

Euan's Guide
(A Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the year ended 31 August 2021

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 MBE

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 2021

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 2021.

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.

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.

We are in the process of amending our objectives to remove "funding medical research into illnesses and conditions, which cause, affect or worsen the impact of disability" as this has never been and will not be an objective for us going forward.

Review of Activities

Impact of COVID-19

At the start of this financial year, we were already six months into the pandemic and had already adapted existing activities and developed new services in response to the disproportionate negative impact of shielding and restrictions on our community and the needs they articulated. Throughout this financial year, this adaptation has continued, in response to the rapidly changing restrictions and the changing needs of our community.

We anticipate that the COVID-19 response will continue to have an impact on our community and that some of what we have put in place will continue and that we will need to continue to adapt and develop new services as the situation develops.

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Review of Activities (continued)

The majority of our community are in the high-risk, shielding groups (vulnerable and extremely vulnerable) who found themselves having to isolate for a lengthy period and often longer than most other people and without the support they had previously come to rely on. They were also disproportionately negatively affected by the noise of media especially as the talk of the heightened risk of COVID-19 to "vulnerable groups" caused great fear and distress and the talk, whether of easing or reinstating lockdowns is now adding to anxiety levels. Throughout the pandemic response, we have been actively keeping in touch with our community and adapting our services to meet their needs.

"It's been great to see how quickly Euan's Guide have adapted since the outbreak of the corona virus. 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.

I really enjoyed the virtual meet up today, it's a lovely way to connect with others, during this difficult time in self isolation. The forum is a welcoming, safe and positive space for disabled people to share positive ideas with other disabled people. As one of the Euan's Guide Ambassadors who have been trialling the forum, I'm very excited that it's now going public. I feel Euan's Guide really care about us, and I'm proud to be one of their Ambassadors." Euan's Guide Volunteer Ambassador

The pandemic has given us a deeper insight into the needs of our community, many of whom are in the extremely vulnerable and shielded groups, disproportionately impacted by the COVID-19 response. We have listened to our community and responded rapidly by enabling the sharing between our community of more information, especially on wellbeing and accessing support; adding a COVID Confident functionality to our website; fast tracking our digital service delivery to increase support especially to those who are geographically isolated and developing our new Map The Gaps project to identify and fill the gaps in accessibility information.

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 community. The Euan's Guide team continue to work from home, and we plan a hybrid working model going forward.

EuansGuide.com

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.

"They have no other motive than to help disabled people, their family and friends find new places to visit by giving them impartial information from someone in a similar situation. It focuses more on the positive than negative. You could go on hundreds of sites on the internet and find negative accessibility reviews, which tells me nothing other than don't go there." EuansGuide.com user

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For the year ended 31 August 2021

Review of Activities (continued)

The website and mobile website undergo regular development and are regularly updated based on feedback from reviewers and people who engage with the site. We also continued to make Accessibility and User Experience improvements which have contributed to our growth with increased numbers of reviewers, reviews and places listed on the site.

"I really struggle to find outdoor places to access even though it's one of my favourite things to do. I found a review for Flanders Moss on Euan's Guide (which I had never heard of) and absolutely loved it and been back several times- would never have heard about it or assumed it to be inaccessible without that wonderful reviewer!" EuansGuide.com user

Website traffic levels continue to rise and fall coinciding with lockdowns and easing of restrictions. Outside lockdown periods website visitors are approaching pre-pandemic levels and we have seen a steady uptick of volunteers starting to submit content again.

In Autumn 2020 we expanded the accessibility information we make available by launching "Covid Confident" functionality on our disabled access review website and we have been pleased with how this has performed. Venues, spaces and places are providing updates on COVID precautions that they have made in response to the pandemic and disabled people are sharing their experiences as to whether they feel 'Covid Confident' when making visits.

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.

"I've seen a lot of Euan's Guide cards on red cords in toilets, which always makes me feel safer when using one" Red Cord Card Volunteer

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'm a doctor working with Young Adults with life limiting conditions and many have Duchenne Muscular Dystrophy. We've just opened up our Changing Places [toilet] to the general public. As a mum to a wheelchair user I know just how important the red cord cards are! Thanks for creating a simple but really helpful resource." 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.

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For the year ended 31 August 2021

Review of Activities (continued)

"Taking red cards to places gives me the confidence to ask for the manager and give them constructive feedback on their facilities." 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 cord in every accessible toilet hangs free.

COVID-19 has of course had an impact on our work, including on the Red LifeLine Project, which slowed our roll out of the project. 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, through our "COVID Confident" feature on our website. As we come out of the restrictions imposed in response to COVID-19, disabled people tell us that knowing there is the availability of safe and accessible toilets is vital to their ability to have the confidence to venture out. We therefore know the Red LifeLine Project will be even more vital in the months and years to come.

"Have always untied cords when I saw them bunched up, but didn't know there was an official campaign to fix the problem, will continue, but with cards hopefully they won't be retied out of reach in future." Red Cord Card Volunteer

We have seen a steady increase in requests for Red Cord Cards in the past 6 weeks and are fast approaching sending out our 70,000th card. 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

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, suggest and help us run local Meet Ups, 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 online posts.

Disabled people who volunteer with us tell us that doing so meets their needs for connection, purpose, life skills and confidence. They also tell us that aspects of the training we deliver, for example in copywriting, first aid and photography, are not otherwise readily accessible to disabled people.

COVID-19 gave us the chance to review our outcomes and reflect on how important our volunteers are to our organisation but also, as importantly, how beneficial the volunteering programme is to our disabled volunteers. It gave us the space to review some of our processes, procedures and training and to see that there was an opportunity, subject to funding, to proactively provide disabled people with a unique opportunity to access volunteer training.

Our intention is to align our volunteering work with the Scottish Government's Volunteering Framework and Volunteer Scotland's Volunteer Friendly Standard. We will also be going through Volunteer Scotland's training, with the aim of achieving their Standard.

We are currently applying for funding to further develop volunteering at Euan's Guide.

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Review of Activities (continued)

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 want to address 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 lift, 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.com, however, as a consequence of the pandemic, many businesses, venues and places have closed, changed their operating model or altered or forgotten about accessibility. This means that the information we hold on thousands of places disabled people can visit in confidence in their local areas and beyond is suddenly out of date and needs urgently updating. We want to address 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 and subject to funding, intend to follow with further locations.

The Euan's Guide Access Survey supported by Motability Operations

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

For the first time, the survey will be supported by Motability Operations, the company behind the Motability Scheme. The Motability Scheme supports disabled people in achieving greater independence and everyday freedom through access to affordable, worry-free mobility. Motability Operations and Euan's Guide are uniting to ask everyone who has ever had to consider disabled access to share their opinion on accessibility in 2021. And with all the changes in this post-lockdown world it's more crucial than ever that people take part this year.

"We're pleased to be working with Euan's Guide to give our customers the chance to share their views on how accessible they find daily life. Since lockdown restrictions have eased, we all want to get out safely and having reliable accessibility information builds confidence and helps everyone to enjoy the benefits of getting out and about.

We hope our customers will share their thoughts and feedback to ensure that accessibility continues to be a priority for venues across the UK." Delia Ray, Head of Marketing at Motability Operations

We hope that with the support of Motability Operations over the next three years, we will be able to introduce thousands more disabled people, families, friends and carers to Euan's Guide.

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Review of Activities (continued)

Since the writing of this report, the survey has been successfully completed and the results will be published in Spring 2022 www.EuansGuide.com/AccessSurvey

Project Development

Prior to COVID-19 we had plans to seek funding for and launch several new projects including Access to the Arts and work with healthcare professionals. As COVID-19 took hold and we heard different needs from our community, we pivoted and adapted, delivering short term solutions such as our Online Forum and longer-term projects such as our Disabled Volunteer Programme and Map The Gaps.

We have realised that our adaptations, including increasing the digital and virtual delivery of our existing support and developing new ways to deliver services has helped us reach more disabled people, their friends, families and carers, especially those isolated by rural locations and other considerations. In reviewing 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 response – re-emerge to take their place in society.

Funding and Sustainability

Before COVID-19, we were beginning to consider how we might diversify our income streams. At the start of the COVID-19 pandemic, we undertook a review of our fundraising strategy and increased our fundraising resource. This enabled us to maximise opportunities for emerging emergency, recovery and resilience funding. We continue to explore how we can diversify our income, as well as replace lost income from face-to-face activities cancelled or postponed due to the pandemic, for example through digital, online and major donor fundraising, although our primary fundraising focus for this financial year has been on working with existing funders and applying for COVID-19 related funding.

We have applied for funding support available such as Government support (including the Job Retention Scheme) and specific COVID-19 emergency funding, 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 current funders. We were also delighted to welcome Motability Operations in supporting our Access Survey for the first time. Thanks to the on-going support of funders, we have brought staff off furlough to deliver our strategy, which we have revised in the light of COVID-19, and did not have to consider redundancies. We believe we have adapted well to the current crisis and will come out the other end stronger and more resilient.

The majority of our consultancy work, advising companies and organisations on accessibility, continued to be cancelled or postponed, primarily because it is face-to-face activity, with a significant loss of income. One of the projects that we did work on this year was Diageo's Johnnie Walker Princes Street in Edinburgh and we look forward to its imminent opening. We continue discussions as to when we might be able to restart consultancy work with other existing or new clients and hope that it will be in the first half of 2022, albeit, due to COVID restrictions and reduced budget, at a lower level than originally envisaged prior to the pandemic.

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For the year ended 31 August 2021

Review of Activities (continued)

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 shrunk or changed for good. 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 rejoin the new world." Paul Ralph, Access and Inclusion Director, Euan's Guide

Our community continues to be disproportionately impacted by shielding and self-isolation. We are conscious that we need to be highly responsive to changes in government guidance to ensure the support we provide adjusts at pace to any further impacts on our users. We are working on strategies to support our community in the short, medium and long term. As restrictions are lifted, reintroduced and lifted again, we experience surges 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 disabled people and their families, friends and carers 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. In response we have maintained the increase in our fundraising and planning resource implemented at the end of the previous financial year, brought forward our virtual meeting strategy and continue to plan for the expansion of our current activities and the development of new ones.

Part of this strategy will include increased partnership working. We actively seek out partners to work with in order to increase awareness of and engagement with, Euan's Guide's mission. 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, securing the support of Motability Operations this year was part of this strategy, 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 Fore, The Robertson Trust and the Garfield Weston Foundation. We are looking at further projects with existing partners and look forward to welcoming new partners, supporters and funders.

**Euan's Guide
Trustees' Report
For the year ended 31 August 2021**

Financial review (continued)

The net income for the year was £20,779 (2020: net expenditure £15,091). Net income before transfers of £24,704 (2020: £19,173) related to unrestricted funds and net expenditure of £1,928 (2020: net expenditure of £34,264) to restricted funds. With funds brought forward of £47,620 this gives total funds carried forward of £68,399 made up of £43,543 (2020: £16,568) of unrestricted funds and £24,856 (2020: £31,052) of restricted funds.

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 £36,829 and whilst this is above the target level and trustees are pleased to see the improvement in the free reserves position, they are aware that this is due to an increase in unrestricted funding made available due to funders response to COVID-19. This level of unrestricted funding is not expected to continue, from the same sources, in future years and therefore the trustees will continue to look for ways to improve the reserves position.

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 2021 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.

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Trustees' Report

For the year ended 31 August 2021

Structure, Governance, Management (continued)

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.

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.

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Trustees' Report (continued)

For the year ended 31 August 2021

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 13 April 2022 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 2021 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.

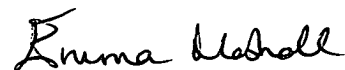
Basis of independent examiner's statement

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

13 April 2022

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 2021

	Notes	Unrestricted £	Restricted £	2021 £	2020 £
Income from:					
Donations and legacies	2	112,697	36,053	148,750	157,894
Donations – COVID-19 awards	3	106,107	-	106,107	75,186
Total income		<u>218,804</u>	<u>36,053</u>	<u>254,857</u>	<u>233,080</u>
Expenditure on:					
Raising funds	4	18,771	-	18,771	17,589
Charitable activities	5	175,329	37,981	213,310	222,996
Total expenditure		<u>194,100</u>	<u>37,981</u>	<u>232,081</u>	<u>240,585</u>
Net income/(expenditure) before (losses) on investments		24,704	(1,928)	22,776	(7,505)
(Loss) on investments		(1,997)	-	(1,997)	(7,586)
Net income/(expenditure)		22,707	(1,928)	20,779	(15,091)
Transfers between funds	12	4,268	(4,268)	-	-
Net movement in funds		26,975	(6,196)	20,779	(15,091)
Total funds brought forward	12	16,568	31,052	47,620	62,711
Total funds carried forward	12	<u>43,543</u>	<u>24,856</u>	<u>68,399</u>	<u>47,620</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 2021

	Notes	2021 £	2020 £
Fixed Assets:			
Investments	8	-	1,997
Tangible assets	9	<u>6,714</u>	<u>4,131</u>
		<u>6,714</u>	<u>6,128</u>
Current assets:			
Debtors	10	3,590	3,613
Cash at bank		<u>68,925</u>	<u>58,264</u>
		72,515	61,877
Liabilities: Creditor amounts falling due within one year	11	<u>(10,830)</u>	<u>(20,385)</u>
Net current assets		<u>61,685</u>	<u>41,492</u>
Net assets		<u>68,399</u>	<u>47,620</u>
The funds of the charity:			
Unrestricted funds	12,13	43,543	16,568
Restricted fund	12,13	<u>24,856</u>	<u>31,052</u>
		<u>68,399</u>	<u>47,620</u>

For the financial year ended 31 August 2021, 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 13 April 2022 and signed on its behalf.



Kiki MacDonald
Trustee
Company Number: SC497565

**Notes to the Financial Statements
For the year ended 31 August 2021**

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 2021

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 2021

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 £	2021 £	2020 £
	Major donors	49,000	-	49,000	30,000
	Trust and Foundations	30,700	36,053	66,753	86,898
	Sponsorship	15,000	-	15,000	-
	Local authority	-	-	-	10,000
	Donation from subsidiary	1,996	-	1,996	15,082
	Other donations	16,001	-	16,001	15,914
		<u>112,697</u>	<u>36,053</u>	<u>148,750</u>	<u>157,894</u>

Income from donations and legacies includes £112,697 (2020: £105,994) of unrestricted income and £36,053 (2020: £51,900) of restricted income.

3	COVID-19 awards	Unrestricted £	Restricted £	2021 £	2020 £
	Adopt + Thrive	55,792	-	55,792	-
	Communities Fund	21,842	-	21,842	-
	Community Response and Resilience Fund	5,000	-	5,000	-
	Corra Foundation	-	-	-	26,617
	Robertson Trust	-	-	-	8,500
	Bulldog Trust	-	-	-	5,000
	Awards for All	-	-	-	10,000
	Hunter Foundation	-	-	-	14,977
	EVOC	500	-	500	-
	Government funding - furlough	22,973	-	22,973	10,092
		<u>106,107</u>	<u>-</u>	<u>106,107</u>	<u>75,186</u>

4	Cost of raising funds	Unrestricted £	Restricted £	2021 £	2020 £
	Fundraising consultant	<u>18,771</u>	<u>-</u>	<u>18,771</u>	<u>17,589</u>

Notes to the Financial Statements (continued)
For the year ended 31 August 2021

5 Charitable activities

	Unrestricted £	Restricted £	2021 £	2020 £
<i>Direct costs</i>				
Staff salaries (note 6)	134,689	21,832	156,521	147,789
Subcontract costs	5,280	8,100	13,380	17,646
Project costs	11,387	2,644	14,031	16,596
Events	119	-	119	1,337
<i>Support costs</i>				
Office overheads	19,952	5,405	25,357	35,689
Depreciation	1,823	-	1,823	1,619
Governance costs	2,079	-	2,079	2,320
	<u>175,329</u>	<u>37,981</u>	<u>213,310</u>	<u>222,996</u>

Expenditure on charitable activities includes £175,329 (2020: £137,458) of unrestricted expenditure and £37,981 (2020: £85,538) of restricted expenditure.

Governance costs comprise:

Independent examiner's fee	2,357	2,280
Legal expenses	<u>(278)</u>	<u>40</u>
	<u>2,079</u>	<u>2,320</u>

6 Staff costs

	2021 £	2020 £
Wages and salaries	144,049	136,549
Social Security costs	9,567	8,473
Pension costs	<u>2,905</u>	<u>2,767</u>
	<u>156,521</u>	<u>147,789</u>

The average monthly number of employees excluding trustees, during the year was 7 (2020: 5).

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 £62,690 (2020: £60,589).

Euan's Guide

Notes to the Financial Statements (continued) For the year ended 31 August 2021

7 Trustees' remuneration

No trustee received any remuneration in either the current or previous years. No trustee received any travel expenses in the year (2020: 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 (2020: £1,997 restated) being its fair value.

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

Profit and loss account for the year ended 31 August 2021	2021	2020
	£	£
Turnover	3,272	10,617
Cost of sales	(500)	(675)
Gross profit	2,772	9,942
Administrative expenses	(3,719)	(2,446)
Profit on ordinary activities before taxation	(947)	7,496
Tax on ordinary activities	-	-
Profit for the year	(947)	7,496
Distributions		
Gift aid donations to parent charity	-	(15,082)
Retained profit	(947)	7,586
Net assets	(946)	1,997

Euan's Guide

Notes to the Financial Statements (continued) For the year ended 31 August 2021

9	Tangible fixed assets		Equipment £
	Cost		
	At 1 September 2020		7,258
	Additions in the year		<u>4,406</u>
	At 31 August 2021		<u>11,664</u>
	Depreciation		
	At 1 September 2020		3,127
	Charge for the year		<u>1,823</u>
	At 31 August 2021		<u>4,950</u>
	Net Book Value		
	At 31 August 2021		<u>6,714</u>
	At 31 August 2020		<u>4,131</u>
10	Debtors	2021 £	2020 £
	Trade debtors	-	1,051
	Amounts due from subsidiary	2,000	-
	Prepayments	1,099	1,099
	Accrued income	<u>491</u>	<u>1,463</u>
		<u>3,590</u>	<u>3,613</u>
11	Creditors: Amounts falling due within one year	2021 £	2020 £
	Trade Creditors	3,039	4,125
	Accruals	2,357	2,285
	Other creditors	<u>5,434</u>	<u>13,975</u>
		<u>10,830</u>	<u>20,385</u>

Notes to the Financial Statements (continued)
For the year ended 31 August 2021

12 Movement in 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 to release funds spent on equipment to be used for general use by the charity.

	Balance at 1 Sept 19 £	Income £	Expenditure £	Gains 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
Reviewer 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

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 2021

12 Movement in funds (continued)

Equipment – funding for the purchase of capital equipment.

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

Ambassador Network Funds - funding provided for the Ambassador Network.

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.

13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	6,714	-	6,714
Investments	-	-	-
Net current assets	<u>36,829</u>	<u>24,856</u>	<u>61,685</u>
At 31 August 2021	<u>43,543</u>	<u>24,856</u>	<u>68,399</u>
	Unrestricted Funds £	Restricted Funds £	Total £
Fixed assets	4,131	-	4,131
Investments	1,997	-	1,997
Net current assets	<u>10,440</u>	<u>31,052</u>	<u>41,492</u>
At 31 August 2020	<u>16,568</u>	<u>31,052</u>	<u>47,620</u>

14 Funds held on behalf of others

During the year the charitable company received reimbursement of £nil (2020: £1,318) 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 2021

15 Operating lease commitments

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

	2021	2020
	£	£
Within one year	<u>3,141</u>	<u>3,141</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 £Nil (2020: £3,600) of website support services to the charitable company in the period. During the year, donations of £9,000 (2020: £Nil) were received from Mrs L MacDonald, mother to trustees Kiki MacDonald and Euan MacDonald. A £2,000 loan was made to subsidiary company, Euan's Guide Enterprises Limited, during the year. The full amount was outstanding at the year end.