

Company registration number: 04756998
Charity registration number: 1107527

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

**BEVERSTON
ACCOUNTANTS**

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

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

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

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

Objectives and Activities

Aims and Objectives

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

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

Public Benefit

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

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

Achievements and Performance

Main Achievements

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

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

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

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

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

**Emotional Logic Centre
Trustees' Report (continued)
For The Year Ended 31 May 2025**

Financial Review

Financial Position

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

Reserves Policy

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

Small Company Rules

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

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



Zoe Jagelman

Trustee

Date

23 Feb 2026

Emotional Logic Centre
Independent Examiner's Report to the Trustees of Emotional Logic Centre
For The Year Ended 31 May 2025

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

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Martin Caruana FMAAT

Date 24/02/2026

3 Stoke Damerel Business Ctr

5 Church Street

Plymouth

Devon

PL3 4DT

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

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

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

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

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

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

**Emotional Logic Centre
Balance Sheet
As At 31 May 2025**

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

**Emotional Logic Centre
Balance Sheet (continued)
As At 31 May 2025**

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

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

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

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

On behalf of the board



Zoe Jagelman

Trustee

Date

23 Feb 2026

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

**Emotional Logic Centre
Notes to the Financial Statements
For The Year Ended 31 May 2025**

1. General Information

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

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

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

2.2. Fund Accounting

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

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

2.3. Incoming Resources

Incoming resources - recognition of income

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

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

Offsetting

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

Tax reclaims on donations and gifts

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

2.4. Donated Goods and Services

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

2.5. Resources Expended

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

2.6. Intangible Fixed Assets and Amortisation - Other Intangible

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

Emotional Logic Centre
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

2.7. Tangible Fixed Assets and Depreciation

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

2.8. Investments

Income from interest

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

2.9. Cash and Cash Equivalents

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

2.10. Taxation

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

3. Income from Donations and Legacies

	2025		
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Donations and gifts	375	300	675
Gift aid	150	-	150
Grants	16,557	250	16,807
Donated goods, facilities and services	8,580	-	8,580
	<u>25,662</u>	<u>550</u>	<u>26,212</u>
	2024		
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Donations and gifts	13,695	1,279	14,974
Gift aid	1,920	10	1,930
Grants	5,303	1,190	6,493
Donated goods, facilities and services	8,580	-	8,580
	<u>29,498</u>	<u>2,479</u>	<u>31,977</u>

4. Investment Income

Emotional Logic Centre
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

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

5. Net Income/(Expenditure)

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

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

6. Analysis of Expenditure

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

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

Emotional Logic Centre
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

7. Support Costs

	2025
	Courses, presentations and store sales
	£
Employee costs	9,182
General administration	10,384
Depreciation	2,268
	<u>21,834</u>
	2024
	Courses, presentations and store sales
	£
Employee costs	18,170
General administration	12,261
Depreciation	2,268
	<u>32,699</u>

8. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	<u>9,182</u>	<u>18,170</u>

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

9. Average Number of Employees

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

Emotional Logic Centre
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

10. Intangible Assets

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

11. Tangible Assets

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

12. Debtors

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

Emotional Logic Centre
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

13. Creditors: Amounts Falling Due Within One Year

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

14. Deferred Income

Deferred income movements in the year were as follows:

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

15. Movement in Funds

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

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

Emotional Logic Centre
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

16. Transactions with Trustees

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

No trustee expenses have been incurred.

17. Related Party Disclosures

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

18. Company limited by guarantee

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

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

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

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

...CONTINUED

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

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