups and others to ensure that the solutions we are proposing are appropriate and have community support.

