

Euan's Guide
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the year ended 31 August 2019

Company number: SC497565
Charity number: SC045492



Euan's Guide

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Euan's Guide

Charity Information

Trustees (Directors)

Patrick Herridge
Aydin Kurt-Elli
Devon Leslie
Kiki MacDonald
Euan MacDonald

Managing Director

Antonia Lee-Bapty

Registered Office

Codebase
38 Castle Terrace
Edinburgh
EH3 9DR

Company Number

SC497565

Scottish Charity Number

SC045492

Independent Examiner

Emma Marshall, CA
Geoghegans
Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

Euan's Guide

Trustees' Report For the year ended 31 August 2019

The trustees, who are also directors for the purposes of company law, submit their report and the financial statements of the charitable company for the year ended 31 August 2019.

Aims

Euan's Guide is the multi-award-winning Scottish charitable company that is working to combat the marginalisation and social isolation experienced by many disabled people by making it easier for disabled people to find accessible places to go.

At the heart of the charitable company is our disabled access review website - www.euansguide.com – the go-to online resource written by disabled people for disabled people where they can find and share information about disabled access and their experiences.

Objectives

The objectives of the charity contained in our memorandum of association are:-

- a) to alleviate the disadvantage which people endure through illness, long-term condition or disability and to seek to improve facilities and access for disabled people generally by providing information and promoting access for disabled people, raising public awareness of the disadvantages disabled people endure as a result of their disability, funding medical research into illnesses and conditions which cause, effect or worsened the impact of disability and carrying out research into aids, adaptations and technology to improve the lives of disabled people; and
- b) to promote such similar charitable purposes, objects or institutions in such proportions and manner as the trustees shall think fit.

Review of Activities

EuansGuide.com

EuansGuide.com remains at the heart of our disabled access charitable company and is our main operational activity, enabling disabled people and their circles of support to find and share accessible places to visit.

The website and mobile website undergo regular development and are regularly updated based on feedback from reviewers and people who engage with the site. A priority has been to improve the review and photo upload functionality and a complete overhaul was completed in August 2019. We also continued to make Accessibility and User Experience improvements which have contributed to our growth with increased numbers of reviewers, reviews and places listed on the site.

"Thank you for this WONDERFUL resource. My 21-year-old son, who has Duchenne Muscular Dystrophy has tonight announced he no longer wishes to cruise with his Dad and me. This is a great starting point for him to organise his own holidays with carers. I am gutted he no longer wishes to holiday with us but delighted he has found the confidence to do his own thing and further his independence."

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For the year ended 31 August 2019

But Euan's Guide quickly became more than the website. Euan's Guide now has thousands of disabled access reviews and a community of thousands of volunteers. By supporting and growing our community, we address the disadvantage disabled people experience when it comes to their wellbeing and participation in society. We provide an online platform to find places with suitable disabled access and for people to share their own experiences. We have Meet Ups where people can meet, network, support and learn from each other.

As well as the website and Meet Ups, we deliver award-winning projects and activities including:

The Red Lifeline Project, a lifesaving project to make accessible toilets safer.

As we grew as an organisation, we began to notice a common issue being raised amongst our growing number of volunteer reviewers: that red cords in accessible toilets are often tied up and out of reach. For the 12 million disabled people in the UK, a red cord in an accessible toilet is their call for help in an emergency. We decided to tackle this problem by printing Red Cord Cards for our volunteers to attach to red cords, encouraging others to untie the cords and let them hang free. Red Cord Cards can stop vulnerable people in the UK being stuck in a dangerous situation and give disabled people a sense of comfort that a venue takes their welfare seriously.

We have called this project the "Red Lifeline" and Red Lifeline's mission is to put a Red Cord Card into every accessible loo in the UK. It will be the biggest ever campaign to physically improve safety for disabled people. Over 50,000 Red Cord Cards have been distributed since the project started.

The importance of the Red Lifeline project in helping to save lives was brought home to us when a Euan's Guide user, told us:

"While transferring toilet to chair, the pull-down bar came clean off the wall. Sending me to the floor landing on my head and neck fracturing my spine. To make matters worse...the red cord was tied up 3ft off the floor!"

Disabled Access Day 2019

Disabled Access Day is an event to encourage disabled people and their families and friends to try somewhere new. It is all about visiting somewhere that you have never been to before and trying something new in an atmosphere of cooperation, safety and fun. It is about places helping to create opportunities, experiences and a warm welcome.

Euan's Guide continues to deliver Disabled Access Day and we expanded the team again to manage the growth and increasing popularity of the event. The fourth event was held on 16 March 2019 and was celebrated by over 13,000 people nationwide – www.disabledaccessday.com.

"A very interesting day out @StPaulsLondon for #AccessDay. We experienced a touch tour and got to feel many of the sculptures and access areas not usually open to the public. A unique experience and worth the grubby fingers at the end! 🧐😊"

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For the year ended 31 August 2019

The Ambassador Network; supporting volunteers to share their experience of Euan's Guide

The Ambassador Network was started in 2017 to connect reviewers and supporters across the country to help share disabled access information. It continues to go from strength to strength and has expanded beyond the five cities initially targeted. We now have over 50 Ambassadors across Scotland with the network continuing to grow.

"The Ambassador Network gives me the excuse I needed to get out of the house and meet people. The reviewing is a part of it, but the biggest and best thing about the Ambassador Network for me is the social circle it's created. I feel a lot less alone, it's given me people to talk to who really understand the difficulties I face. Thank you."

The Access Survey – the UK's biggest and longest running survey of its kind.

2018 was the 6th year of the survey and saw over 900 people share their thoughts on disabled access. The survey results continue to be referenced by other charities, public and private sector organisations. This year, key findings included:

- 94% of respondents try to find disabled access information about somewhere before visiting for the first time.
- 87% of respondents had experienced a disappointing trip or had to change their plans at the last minute because of poor accessibility.
- 71% of respondents were more likely to visit somewhere new if "It has been recommended to me by someone with similar requirements".
- 53% of respondents avoided visiting somewhere new if there is no access information "because I assume it is inaccessible".

Scotland's Accessibility Highlights

We worked with VisitScotland to produce a series of guides highlighting some of Scotland's accessible locations, places and spaces. We produced an initial three guides, Castles and Battlefields, Dundee and Angus and Fife. Demand for the guides was higher than we had anticipated and we exceeded our initial targets.

Publicity

Euan's Guide's growth continues, largely due to the greater visibility and higher profile that we have achieved. This increased exposure was a result of Euan's Guide's presence at events, digital marketing and a refreshed social media strategy. We continue to benefit from digital promotional activity primarily using Google, Facebook and Twitter.

Trustees' Report
For the year ended 31 August 2019

Future Developments

We will continue to deliver our award-winning projects and activities to achieve our ambition of giving disabled people, friends, families and carers a greater choice of places to visit.

We will continue to improve EuansGuide.com and have new functionality scheduled. We have further accessibility improvements and changes to the mobile experience planned.

We are excited to be starting our new Community and Reviewer Engagement project, with which we intend to continue increasing the number of our active, regular, volunteer reviewers.

We are working on developing new projects including our Access to Arts project and on expanding our reach with targeted activity in London in 2020.

We have thousands of website users each and every month showing that there is a real need and interest in our service. We intend to continue sharing disabled access information with our current users and build new audiences by expanding our digital marketing with Google, Facebook and Twitter.

We are entirely reliant on voluntary income and are grateful for relationships with key partners which continue to be strengthened. We are looking at further projects with existing partners and welcoming new partners, supporters and funders.

Financial Review

The net income for the year was £28,732 (2018: £3,228). Net income before transfers of £633 (2018: £4,282) related to unrestricted funds and £28,099 (2018: net expenditure of £1,054) to restricted funds. With funds brought forward of £33,979 this gives total funds carried forward of £62,711 made up of £4,820 (2018: £13,369) of unrestricted funds and £57,891 (2018: £20,610) of restricted funds.

Reserves policy

It is the policy of the trustees to work towards unrestricted reserves not invested in tangible fixed assets (which are the free reserves of the charitable company) at a target level of £25,000 to meet working capital requirements and to cover any unexpected expenditure or fall in income. Free reserves at the year end were £3,059 which is currently below the target level and trustees are considering and implementing ways of generating unrestricted income to bring free reserves into line with the charitable company policy.

Taxation

Euan's Guide has been accorded charitable status and is recognised as such by HMRC for taxation purposes. As a result there is no liability to taxation on any of its income or gains to the extent that these are applied to its charitable objects. No tax charge has arisen during the year.

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Trustees' Report

For the year ended 31 August 2019

Structure, Governance, Management

Governing Document

Euan's Guide is a charitable company limited by guarantee. The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Each member has undertaken to contribute an amount not exceeding £1 to the assets of the charitable company in the event of its being wound up. As at 31 August 2019 there were 5 members.

Recruitment and appointment of Trustees (Directors)

The current trustees of the charitable company, and those in office during the year, are listed on page 1. The trustees are all members of the charitable company. Under the requirements of the Memorandum and Articles of Association the minimum number of trustees is three, of whom at least one resides in Scotland. The maximum number of trustees is nine. Trustees can be appointed for a maximum of four years and are eligible for re-election at the AGM. Euan MacDonald and Kiki MacDonald are known as the "founding trustees" and are therefore, not subject to the provisions relating to the rotation of Trustees contained in the Articles of Association.

Organisation and structure

The trustees are responsible for the strategy and governance of the charitable company. They meet on a quarterly basis. The day to day operations of the charitable company are the responsibility of Kiki MacDonald, CEO and Antonia Lee-Bapty, Managing Director and their team. Kiki MacDonald, Antonia Lee-Bapty and the Trustees are considered the key management personnel.

Trustee induction and training

All trustees appointed are already familiar with the practical work of the charitable company and their responsibilities as trustees of the charity. They all receive the main documents of the charitable company including the Memorandum and Articles of Association, and receive regular accounts and papers on the financial situation of the charitable company.

New trustees receive a full induction during which they meet the Chair, agree their role and meet key members of staff. Board roles are tailored to meet trustees' individual needs and interests. Trustees are unpaid volunteers, but are reimbursed for reasonable expenses, such as travel costs to attend meetings.

Risk management

The trustees continue to assess the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company. A risk register has been established and is updated at least annually. Where appropriate, systems and procedures have been established to mitigate the charitable company's exposure to those risks. Systems and procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

Trustees' Report (continued)
For the year ended 31 August 2019

Trustees' Responsibilities Statement

The trustees (who are also directors of Euan's Guide for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This Report was approved by the Board of Trustees on 12 March 2020 and signed on its behalf by:



Kiki MacDonald
 Trustee

Independent Examiner's Report to the Trustees on the Unaudited Financial statements of Euan's Guide

I report on the financial statements of the charitable company for the year ended 31 August 2019 which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

The charitable company's 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 in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charitable company 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 financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

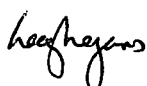
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charitable and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the 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 financial statements.

Independent examiner's statement

In the course of 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 financial statements which accord with the accounting records and 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 financial statements to be reached.



Emma Marshall, CA
Independent Examiner

12 March 2020

Geoghegans
Chartered Accountants
6 St Colme Street
Edinburgh
EH3 6AD

Statement of Financial Activities
(Incorporating Income and Expenditure Account)
For the year ended 31 August 2019

	Notes	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Income from:					
Donations and legacies	2	191,962	96,950	288,912	222,449
Charitable activities	3	-	-	-	31,000
Total income		<u>191,962</u>	<u>96,950</u>	<u>288,912</u>	<u>253,449</u>
Expenditure on:					
Raising funds	4	10,195	-	10,195	22,542
Charitable activities	5	<u>181,134</u>	<u>68,851</u>	<u>249,985</u>	<u>227,679</u>
Total expenditure		<u>191,329</u>	<u>68,851</u>	<u>260,180</u>	<u>250,221</u>
Net income		633	28,099	28,732	3,228
Transfers between funds	12	<u>(9,182)</u>	<u>9,182</u>	-	-
Net movement in funds		<u>(8,549)</u>	<u>37,281</u>	<u>28,732</u>	<u>3,228</u>
Total funds brought forward	12	<u>13,369</u>	<u>20,610</u>	<u>33,979</u>	<u>30,751</u>
Total funds carried forward	12	<u>4,820</u>	<u>57,891</u>	<u>62,711</u>	<u>33,979</u>

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**Balance Sheet
At 31 August 2019**

	Notes	2019 £	2018 £
Fixed Assets:			
Investments	8	1	1
Tangible assets	9	1,760	683
		<u>1,761</u>	<u>684</u>
Current assets:			
Debtors	10	16,729	31,190
Cash at bank		58,825	36,556
		<u>75,554</u>	<u>67,746</u>
Liabilities: Creditor amounts falling due within one year	11	<u>(14,604)</u>	<u>(34,451)</u>
Net current assets		<u>60,950</u>	<u>33,295</u>
Net assets		<u>62,711</u>	<u>33,979</u>
The funds of the charity:			
Unrestricted funds	12, 13	4,820	13,369
Restricted fund	12, 13	57,891	20,610
		<u>62,711</u>	<u>33,979</u>

For the financial year ended 31 August 2019, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities

- The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved and authorised for issue by the Trustees on 12 March 2020 and signed on its behalf.

Kiki MacDonald

Kiki MacDonald

Trustee

Company Number: SC497565

Notes to the Financial Statements
For the year ended 31 August 2019

1. Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of accounting

The financial statements have been prepared under the historical costs convention with items recognised at cost or transaction value unless otherwise state in the relevant notes. These are prepared in accordance with the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice: 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) issued on 16 July 2014 (as updated through Update Bulletin 1, published on 2 February 2016 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Euan's Guide meets the definition of a public benefit entity under FRS 102. The financial statements are presented in sterling which is the functional currency of the charitable company and are rounded to the nearest £.

Going concern

The financial statements are prepared on the going concern basis, which assumes that the charitable company will continue in operational existence for a period of at least twelve months from the approval of these financial statements. Based on existing operational plans and the related expected financial outcomes, the trustees believe there are no material uncertainties about the charitable company's abilities to continue in operation.

Income recognition

Income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and similar incoming resources included in the period in which they are receivable which is when the charitable company becomes entitled to the resource.

Income from grants is recognised when the charitable company has entitlement to the funds, any performance conditions attached for the grant have been met, it is probable it will be received and the amount can be measure reliably.

Expenditure recognition

All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services. It includes both costs which can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs include governance costs and other support costs. Governance costs are those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the independent examination fees and costs linked to the strategic management of the charitable company. Other support costs relate to the administrative costs of running the charitable company.

**Notes to the Financial Statements
For the year ended 31 August 2019**

1. Accounting policies (continued)

Investments in subsidiaries

Investment in subsidiaries are measured at cost less impairment.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. All assets costing more than £250 are capitalised.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each assets evenly over its expected useful life as follows:

Computer equipment - over 4 years

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Bank and cash

Cash at bank and in hand include cash utilised for the day to day activities performed by the charitable company throughout the period.

Creditors

Creditors are recognised when the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors are normally recognised at their settlement amount.

Financial instruments

The charitable company only 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 their settlement value.

Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose on furtherance of the charitable objects. Unrestricted funds may include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds comprise those funds that can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Notes to the Financial Statements (continued)
For the year ended 31 August 2019

2	Donations	Unrestricted	Restricted	2019	2018
		£	£	Total	Total
				£	£
	Major donors	141,652	-	141,652	147,250
	Trust and Foundations	33,250	96,950	130,200	58,966
	Legacies	-	-	-	5,000
	Corporate sponsorship	-	-	-	2,000
	Donation from subsidiary	11,012	-	11,012	4,570
	Other donations	6,048	-	6,048	4,663
		<u>191,962</u>	<u>96,950</u>	<u>288,912</u>	<u>222,449</u>

Income from donations and legacies includes £191,962 (2018: £168,953) of unrestricted income and £96,950 (2018: £53,496) of restricted income.

3	Income from charitable activities	Unrestricted	Restricted	2019	2018
		£	£	Total	Total
				£	£
	Visit Scotland	-	-	-	25,000
	Historic Environment Scotland	-	-	-	5,000
	Dundee and Angus Convention Bureau	-	-	-	1,000
		<u>-</u>	<u>-</u>	<u>-</u>	<u>31,000</u>

Income from charitable activities include £nil (2018: £nil) of unrestricted income and £Nil (2018: £31,000) of restricted income.

Notes to the Financial Statements (continued)
For the year ended 31 August 2019

4	Cost of raising funds	Unrestricted £	Restricted £	2019 Total £	2018 Total £
	Staff salaries	-	-	-	8,694
	Fundraising consultant	10,195	-	10,195	13,848
		<u>10,195</u>	<u>-</u>	<u>10,195</u>	<u>22,542</u>

Expenditure on fundraising used unrestricted funds in both 2018 and 2019.

5	Charitable activities	Unrestricted £	Restricted £	2019 Total £	2018 Total £
	<i>Direct costs</i>				
	Staff salaries (note 6)	93,045	46,600	139,645	75,684
	Subcontract costs	17,615	10,435	28,050	68,225
	Project costs	44,001	719	44,720	54,516
	Disabled access day and events costs	2,639	1,563	4,202	(967)
	<i>Support costs</i>				
	Office overheads	20,760	9,534	30,294	27,118
	Depreciation	531	-	531	415
	Governance costs	2,543	-	2,543	2,688
		<u>181,134</u>	<u>68,851</u>	<u>249,985</u>	<u>227,679</u>

Expenditure on charitable activities includes £181,134 (2018: £142,129) of unrestricted expenditure and £68,851 (2018: £85,550) of restricted expenditure.

Governance costs comprise:

Independent examiner's fee	2,225	2,160
Legal expenses	318	528
	<u>2,543</u>	<u>2,688</u>

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Notes to the Financial Statements (continued) For the year ended 31 August 2019

6. Staff costs	2019 £	2018 £
Wages and salaries	128,161	79,468
Social Security costs	9,640	4,214
Pension costs	1,844	696
	<u>139,645</u>	<u>84,378</u>

The average monthly number of employees excluding trustees, during the year was 4 (2017: 3).

No employee received remuneration amounting to more than £60,000 during the current and prior year.

The CEO, Managing Director and the Trustees are considered the key management personnel. The total amount of employee benefits received by key management was £51,852 (2018: £nil).

7. Trustees' remuneration

No trustee received any remuneration in either the current or previous years. No trustee received any travel expenses in the year (2018: one trustee received £226).

8. Investments

The trading subsidiary Euan's Guide Enterprises Limited is wholly owned by the charitable company. This investment is reflected at a cost of £1 (2018: £1) being its fair value.

The results and balance sheet position of the company for the year ended 31 August 2019 were as follows:

Profit and loss account For the year ended 31 August 2019	2019 £	2018 £
Turnover	15,317	9,150
Cost of sales	<u>(1,800)</u>	<u>(2,700)</u>
Gross profit	13,517	6,450
Administrative expenses	(2,505)	(1,880)
Donation to Euan's Guide	<u>(11,012)</u>	<u>(4,570)</u>
Loss on ordinary activities before taxation	-	-
Tax on ordinary activities	<u>-</u>	<u>-</u>
Profit/(Loss) for the year	<u>-</u>	<u>-</u>
Net assets	<u>-</u>	<u>-</u>

Notes to the Financial Statements (continued)
For the year ended 31 August 2019

9. Tangible fixed assets

Computer
Equipment
£

Cost

At 1 September 2018

1,660

Additions in the year

1,608

At 31 August 2019

3,268

Depreciation

At 1 September 2018

977

Charge for the year

531

At 31 August 2019

1,508

Net Book Value

At 31 August 2019

1,760

At 31 August 2018

683

10. Debtors

2019

2018

£

£

Other debtors

-

6,250

Euan's Guide Enterprises Ltd – Donation

9,582

1,570

Prepayments

1,147

1,117

Accrued income

6,000

22,253

16,729

31,190

11. Creditors: Amounts falling due within one year

2019

2018

£

£

Trade Creditors

8,306

13,824

Accruals

2,225

2,160

Other creditors

4,073

1,467

Deferred income

-

17,000

14,604

34,451

Notes to the Financial Statements (continued)
For the year ended 31 August 2019

12. Movement in funds

	Balance at 1 Sept 18 £	Income £	Expenditure £	Transfers £	Balance at 31 Aug 19 £
Unrestricted funds	13,369	191,962	(191,329)	(9,182)	4,820
Restricted funds:					
Ambassador Network	20,610	53,500	(41,669)	-	32,441
Disabled Access Day	-	17,000	(15,673)	(1,327)	-
Red Cord Cards	-	1,000	(11,509)	10,509	-
Review Engagement	-	16,250	-	-	16,250
Business Support	-	9,200	-	-	9,200
	20,610	96,950	(68,851)	9,182	57,891
Total	33,979	288,912	(260,180)	-	62,711
	Balance at 1 Sept 17 £	Income £	Expenditure £	Transfers £	Balance at 31 Aug 18 £
Unrestricted funds	19,740	168,953	(164,671)	(10,653)	13,369
Restricted funds:					
Ambassador Network	3,136	50,696	(33,222)	-	20,610
Disabled Access Day	-	-	(1,327)	1,327	-
Promoting Scotland's Accessibility	7,875	31,500	(47,762)	8,387	-
Red Cord Cards	-	2,300	(3,239)	939	-
	11,011	84,496	(85,550)	10,653	20,610
Total	30,751	253,449	(250,221)	-	33,979

Notes to the Financial Statements (continued)
For the year ended 31 August 2019

12. Movement in funds (continued)

Ambassador Network Funds - funding provided for the Ambassador Network.

Disabled Access Day - funding provided to support the Disabled Access Day event. Expenditure in 2017/18 was offset by a transfer from unrestricted funds with a corresponding transfer to unrestricted funds accounted for in 2018/19.

Red Cord Cards – funding provided for the Red LifeLine project, providing life-saving Red Cord Cards to make accessible toilets safer.

Review Engagement – funding provided for our upcoming Reviewer Engagement work with current, potential and future reviewers.

Business Support – funding provided for Business Support Services.

DWP Access to Work – funding provided for the purchase of equipment required by an employee.

Promoting Scotland's Accessibility - funding provided to produce a series of accessible tourism guides in Scotland.

13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	1,761	-	1,761
Net current assets	3,059	57,891	60,950
At 31 August 2019	4,820	57,891	62,711
	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	684	-	684
Net current assets	12,685	20,610	33,295
At 31 August 2018	13,369	20,610	33,979

14. Funds held on behalf of others

During the year the charitable company received reimbursement of £5,035 from the DWP for the purchase of equipment required by an employee, who was then deemed the owner of the equipment. There were no amounts held at the year end.

Euan's Guide

Notes to the Financial Statements (continued)
For the year ended 31 August 2019

14. Operating lease commitments

Total future minimum lease payments under non-cancellable leases are as follows:

	2019	2018
	£	£
Within one year	<u>2,054</u>	<u>2,054</u>

15. Related parties

The trustees act in an honorary capacity and as such are not remunerated for their service as trustees and directors of the charitable company.

Kiki MacDonald (trustee), her father A D M MacDonald and Antonia Lee-Bapty (Managing Director) are directors and shareholders of Euantech Limited, a company which provided £14,400 (2018: £14,400) of website support services to the charitable company in the period.

During the year, donations of £120,006 (2018: £89,000) were received from Mrs L MacDonald, mother to trustees Kiki MacDonald and Euan MacDonald.