

GUIDE
EUAN'S
DISABLED ACCESS REVIEWS
EuansGuide.com

Euan's Guide
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the year ended 31 August 2020

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 2020

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 2020.

Aims

Euan's Guide is the multi-award-winning charity working to combat the social isolation and improve the wellbeing of disabled people and their families, friends and carers. We do this by making it easier, safer and more rewarding for disabled people to find and visit accessible places.

At the heart of the charity 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

Prior to the COVID-19 pandemic, we predominantly focused on providing a platform for the sharing of information on disabled access, making accessible toilets safer through our Red Lifeline initiative, holding Meet Ups and supporting our volunteer network of Ambassadors and thousands of reviewers. We responded to COVID-19 and the disproportionate impact shielding and restrictions have had - and will continue to have - on our community by swiftly adapting existing activities and delivering new services. Our response to the pandemic was led by the rapidly changing restrictions and the articulated requirements of our community. We sought to better meet the concerns and needs voiced by our community and deliver new and practical ways to support the wellbeing and inclusion of disabled people, their friends, families and carers during this unprecedented time.

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

The website undergoes regular development and are updated based on feedback from reviewers and disabled people who engage with the site. During the year, we continued to make Accessibility and User Experience improvements, again driven by our users. This has contributed to our reach and growth and prior to March 2020, we continued to increase the number of reviewers, reviews and places listed on the site.

Trustees' Report

For the year ended 31 August 2020

Review of Activities (continued)

"When I need to look for accessibility guidance on various places, I find Euan's Guide VERY useful, so I think it may also be useful for other people needing access information to read my experiences."

"Images are so important, especially of toilets as I like to see exactly what to expect and how comfortable I will be using the loo. If it wasn't for Euan's Guide, I'd be terrified to try new places."

Since March 2020, we have continued to publish all content from our reviewers and our venues. The impact of the COVID 19 pandemic has varied:

- During national lockdowns, the number of new reviews reduced significantly and dramatically as people were no longer able to go out
- After the initial lifting of restrictions, our community was still extremely cautious about venturing out, particularly to new places
- When the first lockdown lifted, we again started to see an increase in new reviews, new reviewers and venues.

Many in our community told us that new barriers to access were being created by the rapidly changing guidance and legislation around COVID-19. These ranged from a lack of information about COVID precautions and previous accessible adaptations being removed to unclarity about face coverings and exemptions. This stopped many disabled people from going out to access essential services when the first lockdown restrictions were lifted. In response we developed the '**COVID Confident**' functionality on our website. This enabled disabled people to view the precautions businesses and other places – including essential services – had implemented before venturing out and then to feedback to our community afterwards. This increased the confidence of our community and, importantly, encouraged businesses and places to promote the steps they were taking to increase accessibility and inclusion for many people classified as most at risk during the pandemic.

Projects

Pre COVID-19, Euan's Guide had already become more than a review website. Euan's Guide has thousands of disabled access reviews and a community of thousands of volunteers across the UK. By continuing to grow and diversify our activities, both pre-COVID-19 and beyond, we address the well-evidenced disadvantage and barriers disabled people experience in everyday life, including their wellbeing and participation in society. We take a pan-disability approach and our online platform enables people with a wide range of impairments to not only plan and visit places with confidence but to share their own experiences. We have Meet Ups where people can meet, network, support and learn from each other. We deliver award-winning projects and activities including:

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

As we grew as a charity, our growing number of volunteer reviewers highlighted a common barrier and safety risk - 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. In response we sought to tackle this barrier by printing Red Cord Cards for our volunteers to attach to red cords. These cards encourage businesses and people to untie the red cords and let them hang free. Red Cord Cards are a powerful and practical way to help stop disabled people in the UK being stuck in a dangerous situation. Moreover, they give disabled people a sense of comfort that a venue takes their welfare and accessibility requirements seriously.

Euan's Guide

Trustees' Report

For the year ended 31 August 2020

Review of Activities (continued)

The Red LifeLine Project, a lifesaving project to make accessible toilets safer (continued)

The cards are literally life saving 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. Over 60,000 Red Cord Cards have been distributed since the project started.

"Brilliant idea, they should be made mandatory. Years ago, I never realised the string needed to be to the floor and would move it myself out of fear of accidentally pulling it. Now I move everyone I use to the floor."

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!"

Whilst COVID-19 resulted in a slowing of the roll-out of Red Cord Cards from March 2020 – August 2020, we are planning for a significant uplift in demand once restrictions lift. We also worked with our community to identify additional barriers relating to accessible toilets – for example, closures or a business's only open toilet being the disabled loo.

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

The volunteer Ambassador Network was started in 2017 to connect reviewers and supporters across the country to share disabled access information. It is one of our flagship initiatives with over 50 Ambassadors with the network continuing to grow. Volunteer Ambassadors are "super-reviewers" who promote Euan's Guide in their local areas.

"Since becoming a Euan's Guide Ambassador, I have definitely become more comfortable about visiting new places. I think my main motivation is that I want to help more people with physical disabilities to be able to have plenty of choice of where to visit and I also love to write reviews to also help the business. If a business is accessible, but a few services or features could be improved, I find writing my reviews helps them become more aware of what accessibility issues may arise for customers. Also with Euan's Guide I enjoy meeting up with my fellow Ambassadors all over Scotland at different events."

Events are a big part of this program with regular social events and peer-to-peer events. Highlights in 19/20 included Accessible CPR, an event in conjunction with the Scottish Ambulance Service to trial new inclusive CPR training and a Tech Hackathon, an opportunity for Ambassadors to share suggestions, advice and top-tips relating to accessible technology.

"It's amazing to think that even though I can't physically perform CPR I can confidently tell other people how to do it. Going into the training I felt very nervous but I felt fully included. Even though I can't do it myself there's a way around that – now that's equality!"

Trustees' Report

For the year ended 31 August 2020

Review of Activities (continued)

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

"The accessible tech session involved each of us sharing the technology that makes our life easier. I left inspired with a lot to think about. Already I have found ways to make life a little easier thanks to my new friends."

From March 2020 and in line with COVID-19 guidance and legislation we cancelled or postponed all planned face to face events and are not planning any for at least the first half of 2021. Recognising the impact this would have on disabled people's social isolation, wellbeing and participation in our charity, we adapted to deliver virtual support and activities. These included a series of replacement virtual events such as quizzes and a virtual 'Holiday Hackathon'. Many of these activities had more attendees than any in person event we have run in the past and helped us widen our reach and accessibility. Virtual participation and events had been on our radar for some time, particularly to meet the needs of volunteers located in more remote locations. We therefore fast tracked this digital strategy and delivery.

"I've really enjoyed the wee catch ups and quiz nights. I normally can't come to the events because of where I live. But now I feel more part of it, I hope virtual events continue in the future."

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

In Autumn 2019, we launched our 6th Access Survey and over 1000 people shared their experiences and views on disabled access. Over 81% of respondents self-identified as a disabled person. The Access Survey is regularly used by national organisations including VisitScotland and Visit England, businesses and the media as a trusted source of information on accessibility. The Access Survey gives rich, invaluable and clear evidence on the needs and opinions of disabled people and their friends, families and carers.

"More small businesses are trying to improve access. Considering the costs involved, I feel they should be commended for their efforts."

The key findings included:

- 93% of respondents try to find disabled access information about somewhere before visiting for the first time.
- 79% of respondents had experienced a disappointing trip or had to change their plans at the last minute because of poor accessibility
- 64% of respondents were more likely to visit somewhere new if "It has been recommended to me by someone with similar requirements"
- 41% of respondents avoided visiting somewhere new if there is no access information "because I assume it is inaccessible"

"Awareness of the need for better access seems to have increased but actual improvements don't match this."

Euan's Guide

Trustees' Report

For the year ended 31 August 2020

Review of Activities (continued)

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

We are planning future Surveys and discussing a partnership with a major organisation that would significantly increase its already wide reach and profile. Due to COVID-19 it is unlikely that we will run our 2020 Access Survey, however in consultation with our community we ran an online survey in August 2020 to find and share our community's concerns for the post lockdown world and the precautions they want businesses, places and spaces to take.

Community and Reviewer Engagement; supporting disabled people to share their experiences of disabled access

We were excited to start our new Community and Reviewer Engagement project in Autumn 2019. This focused on increasing the number of our active, regular, volunteer reviewers and the wider community of disabled people using Euan's Guide. We know disabled people and their wider networks use Euan's Guide to find new places to go, and we are told frequently by people that they are visiting new places on the strength of a review on our website. Some people, however, need encouragement and support to get started, or continue, on their reviewer journey. This includes tailored ways to complete a review such as using paper forms.

The project began in November 2019 and there were early successes before COVID-19. Since then, efforts have concentrated on supporting our community through our new activities to foster peer support and share experiences.

New Projects and Activities in Response to COVID-19

Online Forum

www.euansguide.com/forum.

Our community told us they needed a place online, away from the noise of social media, where they could speak to and get recommendations from other disabled people in a safe environment. In response we created a **stand-alone online forum** which is easily accessed from our website. This enabled our users – many of whom were shielding and experiencing new barriers with accessing services and social engagement – to stay more connected. A key topic was sharing information on the challenges of everything from home working, accessing the equipment they needed and new ways to socialise. We rapidly redeployed our small staff team to launch the Forum.

"It's been great to see how quickly Euan's Guide have adapted since the outbreak of the coronavirus. As disabled people, we are often portrayed negatively or underrepresented by news outlets, and social media users can sometimes lack empathy or even be offensive towards us. This negativity can knock our confidence and impact on our emotional well-being."

Voices of Covid

Our community told us they needed a platform to enable the voices and unique lived experience of disabled people to be heard during the pandemic. In response we co-produced a regular series of blog articles "**Voices of COVID**". We plan to expand this invaluable record of lived experience to include video interviews with volunteers with topics such as their top tips for coping with restrictions and isolation.

**Trustees' Report
For the year ended 31 August 2020**

Review of Activities (continued)

New Projects and Activities in Response to COVID-19 (continued)

Face Mask Exempt Badges

Our community told us they were facing additional barriers accessing essential services if they were exempt from wearing a face covering according to government guidance, but had no way to indicate this. In response, we created and distributed free "face mask exempt" badges to help people who are medically exempt feel comfortable visiting places where face coverings are required. The idea came from discussions with our users who were sharing their own concerns about going out without a face mask on and being nervous about how other members of the public would respond. Throughout, we encouraged people that could wear a face mask or covering to do so and shared tips on the practicalities. We plan to phase our badges out as the UK Government, Scottish Government and Welsh Government develop their own exemption materials and we will be directing people to their resources.

"I think your initiative is amazing. My grandmother has ear cancer and is unable to put a mask on over her ears as one is amputated. She is constantly in fear of being shouted at for not wearing a mask. Thank you for helping her."

Impact on Our Operations

COVID-19 has resulted in an unprecedented global challenge and we worked hard to minimise the impact on everyone involved in Euan's Guide including our staff, volunteers, supporters and beneficiaries. We also worked hard to minimise the impact of the pandemic on Euan's Guide long term sustainability.

We followed all government health guidance and reviewed our health and safety policy to ensure we safeguarded the health, safety and well-being of our staff, volunteers, beneficiaries and community.

Homeworking

We have always encouraged flexible working with some members of the team working from home and / or choosing their own hours. This meant that we already had digital systems in place to support collaborative home working. As a team we enhanced this to ensure the interruption to staff was minimal. All members of the Euan's Guide team have been working from home since 12 March 2020.

Funding and Sustainability

We actively kept in touch with past and current beneficiaries and supporters by phone, video calls and our on-line channels, adapting our services where needed and possible to meet their requirements and reviewing our communications and fundraising strategies to ensure they reflected the COVID-19 situation.

Before COVID-19, we were beginning to consider how we could diversify our income streams. Since the start of the COVID-19 pandemic, we have undertaken a review of our fundraising strategy and have increased our fundraising resource. This has enabled us to maximise the opportunity to apply for emerging funding, recovery and resilience funding and put in the ground work needed to diversify our income.

Trustees' Report
For the year ended 31 August 2020

Review of Activities (continued)

Funding and sustainability (continued)

We have applied for all funding opportunities available and relevant to our situation and activities as a charity, such as Government support (including the Job Retention Scheme), the Third Sector Resilience Fund and specific COVID-19 emergency funding. We have adapted our activities, reduced our cost base and talked to current funders many of whom have enabled us to repurpose grant funding either as unrestricted or to support our revised or postponed activity. We are especially grateful for the supportive messages and comments we have received from our current funders. Thanks to the on-going support of these funders, we are bringing staff off furlough to deliver our strategy, which we have revised in the light of COVID-19. We are not envisaging having to consider redundancies. We believe we have adapted well to the current crisis and will come out the other end a stronger and more resilient charity – widening our reach and embracing new ways of meeting the requirements of our users.

Since March 2020 and the COVID-19 restrictions, our consultancy work - advising companies and organisations on accessibility - has been cancelled or postponed with a significant loss of income, and this includes new projects with existing clients and various corporate clients, including the work we usually undertake with Edinburgh Festivals. We are currently in discussions as to when we can restart some of this work and hope that it will be in the first half of 2021, albeit, due to COVID restrictions and reduced budget, at a lower level than originally envisaged.

We were in the process of launching several new projects including Access to the Arts and an expansion of the Ambassador Network project when the pandemic started and whilst we can still undertake pre-launch planning activity, we are now looking at 2021 as a more realistic launch date. We are also developing Map the Gaps, a new project to encourage more local reviews and access information gathering and hope this will attract additional philanthropic funding

We have adapted well to the crisis and increased the digital and virtual delivery of our existing support and developed new ways to deliver services that has helped us reach more disabled people, their friends, families and carers. We intend to review what has worked well and what could be incorporated into our delivery going forward. We are also very aware that the support we provide will be in much greater demand going forward as our community – so disproportionately and negatively impacted by the COVID-19 – re-emerge to take their place in society.

Planning for the future and recovery plan

We are already seeing the impact of the COVID-19 restrictions on places and spaces that are shutting, shrinking and changing. As the pandemic continues, there will undoubtedly be many places or spaces that are no longer operational or they will have changed their services or closed. Our relevance will continue and our focus will be on letting disabled people know what places are “open”, still accessible and COVID secure.

“The world for many disabled people will, without any doubt, be much smaller when the time comes for us to embark from this nightmare and re-join the new world.” Paul Ralph, Access and Inclusion Director, Euan's Guide

Trustees' Report

For the year ended 31 August 2020

Planning for the future and recovery plan (continued)

Our community was disproportionately impacted by shielding and self-isolation. We are conscious that we need to be highly responsive to changes in Government guidance and legislation across the UK to ensure the support we developed and delivered from March 2020 adjusts at pace to any further impacts on our users. We are also cognisant of the different guidance and emerging local approaches to both the introduction and lifting of restrictions. We are preparing strategies to support our community in the short, medium and long term. As restrictions are lifted, whether regionally or nationally, we anticipate a surge in demand for our services as disabled people, their friends, families and carers, look for ways to get out and about, reconnect with in person services, leisure opportunities, public transport and get back to playing an active, in-person part in their wider and local communities. We are also expecting our consultancy services to resume at some level, as more organisations look to ensure accessibility.

The role of Euan's Guide in enabling our community and our country to recover from the pandemic includes:

- Supporting a reduction in social isolation
- Supporting an inclusive economic recovery
- Supporting people to return to playing an active part in their wider local communities.
- Supporting businesses to ensure their services are accessible to as many people as possible

We are therefore planning for an increase in our work, relevance and reach as a consequence of COVID-19. To meet these demands, we have increased our fundraising and strategic planning resource, brought forward our virtual events strategy, planned for flexible expansion of our current activities and the development of new ones – particularly in response to suggestions from our users.

Part of this strategy will include increased partnership working. We actively seeking new partners to work with to increase awareness of and engagement with, Euan's Guide's mission and wider projects. Before COVID-19, we were actively looking at ways to reach more disabled people through partners who work with disabled people on a regular basis, such as Health and Social Care Professionals and we are continuing this work at pace.

Financial Review

We are entirely reliant on voluntary income 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 expenditure for the year was £15,091 (2019: net income £28,732). Net income before transfers of £19,173 (2019: £633) related to unrestricted funds and net expenditure of £34,264 (2019: net expenditure of £28,099) to restricted funds. With funds brought forward of £62,711 this gives total funds carried forward of £47,620 made up of £16,568 (2019: £4,820) of unrestricted funds and £31,052 (2019: £57,891) of restricted funds.

Trustees' Report

For the year ended 31 August 2020

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

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 £10,440 which is clearly 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.

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

Trustees' Report
For the year ended 31 August 2020

Structure, Governance, Management (continued)

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 2020**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 28 May 2021 and signed on its behalf by:



Kiki MacDonald
Trustee

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

I report on the financial statements of the charitable company for the year ended 31 August 2020 which are set out on pages 12 to 24.

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

28 May 2021

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 2020

	Notes	Unrestricted £	Restricted £	2020 £	Restated 2019 £
Income from:					
Donations and legacies	2	105,994	51,900	157,894	280,900
Donations – COVID-19 awards	3	75,186	-	75,186	-
Total income		<u>181,180</u>	<u>51,900</u>	<u>233,080</u>	<u>280,900</u>
Expenditure on:					
Raising funds	4	16,962	627	17,589	10,195
Charitable activities	5	137,459	85,537	222,996	249,985
Total expenditure		<u>154,421</u>	<u>86,164</u>	<u>240,585</u>	<u>260,180</u>
Net (expenditure)/income before (losses)/gains on investments		26,759	(34,264)	(7,505)	20,720
(Loss)/gains on investments		(7,586)	-	(7,586)	8,012
Net (expenditure)/income		19,173	(34,264)	(15,091)	28,732
Transfers between funds	12	(7,425)	7,425	-	-
Net movement in funds		11,748	(26,839)	(15,091)	28,732
Total funds brought forward	12	<u>4,820</u>	<u>57,891</u>	<u>62,711</u>	<u>33,979</u>
Total funds carried forward	12	<u>16,568</u>	<u>31,052</u>	<u>47,620</u>	<u>62,711</u>

All income and expenditure derive from continuing activities.

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

Balance Sheet
At 31 August 2020

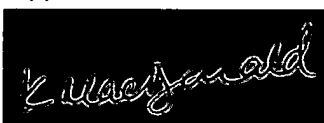
	Notes	2020 £	Restated 2019 £
Fixed Assets:			
Investments	8	1,997	9,583
Tangible assets	9	4,131	1,760
		<u>6,128</u>	<u>11,343</u>
Current assets:			
Debtors	10	3,613	7,147
Cash at bank		58,264	58,825
		<u>61,877</u>	<u>65,972</u>
Liabilities: Creditor amounts falling due within one year	11	<u>(20,385)</u>	<u>(14,604)</u>
Net current assets		<u>41,492</u>	<u>51,368</u>
Net assets		<u>47,620</u>	<u>62,711</u>
The funds of the charity:			
Unrestricted funds	12,13	16,568	4,820
Restricted fund	12,13	31,052	57,891
		<u>47,620</u>	<u>62,711</u>

For the financial year ended 31 August 2020, 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 28 May 2021 and signed on its behalf.


Kiki MacDonald

Trustee

Company Number: SC497565

Notes to the Financial Statements For the year ended 31 August 2020

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 £.

Prior year adjustment

The financial statements of the prior year have been adjusted to reflect the change in accounting treatment under FRS 102 of donations to a charitable parent. The impact of this adjustment is set out in note 18.

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 were taken following lockdown to furlough staff, thus reducing costs and helping 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 2020

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 (continued)
For the year ended 31 August 2020

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.

2 Donations and legacies	Unrestricted	Restricted	2020	Restated
	£	£	£	2019
				£
Major donors	30,000	-	30,000	141,652
Trust and Foundations	34,998	51,900	86,898	130,200
Local authority	10,000	-	10,000	-
Donation from subsidiary	15,082	-	15,082	3,000
Other donations	15,714	-	15,714	6,048
	<u>105,794</u>	<u>51,900</u>	<u>157,694</u>	<u>280,900</u>

Income from donations and legacies includes £105,794 (2019: £183,950 restated) of unrestricted income and £51,900 (2019: £96,950) of restricted income.

3 COVID-19 awards	Unrestricted	Restricted	2020	2019
	£	£	£	£
Corra Foundation	26,617	-	26,617	-
Robertson Trust	8,500	-	8,500	-
Bulldog Trust	5,000	-	5,000	-
Awards for All	10,000	-	10,000	-
Hunter Foundation	14,977	-	14,977	-
Government funding - furlough	10,092	-	10,092	-
	<u>75,186</u>	<u>-</u>	<u>75,186</u>	<u>-</u>

4 Cost of raising funds	Unrestricted	Restricted	2020	2019
	£	£	£	£
Fundraising consultant	<u>16,962</u>	<u>627</u>	<u>17,589</u>	<u>10,195</u>

Expenditure on fundraising was unrestricted in 2019.

Notes to the Financial Statements (continued)
For the year ended 31 August 2020

5 Charitable activities

	Unrestricted £	Restricted £	2020 £	2019 £
<i>Direct costs</i>				
Staff salaries (note 6)	86,779	61,010	147,789	139,645
Subcontract costs	9,125	8,521	17,646	28,050
Project costs	15,141	1,455	16,596	44,720
Disabled access day and events costs	1,111	226	1,337	4,202
<i>Support costs</i>				
Office overheads	21,363	14,326	35,689	30,294
Depreciation	1,619	-	1,619	531
Governance costs	2,320	-	2,320	2,543
	<u>137,458</u>	<u>85,538</u>	<u>222,996</u>	<u>249,985</u>

Expenditure on charitable activities includes £137,458 (2019: £181,134) of unrestricted expenditure and £85,538 (2019: £68,851) of restricted expenditure.

Governance costs comprise:

Independent examiner's fee	2,280	2,225
Legal expenses	40	318
	<u>2,320</u>	<u>2,543</u>

6 Staff costs

	2020 £	2019 £
Wages and salaries	136,549	128,161
Social Security costs	8,473	9,640
Pension costs	2,767	1,844
	<u>147,789</u>	<u>139,645</u>

The average monthly number of employees excluding trustees, during the year was 5 (2019: 4).

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 £60,589 (2019: £51,852).

Notes to the Financial Statements (continued)
For the year ended 31 August 2020

7 Trustees' remuneration

No trustee received any remuneration in either the current or previous years. No trustee received any travel expenses in the year (2019: 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 £1,997 (2019: £9,583 restated) being its fair value.

The results and balance sheet position of the company for the year ended 31 August 2020 were as follows:

Profit and loss account for the year ended 31 August 2020		Restated
	2020	2019
	£	£
Turnover	10,617	15,317
Cost of sales	(675)	(1,800)
Gross profit	<u>9,942</u>	<u>13,517</u>
Administrative expenses	(2,446)	(2,505)
Profit on ordinary activities before taxation	<u>7,496</u>	<u>11,012</u>
Tax on ordinary activities	-	-
Profit for the year	<u>7,496</u>	<u>11,012</u>
Distributions		
Gift aid donations to parent charity	(15,082)	(3,000)
Retained profit	<u>7,586</u>	<u>8,012</u>
Net assets	<u>1,997</u>	<u>9,583</u>

Notes to the Financial Statements (continued)
For the year ended 31 August 2020

9	Tangible fixed assets		Equipment
			£
	Cost		
	At 1 September 2019		3,268
	Additions in the year		<u>3,990</u>
	At 31 August 2020		<u>7,258</u>
	Depreciation		
	At 1 September 2019		1,508
	Charge for the year		<u>1,619</u>
	At 31 August 2020		<u>3,127</u>
	Net Book Value		
	At 31 August 2020		<u>4,131</u>
	At 31 August 2019		<u>1,760</u>
10	Debtors	2020	Restated 2019
		£	£
	Trade debtors	1,051	-
	Prepayments	1,099	1,147
	Accrued income	<u>1,463</u>	<u>6,000</u>
		<u>3,613</u>	<u>7,147</u>
11	Creditors: Amounts falling due within one year	2020	2019
		£	£
	Trade Creditors	4,125	8,306
	Accruals	2,285	2,225
	Other creditors	<u>13,975</u>	<u>4,073</u>
		<u>20,385</u>	<u>14,604</u>

Notes to the Financial Statements (continued)
For the year ended 31 August 2020

12 Movement in funds

	Restated Balance at 1 Sept 19 £	Income £	Expenditure £	Loss on investments £	Transfers £	Balance at 31 Aug 20 £
Unrestricted funds	4,820	181,180	(154,421)	(7,586)	(7,425)	16,568
Restricted funds:						
Ambassador						
Network	32,441	-	(39,866)	-	7,425	-
Red Cord Cards	-	24,000	(16,391)	-	-	7,609
Review Engagement	16,250	22,500	(24,980)	-	-	13,770
Business Support	9,200	5,400	(4,927)	-	-	9,673
	57,891	51,900	(86,164)	-	7,425	31,052
Total	62,711	233,080	(240,585)	(7,586)	-	47,620

	Restated Balance at 1 Sept 18 £	Restated Income £	Expenditure £	Gains on investments £	Transfers £	Restated Balance at 31 Aug 19 £
Unrestricted funds	13,369	183,950	(191,329)	8,012	(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	280,900	(260,180)	8,012	-	62,711

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

Notes to the Financial Statements (continued)
For the year ended 31 August 2020

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.

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.

13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	4,131	-	4,131
Investments	1,997	-	1,997
Net current assets	10,440	31,052	41,492
At 31 August 2020	16,568	31,052	47,620
	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

14 Funds held on behalf of others

During the year the charitable company received reimbursement of £1,318 (2019: £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.

Notes to the Financial Statements (continued)
For the year ended 31 August 2020

15 Operating lease commitments

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

	2020 £	2019 £
Within one year	<u>3,141</u>	<u>2,054</u>

16 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 £3,600 (2019: £14,400) of website support services to the charitable company in the period. During the year, donations of £Nil (2019: £120,006) were received from Mrs L MacDonald, mother to trustees Kiki MacDonald and Euan MacDonald.

17 Prior year adjustment

The charitable company receives donations from its subsidiary company under the gift aid scheme. These gift aid payments are recognised as distributions to owners in equity within retained earnings. The subsidiary does not have any legal obligation at the reporting date to make such payments. Therefore, gift aid payments are recognised in the period in which payment is made. The final gift aid payment is planned to be made within 9 months of the end of the reporting period.

The charitable company previously recognised gift aid payments in the profit and loss account in the year that the profits arose. The subsidiary has changed its accounting policy as a result of the Financial Reporting Council clarifying the accounting treatment of such payments in its triennial review of FRS 102. A prior year adjustment has therefore been made to reflect this. These adjustments have no impact on retained reserves. A reconciliation of the opening balances is set out below:

	Reserves £
Balance at 31 August 2018 (as previously stated)	33,979
Release of gift aid debtor	(1,570)
Adjust carrying value of subsidiary	<u>1,570</u>
Restated at 31 August 2018	33,979
Net income for the year as previously stated	28,732
Reduce gift aid	(9,582)
Adjust carrying value of subsidiary	<u>9,582</u>
Restated at 31 August 2019	<u>62,711</u>