

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

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

CONTENTS

	Page
Report of the trustees	1 – 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 – 11

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

Page1

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

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

Page 2

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**

Page 3

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:

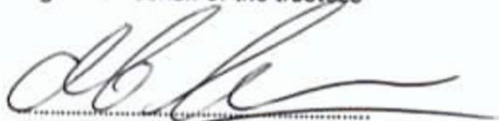
- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial 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:

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

Page 4

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

Page 5

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 RESOURCES 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**

Page 6

STATEMENT OF FINANCIAL POSITION

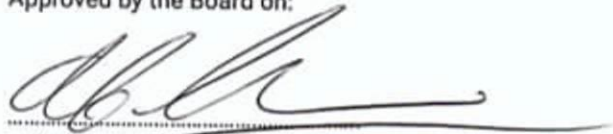
	Note	2023	2022
Fixed assets			
Fixed assets	9	4,536	6,804
Current assets			
Debtors	10	2,198	7,058
Cash at bank and in hand		27,009	47,608
		29,207	54,666
Creditors: amounts falling due within one year	11	2,468	5,349
Net current assets		26,739	49,317
Net assets		31,275	56,121
Funds			
Unrestricted funds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

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

Page 7

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.

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

Page 8

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.

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

Page 9

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

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

Page 10

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

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 2023**

Note 13 – LIABILITY OF MEMBERS

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