



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

**Trustees' Report and Financial Statements**

**For the year ended 31 August 2022**

**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 (resigned 1 April 2022)

Kiki MacDonald

Euan MacDonald MBE

Shonaig Macpherson-Cairns (appointed 28 November 2022)

Shona Thomson (appointed 1 April 2022)

Kathryn Townsend (appointed 1 April 2022)

#### **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 2022**

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 2022.

Euan's Guide is the multi-award-winning charity working to combat the marginalisation and social isolation and improve the wellbeing of the over 14 million disabled people in the UK. We do this by making it easier, safer and more rewarding for disabled people, their friends, families and carers to find and visit accessible places and by raising public awareness of the everyday discrimination encountered by many disabled people.

We:

- tackle the lack of trusted, up to date disabled access information through our disabled access review website – EuansGuide.com – which is the go-to place for disabled access information written by and for disabled people.
- address the basic human right of access to toilets through our Red LifeLine project. Not feeling safe when going to the toilet is a major barrier to disabled people's ability to participate fully in society.
- increase the confidence and lifeskills of disabled people through our volunteering programme and through on and off-line communities where disabled people, regardless of impairment or ability, can communicate in a safe, accessible space for peer advice, support and information.
- deliver The Access Survey – the UK's biggest and longest running survey, now supported by Motability Operations, the 2021 Access Survey saw over 2,400 people, 97% of whom were disabled people, share their thoughts on disabled access.
- work in partnership with other organisations to raise awareness of and address the everyday discrimination encountered by disabled people.

### **Objectives**

The objectives of the charitable company 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 services for disabled people, promoting access for disabled people, raising public awareness of the disadvantages disabled people endure as a result of their 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**

#### **Impact of COVID-19**

When we wrote our last update, for our financial year ending August 2021, there was feeling that life was beginning to return to some level of normality. However, the pandemic is far from over for many of our community who are disproportionately impacted by COVID-19 and the COVID-19 response.

In our 2021 Access Survey, 59% of respondents believed that COVID had made disabled access worse. 63% of respondents told us they or someone they lived with were on the Government list of "vulnerable people" and 23% told us that they or someone they lived with was still shielding.

## **Euan's Guide**

### **Trustees' Report For the year ended 31 August 2022**

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

##### **Impact of COVID-19 (continued)**

The results highlighted that while the relaxing of measures is a huge relief for some, it's not a return to normality for everyone.

Many volunteers told us they were still shielding and too anxious to commit to attending in-person events and training for the foreseeable future. Volunteers expressed frustration about not being able to share their experiences of disabled access whilst not being able to get out and about due to COVID-19 and wanted to know how else they could contribute.

We worked to address this by rethinking our plans for in person events, group reviewing sessions and volunteer training. We also looked at ways we could reassure, involve, reward and support volunteers who felt that they were not able to contribute as they were still shielding.

We continue to follow all government health guidance and our own health and safety policy to safeguard the health, safety and well-being of our staff, volunteers, beneficiaries, and wider community. The Euan's Guide team are continuing to operate a hybrid working model.

##### **Impact of Cost-of-Living Crisis**

Our community are telling us that they are worried and anxious about the increase in the Cost of Living. As well as the increases familiar to us all, our community is further burdened by additional costs necessary for everyday living. Reducing electricity usage to save money is not an option for people who rely on mobility aids and medical equipment, such as powerchairs, stair lifts and oxygen concentrators, as part of their basic daily needs.

We are making the Cost of Living a key focus of the 2022 Access Survey and will continue to listen to and advocate on behalf of our community.

##### **EuansGuide.com**

Euan MacDonald MBE, a powerchair user, and his sister Kiki, experienced difficulties in finding disabled access information for places they wanted to visit after Euan was diagnosed with Motor Neuron Disease. Realising other disabled people would be in a similar position and able to recommend accessible places, they founded Euan's Guide and created the disabled access website EuansGuide.com to enable the sharing and finding of access information.

Our disabled access review website – EuansGuide.com – remains at the heart of our disabled access charity and is our main operational activity. EuansGuide.com is the go-to online resource created by and for disabled people where they can find and share information about disabled access. Freely available, trusted disabled access reviews and information leads to greater independence and community engagement by enabling disabled people to find places they can visit with confidence.

## **Euan's Guide**

### **Trustees' Report**

**For the year ended 31 August 2022**

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

##### **EuansGuide.com (continued)**

**"I would like to thank you all so much for all the work you do for the disabled community! My mum, who is based in Yorkshire has Multiple Sclerosis and uses a motorised wheelchair. Your platform has helped us in the past to find places we can visit together without meeting access issues. Using your guides we were able to navigate my mum's first holiday (in about 15 years!!!!). Without your guides this would have been almost impossible to do, so thank you from us all." EuansGuide.com user**

Website traffic levels continued to rise and fall coinciding with lockdowns and easing of restrictions and we continue to see a steady uptick of volunteers submitting their experiences of disabled access. We are pleased that we have seen a record volume of web traffic in Summer 2022, surpassing pre pandemic levels.

"This is the first time I have used this and believe it will assist people like me get more of our difficulties across, especially to the general public and obviously venues, hotels, shops etc." EuansGuide.com User

We developed and built EuansGuide.com from scratch and the website will turn 10 next year. Since its launch it has undergone constant improvement with new features added following feedback from and testing by our community. We also continued to make Accessibility and User Experience improvements and these have contributed to our growth with increased numbers of reviewers, reviews and places listed on the site. We invest in maintenance and security and are currently planning significant development to update the back-end systems.

**"Euan's Guide has helped me enormously. From finding new places to visit in towns or countries I had never been before to giving me opportunities of trying activities I had never thought possible." EuansGuide.com user**

Over 60% of people use EuansGuide.com on mobile devices to plan, be spontaneous or when out and about. We know from feedback that we need to improve our mobile experience for our users and subject to funding have significant plans for our mobile site and a new app.

EuanTech Limited have previously supplied website support services to Euan's Guide. Following the year end, the website and technology have been donated to Euan's Guide and is now solely owned by Euan's Guide.

#### **Safer Toilets – The Red LifeLine Project, a lifesaving project to make accessible toilets safer**

For the over 14 million disabled people in the UK, an emergency red cord in an accessible toilet is their call for help in an emergency, but we kept hearing from our community that they are often tied up and out of reach. We decided to tackle this problem by creating Red Cord Cards for our volunteers to attach to emergency cords, encouraging others to keep the red cords untied and let them hang free. Red Cord Cards can stop vulnerable people in the UK being stuck in a dangerous situation and give them a sense of comfort that a venue takes their welfare seriously.

**"As someone who is partially blind it's so important to have safe accessible toilets. People think that the cord is only for wheelchair users but if I slipped over or fell then that would also be an important thing for me to use." Red Cord Card Volunteer**

## **Euan's Guide**

### **Trustees' Report**

**For the year ended 31 August 2022**

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

##### **Safer Toilets – The Red LifeLine Project, a lifesaving project to make accessible toilets safer (continued)**

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 is the biggest ever campaign to physically improve safety for disabled people.

**"I have mobility difficulties as a result of multiple sclerosis – I just want to let you know how useful these are and thank you for everything that you're doing to help accessibility and safety." Red Cord Card Volunteer**

We know that our Red Cord Cards work as our users tell us of cords being untied, replaced or relocated, and the long-lasting change in behaviour that occurs, as a direct result of placing a card. We also know that venues make accessibility changes following feedback as a result of the placement of cards. Untying red emergency cords is a small change that makes a big difference to many people.

**"I work as a School Access Auditor and I would love to see these placed in schools' disabled toilets. All the time I see the emergency cords tied up, its very frustrating. I plan to take these cards with me on audits to show schools in the hope they will embrace this recommendation to create awareness as well as strive to be more accessible." Red Cord Card Volunteer**

With funding, we want to be able to send a Red Cord Card to everyone who requests one and for the Red LifeLine Project to achieve its aim of ensuring that every red emergency cord in every accessible toilet hangs free.

**"Thank you for doing this, I get so tired explaining over and over to certain places that I'd like not to die because they let their cords be tied up. I love putting these up but some of the ones I did a year or more ago need replacing now." Red Cord Card Volunteer**

We were pleased to announce that we had distributed 100,000 Red Cord Cards on World Toilet Day 2021. That equates to a lot of accessible loos that have been made safer but there is still more to achieve.

For more information, please visit [www.euansguide.com/SaferToilets](http://www.euansguide.com/SaferToilets)

#### **Our Volunteers**

None of our activity would be possible without the thousands of people who volunteer for Euan's Guide. They write and post reviews on accessibility, champion Euan's Guide in their local communities, support and represent us at events, distribute our Red Cord Cards to improve the safety of accessible toilets and raise awareness of accessibility and the everyday challenges disabled people face through our blogs and communications.

We have two Volunteer Coordinators who are responsible for delivering the volunteer programme including recruiting and supporting volunteers and running the events. Our Volunteer Co-ordinators both started out as volunteers with us before they successfully applied for paid roles.

Volunteers have told us that our events are helping with their social isolation and they value the Euan's Guide support network of peers.

## **Euan's Guide**

### **Trustees' Report**

**For the year ended 31 August 2022**

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

##### **Our Volunteers (continued)**

**"I'm really struggling with shielding and feeling incredibly isolated. This is the only place where I have actually got people that are in the same boat as me." Euan's Guide Volunteer**

We value our volunteers and want them to know that they are making a difference and are helping others with similar life experiences. We have volunteers that are confident sharing their voice publicly and have written blogs to be published on the Euan's Guide website both about their own experiences but also to encourage more people to volunteer with Euan's Guide.

Our volunteers have more skills through personalised support and general training and this year personalised support has enabled new volunteers to submit their first reviews and share their opinions of disabled access. We have also seen an increase in reviews and a more consistent approach to reviewing from individual volunteers who have experienced an increased level of support from us.

**"I'd want a volunteer to know that Euan's Guide is about much more than just access; it's a brilliant, supportive community both face-to-face and online where they will make friends who just 'get it' and understand the challenges that people with disabilities face." Euan's Guide Volunteer**

This is having a knock on effect on our ability as an organisation to understand and meet the needs of the disabled community. For example, it is raising our awareness with other organisations and encouraging partnership working.

Through the communication we have with our volunteers, we have increased our insight into disabled people's needs and volunteers have helped us with co-creating the solutions to those needs. The creation of an Easy Read Review Form is a good example.

**"Euan's Guide is also very caring, for example when I had an operation, I was not actively volunteering for a few months, and they regularly checked in to see how I was but I wasn't pressurised to resume my role, and I went back when I felt ready. As a disabled person it is lovely to be part of an organisation that gets my disability and does not write me off when I get unwell" Euan's Guide Volunteer**

Our intention is to align our volunteering work with the Scottish Government's Volunteering Framework. The changes to the Volunteer Scotland Volunteer Friendly Standard, and especially the prohibitive cost and administrative burden mean that we will now be using the NCVO Investing in Volunteers Essentials to self-assess best practice in relation to how we involve volunteers.

##### **Map The Gaps**

The aim of our Map The Gaps Project is to highlight the issue of inadequate disabled access, which has been exacerbated by COVID-19, and to identify and fill the gaps in accessibility information, first in six key Scottish locations then rolling out nationwide. This project is a pro-active and targeted update of our current work that we know works well. We are addressing the fact that COVID-19 has had a disproportionate impact on our community, many of whom were in the highly vulnerable and shielding groups. As restrictions have lifted, our community is telling us that they are keen to regain their independence but feel uneasy about how they will keep safe re-emerging into society. They have an even greater need for the trusted access information we provide through Euan's Guide, however, as a consequence of the pandemic, many businesses, venues and places have closed, changed their operating model or altered or forgotten about accessibility.



## **Euan's Guide**

### **Trustees' Report**

**For the year ended 31 August 2022**

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

##### **Map The Gaps (continued)**

We are addressing this through increasing our network of volunteer local reviewers, updating our accessibility information, increasing public understanding of the challenges many disabled people encounter and working in partnership with businesses, essential services, charities, and others.

We have been successful with funding to start our Map the Gaps work in Edinburgh, Dundee and other parts of Scotland and hope to follow with further locations subject to funding.

##### **Partnership Working**

We have new partnerships increasing the number of Euan's Guide volunteers and expanding experiences and activities we can offer. Some are collaborative with other charities which have culminated in events. We are a member of the Scottish Parliament's Cross Parliamentary Groups on Disability and on Changing Places toilets.

We continue to build upon work with existing partners and look for new partnerships to widen our reach and make the world a more accessible place.

##### **The Euan's Guide Access Survey supported by Motability Operations**

Our Access Survey is the UK's largest and longest running survey of its kind giving those with experience of considering disabled access an opportunity to share their views.

"This type of survey is needed and appreciated by disabled people especially as a person with hidden and visual disabilities." Access Survey Respondent 2021

The impact of the pandemic on disabled access was the key focus of the 2021 Euan's Guide Access Survey, the UK's largest and longest running survey of its kind. The survey asked how lockdowns and COVID measures have impacted those with accessibility requirements.

2021 was the 7th Access Survey, and the first time that the survey was supported by Motability Operations, the company behind the Motability Scheme. Euan's Guide and Motability Operations united to ask everyone who has ever had to consider disabled access to share their opinion on accessibility. We had a record-breaking response with over 2,400 people sharing their views, 97% of whom self-identified as a disabled person.

**"Keep doing what you're doing, it's \*hugely\* important, and one of the few avenues for disabled people to highlight the difficulties we face." Access Survey Respondent 2021**

We published the results two years to the day since the UK went into lockdown for the first time, and our research found that disabled access has deteriorated with 59% of respondents believing that COVID has made disabled access worse.

COVID and lockdowns aside, the survey continued to gauge people's opinions on disabled access generally. Information remains key and 92% of respondents stated that they try to find disabled access information before visiting somewhere new, with 56% avoiding visiting a venue if it has not shared their disabled access information, assuming that the venue will be inaccessible.

## **Euan's Guide**

### **Trustees' Report**

**For the year ended 31 August 2022**

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

##### **The Euan's Guide Access Survey supported by Motability Operations (continued)**

73% of respondents reported that they have found information on a venue's website to be misleading, confusing or inaccurate and this was echoed by 73% of respondents who had experienced a disappointing trip or had to change plans due to poor accessibility.

Accessible parking and accessible toilets remain a top priority for disabled visitors with 81% and 80% of respondents respectively reporting that they would help improve confidence when visiting new places.

##### **"Thank you for making this survey, giving our voices a chance to be heard" Access Survey Respondent 2021**

The Cost-of-Living Crisis will be a key focus in the 2022 Access Survey as we know that it is already having a disproportionate impact on our community of disabled people, friends, families and carers.

We are delighted to have the continued support of Motability Operations for the next two years and the 2022 Euan's Guide Access Survey supported by Motability Operations was launched in September 2022.

For more information visit [www.EuansGuide.com/AccessSurvey](http://www.EuansGuide.com/AccessSurvey)

#### **Funding and Sustainability**

Our primary fundraising focus during this period remained trusts, foundations and grants. A priority was securing funding to support our volunteering work and we were pleased to be successful with support from the Agnes Hunter Trust and the Volunteering Support Fund through Impact Funding Partners and The Scottish Government. The Garfield Weston Foundation have committed to a further three years funding towards our Core Costs. In Scotland, we are pleased to have the support of The AEB Charitable Trust, the PF Charitable Trust and Foundation Scotland. We continue to have the support of the National Lottery and since year end are thrilled to confirm that we have been awarded funding from the National Lottery Community Fund. We are grateful for the support of all our existing and long-term funders and pleased to welcome new funders onboard.

Motability Operations Ltd continue to be a key partner and we are in the second year of a three-year partnership supporting our Access Survey. We have further benefitted from Motability's support with presence at The Big Event at Birmingham's NEC where we spent a weekend meeting and talking to existing and potential Euan's Guide supporters and volunteers. Their newsletters and Lifestyle Magazine have also featured our work and partnership and continues to raise awareness of Euan's Guide to a new audience.

We have had support from individuals who have made donations and raised funds on our behalf, and we continue to be grateful for their support.

It has been rewarding to be able to continue with our consultancy work, advising companies and organisations on accessibility, especially after much of it was understandably cancelled or postponed last year due to the pandemic. We have continued to work with Diageo and highlights this year were the opening of Johnnie Walker Princes Street, and the launch of the brand home of The Singleton at Glen Ord near Inverness, complete with the Changing Places toilet to be situated in a distillery.

## **Euan's Guide**

### **Trustees' Report**

**For the year ended 31 August 2022**

#### **The Future**

We are in the process of reviewing and updating our three-year strategy with a focus on sustainability and growth. We are a small but mighty and ambitious charity, and our strategy will support our vision of a world accessible to all disabled people. We intend, subject to funding, to deliver in the following areas:

**Information** - Increase the amount of disabled access information that our growing community of disabled people, friends, family members and carers share. Increase the quality and relevance of disabled access information and make it easier to find. We aim to expand both our geographical reach and the depth of content in existing and new locations across the UK and beyond.

**Toilets** - Continue and scale our work making accessible toilets safer.

**Venues** - Improve access to and safety of venues, spaces, and places. Grow our venue knowledge bank and resources and increase the number of venues confident in promoting their accessible facilities.

**Advocacy** - Amplify the Voice of our Community – Continue to be a platform to share our community's experiences, frustrations and successes through our Access Survey and other channels.

**Technology** - Develop innovative and accessible technologies that can help people navigate the world as easily and safely as possible including an updated mobile version of our EuansGuide.com disabled access information website and a new app to find and use the information on the go.

**Volunteers** - Recruit and support more volunteers with updated resources, training, on and offline events and development of a virtual community.

**Partnerships** - Continue to develop effective partnerships with charity, industry, corporate and other key partners.

**Digital** - Plan on continuing a hybrid model of digital and off-line delivery for our service delivery and our fundraising and be ready to adapt as behaviours change.

**Impact** - Improve our ability to monitor, report on and demonstrate our impact.

**Income** – continue to diversify our income streams in response to the impact of COVID-19 and the Cost-of-Living Crisis.

#### **Financial Review**

We are reliant on voluntary income and grants and are grateful for relationships with key funders including the AEB Charitable Trust, Awards for All, the Britford Bridge Trust, The Fore and the Garfield Weston Foundation. We are looking at further projects with existing partners and look forward to welcoming new partners, supporters and funders.

The net income for the year was £7,472 (2021: £20,779). Of this net income of £34,422 (2021: 24,704) related to unrestricted funds and net expenditure of £26,950 (2021: net expenditure of £1,928) to restricted funds. With funds brought forward of £68,399 this gives total funds carried forward of £75,871 made up of £70,385 (2021: £68,399) of unrestricted funds and £5,486 (2021: £24,856) of restricted funds.

## **Euan's Guide**

### **Trustees' Report**

**For the year ended 31 August 2022**

#### **Financial review (continued)**

##### **Financial reserves**

Whilst we had modest reserves, like the majority of organisations, no matter how well run, we could not have anticipated the current lockdown and the impact on funding and activities. We have reduced fixed costs and applied for emergency, recovery and resilience funding which has helped us weather the immediate storm. Longer term, we are reviewing our reserves policy and working to bring in additional unrestricted income.

##### **Reserves policy**

During the year the trustees reviewed its reserve policy in the context of the last two years. The Trustees policy is to have unrestricted reserves not invested in tangible fixed assets (which are the free reserves of the charitable company) which are equivalent to not less than three months running costs. On current activity 3 months running costs are £55,043. Free reserves at the year end were £65,346 (2021: £36,829). The trustees are pleased with the increase in unrestricted reserves in the year and will continue to keep its policy under review as Euan's Guide grows.

##### **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.

#### **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 2022 there were 6 members.

During the year, the trustees reviewed the charitable purposes of the charity and decided that the charity should no longer include medical research as an objective as the charity had not funded any medical research since its inception and was not likely to do so. The objectives now concentrate on our core activities of the provision of information, services and advocacy. The company amended its Articles of Association and obtained consent from its regulator OSCR.

##### *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.

**Trustees' Report**

**For the year ended 31 August 2022**

**Structure, Governance, Management (continued)**

*Recruitment and appointment of Trustees (Directors)*

We have strengthened our board of trustees, adding to the lived experience, technology and public relations expertise with governance, finance and accessibility knowledge and skills. In 2023 the board of trustees have agreed to appoint a new Chair of Trustees.

*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 Antonia Lee-Bapty, Managing Director and her team. Antonia Lee-Bapty and the Trustees are considered the key management personnel.

Following the year end a revised Schedule of Delegation was agreed which details matters reserved to the Board and matters delegated to the Managing Director to act in accordance with the instructions of the Board.

There are no trustees or family members of any trustee with executive roles within the charitable company.

*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.

## **Euan's Guide**

### **Trustees' Report (continued) For the year ended 31 August 2022**

#### **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 2019 (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 21 April 2023 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 2022 which are set out on pages 13 to 23.

### **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

21 April 2023

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 2022

	Notes	Unrestricted £	Restricted £	2022 £	2021 £
<b>Income from:</b>					
Donations and legacies	2	178,921	49,066	227,987	148,750
Donations – COVID-19 awards	3	605	-	605	106,107
<b>Total income</b>		<u>179,526</u>	<u>49,066</u>	<u>228,592</u>	<u>254,857</u>
<b>Expenditure on:</b>					
Raising funds	4	19,759	-	19,759	18,771
Charitable activities	5	125,345	76,016	201,361	213,310
<b>Total expenditure</b>		<u>145,104</u>	<u>76,016</u>	<u>221,120</u>	<u>232,081</u>
<b>Net income/(expenditure) before (losses) on investments</b>		34,422	(26,950)	7,472	22,776
(Loss) on investments		-	-	-	(1,997)
<b>Net income/(expenditure)</b>		34,422	(26,950)	7,472	20,779
Transfers between funds	12	(7,580)	7,580	-	-
<b>Net movement in funds</b>		26,842	(19,370)	7,472	20,779
Total funds brought forward	12	<u>43,543</u>	<u>24,856</u>	<u>68,399</u>	<u>47,620</u>
<b>Total funds carried forward</b>	12	<u>70,385</u>	<u>5,486</u>	<u>75,871</u>	<u>68,399</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.



## Euan's Guide

### Balance Sheet At 31 August 2022

	Notes	2022 £	2021 £
<b>Fixed Assets:</b>			
Investments	8	-	-
Tangible assets	9	5,039	6,714
		<u>5,039</u>	<u>6,714</u>
<b>Current assets:</b>			
Debtors	10	1,777	3,590
Cash at bank		80,889	68,925
		<u>82,666</u>	<u>72,515</u>
<b>Liabilities: Creditor amounts falling due within one year</b>	11	<u>(11,834)</u>	<u>(10,830)</u>
<b>Net current assets</b>		<u>70,832</u>	<u>61,685</u>
<b>Net assets</b>		<u>75,871</u>	<u>68,399</u>
<b>The funds of the charity:</b>			
Unrestricted funds	12,13	70,385	43,543
Restricted fund	12,13	5,486	24,856
		<u>75,871</u>	<u>68,399</u>

For the financial year ended 31 August 2022, 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 21 April 2023 and signed on its behalf.



**Kiki MacDonald**  
Trustee  
Company Number: SC497565

**Notes to the Financial Statements  
For the year ended 31 August 2022**

**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 are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value.

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

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.

In their assessment of going concern, the Trustees have considered the implications of the COVID-19 pandemic. While the global economy is experiencing high levels of uncertainty, and this has significantly impacted on the charitable company's activities, steps have been taken to reduce costs, including furloughing staff, which has helped to maintain cashflow. Hence, the Trustees do not believe it will have a material impact on the charitable company's going concern status.

***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.*

**Notes to the Financial Statements  
For the year ended 31 August 2022**

**1 Accounting policies (continued)**

***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.

***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**  
**For the year ended 31 August 2022**

**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.

<b>2 Donations and legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Major donors	120,800	6,000	126,800	49,000
Trust and Foundations	39,500	32,446	71,946	66,753
Sponsorship	15,000	-	15,000	15,000
Government funding	-	10,500	10,500	-
Donation from subsidiary	946	-	946	1,996
Other donations	2,675	120	2,795	16,001
	<u>178,921</u>	<u>49,066</u>	<u>227,987</u>	<u>148,750</u>

Income from donations and legacies includes £178,921 (2021: £112,697) of unrestricted income and £49,066 (2021: £36,053) of restricted income.

<b>3 COVID-19 awards</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Adopt + Thrive	-	-	-	55,792
Communities Fund	-	-	-	21,842
Community Response and Resilience Fund	-	-	-	5,000
EVOC	-	-	-	500
Government funding - furlough	605	-	605	22,973
	<u>605</u>	<u>-</u>	<u>605</u>	<u>106,107</u>

<b>4 Cost of raising funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising consultant	<u>19,759</u>	<u>-</u>	<u>19,759</u>	<u>18,771</u>

**Notes to the Financial Statements (continued)**  
**For the year ended 31 August 2022**

**5 Charitable activities**

	Unrestricted £	Restricted £	2022 £	2021 £
<i>Direct costs</i>				
Staff salaries (note 6)	70,811	48,660	119,471	156,521
Subcontract costs	11,500	12,900	24,400	13,380
Project costs	23,584	2,764	26,348	14,031
Events	71	930	1,001	119
<i>Support costs</i>				
Office overheads	15,041	10,762	25,803	25,357
Depreciation	1,675	-	1,675	1,823
Governance costs	2,663	-	2,663	2,079
	<u>125,345</u>	<u>76,016</u>	<u>201,361</u>	<u>213,310</u>

Expenditure on charitable activities includes £125,345 (2021: £175,329) of unrestricted expenditure and £76,016 (2021: £37,981) of restricted expenditure.

Governance costs comprise:

Independent examiner's fee	2,623	2,357
Legal expenses	<u>40</u>	<u>(278)</u>
	<u>2,663</u>	<u>2,079</u>

**6 Staff costs**

	2022 £	2021 £
Wages and salaries	111,658	144,049
Social Security costs	5,738	9,567
Pension costs	<u>2,075</u>	<u>2,905</u>
	<u>119,471</u>	<u>156,521</u>

The average monthly number of employees excluding trustees, during the year was 5 (2021: 7).

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

The Managing Director and the Trustees are considered the key management personnel. The total amount of employee benefits received by key management was £63,616 (2021: £62,690).

## Euan's Guide

### Notes to the Financial Statements (continued) For the year ended 31 August 2022

#### 7 Trustees' remuneration

No trustee received any remuneration in either the current or previous years. No trustee received any travel expenses in the year (2021: none).

#### 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 £nil (2021: £nil restated) being its fair value.

The results and balance sheet position of the company for the year ended 31 August 2021 were as follows:

<b>Profit and loss account for the year ended 31 August 2021</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Turnover	4,583	3,272
Cost of sales	(600)	(500)
<b>Gross profit</b>	<b>3,983</b>	<b>2,772</b>
Administrative expenses	(2,094)	(3,719)
<b>Profit on ordinary activities before taxation</b>	<b>1,889</b>	<b>(947)</b>
Tax on ordinary activities	-	-
<b>Profit for the year</b>	<b>1,889</b>	<b>(947)</b>
<b>Distributions</b>		
Gift aid donations to parent charity	(942)	(1,996)
<b>Retained profit</b>	<b>947</b>	<b>(2,943)</b>
<b>Net assets</b>	<b>1</b>	<b>(946)</b>

**Notes to the Financial Statements (continued)**  
**For the year ended 31 August 2022**

<b>9</b>	<b>Tangible fixed assets</b>		<b>Equipment £</b>
	<b>Cost</b>		
	At 1 September 2021 and 31 August 2022		<u>11,664</u>
	<b>Depreciation</b>		
	At 1 September 2021		4,950
	Charge for the year		<u>1,675</u>
	At 31 August 2022		<u>6,625</u>
	<b>Net Book Value</b>		
	At 31 August 2022		<u>5,039</u>
	At 31 August 2021		<u>6,714</u>
<b>10</b>	<b>Debtors</b>	<b>2022 £</b>	<b>2021 £</b>
	Amounts due from subsidiary	730	2,000
	Prepayments	1,047	1,099
	Accrued income	-	491
		<u>1,777</u>	<u>3,590</u>
<b>11</b>	<b>Creditors: Amounts falling due within one year</b>	<b>2022 £</b>	<b>2021 £</b>
	Trade Creditors	6,477	3,039
	Accruals	2,796	2,357
	Other creditors	<u>2,561</u>	<u>5,434</u>
		<u>11,834</u>	<u>10,830</u>

**Notes to the Financial Statements (continued)**  
**For the year ended 31 August 2022**

**12 Movement in funds**

	Balance at 1 Sept 21 £	Income £	Expenditure £	Loss on investments	Transfers £	Balance at 31 Aug 22 £
Unrestricted funds	43,543	179,526	(145,104)	-	(7,580)	70,385
Restricted funds:						
Map the Gaps	13,885	31,446	(42,122)	-	-	3,209
Red Cord Cards	2,293	7,120	(16,623)	-	7,210	-
Reviewer Engagement	2,732	-	(3,048)	-	316	-
Business Support	5,946	-	(6,000)	-	54	-
Impact Funding Partners	-	10,500	(8,223)	-	-	2,277
	24,856	49,066	(76,016)	-	7,580	5,486
Total	68,399	228,592	(221,120)	-	-	75,871

Transfers from unrestricted funds have been made to meet deficits arising on restricted funds.

	Balance at 1 Sept 20 £	Income £	Expenditure £	Loss on investments	Transfers £	Balance at 31 Aug 21 £
Unrestricted funds	16,568	218,804	(194,100)	(1,997)	4,268	43,543
Restricted funds:						
Equipment	-	4,268	-	-	(4,268)	-
Map the Gaps	-	13,885	-	-	-	13,885
Red Cord Cards	7,609	-	(5,316)	-	-	2,293
Reviewer Engagement	13,770	12,500	(23,538)	-	-	2,732
Business Support	9,673	5,400	(9,127)	-	-	5,946
	31,052	36,053	(37,981)	-	(4,268)	24,856
Total	47,620	254,857	(232,081)	(1,997)	-	68,399

Transfers from restricted funds have been made in respect of the purchase of fixed assets which are available for general use within the charity.



**Notes to the Financial Statements (continued)**  
**For the year ended 31 August 2022**

**12 Movement in funds (continued)**

Equipment – funding for the purchase of capital equipment.

Map the Gaps – funding provided for the Map The Gaps project.

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

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

Business Support – funding provided for Business Support Services.

Impact Funding Partners – funding to support our Volunteer Programme.

**13 Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Fixed assets	5,039	-	5,039
Investments	-	-	-
Net current assets	65,346	5,486	70,832
At 31 August 2022	70,385	5,486	75,871
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Fixed assets	6,714	-	6,714
Investments	-	-	-
Net current assets	36,829	24,856	61,685
At 31 August 2021	43,543	24,856	68,399

**Notes to the Financial Statements (continued)**  
**For the year ended 31 August 2022**

**14 Operating lease commitments**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Within one year	<u>3,141</u>	<u>3,141</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 £10,800 (2021: £Nil) of website support services to the charitable company in the period.

During the year, donations of £nil (2021: £9,000) were received from Mrs L MacDonald, mother to trustees Kiki MacDonald and Euan MacDonald.

A loan of £2,000 was made to the subsidiary company, Euan's Guide Enterprises Limited, during 2020/21. A further £3,000 was advanced during 2021/22 and £4,054 was repaid. The subsidiary company paid an invoice on behalf of the charity in the year amounting to £216. This is offset against the loan resulting in a balance due from the subsidiary of £730, which is held within debtors.

**16 Post balance sheet events**

EuanTech Limited have previously supplied website support services to Euan's Guide. Following the year end, the website and technology have been donated to Euan's Guide and is now solely owned by Euan's Guide.