

Charity registration number 1120533

Company registration number 06302385 (England and Wales)

EUROPEAN GUIDE DOG FEDERATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

EUROPEAN GUIDE DOG FEDERATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Dr A Lamb
Mrs D Lecnik-Urbanc
Mrs K Garnier
Ms K Gregory
Ms P Eilers
Mr S Kaleli
Ms S Kovasin
Ms A L A Bacao

(Appointed 31 October
2024)

Ms I Mauko

(Appointed 31 October
2024)

Mrs C V Platt

(Appointed 31 October
2024)

Mr J H A Rossmann

(Appointed 31 October
2024)

Secretary

Mrs JC Richards

Charity number

1120533

Company number

06302385

Registered office

Corner Cottage
Church End
Priors Hardwick
Warwickshire
CV47 7SN

Independent examiner

Grineaux Accountants Limited
20 Market Hill
Southam
Warwickshire
CV47 0HF

EUROPEAN GUIDE DOG FEDERATION

CONTENTS

	Page
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 9

EUROPEAN GUIDE DOG FEDERATION

REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their annual report and financial statements for the year ended 30 April 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 year ended 30 April 2024. 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).

The financial statements have been prepared in accordance with the accounting policies set out in note one to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

Objectives and activities

We have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

EGDF advocates for the rights and needs of guide dog users and providers across Europe. Since its founding in 2007, EGDF has evolved into an independent, representative umbrella NGO. Its core objectives include:

- Strengthening EGDF's capacity as an independent NGO.
- Raising awareness of guide dogs and their role in mobility.
- Empowering guide dog users to advocate for legal rights of access.
- Building strategic alliances to promote the UN Convention on the Rights of Persons with Disabilities.
- Contributing to European and international standards for assistance dogs.
- Supporting evidence-based research on access and mobility.
- Developing recommendations related to sight loss.

Personnel Changes

Several long-serving trustees retired this year, including Honorary President David Adams, Sean Dilley, and Ioanna Gertsou. Their contributions were acknowledged at the October conference in Portugal.

New trustees elected for a three-year term:

- Jan Roßmann – Hessian Guide Dog School, Germany
- Ana Bacelo – AICIA, Italy
- Ida Mauko – Finnish Association of Guide Dog Users
- Camelia Platt – Light into Europe, Romania

Andrew Lamb was unanimously appointed as Honorary President for a three-year term.

Structure, Governance and Management

All trustees are volunteers and have the necessary skills to contribute to the management and development of the European Guide Dog Federation (EGDF). The trustees have a duty to uphold the Nolan principles in public life as well as identifying and reviewing risks to which the charity is exposed and ensuring appropriate controls are in place to provide reasonable assurance against fraud and error. Where appropriate, risks are covered by insurance.

EGDF is governed by a deed of trust and operates as a company limited by guarantee. All trustees serve on a voluntary basis and bring a diverse range of skills to support the charity's mission.

EUROPEAN GUIDE DOG FEDERATION

REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

European standard

EGDF played a key role in CEN/TC 452, developing European standards for assistance dogs:

Published:

- WG1 Terminology (EN 17984-1:2024)
- WG6 Accessibility (EN 17984-6:2024)

In Progress:

- WG2, WG3, WG4 – Final drafts under review
- WG5 Client Services – Restarted, meeting to be held June 2025

Changes:

- WG7 Conformity Assessment disbanded
- Andrew Lamb replaced David Adams as ANEC representative and joined WG5

EGDF's participation is funded by ANEC, with ongoing involvement in accessibility standards and training.

Collaborating with other organisations

EGDF actively collaborates with:

- European Disability Forum (EDF) – Contributing to policy on airline travel for disabled persons.
- European Blind Union (EBU) – Supporting guide dog users facing access issues.
- Assistance Dogs Europe (ADEu) – Participating in monthly accessibility committee meetings.
- International Guide Dog Federation (IGDF) – Ongoing partnership.
- Global Helpline – Providing real-time support to guide dog users travelling in Europe.

Achievements and performance

EGDF focused on expanding partnerships, increasing membership, and enhancing its influence. Key highlights include:

- Supporting the Lithuanian Blind Association in establishing a guide dog facility.
- Hosting a successful conference in Espinho, Portugal, attended by 73 members and 11 guide dogs.
- Collaborating with NFBUK on safer shared spaces and with Guide Dogs UK on post-Brexit travel issues.
- Advising ECAC and IATA on airline policies for assistance dogs.
- Publishing a position paper advocating for a global assistance dog register.
- Contributing to the UK's Aviation Accessibility Task and Finish Group.

Financial review

The charity's finances were improved by continuing and enhanced support from the members. The charity has no substantial reserves but maintains financial stability through member subscriptions. The charity aims to secure commercial sponsorships and fundraising to support future growth.

The trustees maintain financial and internal control on behalf of the charity. The Executive director and President are charged with having day to day control over the charity's finances. A financial report is presented to trustees at each board meeting.

EUROPEAN GUIDE DOG FEDERATION

REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

Plans for future periods

EGDF will:

- Strengthen fundraising efforts and expand its membership base.
- Continue contributing to CEN/TC 452, with the goal of establishing international standards.
- Develop and seek funding for a global assistance dog register.

Structure, governance and management

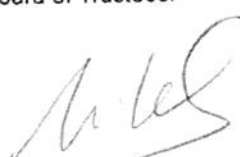
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D Adams	(Resigned 6 October 2024)
Mr S Dilley	(Resigned 6 October 2024)
Dr I Gertsou	(Resigned 6 October 2024)
Dr A Lamb	
Mrs D Lecnik-Urbanc	
Mrs K Garnier	
Ms K Gregory	
Ms P Eilers	
Mr S Kaleli	
Ms S Kovasin	(Appointed 31 October 2024)
Ms A L A Bacelo	(Appointed 31 October 2024)
Ms I Mauko	(Appointed 31 October 2024)
Mrs C V Platt	(Appointed 31 October 2024)
Mr J H A Rossmann	(Appointed 31 October 2024)

The report was approved by the Board of Trustees.

Dr A Lamb
Trustee



10 November 2025

EUROPEAN GUIDE DOG FEDERATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EUROPEAN GUIDE DOG FEDERATION

I report to the trustees on my examination of the financial statements of European Guide Dog Federation (the charity) for the year ended 30 April 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

J. Freeman

James Freeman

Grineaux Accountants Limited

20 Market Hill
Southam
Warwickshire
CV47 0HF

Dated: 10 November 2025

EUROPEAN GUIDE DOG FEDERATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 €	Unrestricted funds 2024 €
<u>Income from:</u>			
Donations and legacies	2	30,625	23,019
<u>Expenditure on:</u>			
Charitable activities	3	27,241	24,091
Other	5	-	2
Total expenditure		<u>27,241</u>	<u>24,093</u>
Net income/(expenditure) for the year/ Net movement in funds		3,384	(1,074)
Fund balances at 1 May 2024		<u>21,742</u>	<u>22,816</u>
Fund balances at 30 April 2025		<u><u>25,126</u></u>	<u><u>21,742</u></u>

EUROPEAN GUIDE DOG FEDERATION

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 €	€	2024 €	€
Current assets					
Debtors	7	2,504		3,448	
Cash at bank and in hand		23,270		19,278	
		<u>25,774</u>		<u>22,726</u>	
Creditors: amounts falling due within one year	8	(648)		(984)	
Net current assets			25,126		21,742
			<u>25,126</u>		<u>21,742</u>
Income funds					
Unrestricted funds			25,126		21,742
			<u>25,126</u>		<u>21,742</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 10 November 2025

Dr A Lamb
Trustee



Company registration number 06302385

EUROPEAN GUIDE DOG FEDERATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

European Guide Dog Federation is a private company limited by guarantee incorporated in England and Wales. The registered office is Corner Cottage, Church End, Priors Hardwick, Warwickshire, CV47 7SN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in euros, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

EUROPEAN GUIDE DOG FEDERATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

1.7 Foreign exchange

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	€	€
Donations and gifts	227	1,460
Membership fees	21,573	20,839
Events income (net of costs)	8,825	720
	<u> </u>	<u> </u>

3 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2025	2024
	€	€
Staff costs	22,521	15,429
Administration	49	20
Services	1,747	3,013
Exchange rate (profit)/loss	(2,398)	148
Accountancy	989	984
Travelling expenses	4,169	4,497
Legal fees	40	-
General expenses	124	-
	<u> </u>	<u> </u>
	27,241	24,091
	<u> </u>	<u> </u>
	27,241	24,091
	<u> </u>	<u> </u>

4 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

EUROPEAN GUIDE DOG FEDERATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

5 Other

	Total Unrestricted funds	
	2025 €	2024 €
Net loss on disposal of tangible fixed assets	-	2

6 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

7 Debtors

	2025 €	2024 €
Amounts falling due within one year:		
Trade debtors	2,504	3,448

8 Creditors: amounts falling due within one year

	2025 €	2024 €
Accruals and deferred income	648	984