EMOTIONAL LOGIC CENTRE

England & Wales · Charity number 1107527

Details

Other names	THE FOUNDATION FOR GROWTH THROUGH GRIEVING, THE EMOTIONAL LOGIC CENTRE
Status	Registered
Legal form	Charitable company
Company number	04756998
Registered	2005-01-10
Register	View on the Charity Commission register

Contact

Address	South Highlands Blachford Road Ivybridge PL21 0AD
Phone	07939406244
Email	office@emotionallogiccentre.org.uk
Website	www.emotionallogiccentre.org.uk

Activities

Objects: 1. TO RELIEVE THE MENTAL AND PHYSICAL SICKNESS AND DISTRESS OF PERSONS WHO ARE GRIEVING AND TO PREVENT MENTAL AND PHYSICAL SICKNESS THAT MAY ARISE FROM GRIEVING.2. THE ADVANCEMENT OF THE OF THE EDUCATION OF THE PUBLIC IN THE NATURE OF GRIEVING AND THE PROVISION OF SUITABLE TRAINING FOR PERSONS WISHING TO LEARN ABOUT OR WORK WITH UNRECOGNISED ASPECTS OF GRIEVING.

Activities: Emotional Literacy training and support for adults and young people.

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE SOUTH WEST OF ENGLAND.
- Australia
- Denmark
- France
- Germany
- Israel
- Kenya
- Mexico
- Netherlands
- Scotland
- South Africa
- Spain
- Switzerland
- United States
- Zimbabwe
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£56,850	£46,367	-	-
2024-05-31	£64,615	£52,410	-	-
2023-05-31	£66,587	£91,435	-	-
2022-05-31	£111,812	£81,482	-	-
2021-05-31	£68,678	£69,352	-	-

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Trustees

Name	Role	Appointed
Andrew Oliver		2020-11-20
Gillian Cowsill		2015-04-17
Laura Curtis		2024-10-01
Robert Simon Cowsill		2022-06-30
Zoe Elizabeth Jagelman		2022-06-30

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EMOTIONAL LOGIC CENTRE

England & Wales - Charity number 1107527

Accounts

Company registration number: 04756998
Charity registration number: 1107527

EMOTIONAL LOGIC CENTRE
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

BEVERSTON
ACCOUNTANTS
3 Stoke Damerel Business Ctr
5 Church Street
Plymouth
Devon
PL3 4DT

Emotional Logic Centre
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Emotional Logic Centre
Reference and Administrative Details
For The Year Ended 31 May 2025

Trustees	Gillian Cowsill Andrew Oliver (resigned 01/11/2025) Zoe Jagelman Robert Cowsill Laura Curtis
Company Secretary	Abigail Turton
Charity Number	1107527
Company Number	04756998
Registered Office	South Highlands Blachford Road Ivybridge Devon PL21 0AD
Independent Examiner	Martin Caruana FMAAT Beverston Accountants Ltd 3 Stoke Damerel Business Ctr 5 Church Street Plymouth Devon PL3 4DT

The trustees present their report and the financial statements for the year ended 31 May 2025.

Objectives and Activities

Aims and Objectives

The charity's objectives and activities are to provide 'Emotional Logic' training to help the general public to understand a healthy adjustment process to disappointments and setbacks in life, directly provided to individuals and families, and provided also by skilling a wide range of professional and support staff in sectors such as education, health and social care, housing, business leadership, supervision, and personnel management.

The objective is to run courses and support groups in a semi-structured learning environment, face to face or online, to give participants the life and conversational skills to name, prevent, recover, or let go of losses during times of change or life transition, the reactions to which may otherwise cause stress-related mental or physical illness.

Public Benefit

The trustees have had due regard to the guidance published by the Charity Commission on public benefit.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Leadership of the ELC is provided by a team of five professionally qualified people with backgrounds in schools education, medicine, finance and therapeutic provisions. Regular leadership team meetings and weekly online communication ensure we keep connected about relevant developments with projects, personnel and financial resources. Financial support is provided by Sue Williams on a monthly basis.

Since the last report 131 people have accessed the online introductory learning and 84 people have received Foundation level training. There are currently 4 coaches in training and 3 enrolled on the advanced Trainer Approval Programme.

We continue to provide ongoing support for health and social care staff. The schools work continues to expand with an increasing number of schools contacting us through word of mouth and online searches. We continue to provide free support to Ukrainian refugees and young asylum seekers - some of this work has been funded by local community grants. 1 of the Ukrainian refugees has qualified as a Coach. Our physical materials are translated into 10 languages and the online tools are accessible in 6 languages.

There are well-established centres in Germany, Switzerland, and South Africa that are thriving and providing royalties to the central ELC. Overseas work continues to expand with developments opening up in Europe, Nepal and Australia. The strategic marketing plan and messages are providing focus for social media and general development strategies. Ongoing grant applications are submitted by Lynne Kennedy to provide further funding for community projects.

The Board of Trustees is providing good support and guidance for the management and leadership with quarterly meetings with the CEO. The board has consistently comprised of five members with a wide range of complementary skills and experience to effectively support the ongoing development and work of the ELC. A sixth member of the trustee board will be recruited, ideally with a background in business and marketing. This appointment will further strengthen the Board in its management. Reserve funds are in place, so the ELC can continue to expand and strengthen the current areas of development.

Financial Review

Financial Position

The financial results are as set out in the annexed accounts. The trustees have been able to oversee the improved financial reserve arising from a well-managed balance between traded and gifted activities. Sufficient funds remain to plan an expanded range of activities in the coming year.

Reserves Policy

Generally, it is considered prudent to maintain a level of usable reserves sufficient to cover unexpected and unplanned events so that the charity's primary objective is preserved. At the same time, the Trustees wish to ensure that it uses its funding to benefit the community.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Zoe Jagelman

Zoe Jagelman

Trustee
Date

23 Feb 2026

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

Responsibilities and Basis of Report

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

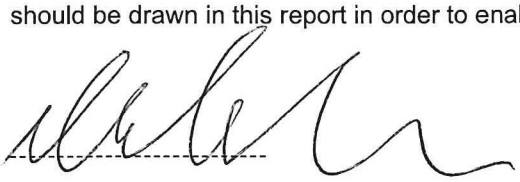
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Martin Caruana FMAAT
Date 24/02/2026
3 Stoke Damerel Business Ctr
5 Church Street
Plymouth
Devon
PL3 4DT

Emotional Logic Centre
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 May 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	25,662	550	26,212	31,977
Charitable activities:					
Courses, presentations and store sales		30,112	-	30,112	32,174
Investments	4	526	-	526	464
		56,300	550	56,850	64,615
EXPENDITURE ON:					
Raising funds	6	(22,390)	(2,143)	(24,533)	(19,711)
Charitable activities:	6				
Courses, presentations and store sales		(21,671)	(163)	(21,834)	(32,699)
		(44,061)	(2,306)	(46,367)	(52,410)
NET INCOME		12,239	(1,756)	10,483	12,205
NET MOVEMENT IN FUNDS		12,239	(1,756)	10,483	12,205
RECONCILIATION OF FUNDS:					
Total funds brought forward		39,911	3,570	43,481	31,276
TOTAL FUNDS CARRIED FORWARD	15	52,150	1,814	53,964	43,481

The notes on pages 9 to 15 form part of these financial statements.

Emotional Logic Centre
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 May 2025

	Notes	Unrestricted funds	Restricted funds	2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	29,498	2,479	31,977
Charitable activities:				
Courses, presentations and store sales		32,174	-	32,174
Investments	4	464	-	464
		62,136	2,479	64,615
EXPENDITURE ON:				
Raising funds	6	(19,484)	(227)	(19,711)
Charitable activities:	6			
Courses, presentations and store sales		(32,699)	-	(32,699)
		(52,183)	(227)	(52,410)
NET INCOME		9,953	2,252	12,205
NET MOVEMENT IN FUNDS		9,953	2,252	12,205
RECONCILIATION OF FUNDS:				
Total funds brought forward		29,958	1,318	31,276
TOTAL FUNDS CARRIED FORWARD	15	39,911	3,570	43,481

The notes on pages 9 to 15 form part of these financial statements.

Emotional Logic Centre
Balance Sheet
As At 31 May 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Intangible Assets	10	-	-	-	2,268
		-	-	-	2,268
CURRENT ASSETS					
Debtors	12	1,864	-	1,864	5,014
Cash at bank and in hand		52,230	1,814	54,044	54,110
		54,094	1,814	55,908	59,124
Creditors: Amounts Falling Due Within One Year	13	(1,944)	-	(1,944)	(17,911)
NET CURRENT ASSETS (LIABILITIES)		52,150	1,814	53,964	41,213
TOTAL ASSETS LESS CURRENT LIABILITIES		52,150	1,814	53,964	43,481
NET ASSETS		52,150	1,814	53,964	43,481
FUNDS OF THE CHARITY					
Restricted Funds				1,814	3,570
Unrestricted Funds				52,150	39,911
TOTAL FUNDS	15			53,964	43,481

For the year ending 31 May 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Zoe Jagelman

Zoe Jagelman

Trustee
Date

23 Feb 2026

The notes on pages 9 to 15 form part of these financial statements.

1. General Information

Emotional Logic Centre is a company limited by guarantee, incorporated in England & Wales, registered number 04756998 and registered charity number 1107527. The registered office is South Highlands , Blachford Road, Ivybridge, Devon , PL21 0AD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

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

Restricted funds are to be used for specific purposes as laid down by the donor.

2.3. Incoming Resources

Incoming resources - recognition of income
These are included in the Statement of Financial Activities (SoFA) when:
- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting
There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP or FRS 102.

Tax reclaims on donations and gifts
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have been specified otherwise.

2.4. Donated Goods and Services

The charity operates from premises owned by Dr Griffiths and makes no payment for these facilities. In accordance with the SORP requirements, the trustees have presented the cost as an income and an expense, estimated at the rate of £165 per week. Donated services and facilities are shown as incoming resources.

2.5. Resources Expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

2.6. Intangible Fixed Assets and Amortisation - Other Intangible

Other intangible assets include the Charity's website. It is amortised to income and expenditure account over its estimated economic life of five years.

2.7. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

2.8. Investments

Income from interest
This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

2.9. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.10. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	375	300	675
Gift aid	150	-	150
Grants	16,557	250	16,807
Donated goods, facilities and services	8,580	-	8,580
	25,662	550	26,212

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	13,695	1,279	14,974
Gift aid	1,920	10	1,930
Grants	5,303	1,190	6,493
Donated goods, facilities and services	8,580	-	8,580
	29,498	2,479	31,977

4. Investment Income

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	526	464

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025 £	2024 £
Amortisation of intangible fixed assets	2,268	2,268

6. Analysis of Expenditure

	Activities undertaken directly £	Support costs (see note 7) £	2025 Total £
Raising funds	24,533	-	24,533
Courses, presentations and store sales	-	21,834	21,834
	24,533	21,834	46,367

	Activities undertaken directly £	Support costs (see note 7) £	2024 Total £
Raising funds	19,711	-	19,711
Courses, presentations and store sales	-	32,699	32,699
	19,711	32,699	52,410

7. Support Costs

	2025 Courses, presentations and store sales £
Employee costs	9,182
General administration	10,384
Depreciation	2,268
	21,834

	2024 Courses, presentations and store sales £
Employee costs	18,170
General administration	12,261
Depreciation	2,268
	32,699

8. Staff Costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	9,182	18,170

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 1 (2024: 2)

10. Intangible Assets

	Website
	£
Cost	
As at 1 June 2024	11,340
As at 31 May 2025	11,340
Amortisation	
As at 1 June 2024	9,072
Provided during the period	2,268
As at 31 May 2025	11,340
Net Book Value	
As at 31 May 2025	-
As at 1 June 2024	2,268

11. Tangible Assets

	Computer Equipment
	£
Cost	
As at 1 June 2024	5,037
As at 31 May 2025	5,037
Depreciation	
As at 1 June 2024	5,037
As at 31 May 2025	5,037
Net Book Value	
As at 31 May 2025	-
As at 1 June 2024	-

12. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	1,714	3,074
Other debtors	150	1,940
	1,864	5,014

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	379	1,375
Other creditors	17	17
Accruals and deferred income	1,548	16,519
	1,944	17,911

14. Deferred Income

Deferred income movements in the year were as follows:

	2025	2024
	£	£
Balance at the start of the period	15,019	-
Income deferred in the current period	-	20,262
Amounts released in income from previous periods	(15,019)	(5,243)
Balance at the end of the period	-	15,019

15. Movement in Funds

	As at 1 June 2024	Income	Expenditure	As at 31 May 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	39,911	56,300	(44,061)	52,150
Restricted funds				
Restricted Fund	3,570	550	(2,306)	1,814
Total funds	43,481	56,850	(46,367)	53,964

	As at 1 June 2023	Income	Expenditure	As at 31 May 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	29,958	62,136	(52,183)	39,911
Restricted funds				
Restricted Fund	1,318	2,479	(227)	3,570
Total funds	31,276	64,615	(52,410)	43,481

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	675	14,974
Gift aid	150	1,930
Grants	16,807	6,493
Donated facilities	8,580	8,580
	26,212	31,977
Charitable Activities:		
Courses, presentations and store sales		
Income from charitable activities	30,112	32,174
	30,112	32,174
Investments		
Bank interest receivable	526	464
	526	464
	56,850	64,615
EXPENDITURE ON:		
Raising funds		
Rent collection, property repairs and maintenance charges	(8,580)	(8,580)
Tutoring services	(14,572)	(8,651)
Travel and subsistence expenses	(84)	(200)
Insurance	(1,297)	(1,305)
Other direct costs	-	(975)
	(24,533)	(19,711)
Charitable Activities:		
Courses, presentations and store sales		
Wages and salaries	(9,182)	(18,170)
Computer software, consumables and maintenance	(2,658)	(1,715)
Repairs, renewals and maintenance	(1,110)	(1,265)
Printing, postage and stationery	(1,065)	(3,947)
Advertising and marketing costs	(196)	-
Telecommunications	-	(321)
Website costs	(120)	(308)
Accountancy fees	(1,662)	(1,538)
Subscriptions and memberships	(1,870)	(2,935)
Bookkeeping fees	(1,229)	(184)

...CONTINUED

Bank charges	(474)	(46)
Sundry expenses	-	(2)
Amortisation	(2,268)	(2,268)
	(21,834)	(32,699)
	(46,367)	(52,410)
NET INCOME	10,483	12,205

EMOTIONAL LOGIC CENTRE

England & Wales - Charity number 1107527

Accounts

South Highlands, Blachford Road, Ivybridge, Devon, Pl21 0AD, UK
hello@emotionallogiccentre.org.uk +44 (0)1752 892455 www.emotionallogiccentre.org.uk

Emotional Logic Centre

Annual Report, March 2023 - March 2024. Abby Turton.

This is the 3rd annual report from the Chief Executive Officer (CEO) of the Emotional Logic Centre. In December 2022 upon request of the CEO, Companies House and the Charity Commission officially changed the name of the organisation from *The Foundation for Growth Through Grieving* to the *Emotional Logic Centre*. This was done to clarify the structure of the organisation and enable clearer marketing and grant application strategy.

The Emotional Logic Centre has had a varied, but active year. It continues to be secure in its position as an international 'virtual College' training organisation with high standards set by a Faculty of EL Trainers. This has been verified by the Emotional Logic Centre continuing to achieve the high level of IAG expected to receive the DfE matrix Standard Accreditation.

A mixed charity and business model

The Emotional Logic Centre has three income streams - trading, grant income, and donations. We provide introductory learning for the general public in various individual and group methods, and qualifying courses for people to become Emotional Logic coaches, as well as supplying learning materials in hard copy and online. All donations go into a bursary fund, the funds from which are released to support members of the public who cannot afford the full trading value of our services.

A business model has been put in place to create a sustainable future for Emotional Logic that will preserve the Intellectual Property of the Founder. In the UK, development has mainly been in schools and now also within healthcare plus a steady stream of opportunities within families and individuals. There has been a small amount of activity in the Business Sector. We hope to increase activity in this sector in 2024. Abroad, EL has continued to flourish in the established bases, and continues to have new avenues opening up. The hybrid working with online, and increasing face to face provision, has allowed for a blending of UK and international students. This diversity has proved beneficial for the student's learning journeys. As ever we endeavour to provide support where it is needed, and in the most accessible way. The online tools site has now been translated into 5 languages, German, Danish, French, Spanish and Ukrainian.

In the last few months, despite there being a steady stream of sales, the organisation has a variable monthly profit and loss. It continues to be clear that larger sums of money are required to keep pace with the growing interest and need for Emotional Logic. A high priority area is the continued applications to grant funding. Unfortunately the small grant applications formatted by James didn't provide any significant comeback. However, in June 2023 Abby Turton successfully achieved a £20,000 grant from the Postcode Lottery. This funding is to support families within the top 10 indices of deprivation. So far the funds have been spent on running family 1:1 sessions and Foundation Award courses. The leadership team continues to write small project grants and we have had successes with local funding pots to fund small projects.

Lynne Kennedy continued to provide excellent financial management of the organisation and streamlined the monthly reporting process. She was a valued member of the leadership team and continued to promote the communication between the Coaches, Leadership and Administration teams. Alongside this Lynne spent some time applying for grants and in September 2023 she successfully applied for the Tesco Community Fund and we received £1000

for Ukrainian support. Sadly due to personal circumstances Lynne had to resign from her position in March 2024. At this time we are in the process of recruiting a self employed bookkeeper to continue the financial management and improve forecasting. Christiaan Stirling continues to offer leadership support in a self employed capacity.

The Board of Trustees of the supporting Charity have continued to be strong. The appointment of the new trustees has proved successful and the board has been strengthened by their attendance. Rob's advice and wisdom has been particularly helpful as we navigate the current uncertain financial situation. In May 2023 after a period of absence Nathan White stepped down as a trustee. Recruiting a new trustee with experience in the education sector is a priority for the next year to ensure we continue to have a strong, wide ranging board to support the leadership team.

As a person focused organisation it is important that we remain open to the needs, thoughts and opinions of our clients, staff and Coaches. We have continued to explore new ways to do this and have improved our feedback systems. We have also fine tuned our CPD provision with offering alternate in person and virtual events to support our international team members.

The shop has continued to grow and now hosts a wide range of materials and tools for support. The sales are steady and provide a reasonable income for the organisation. In 2023 we designed new materials such as the 'Book Club Host Notes', the 'Shelly Activity Pack' and the 'Come Through Stronger' package to encourage quick sales and boost income. The use of occasional promotions and increased marketing has helped to consolidate this area too. As 2024 continues we hope to develop new strategies to enhance this further.

1. Emotional Logic Centre (ELC)

The ELC provides training for the general public on both a charitable and a paying basis, and promotes Emotional Logic.

- An Online Introductory Course (OIC) of nine 3-8 minute videos and supporting materials can be purchased from the shop, and also give access to the online tools site for card patterns and Loss Reaction Worksheets. This is a powerful tool to support remote PLAs and interactive webinars. It also allows families to share introductory information to support their conversations. Since March 2023 there have been 132 people accessing the OIC. It is now required learning for the Emotional Logic Award courses. This course is now CPD validated for 5 points.
- The new online 'Come Through Stronger with Emotional Logic' Course has been built on the success of the 'Stress Reduction Programme' and offers the online introduction course, the Emotional Survival Kit, the stress reduction booklet and other materials. This is a low cost self directed course.
- Personal Learning Appointments (PLAs) are confidential sessions run by EL coaches for individuals, couples or small family groups. These can be run face to face or via Zoom.
- Day workshops are now run face to face or via zoom for organisations.
- Quarterly free zoom introduction sessions for parents and carers have proved popular and often produce follow up purchases and interest. These are live streamed onto social media to increase accessibility.

- Targeted free 1hr zoom sessions have been promoted on social media and LinkedIn. For example sessions aimed at therapists and professionals.
- David DiLorenzo's 8-week learning club model is now being widely used by qualified Coaches in community settings. The group sessions allow for practical exploration of the method and peer support.
- The 'Stress Release Booklet' is a coffee table style book with easy to digest information aimed at particular distress behaviours. This is now available in digital format too and can be purchased through the shop. Increasing numbers of venues are willing to display them in waiting rooms.
- The Emotional Survival Kit is continuing to be popular and we have increasing purchases through the shop. It is also a good 'marketing tool'.

Social Media - Our social media presence continues to grow. Facebook is still proving to be a good source of marketing and it provides a good level of customer interaction. We have found that streaming the introduction sessions has been beneficial. Twitter and LinkedIn are increasingly active. We have also started utilising Instagram as this becomes an increasingly popular forum. In 2024/2025 we hope to improve and expand our social media and marketing reach.

Emotional Logic: Harnessing your emotions into inner strength casebook has proven to be very successful and popular. A book group programme has been developed around the casebook. The host booklet is available for free with the expectation that books and materials will be purchased alongside it.

The founder, Trevor Griffiths released a new book called 'Clearing the Way' in January 2024. This book is more targeted and considers the philosophy behind the Emotional Logic method. There is hope that discussion around this book will increase interest in the Emotional Logic Centre in 2024.

2. Emotional Logic Training College (ELTC)

Foundation Award 2024 - Ruzuku platform teaches the healthy adjustment process in eight-week 'classes' led by an EL trainer, or six week classes for school staff to fit with their half-terms. This vocational Award has the Matrix Standard accreditation and is validated for Continuous Professional Development (CPD). In 2024 we decided to introduce a 'General' and 'Accredited' scheme which allows people to complete the course without the coursework. This makes it more accessible to people who are put off by academic work. This has proved to be popular. Since March 2023 99 people have accessed the Foundation Award.

On completion of the Foundation Award, clients are now offered the opportunity to join webinars to discuss personal and informal exploration of the method they have learnt about. These are facilitated by a Tutor but are peer led. This was set up to prevent students who didn't want to complete a full Coaching Award becoming 'lost' and feeling out of practice. There is a small fee for these workshops.

Coaching Award - The Coaching Award has also been accredited by the matrix Standard. The modernisation of the Coaching Award on the ruzuku platform has been very successful - students have been able to progress through the learning and group discussion has flourished.

The information is now easily accessible and consistent. The core training on the Coaching Award has been streamlined with the option of ‘Masterclasses’ to go deeper into your preferred areas e.g. education, chaos theory etc.

As before trainee Coaches must now have an 'accreditation’ period where they are closely supervised and submit 5 written up cases. Monthly Coaching Award online sessions are facilitated currently by Marian and other qualified trainers, where cases, information and methods are discussed. This peer discussion is proving an excellent way of not only expanding Coach’s mindsets but linking Coaches from around the Globe. We are continuing to monitor the standard, and functionality of, the current Coaching Award format and are open to Coach feedback and innovation.

We currently have:

- 50 registered qualified Coaches
- 35 ELFs
- 7 trainee Coaches

Trainer Approval Programme - In October 2024 Rosie England took over the running of this programme. This was a positive step towards the long term expansion of the faculty. We are running online monthly Trainer Approval Programme (TAP) meetings where trainee trainers can explore ideas and cases. As with the Coaching sessions, this has proved popular and an excellent way of monitoring the progress of the students. We currently have 23 qualified Trainers and 5 on the Approval programme. This will enable further expansion of our coaching resource to match growth of the public training. We have 9 Supervisors.

The College provides CPD events for coaches and trainee coaches. It also encourages and supports impact measurement of EL teaching, and publication of results. We ran an extremely successful face to face CPD weekend in October 2023 in Bristol. This was well received and great fun was had. We have decided to have a virtual CPD event in October 2024 to make it accessible to our international Coaches and Trainers.

The College also promotes high quality translations of our materials into foreign languages and specialist languages. We have recently had the activity pack translated into Danish. With support from a small grant many of the materials have been translated into Ukrainian. The online tools site has now been translated into 5 languages, German, Danish, French, Spanish and Ukrainian.

There is considerable activity in South Africa. Annette de la Porte’s EL Introduction course has successfully been CPD accredited by the Social Work board. This is down to a huge effort on her part and opens up the doors for her. She has developed an excellent training model for professionals and continues to expand her training. She is also active in collaborating for innovation in UK training.

3. Schools Sector – Lead: Christiaan Stirling

The school sector is doing well. We are finding that word is spreading further between schools and we often receive enquiries. The increase in qualified ELFs has enabled the training to expand and has taken some of the pressure off Christiaan. The aim over 2024 is to continue to encourage ELFs to go on to Trainer training to expand our schools training cohort.

We have had enquiries from around the United Kingdom including Birmingham, Forest of Dean and Somerset. We are looking forward to expanding out from the focus on Devon.

Overall summary of trends in the education sector

- Our penetration into the school market is growing.
- Existing relationships are going well and growing.
- Significant new relationships are being made and doors are opening in exciting areas with potential for further growth and sales.
- The increased number of PLAs in schools has shown the impact of EL on the pupils and this has resulted in schools signing up for further training for staff.
- Our reputation is growing and we are building up a healthy bank of comments and praise from school leaders and parents which we are using regularly in social media to promote our organisation.
- The latest cohort of EL Facilitators being trained is also learning how to measure and evidence the impact of EL on pupil and school life, and possibly later on family dynamics.
- Free online taster sessions aimed at parents and carers have proved popular. These are widely advertised in schools and provide practical support ideas. These are run quarterly.

4. Individuals & Families (Health & Social care) Sector – Lead: Dr Marian Langsford

Individuals

Personal Learning Appointments: Due to the independent nature of the Emotional Logic Coaches it is hard to determine how many PLAs are happening in the community. However, numbers referred on through the ELC have increased in the last few months.

Creative conversations: People share their understanding of EL informally, so there is a spreading wave of understanding. This is impossible to assess, but stories told on webinars and the Trainer Approval Programme indicate that lots is happening.

Networking: Various wellbeing events and conferences have been attended to promote the Emotional Logic method, courses and products. For example the Ivybridge Wellbeing Collaboration.

Families.

Family PLAs: In person and online family PLAs are increasingly popular These are taking place in people's homes, and in centres such as the Lighthouse Centre and Toucan for Children etc. As always the systemic nature of Emotional Logic lends itself to these PLAs and huge benefits can be seen quickly.

Learning Clubs:

- Shekinah Learning Exchange Programme: A series of face to face workshops with follow up PLAs. Further learning was also available for those who were interested. One person moved on to the Foundation Award funded by the Postcode Lottery grant.
- In April 2023 there was an EL introduction to the 'Wired' youth group. Emotional Logic was introduced to their group of 12-16yr olds.

Community Workshop: Following on from a series of teenage suicides, a support workshop was provided in Ivybridge Library.

Health and Social Care

Psychiatry: Qualified Coach and Trainer, Rosie England, is very active in promoting Emotional Logic in the Psychiatry department in Birmingham. She has run internal Foundation Awards and is actively seeking to incorporate EL into more of their study programmes.

GPs

We still receive referrals from GPs and have occasional GPs contacting us for support.

Wellbeing for NHS: The 'Stress Release Programme' was funded by Somerset NHS offered for free to 600 NHS staff in Somerset. The Tier One training is the Introductory Level, Tier Two is the Foundation Award and there are opportunities for staff members to continue on to Tier Three, Coaching Level.

367 people accessed the Tier One training

22 people accessed the Tier Two Training

At this point we are awaiting confirmation of people starting the Tier Three Training.

The qualitative and quantitative feedback from this programme has been excellent so far.

Therapists: Increasing numbers of therapists are signing up for EL training. Toucan for Children and Button Tree play therapy are using the method with families. Toucan for Children are about to apply for further grants to offer free EL sessions to families and train another in house Coach.

Other Countries:
Zimbabwe.Sandrah Moyo, a qualified clinical psychologist is using EL in the Ingotsheni Psychiatric Hospital in Bulawayo. She has started exploring some research possibilities. As far as we are aware Sethule have continued using EL to support in the challenging times.

Germany and Switzerland are continuing to be successful with their training programmes. They are regular and reliable with the expected royalties.

South Africa. Social worker, Annette de la Porte, in the Capetown area is using EL creatively and very successfully to support nurses and other hospital staff with Covid anxieties. She provides pastoral support for social workers, and is training pastoral carers. She is also bringing on several new trainee coaches to high standards, integrating with the UK Zoom webinars. In 2024 Annette is hoping to gain CPD approval for her courses with Social Workers.

America. After an initial big interest in America, with 12 people completing Foundation Awards, we are now in a position where some activity is taking place in Oregon. This is predominately within the Elders Action Network and is led by Bruce Kelsh. They are keen to use EL as a preventative for the increasingly poor mental health in young people in Oregon.

Mexico In May 2023 Marian and Trevor ran a course for pastors, missionaries and school teachers in Guachochi, helping Tarahumara people. This was a fabulous opportunity and slightly hairy at times! The feedback was good and the experience helped with discussions around trafficking in secondary schools.

5. Business Leadership Sector

Tina de Souza is an experienced business and health consultant who discovered Emotional Logic in 2023. She is keen to bring Emotional Logic into an app to support corporate wellbeing.

We are currently coordinating with her to make this the most efficient and effective product. She has been introducing the Emotional Logic method to many of her contacts.

Sven Lauch continues to use the Emotional Logic concepts within his business consultancy and offers Personal Learning Appointments within this capacity.

In 2024 we hope to expand our corporate reach.

Company registration number: 04756998 (England and Wales)
Charity number: 1107527

EMOTIONAL LOGIC CENTRE
(A COMPANY LIMITED BY GUARANTEE)
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Company registration number: 04756998 (England and Wales)
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EMOTIONAL LOGIC CENTRE
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Charity number: 1107527

EMOTIONAL LOGIC CENTRE
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

REPORT OF THE TRUSTEES

The Trustees, who are also the directors of the company for purposes of the Companies Act, are pleased to present their report and the accounts of the Charity for the year ended 31 May 2024, which have been prepared in accordance with the current statutory requirements and the Charity's governing document. This report and the accounts follow the reporting requirements set out in the Charities SORP Financial Reporting Standard (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE CHARITY, ITS TRUSTEES AND ADVISERS

Charity name:	The charity is known by the name "EMOTIONAL LOGIC CENTRE"
Company Registration Number.	04756998 (England and Wales)
Charity Number.	1107527

The trustees at the date of approval of this report and those who served during the year were:

Laura Curtis	
Gillian Cowsill	
Robert Cowsill	
Zoe Jagelman	
Gordon McKinnon Lake	Resigned 01/08/2024
Andrew Oliver	
Nathan White	Resigned 01/06/2023

Executive officer:	Abigail Turton
Principal and registered office:	South Highlands Blachford Road Ivybridge PL21 0AD
Bankers:	Lloyds Bank PLC 13 Fore Street Ivybridge PL21 9AD
Accountants:	Beverston Accountants Ltd 3 Stoke Damerel Business Centre 5 Church Street Plymouth PL3 4DT

EMOTIONAL LOGIC CENTRE
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

REPORT OF THE TRUSTEES

Status, governance and management

The charity was incorporated on 8th May 2003 and is a company limited by guarantee. The trustees continue to meet on a quarterly basis to advise, monitor and oversee the strategic development of the organisation and its financial stability. In order to appoint new trustees, the charity consults widely within and outside the organisation to find people with organisational skills who know and support the charity's work. Willing applicants meet with existing trustees, who vote unanimously on appointments. The induction process involves providing new trustees with the relevant literature and a full overview of the charity's workings.

Objectives and activities

The charity's objects and activities are to provide 'Emotional Logic' training to help the general public to understand a healthy adjustment process to disappointments and setbacks in life, directly provided to individuals and families, and provided also by skilling a wide range of professional and support staff in sectors such as education, health and social care, housing, business leadership, supervision, and personnel management. The objective is to run courses and support groups in a semi-structured learning environment, face to face or online, to give participants the life and conversational skills to name, prevent, recover, or let go of losses during times of change or life transition, the reactions to which may otherwise cause stress-related mental or physical illness.

Main achievements

Leadership of the ELC is provided by a team of three professionally qualified people with backgrounds in schools education, medicine, finance and therapeutic provisions. Regular leadership team meetings and weekly online communication ensure we keep connected about relevant developments with projects, personnel and financial resources. Financial support is provided by Sue Williams on a monthly basis.

Since the last report 132 people have accessed the online introductory learning and over 99 people have received Foundation level training. There are currently 5 coaches in training and 3 enrolled on the advanced Trainer Approval Programme.

We continue to provide ongoing support for health and social care staff. The schools work continues to expand with an increasing number of schools contacting us through word of mouth and online searches. We have provided free support to Ukrainian refugees, and their host families. Some of the Ukrainian refugees are now training to be Coaches and Trainers. Our physical materials are translated into 10 languages and the online tools are now accessible in 6 languages.

There are well-established centres in Germany, Switzerland, and South Africa that are thriving and providing royalties to the central ELC. Overseas work continues to expand with developments opening up in Europe, Mexico and Australia. We continue to collaborate with health and social care teams in Oregon, USA to integrate EL into their family support programmes. The strategic marketing plan and messages are providing focus for social media and general development strategies.

The Board of Trustees is providing good support and guidance for the management and leadership with quarterly meetings with the CEO. Two board members have stepped down and a new appointed member of the Board has been engaged to provide additional guidance and experience in the areas of education and mentoring. A sixth member of the trustee board will be recruited, ideally with a background in business and marketing. This appointment will further strengthen the Board in its management. Reserve funds are in place, so the ELC can continue to expand and strengthen the current areas of development.

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EMOTIONAL LOGIC CENTRE
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REPORT OF THE TRUSTEES

Public benefit

The trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Financial review

The financial results are as set out in the annexed accounts. The trustees have been able to oversee the improved financial reserve arising from a well-managed balance between traded and gifted activities. Sufficient funds remain to plan an expanded range of activities in the coming year.

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity, and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for the prevention and detection of fraud and other irregularities.

Accounting Exemptions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the trustees



Andrew Oliver

Date: 18 Feb 2025

Company registration number: 04756998 (England and Wales)
Charity number: 1107527

EMOTIONAL LOGIC CENTRE
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024 as set out on pages 5 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the 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 material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act;

2. the accounts did not accord with the accounting records;

3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across any 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 accounts to be reached.

Martin Caruana FMAAT
Beverston Accountants Ltd
3 Stoke Damerel Business Centre
5 Church Street
Plymouth
PL3 4DT

Date: 18/02/2025

Company registration number: 04756998 (England and Wales)
Charity number: 1107527

EMOTIONAL LOGIC CENTRE
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Total 2024	Unrestricted funds	Restricted funds	Total 2023
TOTAL INCOMING RESOURCES	4	64,615	62,136	2,479	66,587
RESOURCES EXPENDED					
Cost of charitable activities	6	50,872	50,645	227	89,985
Governance costs	7	1,538	1,538	-	1,450
TOTAL RESOUCRCES EXPENDED		52,410	52,183	227	91,435
NET INCOME/EXPENDITURE		12,205	9,953	2,252	(24,848)
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		12,205	9,953	2,252	(24,848)
RECONCILIATION OF FUNDS:					
FUNDS BROUGHT FORWARD		34,094	32,776	1,318	58,942
FUNDS CARRIED FORWARDS		46,299	42,729	3,570	34,094

Company registration number: 04756998 (England and Wales)
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EMOTIONAL LOGIC CENTRE
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

STATEMENT OF FINANCIAL POSITION

	Note	2024	2023
Fixed assets			
Fixed assets	9	2,268	4,536
Current assets			
Debtors	10	5,014	2,198
Cash at bank and in hand		54,110	27,009
		59,124	29,207
Creditors: amounts falling due within one year	11	17,911	2,468
Net current assets		41,213	26,739
Net assets		43,481	31,275
Funds			
Unrestricted funds	12	39,911	29,957
Restricted funds	12	3,570	1,318
		43,481	31,275

For the year ending 31 May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

Approved by the Board on: 18 Feb 2025

Andrew Oliver

EMOTIONAL LOGIC CENTRE
(A COMPANY LIMITED BY GUARANTEE)
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NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - GENERAL INFORMATION

Emotional Logic Centre is a charity in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements.

NOTE 2 - STATEMENT OF COMPLIANCE

The accounts have been prepared in accordance with 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 Re public of Ireland (FRS 102) issued in October 2019, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Note 3 – ACCOUNTING POLICIES

3.1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

3.2 FUND ACCOUNTING

General reserves are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose.

3.3 INCOME

Incoming resources - recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP or FRS 102.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have been specified otherwise.

NOTES TO THE FINANCIAL STATEMENTS

Income from interest
This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

Donated services and facilities
Donated services and facilities are shown as incoming and outgoing resources and are estimated by the trustees at an amount they would expect to pay for these services and facilities in accordance with note 5.

3.4 EXPENDITURE AND LIABILITIES

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs would include central functions allocated to activity cost categories on a basis consistent with the use of resources, e.g., allocating property costs by floor areas or per capita, staff costs by the time spent and other costs by their usage.

3.5 TANGIBLE FIXED ASSETS AND DEPRECIATION
Tangible assets are included at cost less depreciation and impairment. Depreciation is calculated to write down the cost of tangible fixed assets over their useful economic lives using the following rates:

Office equipment	- 35% of net book value.
Website	- over 3 years

Note 4 – INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Total 2024	Unrestricted funds	Restricted funds	Total 2023
Courses, presentations and store sales	32,174	32,174	-	42,161
Donations	14,974	13,695	1,279	14,043
Gifts and Gift Aid reclaim	1,930	1,920	10	282
Interest receivable	464	464	-	71
Grant income	6,493	5,303	1,190	1,450
Donated facilities (note 5)	8,580	8,580	-	8,580
	64,615	**62,136**	**2,479**	**66,587**

Note 5 – DONATED SERVICES AND FACILITIES
The charity operates from premises owned by Dr Griffiths and makes no payment for these facilities. In accordance with the SORP requirements, the trustees have presented the cost as an income and an expense, estimated at the rate of £165 per week.

EMOTIONAL LOGIC CENTRE
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

NOTES TO THE FINANCIAL STATEMENTS

Note 6 – COSTS OF CHARITABLE ACTIVITIES

DIRECT CHARITABLE EXPENDITURE

	Total 2024	Unrestricted funds	Restricted funds	Total 2023
Donations	-	-	-	-
Tutoring services	8,651	8,424	227	16,206
Books	-	-	-	-
Donated premises (note 5)	8,580	8,580	-	8,580
Venue hire	-	-	-	-
Travel and accommodation	200	200	-	186
Insurance	1,305	1,305	-	1,271
Other direct costs	975	975	-	-
	19,711	19,484	227	26,243

SUPPORT COSTS

	Total 2024	Unrestricted funds	Restricted funds	Total 2023
Wages	18,354	18,354	-	48,719
Training	-	-	-	147
Repairs, maintenance and equipment hire	1,265	1,265	-	1,265
Telephone	321	321	-	1,172
Administration and IT	1,715	1,715	-	1,360
Postage	193	193	-	373
Stationery and printing	3,754	3,754	-	1,613
Depreciation	2,268	2,268	-	2,268
Advertising	-	-	-	2,005
Website and system analysis	308	308	-	1,417
Subscription and membership	2,935	2,935	-	3,303
Consultancy and report writing	-	-	-	-
Payment services fees	-	-	-	-
Bank charges	46	46	-	56
Sundry	2	2	-	44
	31,161	31,161	-	63,742
	50,872	**50,645**	**227**	**89,985**

Note 7 – GOVERNANCE COSTS

	Total 2024	Unrestricted funds	Restricted funds	Total 2023
Accountancy	1,538	1,538	-	1,450
	1,538	**1,538**	**-**	**1,450**

NOTES TO THE FINANCIAL STATEMENTS

Note 8 – TRUSTEES REMUNERATION AND EXPENSES

The trustees neither received nor waived any emoluments or expenses during the year (2024: NIL).

Note 9 – FIXED ASSETS

	Website	Office equipment
COST		
Brought forward	11,340	5,037
Additions	-	-
Carried forward	11,340	5,037
DEPRECIATION		
Brought forward	6,804	5,037
Charge for the year	2,268	-
Carried forward	9,072	5,037
NET BOOK VALUE		
Brought forward	4,536	-
Carried forward	**2,268**	**-**

Note 10 – DEBTORS

	2024	2023
Trade debtors	3,074	1,916
Gift Aid	1,930	282
Other debtors	10	-
	5,014	**2,198**

Note 11 – CREDITORS DUE WITHIN ONE YEAR

	2024	2023
Trade creditors	1,375	1,018
Accruals	1,500	1,450
Pensions	17	-
Deferred income	15,019	-
	17,911	**2,468**

Note 12 – ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total
Fixed assets	2,268	-	2,268
Cash at bank and in hand	50,540	3,570	54,110
Debtors	5,014	-	5,014
Creditors due within one year	(17,911)	-	(17,911)
	39,911	**3,570**	**43,481**

Note 13 – LIABILITY OF MEMBERS

The liability of the members is limited by guarantee, which is restricted to £1 per member.

EMOTIONAL LOGIC CENTRE

England & Wales - Charity number 1107527

Accounts

Company registration number: 04756998 (England and Wales)
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THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

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THE FOUNDATION FOR GROWTH THROUGH GRIEVING
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

REPORT OF THE TRUSTEES

The Trustees, who are also the directors of the company for purposes of the Companies Act, are pleased to present their report and the accounts of the Charity for the year ended 31 May 2023, which have been prepared in accordance with the current statutory requirements and the Charity's governing document. This report and the accounts follow the reporting requirements set out in the Charities SORP Financial Reporting Standard (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE CHARITY, ITS TRUSTEES AND ADVISERS

Charity name:	The charity is known by the name "THE EMOTIONAL LOGIC CENTRE"
Company Registration Number.	04756998 (England and Wales)
Charity Number.	1107527

The trustees at the date of approval of this report and those who served during the year were:

Gillian Cowsill
Robert Cowsill
Zoe Jagelman
Gordon McKinnon Lake
Andrew Oliver
Nathan White

Executive officer:	Abigail Turton
Principal and registered office:	South Highlands Blachford Road Ivybridge PL21 0AD
Bankers:	Lloyds Bank PLC 13 Fore Street Ivybridge PL21 9AD
Accountants:	Beverston Accountants Ltd 3 Stoke Damerel Business Centre 5 Church Street Plymouth PL3 4DT

REPORT OF THE TRUSTEES

Status, governance and management

The charity was incorporated on 8th May 2003 and is a company limited by guarantee. The trustees continue to meet on a quarterly basis to advise, monitor and oversee the strategic development of the organisation and its financial stability. In order to appoint new trustees, the charity consults widely within and outside the organisation to find people with organisational skills who know and support the charity's work. Willing applicants meet with existing trustees, who vote unanimously on appointments. The induction process involves providing new trustees with the relevant literature and a full overview of the charity's workings.

Objectives and activities

The charity's objects and activities are to provide 'Emotional Logic' training to help the general public to understand a healthy adjustment process to disappointments and setbacks in life, directly provided to individuals and families, and provided also by skilling a wide range of professional and support staff in sectors such as education, health and social care, housing, business leadership, supervision, and personnel management. The objective is to run courses and support groups in a semi-structured learning environment, face to face or online, to give participants the life and conversational skills to name, prevent, recover, or let go of losses during times of change or life transition, the reactions to which may otherwise cause stress-related mental or physical illness.

Main achievements

Leadership of the ELC is provided by a team of four professionally qualified people with backgrounds in schools education, medicine, finance and therapeutic provisions. Weekly leadership team meetings ensure we keep connected about relevant developments with projects, personnel and financial resources. Financial support is provided by Lynne Kennedy, Financial Officer, on a weekly basis.

Since the last report 166 people have accessed the online introductory learning and over 122 people have received Foundation level training. There are currently 5 coaches in training and 7 enrolled on the advanced Trainer Approval Programme.

We continue to provide ongoing support for staff within the NHS. The online course has been accessed by 220 staff members. The schools work continues to expand. In recent months we have been able to provide free support to Ukrainian refugees, and their host families. This includes translation of the materials into Ukrainian. The online tools are now accessible in 6 languages.

There are well-established centres in Germany, Switzerland, and South Africa that are thriving and providing royalties to the central ELC. Overseas work continues to expand with developments opening up in Europe and Mexico. We are successfully collaborating with Vital Villages in Boston, USA to integrate EL into their family support programmes. The strategic marketing plan and messages are providing focus for social media and general development strategies.

The Board of Trustees is providing good support and guidance for the management and leadership with quarterly meetings with the CEO. One board member has stepped down and a new appointed member of the Board will provide additional guidance and experience in the areas of education and mentoring. This appointments will further strengthen the Board in its management. Reserve funds are in place, so the ELC can continue to expand and strengthen the current areas of development.

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

REPORT OF THE TRUSTEES

Public benefit

The trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Financial review

The financial results are as set out in the annexed accounts. The trustees have been able to oversee the improved financial reserve arising from a well-managed balance between traded and gifted activities. Sufficient funds remain to plan an expanded range of activities in the coming year.

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

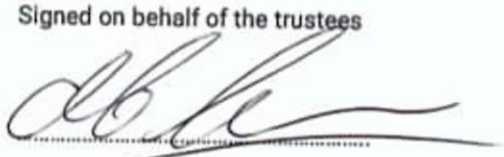
- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity, and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for the prevention and detection of fraud and other irregularities.

Accounting Exemptions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the trustees



Andrew Oliver

Dated:

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2023 as set out on pages 5 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the 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 material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act;
2. the accounts did not accord with the accounting records;
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across any 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 accounts to be reached.

Martin Caruana FMAAT
Beverston Accountants Ltd
3 Stoke Damerel Business Centre
5 Church Street
Plymouth
PL3 4DT

Date:

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Total 2023	Unrestricted funds	Restricted funds	Total 2022
TOTAL INCOMING RESOURCES	4	66,587	63,262	3,325	111,812
RESOURCES EXPENDED					
Cost of charitable activities	6	89,985	86,185	3,800	80,058
Governance costs	7	1,450	1,450	-	1,425
TOTAL RESOUCRCES EXPENDED		91,435	87,635	3,800	78,661
NET INCOME/EXPENDITURE		(24,848)	(24,373)	(475)	33,151
TRANSFERS BETWEEN FUNDS		-	34,384	(34,384)	-
NET MOVEMENT IN FUNDS		(24,848)	10,011	(34,859)	33,151
RECONCILIATION OF FUNDS:					
FUNDS BROUGHT FORWARD		58,942	22,765	36,177	25,791
FUNDS CARRIED FORWARDS		34,094	32,776	1,318	58,942

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

STATEMENT OF FINANCIAL POSITION

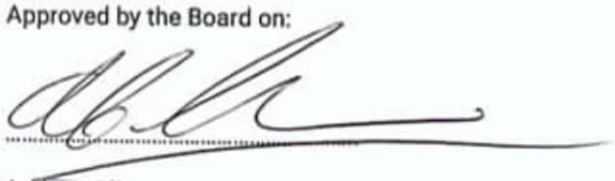
	Note	2023	2022
Fixed assets			
Fixed assets	9	4,536	6,804
Current assets			
Debtors	10	2,198	7,058
Cash at bank and in hand		27,009	47,608
		29,207	54,666
Creditors: amounts falling due within one year	11	2,468	5,349
Net current assets		26,739	49,317
Net assets		31,275	56,121
Funds			
Unrestricted funds	12	29,957	19,944
Restricted funds	12	1,318	36,177
		31,275	56,121

For the year ending 31 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

Approved by the Board on:



Andrew Oliver

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - GENERAL INFORMATION

The Foundation for Growth Through Grieving is a charity in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements.

NOTE 2 - STATEMENT OF COMPLIANCE

The accounts have been prepared in accordance with 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 on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Note 3 – ACCOUNTING POLICIES

3.1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

3.2 FUND ACCOUNTING

General reserves are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose.

3.3 INCOME

Incoming resources - recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP or FRS 102.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have been specified otherwise.

NOTES TO THE FINANCIAL STATEMENTS

Income from interest
This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

Donated services and facilities
Donated services and facilities are shown as incoming and outgoing resources and are estimated by the trustees at an amount they would expect to pay for these services and facilities in accordance with note 5.

3.4 EXPENDITURE AND LIABILITIES

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs would include central functions allocated to activity cost categories on a basis consistent with the use of resources, e.g., allocating property costs by floor areas or per capita, staff costs by the time spent and other costs by their usage.

3.5 TANGIBLE FIXED ASSETS AND DEPRECIATION
Tangible assets are included at cost less depreciation and impairment. Depreciation is calculated to write down the cost of tangible fixed assets over their useful economic lives using the following rates:

Office equipment	- 35% of net book value.
Website	- over 3 years

Note 4 – INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Total 2023	Unrestricted funds	Restricted funds	Total 2022
Courses, presentations and store sales	42,161	40,541	1,620	71,566
Donations	14,043	12,938	1,105	22,488
Gifts and Gift Aid reclaim	282	282	-	4,175
Interest receivable	71	71	-	3
Grant income	1,450	850	600	5,000
Donated facilities (note 5)	8,580	8,580	-	8,580
	66,587	**63,262**	**3,325**	**111,812**

Note 5 – DONATED SERVICES AND FACILITIES
The charity operates from premises owned by Dr Griffiths and makes no payment for these facilities. In accordance with the SORP requirements, the trustees have presented the cost as an income and an expense, estimated at the rate of £165 per week.

NOTES TO THE FINANCIAL STATEMENTS

Note 6 – COSTS OF CHARITABLE ACTIVITIES

DIRECT CHARITABLE EXPENDITURE

	Total 2023	Unrestricted funds	Restricted funds	Total 2022
Donations	-	-	-	46
Tutoring services	16,206	16,206	-	11,599
Books	-	-	-	-
Donated premises (note 5)	8,580	8,580	-	8,580
Venue hire	-	-	-	-
Travel and accommodation	186	87	99	59
Insurance	1,271	1,271	-	1,279
Other direct costs	-	-	-	-
	26,243	26,144	99	21,563

SUPPORT COSTS

	Total 2023	Unrestricted funds	Restricted funds	Total 2022
Wages	48,719	46,255	2,464	15,079
Training	147	147	-	687
Repairs, maintenance and equipment hire	1,265	1,265	-	1,630
Telephone	1,172	1,132	40	807
Administration and IT	1,360	1,360	-	1,595
Postage	373	373	-	734
Stationery and printing	1,613	1,613	-	2,696
Depreciation	2,268	2,268	-	2,268
Advertising	2,005	1,308	697	730
Website and system analysis	1,417	1,417	-	1,138
Subscription and membership	3,303	2,803	500	3,370
Consultancy and report writing	-	-	-	26,750
Payment services fees	-	-	-	714
Bank charges	56	56	-	29
Sundry	44	44	-	268
	63,742	60,041	3,701	58,495
	89,985	**86,185**	**3,800**	**80,058**

Note 7 – GOVERNANCE COSTS

	Total 2023	Unrestricted funds	Restricted funds	Total 2022
Accountancy	1,450	1,450	-	1,425
	1,450	**1,450**	**-**	**1,425**

NOTES TO THE FINANCIAL STATEMENTS

Note 8 – TRUSTEES REMUNERATION AND EXPENSES

The trustees neither received nor waived any emoluments or expenses during the year (2022: NIL).

Note 9 – FIXED ASSETS

	Website	Office equipment
COST		
Brought forward	11,340	5,037
Additions	-	-
Carried forward	11,340	5,037
DEPRECIATION		
Brought forward	4,536	5,037
Charge for the year	2,268	-
Carried forward	6,804	5,037
NET BOOK VALUE		
Brought forward	6,804	-
Carried forward	**4,536**	**-**

Note 10 – DEBTORS

	2023	2022
Trade debtors	1,916	2,883
Gift Aid	282	4,175
	2,198	**7,058**

Note 11 – CREDITORS DUE WITHIN ONE YEAR

	2023	2022
Trade creditors	1,018	-
Accruals	1,450	1,380
PAYE	-	469
Loan	-	3,500
	2,468	**5,349**

Note 12 – ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total
Fixed assets	4,536	-	4,536
Cash at bank and in hand	25,691	1,318	27,009
Debtors	2,198	-	2,198
Creditors due within one year	(2,468)	-	(2,468)
	29,957	**1,318**	**31,275**

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

Note 13 – LIABILITY OF MEMBERS
The liability of the members is limited by guarantee, which is restricted to £1 per member.

EMOTIONAL LOGIC CENTRE

England & Wales - Charity number 1107527

Accounts

Company registration number: 04756998 (England and Wales)
Charity number: 1107527

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

Company registration number: 04756998 (England and Wales)
Charity number: 1107527

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

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Notes to the financial statements	7 – 11

Company registration number: 04756998 (England and Wales)
Charity number: 1107527

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

REPORT OF THE TRUSTEES

The Trustees, who are also the directors of the company for purposes of the Companies Act, are pleased to present their report and the accounts of the Charity for the year ended 31 May 2022, which have been prepared in accordance with the current statutory requirements and the Charity's governing document. This report and the accounts follow the reporting requirements set out in the Charities SORP Financial Reporting Standard (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE CHARITY, ITS TRUSTEES AND ADVISERS

Charity name:	The charity is known by the name "THE EMOTIONAL LOGIC CENTRE"
Company Registration Number.	04756998 (England and Wales)
Charity Number.	1107527

The trustees at the date of approval of this report and those who served during the year were:

Gillian Cowsill
Gordon McKinnon Lake
Andrew Oliver
Nathan White
Zoe Jagelman
Robert Cowsill

Executive officer:	Abigail Turton
Principal and registered office:	South Highlands Blachford Road Ivybridge PL21 0AD
Bankers:	Lloyds Bank PLC 13 Fore Street Ivybridge PL21 9AD
Accountants:	Beverston Accountants Ltd C1 Apollo Court Neptune Park, Cattedown Plymouth Devon PL4 0SJ

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

REPORT OF THE TRUSTEES

Status, governance and management

The charity was incorporated on 8th May 2003 and is a company limited by guarantee. The trustees continue to meet on a quarterly basis to advise, monitor and oversee the strategic development of the organisation and its financial stability. In order to appoint new trustees, the charity consults widely within and outside the organisation to find people with organisational skills who know and support the charity's work. Willing applicants meet with existing trustees, who vote unanimously on appointments. The induction process involves providing new trustees with the relevant literature and a full overview of the charity's workings.

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Main achievements

Leadership of the ELC is provided by a team of four professionally qualified people with backgrounds in schools education, medicine, finance and therapeutic provisions. Weekly leadership team meetings ensure we keep connected about relevant developments with projects, personnel and financial resources. Financial support is provided by Claire Perry, Virtual Assistant (Bsc Hons Economics and Management), on a monthly basis. The appointment of an Administrator/PA has increased efficiency and governance. Since the last report 130 people have accessed the online introductory learning and over 60 people have received Foundation level training. There are currently 10 coaches in training and 23 enrolled on the advanced Trainer Approval Programme.

We continue to provide ongoing support for staff within the NHS. The schools work continues to expand. In recent months we have been able to provide free support to Ukrainian refugees, and their host families. This includes translation of the materials into Ukrainian.

There are well-established centres in Germany, Switzerland, and South Africa that are thriving and providing royalties to the central ELC. Overseas work continues to expand with developments opening in Europe and Mexico. The strategic marketing plan and messages are providing focus for social media and general development strategies.

The Board of Trustees is providing good support and guidance for the management and leadership with quarterly meetings with the CEO. Two new appointed members of the Board will provide additional guidance and experience in the areas of finance and fundraising. These appointments will further strengthen the Board in its management. Reserve funds are in place, so the ELC can continue to expand and strengthen the current areas of development.

REPORT OF THE TRUSTEES

Public benefit
The trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Financial review
The financial results are as set out in the annexed accounts. The trustees have been able to oversee the improved financial reserve arising from a well-managed balance between traded and gifted activities. Sufficient funds remain to plan an expanded range of activities in the coming year.

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for the prevention and detection of fraud and other irregularities.

Accounting Exemptions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the trustees

G M Lake

Gordon Lake

Date: 13 SEPTEMBER 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022 as set out on pages 5 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the 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 material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act;

2. the accounts did not accord with the accounting records;

3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Martin Caruana FMAAT
Beverston Accountants Ltd
C1 Apollo Court
Neptune Park, Cattedown
Plymouth
Devon
PL4 0SJ

Date: 16 September 2022

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Total 2022	Unrestricted funds	Restricted funds	Total 2021
TOTAL INCOMING RESOURCES	4	111,812	73,212	38,600	68,678
RESOURCES EXPENDED					
Cost of charitable activities	6	80,057	76,670	3,387	67,794
Governance costs	7	1,425	1,425	-	1,558
TOTAL RESOUCRCES EXPENDED		81,482	78,095	3,387	69,352
NET INCOME/EXPENDITURE		33,330	(4,883)	35,213	(674)
TRANSFERS BETWEEN FUNDS		-	300	(300)	-
NET MOVEMENT IN FUNDS		30,330	(4,583)	34,913	(674)
RECONCILIATION OF FUNDS:					
FUNDS BROUGHT FORWARD		25,791	24,527	1,264	26,465
FUNDS CARRIED FORWARDS		56,121	19,944	36,177	25,791

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

STATEMENT OF FINANCIAL POSITION

	Note	2022	2021
Fixed assets			
Fixed assets	9	6,804	9,072
Current assets			
Debtors	10	7,058	7,465
Cash at bank and in hand		47,608	20,817
		54,666	28,282
Creditors: amounts falling due within one year	11	5,349	11,563
Net current assets		49,317	16,719
Net assets		56,121	25,791
Funds			
Unrestricted funds	12	19,944	24,527
Restricted funds	12	36,177	1,264
		56,121	25,791

For the year ending 31 May 202 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

Approved by the Board on: 13 SEPTEMBER 2022

G M Lake

Gordon Lake
Trustee

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - GENERAL INFORMATION

The Foundation for Growth Through Grieving is a charity in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements.

NOTE 2 - STATEMENT OF COMPLIANCE

The accounts have been prepared in accordance with 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 on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Note 3 – ACCOUNTING POLICIES

3.1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

3.2 FUND ACCOUNTING

General reserves are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose.

3.3 INCOME

Incoming resources - recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

NOTES TO THE FINANCIAL STATEMENTS

Income from interest
This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

Donated services and facilities
Donated services and facilities are shown as incoming and outgoing resources and are estimated by the trustees at an amount they would expect to pay for these services and facilities in accordance with note 5.

3.4 EXPENDITURE AND LIABILITIES

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs would include central functions allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

3.5 TANGIBLE FIXED ASSETS AND DEPRECIATION
Tangible assets are included at cost less depreciation and impairment. Depreciation is calculated to write down the cost of tangible fixed assets over their useful economic lives using the following rates:

Office equipment	- 35% of net book value.
Website	- over 3 years

Note 4 – INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Total 2022	Unrestricted funds	Restricted funds	Total 2021
Courses, presentations and store sales	71,566	53,966	17,600	40,663
Donations	22,488	6,488	16,000	16,042
Gifts and Gift Aid reclaim	4,175	4,175	-	2,889
Interest receivable	3	3	-	4
Grant income	5,000	-	5,000	500
Donated facilities (note 5)	8,580	8,580	-	8,580
	111,812	**73,212**	**38,600**	**68,678**

Note 5 – DONATED SERVICES AND FACILITIES
The charity operates from premises owned by Dr Griffiths and makes no payment for these facilities. In accordance with the SORP requirements the trustees have presented the cost as an income and an expense, estimated at the rate of £165 per week.

NOTES TO THE FINANCIAL STATEMENTS

Note 6 – COSTS OF CHARITABLE ACTIVITIES

DIRECT CHARITABLE EXPENDITURE

	Total 2022	Unrestricted funds	Restricted funds	Total 2021
Donations	46	46	-	-
Tutoring services	11,599	9,501	2,098	17,137
Books	-	-	-	482
Donated premises (note 5)	8,580	8,580	-	8,580
Venue hire	-	-	-	153
Travel and accommodation	59	59	-	-
Insurance	1,279	1,279	-	1,356
Other direct costs	-	-	-	3,322
	21,563	19,465	2,098	31,030

SUPPORT COSTS

	Total 2022	Unrestricted funds	Restricted funds	Total 2021
Wages	15,079	15,005	74	4,403
Training	687	687	-	180
Repairs, maintenance and equipment hire	1,630	1,630	-	1,805
Telephone	807	807	-	627
Administration and IT	1,595	1,595	-	1,112
Postage	734	734	-	474
Stationery and printing	2,696	2,696	-	1,354
Depreciation	2,268	2,268	-	2,268
Advertising	730	140	590	2,644
Website and system analysis	1,138	888	250	1,416
Subscription and membership	3,370	3,370	-	2,957
Consultancy and report writing	26,749	26,374	375	17,050
Payment services fees	714	714	-	416
Bank charges	29	29	-	31
Sundry	268	268	-	27
	58,494	57,205	1,289	36,764
	80,057	**76,670**	**3,387**	**67,794**

Note 7 – GOVERNANCE COSTS

	Total 2022	Unrestricted funds	Restricted funds	Total 2021
Accountancy	1,425	1,425	-	1,558
	1,425	**1,425**	**-**	**1,558**

NOTES TO THE FINANCIAL STATEMENTS

Note 8 – TRUSTEES REMUNERATION AND EXPENSES

The trustees neither received nor waived any emoluments or expenses during the year (2021: NIL).

Note 9 – FIXED ASSETS

	Website	Office equipment
COST		
Brought forward	11,340	5,037
Additions	-	-
Carried forward	11,340	5,037
DEPRECIATION		
Brought forward	2,268	5,037
Charge for the year	2,268	-
Carried forward	4,536	5,037
NET BOOK VALUE		
Brought forward	9,072	-
Carried forward	**6,804**	**-**

Note 10 – DEBTORS

	2022	2021
Trade debtors	2,883	4,576
Gift Aid	4,175	2,889
	7,058	**7,465**

Note 11 – CREDITORS DUE WITHIN ONE YEAR

	2022	2021
Trade creditors	-	685
Accruals	1,380	1,300
PAYE	469	78
Loan	3,500	9,500
	5,349	**11,563**

Note 12 – ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total
Fixed assets	6,804	-	6,804
Cash at bank and in hand	11,431	36,177	47,608
Debtors	7,058	-	7,058
Creditors due within one year	(5,349)	-	(5,349)
	19,944	**36,177**	**56,121**

Note 13 – LIABILITY OF MEMBERS

The liability of the members is limited by guarantee which is restricted to £1 per member.

EMOTIONAL LOGIC CENTRE

England & Wales - Charity number 1107527

Accounts

Company registration number: 04756998 (England and Wales)
Charity number: 1107527

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

Company registration number: 04756998 (England and Wales)
Charity number: 1107527

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

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THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

REPORT OF THE TRUSTEES

The Trustees, who are also the directors of the company for purposes of the Companies Act, are pleased to present their report and the accounts of the Charity for the year ended 31 May 2021, which have been prepared in accordance with the current statutory requirements and the Charity's governing document. This report and the accounts follow the reporting requirements set out in the Charities SORP Financial Reporting Standard (FRS 102).

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE CHARITY, ITS TRUSTEES AND ADVISERS

Charity name:	The charity is known by the name "THE EMOTIONAL LOGIC CENTRE"
Company Registration Number.	04756998 (England and Wales)
Charity Number.	1107527

The trustees at the date of approval of this report and those who served during the year were:

Mrs. Gillian Cowsill	
Mr. Gordon McKinnon Lake	
Mr. Andrew Oliver	Appointed 20 November 2020
Mr Nathan White	Appointed 20 November 2020
Mr. Alan McCarthy	Resigned 25 February 2021
Mrs. Maria McCarthy	Resigned 25 February 2021

Executive officer:	Dr. Trevor Griffiths
Principal and registered office:	South Highlands Blachford Road Ivybridge PL21 0AD
Bankers:	Lloyds Bank PLC 13 Fore Street Ivybridge PL21 9AD
Accountants:	Beverston Accountants Ltd C1 Apollo Court Neptune Park, Cattedown Plymouth Devon PL4 0SJ

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

REPORT OF THE TRUSTEES

Status, governance and management

The charity was incorporated on 8th May 2003 and is a company limited by guarantee. The trustees continue to meet on a quarterly basis to advise, monitor and oversee the strategic development of the organisation and its financial stability. In order to appoint new trustees, the charity consults widely within and outside the organisation to find people with organisational skills who know and support the charity's work. Willing applicants meet with existing trustees, who vote unanimously on appointments. The induction process involves providing new trustees with the relevant literature and a full overview of the charity's workings.

Objectives and activities

The charity's objects and activities are to provide 'Emotional Logic' training to help the general public to understand a healthy adjustment process to disappointments and setbacks in life, directly provided to individuals and families, and provided also by skilling a wide range of professional and support staff in sectors such as education, health and social care, housing, business leadership, supervision, and personnel management. The objective is to run courses and support groups in a semi-structured learning environment, face to face or online, to give participants the life and conversational skills to name, prevent, recover, or let go of losses during times of change or life transition, the reactions to which may otherwise cause stress-related mental or physical illness.

Main achievements

Leadership of the ELC is provided by a team of three professionally qualified people with backgrounds in schools education, medicine, and therapeutic provisions. Weekly leadership team meetings ensure we keep connected about relevant developments with projects, personnel and financial resources. Financial support is provided by Claire Perry, Virtual Assistant (Bsc Hons Economics and Management), on a monthly basis.
The Founder is no longer involved in running the Emotional Logic Centre (ELC), or in providing training courses or Personal Learning Appointments. In his role as Dean of the Emotional Logic Training College he is involved only in the quality assurance of the training and qualifying standards of our coaches, group facilitators, supervisors, and the trainers of EL coaches. He is also working to transition this role to others to enable the organisation to have a future independent of himself.
In 2021 300 people have accessed the online introductory learning and over 50 people have received Foundation level training. There are currently 19 coaches in training.
Recently a new area of focus has emerged with staff support in the NHS and Social Services to assist their recovery from the Covid pandemic. The schools work continues to expand. There are well-established centres in Germany, Switzerland, and South Africa that are thriving and providing royalties to the central ELC. Professional fundraisers have been engaged to ensure financial stability and growth with two applications submitted since December. The strategic marketing plan and messages are providing focus for social media and general development strategies.
The Board of Trustees is providing good support and guidance for the management and leadership with quarterly meetings with the CEO.
Reserve funds are in place, so the recovery of Emotional Logic from the Covid crisis is under way.

Public benefit

The trustees have had due regard to the guidance published by the Charity Commission on public benefit.

Financial review

The financial results are as set out in the annexed accounts. The trustees have been able to oversee the improved financial reserve arising from a well-managed balance between traded and gifted activities. Sufficient funds remain to plan an expanded range of activities in the coming year.

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

REPORT OF THE TRUSTEES

Statement of trustees' responsibilities

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for the prevention and detection of fraud and other irregularities.

Accounting Exemptions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the trustees

Gordon Lake

Date: 24 February 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021 as set out on pages 5 to 11.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the 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 material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act;

2. the accounts did not accord with the accounting records;

3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Martin Caruana FMAAT
Beverston Accountants Ltd
C1 Apollo Court
Neptune Park, Cattedown
Plymouth
Devon
PL4 0SJ

Date: 24 February 2022

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Total 2021	Unrestricted funds	Restricted funds	Total 2020
TOTAL INCOMING RESOURCES	4	68,678	65,560	3,118	102,645
RESOURCES EXPENDED					
Cost of charitable activities	6	67,794	56,419	11,375	109,255
Governance costs	7	1,558	1,558	-	2,298
TOTAL RESOUCRCES EXPENDED		69,352	57,977	11,375	111,553
NET INCOME/EXPENDITURE		(674)	7,583	(8,257)	(8,908)
TRANSFERS BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		(674)	7,583	(8,257)	(8,908)
RECONCILIATION OF FUNDS:					
FUNDS BROUGHT FORWARD		26,465	16,944	9,521	35,373
FUNDS CARRIED FORWARDS		25,791	24,527	1,264	26,465

THE FOUNDATION FOR GROWTH THROUGH GRIEVING
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

STATEMENT OF FINANCIAL POSITION

	Note	2021	2020
Fixed assets			
Fixed assets	9	9,072	11,340
Current assets			
Debtors	10	7,465	6,882
Cash at bank and in hand		20,817	23,411
		28,282	30,293
Creditors: amounts falling due within one year	11	11,563	15,168
Net current assets		16,719	15,125
Net assets		25,791	26,465
Funds			
Unrestricted funds	12	24,527	16,944
Restricted funds	12	1,264	9,521
		25,791	26,465

For the year ending 31 May 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

Approved by the Board on: 24 February 2022.

Gordon Lake
Trustee

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - GENERAL INFORMATION

The Foundation for Growth Through Grieving is a charity in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information page of these financial statements.

NOTE 2 - STATEMENT OF COMPLIANCE

The accounts have been prepared in accordance with 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 on 16 July 2014, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

Note 3 – ACCOUNTING POLICIES

3.1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

3.2 FUND ACCOUNTING

General reserves are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose.

3.3 INCOME

Incoming resources - recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

NOTES TO THE FINANCIAL STATEMENTS

Income from interest
This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

Donated services and facilities
Donated services and facilities are shown as incoming and outgoing resources and are estimated by the trustees at an amount they would expect to pay for these services and facilities in accordance with note 5.

3.4 EXPENDITURE AND LIABILITIES

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs would include central functions allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

3.5 TANGIBLE FIXED ASSETS AND DEPRECIATION
Tangible assets are included at cost less depreciation and impairment. Depreciation is calculated to write down the cost of tangible fixed assets over their useful economic lives using the following rates:

Office equipment	- 35% of net book value.
Website	- over 3 years

Note 4 – INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Total 2021	Unrestricted funds	Restricted funds	Total 2020
Courses, presentations and store sales	40,663	38,045	2,618	49,365
Donations	16,042	16,042	-	15,628
Gifts and Gift Aid reclaim	2,889	2,889	-	4,422
Interest receivable	4	4	-	10
Grant income	500	-	500	24,640
Donated facilities (note 5)	8,580	8,580	-	8,580
	68,678	**65,560**	**3,118**	**102,645**

Note 5 – DONATED SERVICES AND FACILITIES
The charity operates from premises owned by Dr Griffiths and makes no payment for these facilities. In accordance with the SORP requirements the trustees have presented the cost as an income and an expense, estimated at the rate of £165 per week.

NOTES TO THE FINANCIAL STATEMENTS

Note 6 – COSTS OF CHARITABLE ACTIVITIES

DIRECT CHARITABLE EXPENDITURE

	Total 2021	Unrestricted funds	Restricted funds	Total 2020
Bursaries and course subsidiaries	-			1,500
Tutoring services	17,137	5,762	11,375	14,538
Books	482	482	-	-
Donated premises (note 5)	8,580	8,580	-	8,580
Venue hire	153	153	-	3,348
Travel and accommodation	-	-	-	2,344
Insurance	1,356	1,356	-	1,387
Other direct costs	3,322	3,322	-	1,300
	31,030	19,622	11,375	32,997

SUPPORT COSTS

	Total 2021	Unrestricted funds	Restricted funds	Total 2020
Wages	4,403	4,403	-	36,231
Training	180	180	-	-
Repairs, maintenance and equipment hire	1,805	1,805	-	1,750
Telephone	627	627	-	730
Administration and IT	1,112	1,112	-	3,621
Postage	474	474	-	120
Stationery and printing	1,354	1,354	-	3,129
Depreciation	2,268	2,268	-	-
Advertising	2,644	2,644	-	3,595
Website and system analysis	1,416	1,416	-	1,881
Subscription and membership	2,957	2,957	-	2,753
Consultancy and report writing	17,050	17,050	-	21,968
Payment services fees	416	416	-	314
Bank charges	31	31	-	56
Sundry	27	27	-	110
	36,764	36,764	-	76,258
	67,794	**56,419**	**11,375**	**109,255**

Note 7 – GOVERNANCE COSTS

	Total 2021	Unrestricted funds	Restricted funds	Total 2020
Accountancy	1,558	1,558	-	2,298
	1,558	**1,558**	**-**	**2,297**

NOTES TO THE FINANCIAL STATEMENTS

Note 8 – TRUSTEES REMUNERATION AND EXPENSES

The trustees neither received nor waived any emoluments or expenses during the year (2019: NIL).

Note 9 – FIXED ASSETS

	Website	Office equipment
COST		
Brought forward	11,340	5,037
Additions	-	-
Carried forward	11,340	5,037
DEPRECIATION		
Brought forward	-	5,037
Charge for the year	2,268	-
Carried forward	2,268	5,037
NET BOOK VALUE		
Brought forward	11,340	-
Carried forward	**9,072**	**-**

Note 10 – DEBTORS

	2021	2020
Trade debtors	4,576	2,460
Gift Aid	2,889	4,422
	7,465	**6,882**

Note 11 – CREDITORS DUE WITHIN ONE YEAR

	2021	2020
Trade creditors	685	59
Accruals	1,300	1,300
Pensions	-	146
PAYE Payable	78	1,663
Loan	9,500	12,000
	11,563	**15,186**

Note 12 – ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total
Fixed assets	9,072	-	9,072
Cash at bank and in hand	19,553	1,264	20,817
Debtors	7,465	-	7,465
Creditors due within one year	(11,563)	-	(11,563)
	24,527	**1,264**	**25,791**

Note 13 – LIABILITY OF MEMBERS

The liability of the members is limited by guarantee which is restricted to £1 per member.