

# Scotland's Hidden Ways (SCIO)

Scotland · Charity number SC047160

## Details

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|            |                                                      |
|------------|------------------------------------------------------|
| Known as   | Hidden Ways                                          |
| Status     | Not Submitted                                        |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2017-02-08                                           |
| Register   | <a href="#">View on the OSCR register</a>            |

## Contact

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**Address**                      The Hen House  
                                         Selkirk  
                                         Scottish Borders  
                                         TD7 5EY

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of the arts, heritage, culture or science', 'the advancement of environmental protection or improvement'

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** 4.1 The advancement of the arts, heritage, culture or science: to document and preserve the lost roads of Scotland for the benefit of all. 4.2 The advancement of education to advance and cultivate awareness of the significance of Scotland's lost roads within the social, cultural and political history of Scotland and her peoples. 4.3 The advancement of environmental protection or improvement: to advance and enable access for all to the lost roads of Scotland through improvements to infrastructure, interpretation, learning opportunities and communication.

## Geography

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- **Main operating location:** Scottish Borders
- **Geographical spread:** Operations cover all or most of Scotland

## Finances

| Period end | Income | Expenditure | Assets | Employees |   |
|------------|--------|-------------|--------|-----------|---|
| 2024-01-31 |        | £0          | £0     | -         | 0 |
| 2023-01-31 |        | £0          | £156   | -         | 0 |
| 2022-01-31 |        | £0          | £84    | -         | 0 |
| 2021-01-31 |        | £0          | £240   | -         | 0 |

**Scotland's Hidden Ways (SCIO)**

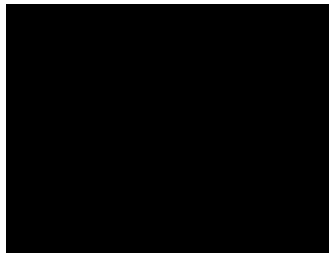
Scotland - Charity number SC047160

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 January 2023  
for  
Scotland's Hidden Ways**



## Scotland's Hidden Ways

### Contents of the Financial Statements for the Year Ended 31 January 2023

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## Scotland's Hidden Ways

### Report of the Trustees for the Year Ended 31 January 2023

The trustees present their report with the financial statements of the charity for the year ended 31 January 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity exists:

- to document and preserve the lost roads of Scotland for the benefit of all.
- to advance and cultivate awareness of the significance of Scotland's lost roads within the social, cultural and political history of Scotland and her peoples.
- to advance and enable access for all to the lost roads of Scotland through improvements to infrastructure, interpretation, learning opportunities and communication.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Due to a lack of new funding, there was no activity in the year.

#### **FINANCIAL REVIEW**

##### **Financial position**

The Charity has generated a deficit of £156 (2022 - deficit of £84) for the period and as a result of this has funds a deficit carried forward of £156 (2022 - nil).

##### **Reserves policy**

Due to its size, the Charity does not hold substantial reserves, but aims to maintain as much of a surplus as possible to continue its work.

#### **FUTURE PLANS**

The plan was to wind up the charity last year but, for various reasons, this has not happened. We now plan to wind up the charity in the following year ending January 2023.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a constitution developed for the SCIO.

##### **Recruitment and appointment of new trustees**

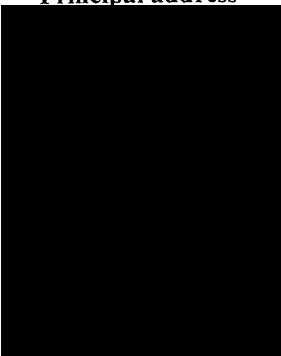
We have no plans to recruit more trustees unless a vacancy occurs. In that case, we will consider some of the helpful and interested people we have met in the course of our work.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC047160

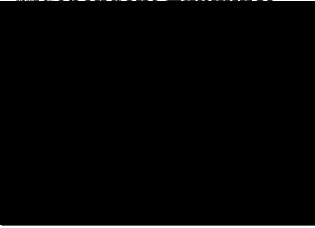
##### **Principal address**



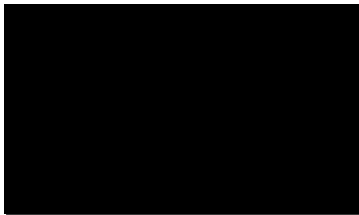
**Scotland's Hidden Ways**  
**Report of the Trustees**  
**for the Year Ended 31 January 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**



Approved by order of the board of trustees on .....27/10/23..... and signed on its behalf by:



.....

**Independent Examiner's Report to the Trustees of  
Scotland's Hidden Ways**

I report on the accounts for the year ended 31 January 2023 set out on pages four to nine.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**


In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

/



Date: ..... 27/10/23 .....

Scotland's Hidden Ways

Statement of Financial Activities  
for the Year Ended 31 January 2023

|                                    | Notes | 31.1.23<br>Unrestricted<br>fund<br>£ | 31.1.22<br>Total<br>funds<br>£ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| <b>EXPENDITURE ON</b>              |       |                                      |                                |
| <b>Charitable activities</b>       |       |                                      |                                |
| General                            |       | 156                                  | 84                             |
|                                    |       | <hr/>                                | <hr/>                          |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (156)                                | (84)                           |
| <br>                               |       |                                      |                                |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                      |                                |
| Total funds brought forward        |       | -                                    | 84                             |
|                                    |       | <hr/>                                | <hr/>                          |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>(156)</u>                         | <u>-</u>                       |

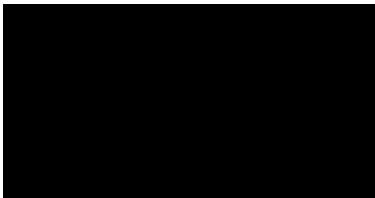
The notes form part of these financial statements

Scotland's Hidden Ways

Balance Sheet  
31 January 2023

|                                                  | Notes | 31.1.23<br>Unrestricted<br>fund<br>£ | 31.1.22<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|--------------------------------------|--------------------------------|
| <b>CURRENT ASSETS</b>                            |       |                                      |                                |
| Cash at bank                                     |       | -                                    | 150                            |
| <b>CREDITORS</b>                                 |       |                                      |                                |
| Amounts falling due within one year              | 4     | (6)                                  | -                              |
|                                                  |       | <u>(6)</u>                           | <u>150</u>                     |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>          |       |                                      |                                |
|                                                  |       | (6)                                  | 150                            |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | (6)                                  | 150                            |
| <b>ACCRUALS AND DEFERRED INCOME</b>              | 6     | (150)                                | (150)                          |
|                                                  |       | <u>(156)</u>                         | <u>-</u>                       |
| <b>NET ASSETS</b>                                |       |                                      |                                |
| <b>FUNDS</b>                                     | 7     | (156)                                | -                              |
| Unrestricted funds                               |       | <u>(156)</u>                         | <u>-</u>                       |
| <b>TOTAL FUNDS</b>                               |       | <u>(156)</u>                         | <u>-</u>                       |

The financial statements were approved by the Board of Trustees and authorised for issue on  
 .....27/10/23..... and were signed on its behalf by:



## Scotland's Hidden Ways

### Notes to the Financial Statements for the Year Ended 31 January 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

##### **Going Concern**

The directors have assessed a period of 12 months from the date of approval of the financial statements and consider that no material uncertainties exist that cast significant doubt about the ability of the company to continue as a going concern. Thus the directors adopt the going concern basis of accounting in preparing the financial statements.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Provisions**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Scotland's Hidden Ways

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                    | Unrestricted<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>EXPENDITURE ON</b>              |                           |
| <b>Charitable activities</b>       |                           |
| General                            | 84                        |
|                                    | <u>          </u>         |
| <b>NET INCOME/(EXPENDITURE)</b>    | <b>(84)</b>               |
| <br>                               |                           |
| <b>RECONCILIATION OF FUNDS</b>     |                           |
| Total funds brought forward        | 84                        |
|                                    | <u>          </u>         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b>-</b>                  |
|                                    | <u>          </u>         |

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                        | 31.1.23<br>£      | 31.1.22<br>£      |
|----------------------------------------|-------------------|-------------------|
| Bank loans and overdrafts (see note 5) | 6                 | -                 |
|                                        | <u>          </u> | <u>          </u> |

5. LOANS

An analysis of the maturity of loans is given below:

|                                                | 31.1.23<br>£      | 31.1.22<br>£      |
|------------------------------------------------|-------------------|-------------------|
| Amounts falling due within one year on demand: |                   |                   |
| Bank overdrafts                                | 6                 | -                 |
|                                                | <u>          </u> | <u>          </u> |

6. ACCRUALS AND DEFERRED INCOME

|                              | 31.1.23<br>£      | 31.1.22<br>£      |
|------------------------------|-------------------|-------------------|
| Accruals and deferred income | 150               | 150               |
|                              | <u>          </u> | <u>          </u> |

Scotland's Hidden Ways

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2023

7. MOVEMENT IN FUNDS

|                           | At 1.2.22<br>£                         | Net<br>movement<br>in funds<br>£       | At<br>31.1.23<br>£                     |
|---------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
| <b>Unrestricted funds</b> |                                        |                                        |                                        |
| General fund              | -                                      | (156)                                  | (156)                                  |
|                           | <u>          </u>                      | <u>          </u>                      | <u>          </u>                      |
| <b>TOTAL FUNDS</b>        | <u>          </u><br><u>          </u> | <u>          </u><br><u>          </u> | <u>          </u><br><u>          </u> |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£             | Resources<br>expended<br>£             | Movement<br>in funds<br>£              |
|---------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
| <b>Unrestricted funds</b> |                                        |                                        |                                        |
| General fund              | -                                      | (156)                                  | (156)                                  |
|                           | <u>          </u>                      | <u>          </u>                      | <u>          </u>                      |
| <b>TOTAL FUNDS</b>        | <u>          </u><br><u>          </u> | <u>          </u><br><u>          </u> | <u>          </u><br><u>          </u> |

Comparatives for movement in funds

|                           | At 1.2.21<br>£                         | Net<br>movement<br>in funds<br>£       | At<br>31.1.22<br>£                     |
|---------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
| <b>Unrestricted funds</b> |                                        |                                        |                                        |
| General fund              | 84                                     | (84)                                   | -                                      |
|                           | <u>          </u>                      | <u>          </u>                      | <u>          </u>                      |
| <b>TOTAL FUNDS</b>        | <u>          </u><br><u>          </u> | <u>          </u><br><u>          </u> | <u>          </u><br><u>          </u> |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£             | Resources<br>expended<br>£             | Movement<br>in funds<br>£              |
|---------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
| <b>Unrestricted funds</b> |                                        |                                        |                                        |
| General fund              | -                                      | (84)                                   | (84)                                   |
|                           | <u>          </u>                      | <u>          </u>                      | <u>          </u>                      |
| <b>TOTAL FUNDS</b>        | <u>          </u><br><u>          </u> | <u>          </u><br><u>          </u> | <u>          </u><br><u>          </u> |

Scotland's Hidden Ways

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2023

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.2.21<br>£    | Net<br>movement<br>in funds<br>£ | At<br>31.1.23<br>£ |
|---------------------------|-------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                   |                                  |                    |
| General fund              | 84                | (240)                            | (156)              |
|                           | <u>          </u> | <u>          </u>                | <u>          </u>  |
| <b>TOTAL FUNDS</b>        | <u>84</u>         | <u>(240)</u>                     | <u>(156)</u>       |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | -                          | (240)                      | (240)                     |
|                           | <u>          </u>          | <u>          </u>          | <u>          </u>         |
| <b>TOTAL FUNDS</b>        | <u>-</u>                   | <u>(240)</u>               | <u>(240)</u>              |

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2023.

9. GOING CONCERN

The trustees know of no material uncertainties relating to the charity's ability to continue as a going concern.

10. PUBLIC BENEFIT ENTITY

The charity is a public benefit entity.

11. INDEPENDENT EXAMINERS

The amount payable to ██████████ CA for independent examination of the accounts was £156 including VAT. No other payments were made to ██████████ CA during the year.

