

REGISTERED COMPANY NUMBER: 10292933 (England and Wales)
REGISTERED CHARITY NUMBER: 1172763

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021
FOR
THE GOOD GRIEF TRUST

Elson Geaves Accountants
Chartered Certified Accountants
12 Haviland Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7RG

THE GOOD GRIEF TRUST

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FOR THE YEAR ENDED 31 JULY 2021

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THE GOOD GRIEF TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

10292933 (England and Wales)

Registered Charity number

1172763

Registered office

12 Haviland Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7RG

Trustees

Ms L Magistris Entrepreneur
Ms J Soulsby Accounts Manager
Mrs H Churchill Hairdresser
Ms S Duddy Dance Teacher
G Armstrong (appointed 19.2.2021)
M Baxter (appointed 19.2.2021)

Company Secretary

Ms J Soulsby

Independent Examiner

Elson Geaves Accountants
Chartered Certified Accountants
12 Haviland Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7RG

Approved by order of the board of trustees on 29 April 2022 and signed on its behalf by:

Ms L Magistris - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE GOOD GRIEF TRUST**

Independent examiner's report to the trustees of The Good Grief Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2021.

Responsibilities and basis of report

As the charity's 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.

Gary Elson, FCCA
Elson Geaves Accountants
Chartered Certified Accountants
12 Haviland Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7RG

29 April 2022

THE GOOD GRIEF TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

		2021	2020
		Unrestricted	Total
		fund	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		177,243	71,688
Other trading activities	2	933	8,305
Total		178,176	79,993
EXPENDITURE ON			
Raising funds	3	95,492	53,120
NET INCOME		82,684	26,873
RECONCILIATION OF FUNDS			
Total funds brought forward		41,283	14,410
TOTAL FUNDS CARRIED FORWARD		123,967	41,283

The notes form part of these financial statements

THE GOOD GRIEF TRUST

BALANCE SHEET
31 JULY 2021

		2021	2020
		Unrestricted	Total
		fund	funds
	Notes	£	£
CURRENT ASSETS			
Debtors	7	294	-
Cash at bank		124,993	42,298
		<hr/>	<hr/>
		125,287	42,298
 CREDITORS			
Amounts falling due within one year	8	(1,320)	(1,015)
		<hr/>	<hr/>
NET CURRENT ASSETS		123,967	41,283
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		123,967	41,283
		<hr/>	<hr/>
NET ASSETS		123,967	41,283
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		123,967	41,283
		<hr/>	<hr/>
TOTAL FUNDS		123,967	41,283
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

THE GOOD GRIEF TRUST

BALANCE SHEET - continued

31 JULY 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2022 and were signed on its behalf by:

L Magistris - Trustee

J Soulsby - Trustee

THE GOOD GRIEF TRUST

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 JULY 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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.

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

THE GOOD GRIEF TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Goods Sold	933	8,305
	<u> </u>	<u> </u>

3. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Support costs	95,492	51,360
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

	2021	2020
	£	£
Trustees' expenses	821	6,450
	<u> </u>	<u> </u>

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Admin	2	-
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	71,688
Other trading activities	8,305
Total	<u>79,993</u>
 EXPENDITURE ON	
Raising funds	53,120
 NET INCOME	<u>26,873</u>

THE GOOD GRIEF TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

**Unrestricted
fund
£**

RECONCILIATION OF FUNDS

Total funds brought forward	14,410

TOTAL FUNDS CARRIED FORWARD	41,283
	=====

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	294	-
	=====	=====

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses	1,320	1,015
	=====	=====

9. MOVEMENT IN FUNDS

	At 1/8/20 £	Net movement in funds £	At 31/7/21 £
Unrestricted funds			
General fund	41,283	82,684	123,967
	_____	_____	_____
TOTAL FUNDS	41,283	82,684	123,967
	=====	=====	=====

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,176	(95,492)	82,684
	_____	_____	_____
TOTAL FUNDS	178,176	(95,492)	82,684
	=====	=====	=====

THE GOOD GRIEF TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/8/19 £	Net movement in funds £	At 31/7/20 £
Unrestricted funds			
General fund	14,410	26,873	41,283
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>14,410</u>	<u>26,873</u>	<u>41,283</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,993	(53,120)	26,873
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>79,993</u>	<u>(53,120)</u>	<u>26,873</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/19 £	Net movement in funds £	At 31/7/21 £
Unrestricted funds			
General fund	14,410	109,557	123,967
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>14,410</u>	<u>109,557</u>	<u>123,967</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	258,169	(148,612)	109,557
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>258,169</u>	<u>(148,612)</u>	<u>109,557</u>

THE GOOD GRIEF TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.

THE GOOD GRIEF TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Events	869	570
Donations	176,374	71,118
	<hr/>	<hr/>
	177,243	71,688
Other trading activities		
Goods Sold	933	8,305
	<hr/>	<hr/>
Total incoming resources	178,176	79,993
 EXPENDITURE		
Other trading activities		
Purchases	-	1,760
Support costs		
Management		
Wages	12,886	3,209
Rent	4,950	6,482
Light and heat	1,350	1,500
Telephone	180	200
Postage and stationery	8,966	7,344
Advertising, Marketing & PR	28,731	12,861
Sundries	440	-
Event Expenses	6,046	4,165
Website & IT Costs	9,169	6,971
Training Expenses	1,296	-
Travel & Subsistence Costs	360	400
Other Professional Fees	450	612
Consultancy Fees (2016-2021)	13,500	-
	<hr/>	<hr/>
	88,324	43,744
Finance		
Bank charges	364	96
Governance costs		
Trustees' travelling expenses	821	6,450
Accountancy fees	1,427	1,070
Legal fees	4,556	-
	<hr/>	<hr/>
	6,804	7,520

This page does not form part of the statutory financial statements

THE GOOD GRIEF TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	2021	2020
	£	£
Total resources expended	95,492	53,120
Net income	82,684	26,873

This page does not form part of the statutory financial statements