

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 ELF's
- 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 ELF's has enabled the training to expand and has taken some of the pressure off Christiaan. The aim over 2024 is to continue to encourage ELF's 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 Ingotshehi 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)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024**

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

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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**

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)
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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, 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.

**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

**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 RESOURCES 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

**EMOTIONAL LOGIC CENTRE
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STATEMENT OF FINANCIAL POSITION

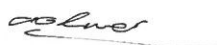
	<u>Note</u>	<u>2024</u>	<u>2023</u>
Fixed assets			
Fixed assets	9	2,268	4,536
Current assets			
Debtors	10	5,014	2,198
Cash at bank and in hand		54,110	27,009
		59,124	29,207
Creditors: amounts falling due within one year	11	17,911	2,468
Net current assets		41,213	26,739
Net assets		43,481	31,275
Funds			
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)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024**

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 Republic 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.

**EMOTIONAL LOGIC CENTRE
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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>2024</u>	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total</u> <u>2023</u>
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
(A COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

NOTES TO THE FINANCIAL STATEMENTS

Note 6 – COSTS OF CHARITABLE ACTIVITIES

DIRECT CHARITABLE EXPENDITURE

	<u>Total</u> <u>2024</u>	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total</u> <u>2023</u>
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

	<u>Total</u> <u>2024</u>	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total</u> <u>2023</u>
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

	<u>Total</u> <u>2024</u>	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>	<u>Total</u> <u>2023</u>
Accountancy	1,538	1,538	-	1,450
	1,538	1,538	-	1,450

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

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

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

**EMOTIONAL LOGIC CENTRE
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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.

