

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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**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021**

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**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

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**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.

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**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

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**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

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**STATEMENT OF FINANCIAL ACTIVITIES**

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

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**STATEMENT OF FINANCIAL POSITION**

	<u>Note</u>	<u>2021</u>	<u>2020</u>
<b>Fixed assets</b>			
Fixed assets	9	9,072	11,340
<b>Current assets</b>			
Debtors	10	7,465	6,882
Cash at bank and in hand		20,817	23,411
		28,282	30,293
<b>Creditors: amounts falling due within one year</b>	11	11,563	15,168
<b>Net current assets</b>		16,719	15,125
<b>Net assets</b>		25,791	26,465
<b>Funds</b>			
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



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**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.

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**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**

	<b>Total 2021</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2020</b>
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
	<b>68,678</b>	<b>65,560</b>	<b>3,118</b>	<b>102,645</b>

**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.

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**NOTES TO THE FINANCIAL STATEMENTS**

**Note 6 – COSTS OF CHARITABLE ACTIVITIES**

**DIRECT CHARITABLE EXPENDITURE**

	<b>Total 2021</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2020</b>
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
	<b>31,030</b>	<b>19,622</b>	<b>11,375</b>	<b>32,997</b>

**SUPPORT COSTS**

	<b>Total 2021</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2020</b>
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
	<b>36,764</b>	<b>36,764</b>	<b>-</b>	<b>76,258</b>
	<b>67,794</b>	<b>56,419</b>	<b>11,375</b>	<b>109,255</b>

**Note 7 – GOVERNANCE COSTS**

	<b>Total 2021</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2020</b>
Accountancy	1,558	1,558	-	2,298
	<b>1,558</b>	<b>1,558</b>	<b>-</b>	<b>2,297</b>

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**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
<b>COST</b>		
Brought forward	11,340	5,037
Additions	-	-
Carried forward	11,340	5,037
<b>DEPRECIATION</b>		
Brought forward	-	5,037
Charge for the year	2,268	-
Carried forward	2,268	5,037
<b>NET BOOK VALUE</b>		
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
	<b>7,465</b>	<b>6,882</b>

**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
	<b>11,563</b>	<b>15,186</b>

**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)
	<b>24,527</b>	<b>1,264</b>	<b>25,791</b>

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**Note 13 – LIABILITY OF MEMBERS**

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