Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

REGISTERED COMPANY NUMBER: SC497565 (Scotland)
REGISTERED CHARITY NUMBER: 045492

Report of the Trustees and

Unaudited Financial Statements for the Period Ended 31 December 2025

for

Euan's Guide
(A Company Limited by Guarantee)

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

Euan's Guide

Contents of the Financial Statements
for the Period Ended 31 December 2025

	Page
Report of the Trustees	1 to 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14 to 15
Notes to the Financial Statements	16 to 24

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

Euan's Guide

Report of the Trustees
for the Period Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Euan's Guide is the multi-award-winning charity dedicated to improving the wellbeing of over 16 million disabled people (Department for Work and Pensions' Family Resources Survey) in the United Kingdom by addressing marginalisation and social isolation. We achieve this by making it easier, safer, and more rewarding for disabled people, their friends, families, and carers to find and visit accessible places.

Our Work

2025 marked the 30th anniversary of the introduction of the Disability Discrimination Act 1995 and 15th anniversary of its successor the Equality Act 2010 both important steps in removing discrimination for disabled people.

The Euan's Guide Access Survey results confirmed that an entire generation has been failed with significant barriers continuing which compromises quality of life and limits potential. Euan's Guide's work in making available peer generated trusted information on venues and events is more important than ever.

OBJECTIVES AND ACTIVITIES
Objectives

Euan's Guide was founded to reduce the barriers and marginalisation that disabled people face by tackling the lack of disabled access information. Our objectives are:

- To alleviate the disadvantage experienced by disabled people, including those living with long-term conditions or illness;
- To improve access and facilities for disabled people by providing information and services, promoting inclusive environments, and raising public awareness of the challenges disabled people face
- To undertake research and explore new ideas - such as aids, adaptations and technologies - that could improve disabled people's lives;
- And to support other related charitable purposes, where the trustees believe doing so will further our aims.

We deliver these objectives by maintaining a trusted disabled access review platform, and by championing access through campaigns, partnerships and research that put disabled people's voices at the centre of change.

Our community continues to face significant systemic challenges that threaten independence and quality of life:

Disabled Access Deprioritisation: Despite 2025 marking the 30th anniversary of the Disability Discrimination Act, progress has stalled — 87% of disabled people do not feel confident visiting new places, and 85% do not find it easy to find the disabled access information they need (Euan's Guide Access Survey 2025).

The Accessibility Time Tax: Disabled people spend hours every week researching venues, identifying accessible toilets, and planning for things to go wrong — simply to do what non-disabled people take for granted. When access information is absent or inaccurate, disabled people pay the cost in time, energy, and anxiety.

The "Disability Price Tag" & Cost-of-Living: Disabled households face an average of £1,095 in additional monthly costs (Scope, 2025), compounded by a Disability Pay Gap meaning disabled workers earn over £4,000 less per year than their non-disabled peers.

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Persistent Digital Exclusion: Disabled adults are nearly three times more likely to have never used the internet than non-disabled adults, and 69% of those with no basic digital skills have a disability or impairment (Good Things Foundation, 2025).

Transport and "The Travel Gap": Disabled people make 38% fewer trips than non-disabled people, and in London a wheelchair user's commute can take up to five times longer (Motability Foundation, 2022; Bolt Burdon Kemp, 2025).

Remembering Euan MacDonald MBE

August 2024 saw the passing of our Co-Founder, Euan MacDonald MBE, the inspiring force behind Euan's Guide. This year marks our first without him, but we remain committed to continuing his legacy, making the world a more accessible place.

In August 2025, on what would have been Euan's 51st birthday, we launched our updated branding. More than just a design update, our new logo features Euan's handwriting, a tribute that keeps his voice and legacy central to everything we do.

We were delighted to be part of The Euan MacDonald Centre for Motor Neuron Disease Research's symposium in October 2025, where we celebrated Euan's life and achievements.

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

Euan's Guide

Report of the Trustees
for the Period Ended 31 December 2025

EuansGuide.com

Half a million people use EuansGuide.com each year to find and share disabled access information - making it the UK's most trusted, peer-generated resource for disabled access. Created by and for disabled people, it gives our community the confidence to get out and about.

"When I first found Euan's Guide it was so refreshing to find a site that gave me honest, up to date information on accessible places to visit, experience, that I wasn't sure would be suitable for my needs as well as not be back breaking for my partner to push me around when my electric chair has had to be kept at home." Euan's Guide User

This year marked a major milestone: the complete rebuild of EuansGuide.com. The new site, which went live in Autumn 2025, replaces a decade-old infrastructure with a platform that is robust, scalable, and built to grow. Development was guided throughout by a dedicated User Research Panel of disabled people and carers, with rigorous accessibility testing embedded at every stage. The new platform also lays the foundation for our planned Euan's Guide mobile app.

"Euans Guide is a very useful resource for those of us requiring access information to restaurants, cafes and venues. Often the businesses don't provide a clear access statement that would let someone like myself, a full-time wheelchair user, decide if I can even get into the venue, get around it and if a disabled toilet is available. Euan's Guide reviews are invaluable when I'm trying to arrange to meet friends. Euan's Guide reviews are by disabled for disabled people so I feel much more confident my visit will be suitable." Euan's Guide user.

Volunteers

Our volunteers are fundamental to Euan's Guide. Disabled people, their friends and families share their experiences as reviews, strengthening the platform as the go-to resource for access information — and just one review can give someone else the confidence to visit somewhere new.

"I'm an Ambassador and I love Euan's Guide. It has really helped me to develop my confidence as a disabled person. It's opened doors of new places to visit and I enjoy also giving time back by writing reviews. Sometimes when I am feeling unsure about visiting somewhere I say to myself I'll go and do a Euan's Guide review for it, using that persona helped me get out the house after shielding, when I was very anxious about bring out and about again." Ambassador.

This year we grew our volunteer support with online training, "How to Review" workshops, in-person events and virtual gatherings like book clubs, ensuring opportunities for connection regardless of mobility or location. A new User Panel brought together 40 disabled people — including Ambassadors and new users — who contributed feedback and accessibility testing at every stage of the new website build, ensuring technology decisions were shaped by lived experience from the outset.

Inclusivity runs through everything we do. Our website features British Sign Language translation through Signly — since we began working together, around 200,000 words have been translated, supporting hundreds of page requests from people for whom BSL is their first or preferred language. We continue to expand our Easy Read resources, and the new website introduces audio and video review formats, including trials of auto-subtitling and auto audio description — work that may make us one of the first UK charities to test this technology at scale.

This commitment to accessibility extends to how we operate as an organisation. When recruiting this year, we overhauled our entire process to include video and audio application options — an approach we are now sharing with other charities

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

Travelling with confidence

Supported by the Motability Foundation, Travelling with Confidence is our ambitious three-year project to empower disabled people to plan and undertake journeys with greater ease. It has two strands: expanding transport-related access content and community engagement, and the technology redevelopment detailed in the EuansGuide.com section above, which culminated in the new website going live in October 2025.

Over the course of the project to date, we have visited and reviewed towns and cities across all four countries of the UK — from Belfast to Cardiff, Glasgow to London — generating place-based content that directly helps disabled people plan journeys with confidence. We have built a growing network of partnerships with organisations focused on transport and disability, including Centre for Inclusive Living Perth, Activity Alliance, Bristol Disability Equality Forum, PAMIS, Glasgow Disability Alliance, Visit England and Motability Operations, alongside many others.

Hundreds of new volunteer reviewers have joined Euan's Guide through the project, and over 100 disabled people have been involved in research and testing of the new website. We also recruited two part-time Review Coordinators to drive content growth — a post that attracted 420 applications, with 70% of applicants self-identifying as a disabled person. This reflects our commitment to recruiting people with direct lived experience of the issues we exist to address.



Safer toilets

69% of disabled people have avoided a destination because it didn't have an accessible toilet. 76% have encountered an accessible toilet they were unable to use. For the 16 million disabled people in the UK, accessible toilets aren't a luxury — they're a condition of participating in public life.

“I’m a carer, it would be amazing to stick these [Red Cord Cards] around areas I frequently go to” Safer Toilets Volunteer

Our Red Cord Card campaign addresses one of the most persistent and preventable problems: emergency cords that are tied up or out of reach. These small cards, attached to red pull cords in accessible toilets, remind venues to keep them free-hanging and accessible. We have now distributed more than 170,000 across the UK — making this the largest-ever effort to physically improve safety for disabled people in accessible toilets.

“They educate people! So many conversations we have and people don't realise they must go to the floor in case of a fall. People are usually keen to make changes when they realise. Really important way to educate people about a subject that most people are just ignorant of. Thank you.” Safer Toilets Volunteer.

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

The cards work. Volunteers and venues consistently tell us that a card prompts immediate action — cords untied, replaced, or relocated on the spot.

With continued funding, our aim is simple: a free-hanging red emergency cord in every accessible toilet in the UK.

"I just wanted to say that I think this scheme is a brilliant idea and that it really helps in making toilets safer for everyone. It also helps for disabled changing rooms (I've found cords tied up there too!) and other accessible spaces, so it makes the world of difference. It's great to see other people in the community using these cards to make an active change too, since I've seen them placed by people other than me (in both Scotland and England)." Safer Toilets Volunteer.

www.EuansGuide.com/SaferToilets

Euan's Guide Access Survey supported by Motability Scheme

"It's great I feel I'm being listened to. I think the survey is very important, we will never see change if we don't use our voices" Access Survey participant.

Now in its eleventh year, the 2025 Euan's Guide Access Survey, supported by the Motability Scheme, remains the UK's largest and longest-running survey of its kind. Over 4,400 people shared their experiences, with 88% self-identifying as a disabled person. The data paints a stark picture: while awareness of access issues may be growing, the day-to-day reality for disabled people remains one of exclusion, frustration and lost time.

"I think it is important for a charity like you to oversee the needs, thoughts and comments of disabled people, no matter how severe or otherwise and be able to take concerns forward." Access Survey participant.

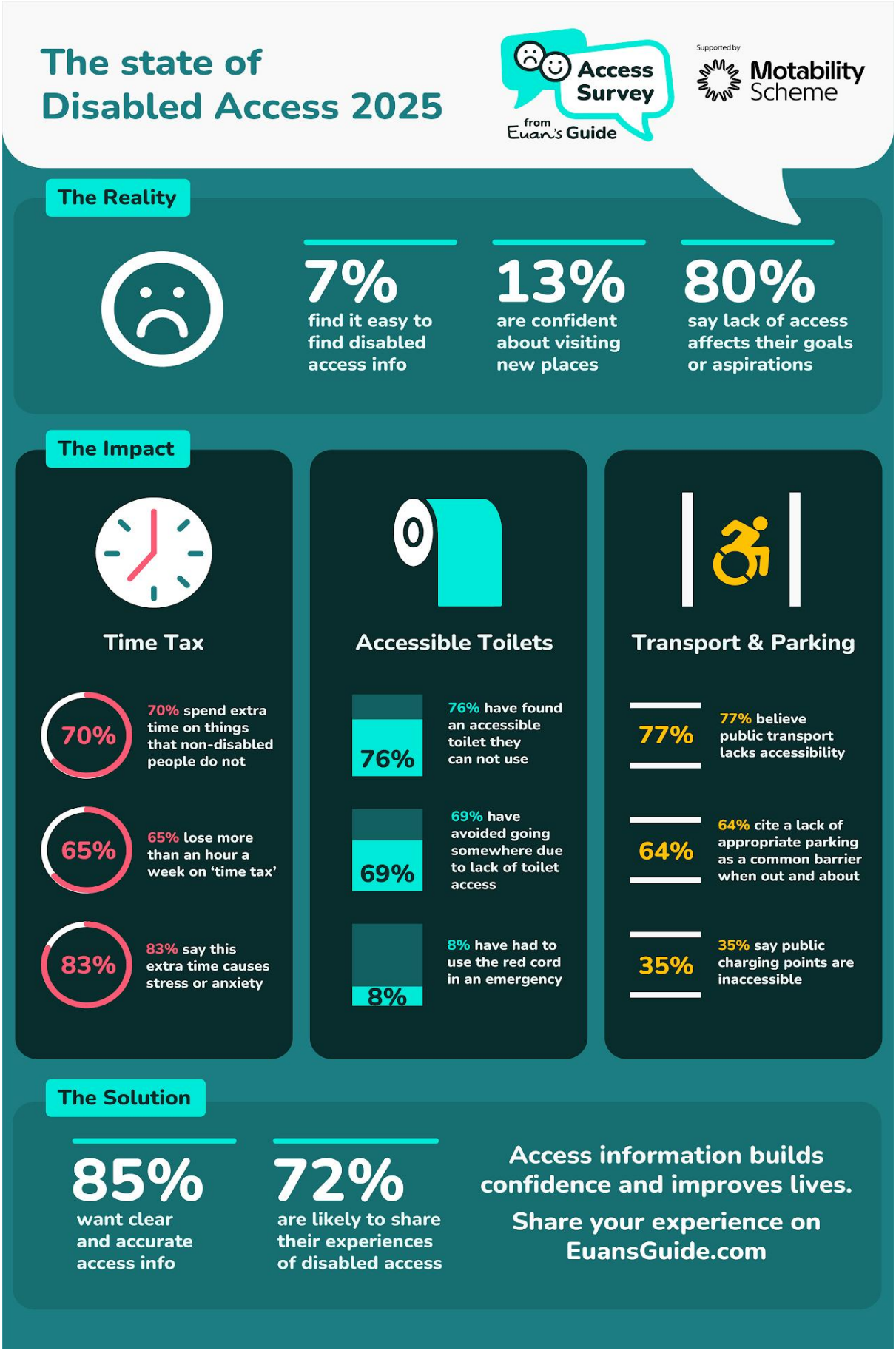
The headline finding this year was the quantification of the Accessibility Time Tax — the hidden labour required simply to leave the house. 70% of disabled people regularly spend extra time on tasks non-disabled people don't face, with 53% losing between one and five hours every week to planning and access research alone. For a further 12%, it's up to 20 hours a week. 83% say this extra time causes increased stress or anxiety, and 55% feel excluded or left behind as a result. 85% said clear and accurate disabled access information would be the single most effective way to reduce the time tax.

The wider findings confirm the scale of the challenge. Only 13% of respondents feel confident visiting new places. 80% have experienced a disappointing trip or had to change plans due to poor accessibility, and 80% say a lack of disabled access has directly affected their goals or aspirations. 42% will avoid a venue entirely if they can't find access information — simply assuming it is inaccessible.

"I always like taking part because I feel I am playing my part in getting things changed in society for the better for disabled people", Access Survey participant.

The solution is clear. Access information builds confidence and changes lives — and that is precisely what Euan's Guide exists to provide.

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220



Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

Partnerships, Media and Recognition

This year we continued to build partnerships across the charity, corporate, disability and public sectors, ensuring our work reaches and reflects the communities we serve. Ongoing relationships with organisations including PAMIS, Glasgow Disability Alliance, Muscular Dystrophy UK, Spinal Injuries Association, Visit England, Forever Edinburgh and Motability Operations sit alongside newer collaborations established through our Travelling with Confidence project and community outreach work.

We were delighted to welcome a Communications Intern through the We Can Work programme, funded by the Scottish Government to reduce barriers to employment for disabled people.

"If we want to see long-term change in disability inclusion, we need more programmes like this and more organisations willing to lead by example. It made a real difference for me, and I know it will for others too." Euan's Guide intern, on completing their placement.

Our work gained significant external recognition this year. We were named as finalists for Accessibility Champion at the Travel For Every Body Awards, Access Champion of the Year at the Blue Badge Awards, and Social Impact and Community Engagement at the UnderOne Awards. Our Charity of the Year partnership with Baillie Gifford was shortlisted for Small Corporate Partnership of the Year at the Third Sector Awards and Corporate National Partnership of the Year at the Charity Times Awards.

We continued to amplify the voices of disabled people through media and public engagement, featuring on Simon Minty's The Way We Roll podcast and BBC Drivetime, an ITN News feature, and coverage in the Guardian, the Scotsman, the Herald, the i Paper, Edinburgh News and BBC Wales.

Our social media reach grew steadily between September 2024 and December 2025, driven chiefly by two campaigns. The launch of our 11th annual Access Survey in October 2025 drove the biggest surge in engagement, with shareable statistics, such as the finding that 78% of disabled people lack confidence visiting new places due to poor access information, prompting shares across Facebook and Instagram, while LinkedIn content targeted businesses and venues directly. Our Red Cord Cards campaign, featuring our volunteer "Toilet Warriors", also performed well, with safety updates widely shared by community groups on Facebook and popular visual posts on Instagram.

Venue Engagement

42% of disabled people will avoid a venue entirely if they can't find access information — simply assuming it is inaccessible. That's the problem Euan's Guide helps venues solve.

We actively work with venues, event organisers, and businesses to help them share accurate accessibility information and reach the growing audience of disabled people actively looking for accessible places to go. Listing on Euan's Guide is free, and it works: venues can provide detailed access information, respond directly to visitor reviews, and make a clear public statement of their commitment to inclusion.

The new EuansGuide.com, launched in Autumn 2025, delivers significant improvements for venue partners — a clearer listing layout, better tools for adding content, photos and videos, and an improved review response process. The updated listing format aligns with the Key Accessibility Features developed by VisitEngland in partnership with VisitScotland and the other UK and Ireland national tourism boards, ensuring comprehensive and nationally consistent accessibility information.

"We were delighted to receive a review from Euan's Guide as it is such an important tool for many who are planning their visit to Perth Museum. Accessibility was central to our thinking when designing the Museum and the Guide was a useful reference for us, helping highlight what works and doesn't work for visitors who may have mobility issues, disabilities, be deaf or neurodiverse. The guide is an essential resource for everyone running or visiting an attraction and to get 5 stars in our review meant the world to us and helps promote our venue as an accessible and welcoming place for all to visit." Helen Smout, Chief Executive, Perth Museum.

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

Funding and sustainability

The Head of Development and Partnerships role, now in its second year, continues to strengthen our fundraising capacity and free the CEO to focus on developing new digital products and sustainable commercial plans.

This year we reviewed and adapted our fundraising strategy, shaped our major gifts and stewardship approaches, and rethought our digital giving and donor journeys. We strengthened relationships with existing funders and built new ones aligned with inclusion and accessibility, including the Motability Foundation, Charities Aid Foundation, Nationwide, Britford Bridge Trust, Miss Agnes H Hunter's Trust and the players of People's Postcode Lottery.

Our Charity of the Year partnership with Baillie Gifford was a highlight — bringing not just vital financial support but expertise, connections and confidence that have shaped activities across the organisation. The partnership was recognised externally, being shortlisted for Small Corporate Partnership of the Year at the Third Sector Awards and Corporate National Partnership of the Year at the Charity Times Awards.

We also received funding from the CAF Keystone Fund to develop our Theory of Change, which now provides the foundational framework for all future impact work, and have secured further funding to develop a comprehensive Impact Measurement Framework with independent experts.

The funding landscape remains highly competitive. Securing multi-year or core funding is a constant challenge, and it is unrestricted support that allows charities like ours to invest in the areas — development, partnerships, impact — that drive long-term change but are hardest to fund through traditional project grants.

We are actively developing new commercial income streams to reduce our reliance on grant funding. Our primary focus is Euan's Guide for Venues — a membership product that will allow venues to showcase their accessibility directly to our community, with further commercial opportunities under development.

The future

Our core mission — to achieve an accessible world for all disabled people — remains our guiding principle. With strong foundations now in place, we are focused on scaling our impact, deepening community engagement, and building long-term sustainability across our four strategic pillars: Information, Community, Places, and Organisation.

With the new website live, our next technology priority is the development of a Euan's Guide mobile app, making it even easier for disabled people to find and share access information on the go. We will continue to grow our volunteer network, expand our Red Cord Card campaign, and support more venues to share accurate accessibility information — including through the launch of Euan's Guide for Venues in 2026.

We will continue to build on our strategic partnerships, including the three-year Travelling with Confidence project supported by the Motability Foundation, and look forward to announcing new collaborations in the year ahead.

A significant milestone in the coming year will be the publication of our first dedicated impact report. Drawing on our new Theory of Change and Impact Measurement Framework, this will for the first time allow us to systematically evidence the difference Euan's Guide makes to disabled people's confidence, independence and wellbeing — and communicate that clearly to funders, partners and our community.

The funding landscape remains challenging, and securing unrestricted and multi-year income remains a priority. Alongside our grant fundraising, the development of new commercial income streams will be central to ensuring Euan's Guide can continue to grow and serve disabled people for years to come.

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

FINANCIAL REVIEW

Change of Accounting Reference Date

During the year, the trustees resolved to change the charity's accounting reference date from 31 August to 31 December. This change better reflects the natural rhythm of the charity's activities, a significant proportion of which — including the launch of our new website in October 2025, the annual Access Survey, major volunteering events, and key campaign activity — take place in the Autumn. Aligning our year end with 31 December will allow our annual accounts to better capture the full picture of this activity within a single reporting period.

As a result of this change, the current financial statements cover the 16-month period from 1 September 2024 to 31 December 2025. The figures shown for the prior year therefore relate to the twelve-month period ended 31 August 2024 and are not directly comparable.

Financial position

The net expenditure for the year was £32,221 (2024: £141,721 net income). Of this, net expenditure £106,708(net income) (2024: £37,859) related to unrestricted funds and net expenditure of £138,929 (2024 £179,580 net income) to restricted funds. With funds brought forward of £225,798 this gives total funds carried forward of £193,577 made up of £132,983 (2024: £26,275) unrestricted funds and £60,594 (2024: £199,523) of restricted funds.

The net expenditure in restricted funds reflects the planned drawdown of multi-year grant income received in advance in the prior period, principally for our flagship Travelling with Confidence project supported by the Motability Foundation. This is a timing difference rather than a shortfall in funding.

The strong growth in unrestricted funds reflects an exceptional year of unrestricted income, including a significant increase in individual donations following the passing of our Founder, as well as additional funds raised through our Charity of the Year partnership with Baillie Gifford.

Financial reserves

We regularly review our reserves policy. We are pleased to report that free reserves this year are in line with our target level, reflecting our continued efforts to strengthen unrestricted income.

Reserves policy

During the year the trustees reviewed the reserves policy. The policy continues to aim for unrestricted reserves not invested in tangible fixed assets (which are the free reserves of the charitable company) equivalent to not less than three months' running costs.

Free reserves at the year end were £132,983 (2024: £26,275), representing a significantly strengthened unrestricted position and exceeding our three-month target. This increase reflects an exceptional level of unrestricted support during the year. The trustees recognise that this uplift is not indicative of a long-term trend and that unrestricted income is expected to return to more typical levels. Accordingly, the charity will continue to prioritise the careful management and protection of reserves to ensure financial stability and support future activity.

The trustees will keep the reserves policy under regular review as the organisation grows and our funding environment evolves.

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 AND 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 December 2025 there were six members.

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The current trustees of the charitable company, and those in office during the year, are listed on page 11. 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 five, so that there is always a majority of independent trustees on the Board. The maximum number of trustees is nine, of whom at least one resides in Scotland.

Trustees can be appointed for a maximum of four years and are eligible for re-election at the AGM. Kiki MacDonald is known as a founding trustee and is therefore not subject to the provisions relating to the rotation of Trustees contained in the Articles of Association.

We have also provided that the quorum for business of the Board is five.

Organisational 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, CEO and her team.

Antonia Lee-Bapty and the Trustees are considered the key management personnel.

There is a regularly reviewed Schedule of Delegation which details matters reserved to the Board and matters delegated to the CEO to act in accordance with the instructions of the Board.

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.

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

Euan's Guide

Report of the Trustees
for the Period Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC497565 (Scotland)

Registered Charity number
SC045492

Registered office
Codebase Argyl House
3 Lady Lawson Street
Edinburgh
EH3 9DR

Trustees
A L A S Macpherson-Cairns (Chair)
C A MacDonald (Vice Chair)
A G K Bankes (Appointed 7 March 2026)
R J Brown (Appointed 11 May 2026)
P G Herridge
A Kurt-Elli (Retired 10 December 2025)
R A Murphy (Appointed 4 April 2026)
P J Ralph (Retired 06 March 2026)
S E Thomson
K J Townsend

Independent Examiner
June Sinclair CA
J S Accounting Services Limited
13-15 Morningside Drive
EDINBURGH
EH10 5LZ

Approved by order of the board of trustees on 24 September 2026 and signed on its behalf by:

Shonaig Macpherson

A L A S Macpherson-Cairns - Trustee

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Independent Examiner's Report to the Trustees of Euan's Guide

I report on the accounts for the period ended 31 December 2025 set out on pages thirteen to twenty-four.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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 accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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 accounts.

Independent examiner's statement
In connection with 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 accounts which accord with the accounting records and to 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 accounts to be reached.

June Sinclair

June Sinclair CA
The Institute of Chartered Accountants of Scotland

J S Accounting Services Limited
13-15 Morningside Drive
EDINBURGH
EH10 5LZ

24 September 2026

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

Euan's Guide

Statement of Financial Activities
for the Period Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	270,363	356,551	626,914	390,584
Other trading activities	3	10,990	-	10,990	1,660
Investment income	4	5,295	-	5,295	1,692
Total		286,648	356,551	643,199	393,936
EXPENDITURE ON					
Raising funds	5	55,136	-	55,136	31,057
Charitable activities	6				
Charitable activities		116,149	504,135	620,284	221,158
Total		171,285	504,135	675,420	252,215
NET INCOME/(EXPENDITURE)		115,363	(147,584)	(32,221)	141,721
Transfers between funds	17	(8,655)	8,655	-	-
Net movement in funds		106,708	(138,929)	(32,221)	141,721
RECONCILIATION OF FUNDS					
Total funds brought forward		26,275	199,523	225,798	84,077
TOTAL FUNDS CARRIED FORWARD		132,983	60,594	193,577	225,798

The notes form part of these financial statements

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

Euan's Guide

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	31.12.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Intangible assets	11	-	-	-	10,000
Tangible assets	12	2,970	-	2,970	8,563
		2,970	-	2,970	18,563
CURRENT ASSETS					
Debtors	14	5,723	-	5,723	3,870
Cash at bank		130,214	253,827	384,041	304,145
		135,937	253,827	389,764	308,015
CREDITORS					
Amounts falling due within one year	15	(5,924)	(2,464)	(8,388)	(29,452)
NET CURRENT ASSETS		130,013	251,363	381,376	278,563
TOTAL ASSETS LESS CURRENT LIABILITIES		132,983	251,363	384,346	297,126
ACCRUALS AND DEFERRED INCOME	16	-	(190,769)	(190,769)	(71,328)
NET ASSETS		132,983	60,594	193,577	225,798
FUNDS	17				
Unrestricted funds				132,983	26,278
Restricted funds				60,594	199,523
TOTAL FUNDS				193,577	225,798

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2025

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

Balance Sheet - continued
31 December 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2026 and were signed on its behalf by:

Shonaig Macpherson

A L A S Macpherson-Cairns - Trustee

The notes form part of these financial statements

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
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 income 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 to the grant have been met, it is probable it will be received and the amount can be measured reliably.

Expenditure
All expenditure is included on an accrual 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 costs incurred by the charitable company in the delivery of its activities and services. It includes both costs which can be directly allocated 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 strategic management of the charitable company. Other support costs relate to the administrative costs of running the charitable company.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

All assets costing more than £250 are capitalised.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

2. DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	31.12.25 £	31.8.24 £
Major donors	32,606	-	32,606	-
Trust and foundations	108,756	348,051	456,807	366,295
Sponsorship	42,500	-	42,500	-
Government funding	1,008	7,000	8,008	11,750
Donation from subsidiary	1,105	-	1,105	3,780
Gift aid	8,427	-	8,427	-
Other donations	75,961	1,500	77,461	8,759
	270,363	356,551	626,914	390,584

3. OTHER TRADING ACTIVITIES

	31.12.25 £	31.8.24 £
Fundraising events	10,990	1,660

4. INVESTMENT INCOME

	31.12.25 £	31.8.24 £
Deposit account interest	5,295	1,692

5. RAISING FUNDS

Raising donations and legacies

	Unrestricted £	Restricted £	31.12.25 £	31.8.24 £
Staff costs	54,869	-	54,869	18,084
Financial consultant	-	-	-	12,973
Sundry costs	267	-	267	-
	55,136	-	55,136	31,057

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Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

6. CHARITABLE ACTIVITIES COSTS

	Unrestricted £	Restricted £	31.12.25 £	31.8.24 £
Direct costs				
Staff related costs	58,336	267,912	326,248	153,222
Subcontractor costs	-	24,400	24,400	14,654
Project costs	1,281	81,431	82,712	17,389
Events	-	522	522	455
Website and IT costs	20,394	108,487	128,881	25,511
Support costs				
Office overheads and admin	6,345	12,943	19,288	3,294
Depreciation and amortisation	13,993	1,600	15,593	4,594
Governance costs	15,800	6,840	22,640	2,039
	116,149	504,135	620,284	221,158
Governance costs comprise:				
Independent examiner's fee			1,200	1,200
Legal expenses			21,440	839
			22,640	2,039

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.25 £	31.8.24 £
Depreciation and amortisation- owned assets	15,593	4,594

8. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.25 £	31.8.24 £
Trustees' salaries	-	6,645

The trustees are not remunerated for their duties as Trustees.

Trustees' expenses

Expenses of £724 (2024 - £593) were paid to trustees during the period.

Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

9. STAFF COSTS

	31.12.25	31.8.24
	£	£
Wages and salaries	337,426	160,556
Social security costs	25,822	8,336
Pension costs	11,659	2,414
	374,907	171,306

The average monthly number of employees during the year was as follows:

	31.12.25	31.8.24
Project and management staff	8	6

The number of employees whose annual emoluments as defined for taxation purpose amount to over £60,000 are as follows:

	31.12.25	31.8.24
£60,001 - £70,000	1	-

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	73,855	316,729	390,84
Other trading activities	1,660	-	1,660
Investment income	1,692	-	1,692
Total	77,207	316,729	393,936
EXPENDITURE ON			
Raising funds	25,826	5,231	31,057
Charitable activities			
Charitable activities	70,886	150,272	221,158
Total	96,712	155,503	252,215
NET INCOME	(19,505)	161,226	141,721
Transfers between funds	(18,354)	18,354	-
Net movement in funds	(37,859)	179,580	141,721
RECONCILIATION OF FUNDS			
Total funds brought forward	64,134	19,943	84,077
TOTAL FUNDS CARRIED FORWARD	26,275	199,523	225,798

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Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

11. INTANGIBLE FIXED ASSETS

	Website £
COST	
At 1 September 2024 and 31 December 2025	10,000
AMORTISATION	
At 1 September 2024	
Charge for period	10,000
At 31 December 2025	10,000
NET BOOK VALUE	
At 31 December 2025	-
At 31 August 2024	10,000

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 September 2024 and 31st December 2025	23,057
DEPRECIATION	
At 1 September 2024	14,494
Charge for period	5,593
At 31 December 2025	20,087
NET BOOK VALUE	
At 31 December 2025	2,970
At 31 August 2024	8,563

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 September 2024 and 31 December 2025	1
PROVISIONS	
At 1 September 2024 and 31 December 2025	1
NET BOOK VALUE	
At 31 December 2025	-
At 31 August 2024	-

There were no investment assets outside the UK.

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Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

13. FIXED ASSET INVESTMENTS - continued

The company's investments at the balance sheet date in the share capital of companies include the following:

The trading subsidiary Euan's Guide Enterprises Limited is wholly owned by the charitable company. The investment is reflected at a cost of £Nil. (2024 - £Nil) being its fair value.

	31.12.25	31.8.24
	£	£
Profit for the year	1,105	3,870
Retained reserves	1	1

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.8.24
	£	£
Trade debtors	300	-
Social security and other taxes	4,318	-
Amounts owed by group undertakings	1,105	3,870
	5,723	3,870

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.8.24
	£	£
Trade creditors	2,902	16,587
Social security and other taxes	-	7,072
Other creditors	1,713	2,745
Accrued expenses	3,773	3,048
	8,388	29,452

16. ACCRUALS AND DEFERRED INCOME

	31.12.25	31.8.24
	£	£
Accruals and deferred income	190,769	71,328

	31.12.25	31.8.24
	£	£
Motability Foundation - Travelling with Confidence	190,769	71,328

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Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

17. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	26,275	115,363	(8,655)	132,983
Restricted funds				
Access Scotland - Vols	-	-	-	-
Red Cord Cards	-	(8,376)	8,376	-
Intern	-	-	-	-
Impact Funding Partners	-	-	-	-
Capital fund	1,600	(1,600)	-	-
Creative informatics	-	(279)	279	-
National Lottery	13,066	(13,066)	-	-
Inclusive Communities	4,829	(4,613)	-	216
Motability Foundation - Travelling with Confidence	180,028	(121,636)	-	58,392
Accessible Scotland	-	1,986	-	1,986
	199,523	(147,584)	8,655	60,594
TOTAL FUNDS	225,798	(32,221)	-	193,577

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	286,648	(171,285)	115,363
Restricted funds			
Access Scotland – Vols	7,000	(7,000)	-
Red Cord Cards	13,500	(21,876)	(8,376)
Intern	5,630	(5,630)	-
Impact Funding Partners	6,000	(6,000)	-
Capital fund	-	(1,600)	(1,600)
Creative informatics	-	(279)	(279)
National Lottery	54,653	(67,719)	(13,066)
Inclusive Communities	10,000	(14,613)	(4,613)
Motability Foundation - Travelling with Confidence	236,018	(357,654)	(121,636)
Accessible Scotland	23,750	(21,764)	1,986
	356,551	(504,135)	(147,584)
TOTAL FUNDS	643,199	(675,420)	(32,221)

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Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	64,134	(19,505)	(18,354)	26,275
Restricted funds				
Map the Gaps	3,209	(4,247)	1,038	-
Red Cord Cards	-	(10,698)	10,698	-
Reviewer Engagement	-	(82)	82	-
Impact Funding Partners	-	(3,663)	3,663	-
Capital fund	3,199	(1,599)	-	1,600
Creative informatics	8,193	(8,224)	31	-
National Lottery	5,342	7,724	-	13,066
Motability Foundation – Travelling with Confidence	-	180,028	-	180,028
Accessible Scotland		(2,842)	2,842	-
	19,943	161,226	18,354	199,253
TOTAL FUNDS	84,077	141,271	-	225,798

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,207	(96,712)	(19,505)
Restricted funds			
Map the Gaps	10,000	(14,247)	(4,247)
Red Cord Cards	3,500	(14,198)	(10,698)
Reviewer Engagement	-	(82)	(82)
Impact Funding Partners	11,750	(15,413)	(3,663)
Capital fund	1	(1,600)	(1,599)
Creative informatics	1	(8,225)	(8,224)
National Lottery	50,140	(42,416)	7,724
Inclusive Communities	13,000	(8,171)	4,829
Bailey Thomas Charitable Fund	3,000	(3,000)	-
Motability Foundation – Travelling with confidence	221,837	(41,809)	180,028
Accessible Scotland	3,500	(6,342)	(2,842)
	316,729	(155,503)	161,226
TOTAL FUNDS	393,936	(252,215)	141,721

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Docusign Envelope ID: 8C1D2945-8CD2-8A18-81EF-36058F09E220

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2025.