

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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**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022**

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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 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

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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 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.

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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



Gordon Lake

Date: 13 SEPTEMBER 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 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

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**STATEMENT OF FINANCIAL ACTIVITIES**

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

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**STATEMENT OF FINANCIAL POSITION**

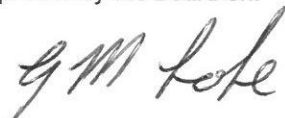
	<b>Note</b>	<b>2022</b>	<b>2021</b>
<b>Fixed assets</b>			
Fixed assets	9	6,804	9,072
<b>Current assets</b>			
Debtors	10	7,058	7,465
Cash at bank and in hand		47,608	20,817
		54,666	28,282
<b>Creditors: amounts falling due within one year</b>	11	5,349	11,563
<b>Net current assets</b>		49,317	16,719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

For the year ending 31 May 2022 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

  
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**

	<u>Total</u> <u>2022</u>	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total</u> <u>2021</u>
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
	<b>111,812</b>	<b>73,212</b>	<b>38,600</b>	<b>68,678</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**

	<u>Total</u> <u>2022</u>	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total</u> <u>2021</u>
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
	<b>21,563</b>	<b>19,465</b>	<b>2,098</b>	<b>31,030</b>

**SUPPORT COSTS**

	<u>Total</u> <u>2022</u>	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total</u> <u>2021</u>
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
	<b>58,494</b>	<b>57,205</b>	<b>1,289</b>	<b>36,764</b>
	<b>80,057</b>	<b>76,670</b>	<b>3,387</b>	<b>67,794</b>

**Note 7 – GOVERNANCE COSTS**

	<u>Total</u> <u>2022</u>	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total</u> <u>2021</u>
Accountancy	1,425	1,425	-	1,558
	<b>1,425</b>	<b>1,425</b>	<b>-</b>	<b>1,558</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 (2021: 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	2,268	5,037
Charge for the year	2,268	-
Carried forward	4,536	5,037
<b>NET BOOK VALUE</b>		
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

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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.