

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2020**

FOR

EUROPEAN GUIDE DOG FEDERATION

TGFP
Chartered Accountants
Fulford House
Newbold Terrace
Leamington Spa
Warwickshire
CV32 4EA

EUROPEAN GUIDE DOG FEDERATION
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FOR THE YEAR ENDED 30 APRIL 2020

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 April 2020. 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 2015).

Structure, Governance and management

All trustees are volunteers and have the necessary skills to contribute to the management and development of the European Guide Dog Federation (EGDF). The trustees have a duty to uphold the Nolan principles in public life as well as identifying and reviewing risks to which the charity is exposed and ensuring appropriate controls are in place to provide reasonable assurance against fraud and error. Where appropriate, risks are covered by insurance.

Objectives and activities

We have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

EGDF represents the needs and interest of both Europe's guide dog users and guide dog providers. Originally set up in 2007 by one of its national members, EGDF continued to develop its capacity to become a more representative and independent European umbrella non-governmental organisation, including the diverse views of its members in the policy-making at European level.

The main objectives are as follows:

- To build the capacity of EGDF as an independent NGO;
- To raise awareness of the organisation, and awareness of what a guide dog does, in order to promote this unique mobility aid and related issues in those European countries which are beginning to develop the service or where it does not exist;
- To empower Europe's guide dog users to call for a strong legal right of access at the European level to combat existing discrimination across all countries;
- To develop strategic alliances with other partner organisations campaigning for strengthened rights and implementation of the UN Convention on the Rights of Persons with Disabilities;
- To participate in the development of relevant European and international standards for assistance dogs;
- To develop evidence-based research proposals in key areas related to access and mobility; and
- To develop recommendations around sight loss.

Achievements and performance

The main focus during the year was to continue building relationships with other European organisations with similar interests, increase the membership across Europe, develop new sources of income and build the capacity and influence of EGDF.

We continued to work with members and stakeholders and especially with members to develop their organisations, to facilitate cooperation between members to achieve best practice and to help fledgling members get started and operate effectively. We met with existing or potential members in each country where we attended conferences or meetings.

European standard

We continued our leading role in the development of a set of European standards, CEN/TC 452 Assistance Dogs. The working groups prepared drafts of their part of the standard for consultation:

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WG1 Terminology
WG2 Lifetime Welfare of the dogs
WG3 Competencies for assistance dogs (not yet active)
WG4 Training and assessment of different types of assistance dogs
WG5 Client Services
WG6 Accessibility and Universal Access

The committee met in plenary session in Delft in May and the working groups met in Delft and in Zagreb in December.

Executive Director Judith Jones headed WG6 and was also a member of the Chairman's Advisory Group and the British Standards Institute mirror committee.

EGDF's expenses for participating in the standards work has been funded by ANEC, the European consumer voice in standardization. As a member of ANEC, EGDF participates in the development and revision of all European and international standards that concern accessibility. ANEC accessibility experts interact regularly online and meet together for two days each year to share their experiences with each other. ANEC and CEN also provide training webinars throughout the year.

Collaborating with other organisations

We contributed proactively to the European Disability Forum, representing 100 million disabled people across Europe, to ensure that guide dogs and other assistance dogs are considered in all their initiatives. We attended their annual general assembly in Brussels in May and we also participated in the annual European Day of Persons with Disabilities at the European Commission conference centre in Brussels in November.

We maintained our relationship as a partner organisation with the European Blind Union and participated in their quadrennial general assembly in Rome in October.

We continued our participation in the ERASMUS- funded feasibility study on a European programme of training and qualification for assistance dog professionals. In August we attended a working meeting in Amsterdam to complete this phase of the project.

We continued our membership of the European Coalition for Vision and participated in several remote meetings during the year. President David Adams was asked to represent ECV at the European Society of Cataract and Refractive Surgeons Congress in Paris in September. He appeared as himself on a panel about intermediate vision, talking about his experience of losing his sight and living as a severely visually impaired person for many years.

Our 24/7 telephone helpline is helpful for guide dog users travelling in Europe from all over the world if they have questions before or problems during their travels. We are proud of our record in solving these, often under the pressure of a short deadline. Our network of trustees and members step in when specific local help is required.

Preparation for Brexit

In preparation for the impending withdrawal of the United Kingdom from the European Union, we investigated the option of relocating the registration of EGDF from the UK to Ireland. We had also considered Belgium and Estonia and found that Ireland was the best option.

The President and Executive Director met in Ireland with professional advisors. The Board will decide the best course of action as more information becomes available.

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Petition to Downing Street

The National Federation of the Blind UK approached us for support for a petition against shared spaces that they were presenting to the United Nations and to the Prime Minister of the UK. With our help, they got 430 UK and global organisations to sign, including many of our members. The petition demands "safe and accessible urban environments for all". Shared space schemes are a controversial issue, with motorists and pedestrians saying they can be confusing and potentially dangerous.

The petition was delivered to Downing Street in July, the week that Boris Johnson became Prime Minister.

Again, we thank Debbie Jarvis for her valuable contribution to EGDF by continuing her volunteer work as membership secretary and conference administrator.

Financial review

Reserve policy

The charity's finances were improved by continuing and enhanced support from the members. The charity has no substantial reserves but regular subscriptions from members cover the ongoing operating costs. The charity intends to seek commercial sponsors to sustain the viability of the organisation. The trustees are confident that these steps, together with fundraising events, will continue to improve the financial situation.

Financial control

The trustees maintain financial and internal control on behalf of the charity. The Executive director and President are charged with having day to day control over the charity's finances. Management accounts are presented to trustees at each board meeting.

Plans for future periods

In order to continue to build capacity, EGDF will strengthen its fundraising and increase the number of subscribing members and supporters across Europe. To increase its influence and networks, EGDF will further develop globally by its role in CEN/TC 452, which could in due course will become an international standard, thus reducing the double discrimination that besets disabled people moving about with their assistance dogs.

All trustees are volunteers and have the necessary skills to contribute to the management and development of EGDF.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06302385 (England and Wales)

Registered Charity number

1120553

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 APRIL 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

The Priors Hall
Shuckburgh Road
Priors Marston
Warwickshire
CV47 7RS

Trustees

Mr D Adams
Ms J Allen-King - retired 1 August 2019
Mr S Dilley
Ms K Garnier - retired 1 August 2019
Dr I Gertsou
Mr F Hellman
Ms W Hewitt - retired 1 August 2019
Dr A Lamb
Ms D Lecnik-Urbanc
Mr C Muldoon - resigned 1 August 2019

Independent examiner

TGFP
Chartered Accountants
Fulford House
Newbold Terrace
Leamington Spa
Warwickshire
CV32 4EA

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28 January 2021 and signed on its behalf by:

Mr D Adams - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EUROPEAN GUIDE DOG FEDERATION**

Independent examiner's report to the trustees of European Guide Dog Federation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

BENJAMIN REYNOLDS
TGFP
Chartered Accountants
Fulford House
Newbold Terrace
Leamington Spa
Warwickshire
CV32 4EA

28 January 2021

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2020**

	Notes	2020 Unrestricted fund €	2019 Total funds €
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>30,047</u>	<u>60,825</u>
Total		30,047	60,825
 EXPENDITURE ON			
Charitable activities			
Charitable activity		<u>43,617</u>	<u>56,056</u>
NET INCOME/(EXPENDITURE)		(13,570)	4,769
 RECONCILIATION OF FUNDS			
Total funds brought forward		24,518	19,749
 TOTAL FUNDS CARRIED FORWARD		<u>10,948</u>	<u>24,518</u>

The notes form part of these financial statements

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**BALANCE SHEET
AT 30 APRIL 2020**

		2020	2019
		Unrestricted	Total
		fund	funds
	Notes	€	€
FIXED ASSETS			
Tangible assets	6	2	2
CURRENT ASSETS			
Debtors	7	489	-
Cash at bank		11,333	25,184
		11,822	25,184
CREDITORS			
Amounts falling due within one year	8	(876)	(668)
NET CURRENT ASSETS		10,946	24,516
TOTAL ASSETS LESS CURRENT LIABILITIES		10,948	24,518
NET ASSETS		10,948	24,518
FUNDS	9		
Unrestricted funds		10,948	24,518
TOTAL FUNDS		10,948	24,518

The notes form part of these financial statements

EUROPEAN GUIDE DOG FEDERATION

**BALANCE SHEET - CONTINUED
AT 30 APRIL 2020**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to small charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 28 January 2021 and were signed on its behalf by:

Mr D Adams -Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

1. STATUTORY INFORMATION

The presentation currency of the financial statements is the Euro (€)

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
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Taxation

The charity is exempt from corporation 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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 30 APRIL 2020

2. ACCOUNTING POLICIES - continued

Financial instruments

The Charity only enters into basic financial instrument transactions that result in the recognition of the financial assets and liabilities such as debtors and creditors. Financial instruments are initially measured at transaction value. They are assessed at the end of each report period for objective evidence of impairment. If objective evidence of impairment is found, and impairment loss is recognised in the SOFA.

Debtors

Debtors are included in the accounts at settlement value after any settlement discount.

Liabilities

Liabilities are recognised as resources expended as soon as a legal or constructive obligation committing the charity to the expenditure is made. All expenditure is accounted for on accruals basis, and has been classified under headings that aggregate all costs related to the category. Trade creditors are included at settlement amount after any trade discounts.

Going concern

The trustees assess whether the use of going concern is appropriate as to whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for the revenues and expenses during the period. The nature of estimation means the actual outcomes could differ from those estimates. There are no judgements made that have a significant effect on the amounts recognised in the financial statements.

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2020 nor for the year ended 30 April 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2020 nor for the year ended 30 April 2019.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund €
INCOME AND ENDOWMENTS FROM	
Donations and legacies	60,825
Total	<u>60,825</u>

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 APRIL 2020**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
€

EXPENDITURE ON

Charitable activities

Charitable activity

56,056

Total

56,056

NET INCOME/(EXPENDITURE)

4,769

RECONCILIATION OF FUNDS

Total funds brought forward

19,749

TOTAL FUNDS CARRIED FORWARD

24,518

6. TANGIBLE FIXED ASSETS

Fixtures and
fittings
€

COST

At 1 May 2019 and 30 April 2020

1,894

DEPRECIATION

At 1 May 2019 and 30 April 2020

1,892

NET BOOK VALUE

At 30 April 2020

2

At 30 April 2019

2

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2020

2019

€

€

Prepayments and accrued income

489

-

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 APRIL 2020**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	€	€
Trade creditors	242	84
Accruals and deferred income	634	584
	<u>876</u>	<u>668</u>

9. MOVEMENT IN FUNDS

	At 1.5.19	Net movement in funds	At 30.4.20
	€	€	€
Unrestricted funds			
General fund	24,518	(13,570)	10,948
TOTAL FUNDS	<u>24,518</u>	<u>(13,570)</u>	<u>10,948</u>

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

	Incoming resources	Resources expended	Movement in funds
	€	€	€
Unrestricted funds			
General fund	30,047	(43,617)	(13,570)
TOTAL FUNDS	<u>30,047</u>	<u>(43,617)</u>	<u>(13,570)</u>

Comparatives for movement in funds

	At 1.5.18	Net movement in funds	At 30.4.19
	€	€	€
Unrestricted Funds			
General fund	19,749	4,769	24,518
TOTAL FUNDS	<u>19,749</u>	<u>4,769</u>	<u>24,518</u>

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 APRIL 2020**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources €	Resources expended €	Movement in funds €
Unrestricted funds			
General fund	60,825	(56,056)	4,769
TOTAL FUNDS	<u>60,825</u>	<u>(56,056)</u>	<u>4,769</u>

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

	At 1.5.18 €	Net movement in funds €	At 30.4.20 €
Unrestricted funds			
General fund	19,749	(8,801)	10,948
TOTAL FUNDS	<u>19,749</u>	<u>(8,801)</u>	<u>10,948</u>

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

	Incoming resources €	Resources expended €	Movement in funds €
Unrestricted funds			
General fund	90,872	(99,673)	(8,801)
TOTAL FUNDS	<u>90,872</u>	<u>(99,673)</u>	<u>(8,801)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2020.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.