

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021
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 2021

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2021**

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 2021. 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).

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.

Personnel Changes

After a period of ill health, Judith Jones retired from EGDF in August 2020. Jane Richards was appointed as interim Executive Director in August 2020, initially for 6 Months, this was extended for a further 12 months and ratified by the Directors during a board meeting in February 2021.

Global Pandemic

The COVID 19 pandemic affected the activity of EGDF during this year, as European travel was not allowed all meetings, both internal and external were held virtually.

**REPORT OF THE TRUSTEES
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OBJECTIVES AND ACTIVITIES

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 virtually with existing or potential members in each country where we attended conferences or meetings conducted via video conferencing.

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:

- WG1 Terminology
- WG2 Lifetime Welfare of the dogs
- WG3 Competencies for assistance dogs
- WG4 Training and assessment of different types of assistance dogs
- WG5 Client Services
- WG6 Accessibility and Universal Access

During this year, the committee met online, via Zoom. At the August plenary meeting Judith Jones resigned as the convenor as WG6 following her retirement as Executive Director from EGDF. David Adams confirmed his continuing involvement as the ANEC representative on WG6.

David Adams was asked to collaborate with CTC TC/10 Lifts, escalator and moving walkways as a representative of ANEC on CEN TC/452 WG6 as the work on this standard had identified that dogs needed to be carried on escalators and moving walkways. This was unnecessary for guide and assistance dogs who can be trained to use escalators and moving walkways.

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During this year, an international Standard for Assistance Dogs was proposed by the Royal Netherlands Standardisation Institute (NEN), backed by the International Guide Dog Federation (IGDF), this did not receive enough support from member countries and was subsequently abandoned. It is anticipated that the European standard will ultimately be adapted to provide an International Standard.

Executive Director Designate Jane Richards became a member of 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 day 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 took part in their Extraordinary General Assembly which was held via written procedure this year, and attended a number of meetings which were all held virtually.

We maintained our relationship as a partner organisation with the European Blind Union.

We continued our membership of the European Coalition for Vision and participated in several remote meetings during the year.

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.

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 become an international standard, thus reducing the double discrimination that besets disabled people moving about with their assistance dogs.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2021**

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

Registered office

The Priors Hall
Shuckburgh Road
Priors Marston
Warwickshire
CV47 7RS

Trustees

Mr D Adams
Mr S Dilley
Dr I Gertsou
Mr F Hellman
Dr A Lamb
Ms D Lecnik-Urbanc
Mrs K Garnier - appointed 7 April 2021
Miss K Gregory - appointed 7 April 2021

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 4 November 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 2021.

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

4 November 2021

EUROPEAN GUIDE DOG FEDERATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2021**

| | | 2021 Unrestricted fund € | 2020 Total funds € |
|------------------------------------|-------|---------------------------------------------|---------------------------------------|
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | | 21,083 | 30,047 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable activity | | 16,875 | 43,617 |
| NET INCOME/(EXPENDITURE) | | 4,208 | (13,570) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 10,948 | 24,518 |
| TOTAL FUNDS CARRIED FORWARD | | 15,156 | 10,948 |

The notes form part of these financial statements

BALANCE SHEET
30 APRIL 2021

| | | 2021 Unrestricted fund € | 2020 Total funds € |
|----------------------------------------------|-------|---------------------------------------------------------------|---------------------------------------------------------|
| FIXED ASSETS | Notes | | |
| Tangible assets | 6 | 2 | 2 |
| CURRENT ASSETS | | | |
| Debtors | 7 | - | 489 |
| Cash at bank | | <u>16,938</u> | <u>11,333</u> |
| | | 16,938 | 11,822 |
| CREDITORS | | | |
| Amounts falling due within one year | 8 | (1,784) | (876) |
| NET CURRENT ASSETS | | <u>15,154</u> | <u>10,946</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 15,156 | 10,948 |
| NET ASSETS FUNDS | | <u>15,156</u> | <u>10,948</u> |
| | 9 | | |
| Unrestricted funds | | <u>15,156</u> | <u>10,948</u> |
| TOTAL FUNDS | | <u>15,156</u> | <u>10,948</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 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.

BALANCE SHEET - continued
30 APRIL 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 4 November 2021 and were signed on its behalf by:

Mr D Adams - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

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 2019)', 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

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2021

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 2021 nor for the year ended 30 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2021 nor for the year ended 30 April 2020.

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2021**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund € |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 30,047 |
| EXPENDITURE ON | |
| Charitable activities | |
| Charitable activity | 43,617 |
| NET INCOME/(EXPENDITURE) | <u>(13,570)</u> |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 24,518 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>10,948</u></u> |

6. TANGIBLE FIXED ASSETS

| | Fixtures and fittings € |
|---------------------------------|----------------------------------|
| COST | |
| At 1 May 2020 and 30 April 2021 | <u>1,894</u> |
| DEPRECIATION | |
| At 1 May 2020 and 30 April 2021 | <u>1,892</u> |
| NET BOOK VALUE | |
| At 30 April 2021 | <u><u>2</u></u> |
| At 30 April 2020 | <u><u>2</u></u> |

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 |
|--------------------------------|-------------|-------------|
| | € | € |
| Prepayments and accrued income | <u>-</u> | <u>489</u> |

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2021**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 |
|------------------------------|---------------------|-------------------|
| | € | € |
| Trade creditors | 1,150 | 242 |
| Accruals and deferred income | 634 | 634 |
| | <u>1,784</u> | <u>876</u> |

9. MOVEMENT IN FUNDS

| | At 1.5.20 | Net movement in funds | At 30.4.21 |
|---------------------------|----------------------|-----------------------------|----------------------|
| | € | € | € |
| Unrestricted funds | | | |
| General fund | 10,948 | 4,208 | 15,156 |
| TOTAL FUNDS | <u>10,948</u> | <u>4,208</u> | <u>15,156</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|------------------------|----------------------|
| | € | € | € |
| Unrestricted funds | | | |
| General fund | 21,083 | (16,875) | 4,208 |
| TOTAL FUNDS | <u>21,083</u> | <u>(16,875)</u> | <u>4,208</u> |

Comparatives for 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> |

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2021**

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 | 30,047 | (43,617) | (13,570) |
| TOTAL FUNDS | <u>30,047</u> | <u>(43,617)</u> | <u>(13,570)</u> |

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

| | At 1.5.19 € | Net movement in funds € | At 30.4.21 € |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 24,518 | (9,362) | 15,156 |
| TOTAL FUNDS | <u>24,518</u> | <u>(9,362)</u> | <u>15,156</u> |

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

| | Incoming resources € | Resources expended € | Movement in funds € |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 51,130 | (60,492) | (9,362) |
| TOTAL FUNDS | <u>51,130</u> | <u>(60,492)</u> | <u>(9,362)</u> |

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2021.

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.