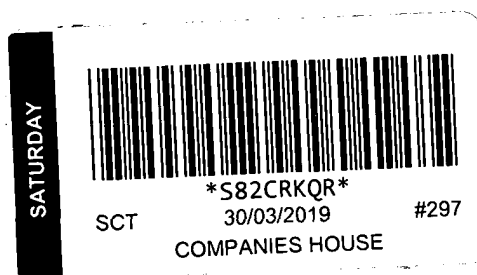


**Euan's Guide**  
**(A Company Limited by Guarantee)**

**Trustees' Report and Financial Statements**

**For the year ended 31 August 2018**



## **Euan's Guide**

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## **Euan's Guide**

### **Company Information**

#### **Trustees (Directors)**

Paddy G Herridge

Aydin Kurt-Elli

Devon Leslie (appointed on 27 June 2018)

Kiki MacDonald

Euan MacDonald

Shonaig Macpherson (resigned on 27 June 2018)

#### **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 2018**

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 2018.

### **Objectives and Activities**

The objectives of the Trust 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; and
- (b) to raise public awareness of the disadvantages disabled people endure as a result of their disability, funding medical research into illnesses and conditions which cause, affect or worsen the impact of disability and carrying out research into aids, adaptations and technology to improve the lives of disabled people; and
- (c) to promote equality and diversity and provide relief to those in need by reason of age, ill health, disability, financial hardships or other disadvantages; and
- (d) to promote such similar charitable purposes, objects or institutions in such proportions and manner as the Trustees shall think fit.

### **Review of Activities**

The main operational activity is Euan's Guide, the disabled access review website – [www.euansguide.com](http://www.euansguide.com). Disabled people, their families, friends and carers use the website to review, share and discover accessible places to visit. Euan's Guide has continued to grow strongly during the year with increased numbers of reviewers, reviews and places listed on the site.

As part of Euan's Guide's ongoing development, the website and mobile website are regularly updated based on feedback from reviewers and people who engage with the site. A priority was improving the search functionality and this was given a complete overhaul towards the end of 2017. In 2018 the priorities to date have included Accessibility and User Experience improvements. The User Experience improvements in particular have resulted in an increase in numbers of reviews submitted.

Euan's Guide's growth has been 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.

Initiatives including the life-saving #RedCordCard campaign also helped to improve safety in accessible toilets and we have now distributed over 30,000 cards. Support from The Leathersellers' Company allowed us to print and distribute more cards than in previous years and broaden the campaign.

The Ambassador Network continues to go from strength to strength and has expanded beyond the five cities targeted in year one. We now have over 30 ambassadors across Scotland with the network continuing to grow. The Robertson Trust and RS Macdonald Charitable Trust have continued their support with additional funding coming from the Corra Foundation and an Awards for All grant from the Big Lottery Fund Scotland.

We completed our VisitScotland Growth Fund Project, "Promoting Scotland's Accessibility". This 12 month project concentrated on producing three guides in a series of Accessible Highlights; Castles & Battlefields, Dundee & Angus and Fife. Copies of the guides can be found here [www.euansguide.com/accessible-highlights](http://www.euansguide.com/accessible-highlights).

## **Euan's Guide**

### **Trustees' Report**

**For the year ended 31 August 2018**

#### **Review of Activities (continued)**

Projects undertaken with key partners included the Glasgow Streets Project and we also continued to work with the Edinburgh Festival Fringe Society to improve the visitor experience for disabled festival-goers.

Our Access Survey was conducted for the fourth consecutive year and we had a record number of respondents, making it both the longest running and biggest UK survey of its kind. The survey results continue to be referenced by other charities, public and private sector organisations.

We also moved office in February 2018 and are pleased to be located in the UK's largest technology incubator, CodeBase.

#### **Future Developments**

Euan's Guide's vision is to make it easier for disabled people to find great places to go.

Our key objective is to continue to build the community of reviewers and the number of places listed on the website. The next twelve months will continue to see development of [www.euansguide.com](http://www.euansguide.com) with further improvements to the review process, the improvement of donation functionality and introduction of new content to introduce the team behind Euan's Guide.

We plan to build on our digital marketing foundations and expand our Google, Facebook and Twitter audiences.

We are grateful for relationships with key partners which continue to be strengthened. We are looking at further projects with existing partners and welcoming some new partners.

Euan's Guide continues its support of Disabled Access Day and we are looking forward to the next event on 16 March 2019.

#### **Financial Review**

The net income for the year was £3,228 (2017: net income of £45,645) of which £4,282 (2017: net income of £34,634) related to unrestricted funds and net expenditure of £1,054 (2017: net income of £11,011) to restricted funds. With funds brought forward of £30,751 this gives total funds carried forward of £33,979, made up of £13,369 of unrestricted funds and £20,610 of restricted funds.

#### *Reserves policy*

It is the policy of the trustees to maintain unrestricted reserves not invested in tangible fixed assets (which are the free reserves of the charity) 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 £12,685 which is currently below the target level and trustees are looking at 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.

## **Euan's Guide**

### **Trustees' Report For the year ended 31 August 2018**

#### **Structure, Governance, Management**

##### *Governing Document*

Euan's Guide is a company limited by guarantee. The 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 company in the event of its being wound up. As at 31 August 2018 there were 5 members.

##### *Recruitment and appointment of Trustees (Directors)*

The current trustees of the company, and those in office throughout the year, are listed on page 1. The directors, defined as Trustees in the Articles of Association, are all members of the 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 & structure*

The directors met three times this year. 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 their fellow Trustees are considered the key management personnel.

##### *Trustee induction and training*

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

##### *Risk management*

The trustees continue to assess the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate the charitable company's exposure to those risks.

## **Euan's Guide**

### **Trustees' Report (continued) For the year ended 31 August 2018**

#### **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 Directors on 28 March 2019 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 charity for the year ended 31 August 2018 which are set out on pages 7 to 16.

### **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 charity 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 charity 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

**28 March 2019**

Geoghegans  
Chartered Accountants  
6 St Colme Street  
Edinburgh  
EH3 6AD



## Euan's Guide

### Statement of Financial Activities (Incorporating Income and Expenditure Account) For the year ended 31 August 2018

	Notes	Unrestricted £	Restricted £	2018 Total £	2017 Total £
<b>Income from:</b>					
Donations and legacies	2	168,953	53,496	222,449	302,712
Charitable activities	3	-	31,000	31,000	-
<b>Total income</b>		<u>168,953</u>	<u>84,496</u>	<u>253,449</u>	<u>302,712</u>
<b>Expenditure on:</b>					
Raising funds	4	22,542	-	22,542	9,600
Charitable activities	5	<u>142,129</u>	<u>85,550</u>	<u>227,679</u>	<u>247,467</u>
<b>Total expenditure</b>		<u>164,671</u>	<u>85,550</u>	<u>250,221</u>	<u>257,067</u>
<b>Net income/(expenditure)</b>		4,282	(1,054)	3,228	45,645
Transfers between funds		<u>(10,653)</u>	<u>10,653</u>	-	-
<b>Net movement in funds</b>		(6,371)	9,599	3,228	45,645
Total funds brought forward	12	<u>19,740</u>	<u>11,011</u>	<u>30,751</u>	<u>(14,894)</u>
<b>Total funds carried forward</b>	12	<u>13,369</u>	<u>20,610</u>	<u>33,979</u>	<u>30,751</u>

## Euan's Guide

### Balance Sheet At 31 August 2018

	Notes	2018 £	2017 £
<b>Fixed Assets:</b>			
Investments	8	1	1
Tangible assets	9	<u>683</u>	<u>1,098</u>
		<u>684</u>	<u>1,099</u>
<b>Current assets:</b>			
Debtors	10	31,190	3,498
Cash at bank		<u>36,556</u>	<u>39,684</u>
		67,746	43,182
<b>Liabilities: Creditor amounts falling due within one year</b>	11	<u>(34,451)</u>	<u>(13,530)</u>
<b>Net current assets</b>		<u>33,295</u>	<u>29,652</u>
<b>Net assets</b>		<u>33,979</u>	<u>30,751</u>
<b>The funds of the charity:</b>			
Unrestricted funds	12, 13	13,369	19,740
Restricted fund	12, 13	<u>20,610</u>	<u>11,011</u>
		<u>33,979</u>	<u>30,751</u>

For the financial year ended 31 August 2018, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

Approved and authorised for issue by the Trustees on 28 March 2019 and signed on its behalf.



**Kiki MacDonald**

Trustee

Company Number: SC497565

**Notes to the Financial Statements  
For the year ended 31 August 2018**

**1. Accounting policies**

***Basis of accounting***

The financial statements have been 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. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note.

***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 gains 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 2018**

**1. Accounting policies (continued)**

***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.

***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.

**Notes to the Financial Statements (continued)**  
**For the year ended 31 August 2018**

<b>2</b>	<b>Donations</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
				<b>£</b>	<b>£</b>
	Major donors	147,250	-	147,250	260,000
	Trust and Foundations	5,500	53,466	58,966	20,000
	Legacies	5,000	-	5,000	-
	Corporate sponsorship	2,000	-	2,000	10,725
	Donation from subsidiary	4,570	-	4,570	7,409
	Donations from individuals	4,633	30	4,663	4,578
		<u>168,953</u>	<u>53,496</u>	<u>222,449</u>	<u>302,712</u>

Income from donations and legacies includes £168,953 (2017: £261,987) of unrestricted income and £53,496 (2017: £40,725) of restricted income.

<b>3</b>	<b>Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
				<b>£</b>	<b>£</b>
	Visit Scotland	-	25,000	25,000	-
	Historic Environment Scotland	-	5,000	5,000	-
	Dundee and Angus Convention Bureau	-	1,000	1,000	-
		<u>-</u>	<u>31,000</u>	<u>31,000</u>	<u>-</u>

## Euan's Guide

### Notes to the Financial Statements (continued) For the year ended 31 August 2018

4	Cost of raising funds	Unrestricted £	Restricted £	2018 Total £	2017 Total £
	Staff salaries	8,694	-	8,694	-
	Fundraising consultant	13,848	-	13,848	9,600
		<u>22,542</u>	<u>-</u>	<u>22,542</u>	<u>9,600</u>

Expenditure on fundraising is unrestricted in both 2017 and 2018.

5	Charitable activities	Unrestricted £	Restricted £	2018 Total £	2017 Total £
	<i>Direct costs</i>				
	Staff salaries (note 6)	44,622	31,062	75,684	74,341
	Subcontract costs	49,400	18,825	68,225	53,197
	Project costs	29,958	24,558	54,516	26,292
	Disabled access day and events costs	(2,154)	1,187	(967)	53,733
	<i>Support costs</i>				
	Staff salaries (note 6)	-	-	-	965
	Subcontract costs	-	-	-	15,775
	Office overheads	17,200	9,918	27,118	20,797
	Depreciation	415	-	415	267
	Governance costs	2,688	-	2,688	2,100
		<u>142,129</u>	<u>85,550</u>	<u>227,679</u>	<u>247,467</u>

Expenditure on charitable activities includes £142,129 (2017: £217,753) of unrestricted expenditure and £85,550 (2017: £29,714) of restricted expenditure.

Governance costs comprise:

Independent examiner's fee	2,160	2,100
Legal expenses	528	-
	<u>2,688</u>	<u>2,100</u>

## Euan's Guide

### Notes to the Financial Statements (continued) For the year ended 31 August 2018

6. Staff costs	2018 £	2017 £
Wages and salaries	79,468	73,703
Social Security costs	4,214	1,603
Pension costs	696	-
	<u>84,378</u>	<u>75,306</u>

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

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

Kiki MacDonald, Antonia Lee-Bapty and their fellow Trustees are considered the key management personnel. The total amount of employee benefits received by key management is £nil (2017: £nil).

#### 7. Trustees' remuneration

No trustee received any remuneration in either the current or previous years. One trustee (2017: one) received reimbursement of travel expenses amounting to £226 (2017: £88) in the year.

#### 8. Investments

The trading subsidiary Euan's Guide Enterprises Limited is wholly owned by the charity. This investment is reflected at a cost of £1 (2017: £1) being its fair value.

The results and balance sheet position of the company for the year ended 31 August 2018 were as follows:

Profit and loss account For the year ended 31 August 2018	2018 £	2017 £
Turnover	9,150	15,239
Cost of sales	<u>(2,700)</u>	<u>(4,861)</u>
Gross profit	6,450	10,378
Administrative expenses	(1,880)	(2,969)
Donation to Euan's Guide	<u>(4,570)</u>	<u>(7,409)</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>

## Euan's Guide

### Notes to the Financial Statements (continued) For the year ended 31 August 2018

#### 9. Tangible fixed assets

	Computer Equipment £
<b>Cost</b>	
At 1 September 2017	1,660
Additions in the year	-
At 31 August 2018	1,660
<b>Depreciation</b>	
At 1 September 2017	562
Charge for the year	415
At 31 August 2018	977
<b>Net Book Value</b>	
At 31 August 2018	683
At 31 August 2017	1,098

#### 10. Debtors

	2018 £	2017 £
Other debtors	6,250	-
Euan's Guide Enterprises Ltd – Donation	1,570	3,409
Prepayments	1,117	89
Accrued income	22,253	-
	31,190	3,498

#### 11. Creditors: Amounts falling due within one year

	2018 £	2017 £
Trade Creditors	13,824	11,429
Accruals	2,160	2,100
Other creditors	1,467	1
Deferred income	17,000	-
	34,451	13,530



**Notes to the Financial Statements (continued)**  
**For the year ended 31 August 2018**

**12. Movement in funds**

	<b>Balance at 1 Sept 17 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31 Aug 18 £</b>
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
<b>Total</b>	<b>30,751</b>	<b>253,449</b>	<b>(250,221)</b>	<b>-</b>	<b>33,979</b>
	<b>Balance at 1 Sept 16 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 Aug 17 £</b>	
Unrestricted funds	(14,894)	261,987	(227,353)	19,740	
Restricted funds:					
Ambassador Network	-	20,000	(16,864)	3,136	
Disabled Access Day	-	10,725	(10,725)	-	
Promoting Scotland's Accessibility	-	10,000	(2,125)	7,875	
	-	40,725	(29,714)	11,011	
<b>Total</b>	<b>(14,894)</b>	<b>302,712</b>	<b>(257,067)</b>	<b>30,751</b>	

Ambassador Network Funds – funding provided for the Ambassador Network.

Disabled Access Day – funding provided to support the Disabled Access Day event.

Promoting Scotland's Accessibility – funding provided to produce accessible tourism guides in Scotland.

Red Cord Cards – funding provided to provide life-saving Red Cord Cards.

## Euan's Guide

### Notes to the Financial Statements (continued) For the year ended 31 August 2018

#### 13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	684	-	684
Net current assets	<u>12,685</u>	<u>20,610</u>	<u>33,295</u>
At 31 August 2018	<u>13,369</u>	<u>20,610</u>	<u>33,979</u>

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	1,099	-	1,099
Net current assets	<u>18,641</u>	<u>11,011</u>	<u>29,652</u>
At 31 August 2017	<u>19,740</u>	<u>11,011</u>	<u>30,751</u>

#### 14. Operating lease commitments

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

	2018 £	2017 £
Within one year	<u>2,054</u>	<u>-</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) and her father A D M MacDonald are directors and shareholders of the company Euantech Limited which provided £14,400 (2017: £14,400) of website support services to the charity in the period.

During the year, donations of £89,000 were received from Mrs L MacDonald, mother to Trustees Kiki MacDonald and Euan MacDonald.