

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

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 JULY 2022**

**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 2022**

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**THE GOOD GRIEF TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2022**

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 2022. 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 (resigned 29.9.2022)  
Mrs H Churchill Hairdresser (resigned 29.9.2022)  
Ms S Duddy Dance Teacher (resigned 29.9.2022)  
G Armstrong (resigned 24.3.2022)  
M Baxter (resigned 29.9.2022)  
Mrs S F J Slater (appointed 12.10.2022)  
S D Sanderson (appointed 12.10.2022)

**Company Secretary**

**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 27 March 2023 and signed on its behalf by:

**THE GOOD GRIEF TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2022**

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 2022.

**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

27 March 2023

**THE GOOD GRIEF TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		72,862	177,243
Other trading activities	2	535	933
Investment income	3	8	-
<b>Total</b>		<u>73,405</u>	<u>178,176</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	113,771	95,492
Other		-	-
<b>Total</b>		<u>113,771</u>	<u>95,492</u>
<b>NET INCOME/(EXPENDITURE)</b>		(40,366)	82,684
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		123,967	41,283
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>83,601</u></u>	<u><u>123,967</u></u>

The notes form part of these financial statements

**THE GOOD GRIEF TRUST**

**BALANCE SHEET**  
**31 JULY 2022**

		2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	8	-	294
Cash at bank		85,636	124,993
		<hr/> 85,636	<hr/> 125,287
<b>CREDITORS</b>			
Amounts falling due within one year	9	(2,035)	(1,320)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		<hr/> 83,601	<hr/> 123,967
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		83,601	123,967
		<hr/>	<hr/>
<b>NET ASSETS</b>		<hr/> 83,601	<hr/> 123,967
<b>FUNDS</b>	10		
Unrestricted funds		83,601	123,967
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		<hr/> 83,601	<hr/> 123,967

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 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 2022**

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 27 March 2023 and were signed on its behalf by:

L Magistris - Trustee

S F J Slater - Trustee

S D Sanderson - Trustee



## **THE GOOD GRIEF TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 JULY 2022**

#### **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 2022**

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Goods Sold	535	933

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	8	-

**4. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Support costs	103,916	95,492

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

**Trustees' expenses**

	2022	2021
	£	£
Trustees' expenses	1,206	821

**6. STAFF COSTS**

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

	2022	2021
Admin	1	2

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

**THE GOOD GRIEF TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	177,243
Other trading activities	933
<b>Total</b>	<u>178,176</u>
<b>EXPENDITURE ON</b>	
Raising funds	95,492
	<u>          </u>
<b>NET INCOME</b>	82,684
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	41,283
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>123,967</u></u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other debtors	-	294
	<u>          </u>	<u>          </u>

**THE GOOD GRIEF TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Accrued expenses	2,035	1,320
	<u>2,035</u>	<u>1,320</u>

**10. MOVEMENT IN FUNDS**

	At 1/8/21	Net movement in funds	At 31/7/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	123,967	(40,366)	83,601
	<u>123,967</u>	<u>(40,366)</u>	<u>83,601</u>
<b>TOTAL FUNDS</b>	<u>123,967</u>	<u>(40,366)</u>	<u>83,601</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	73,405	(113,771)	(40,366)
	<u>73,405</u>	<u>(113,771)</u>	<u>(40,366)</u>
<b>TOTAL FUNDS</b>	<u>73,405</u>	<u>(113,771)</u>	<u>(40,366)</u>

**Comparatives for movement in funds**

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

**THE GOOD GRIEF TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	178,176	(95,492)	82,684
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>178,176</u>	<u>(95,492)</u>	<u>82,684</u>

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

	At 1/8/20 £	Net movement in funds £	At 31/7/22 £
<b>Unrestricted funds</b>			
General fund	41,283	42,318	83,601
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>41,283</u>	<u>42,318</u>	<u>83,601</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 £
<b>Unrestricted funds</b>			
General fund	251,581	(209,263)	42,318
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>251,581</u>	<u>(209,263)</u>	<u>42,318</u>

**THE GOOD GRIEF TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2022.

**THE GOOD GRIEF TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Events	-	869
Donations	72,862	176,374
	<hr/> 72,862	<hr/> 177,243
<b>Other trading activities</b>		
Goods Sold	535	933
<b>Investment income</b>		
Deposit account interest	8	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	73,405	178,176
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	7,985	-
<b>Support costs</b>		
<b>Management</b>		
Wages & Consultancy	26,094	26,386
Rent	8,200	4,950
Light and heat	2,400	1,350
Telephone	240	180
Postage and stationery	11,211	8,966
Advertising, Marketing & PR	13,735	28,731
Sundries	13	440
Event Expenses	11,229	6,046
Website & IT Costs	7,691	9,169
Training & Recruitment Costs	9,300	1,296
Travel & Subsistence Costs	4,290	360
Other Professional Fees	660	450
	<hr/> 95,063	<hr/> 88,324
<b>Finance</b>		
Bank charges	96	364
<b>Governance costs</b>		
Trustees' travelling expenses	1,206	821
Carried forward	1,206	821

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 2022**

	2022	2021
	£	£
<b>Governance costs</b>		
Brought forward	1,206	821
Accountancy fees	1,602	1,427
Legal fees	7,819	4,556
	<hr/> 10,627	<hr/> 6,804
Total resources expended	<hr/> 113,771	<hr/> 95,492
Net (expenditure)/income	<hr/> <hr/> (40,366)	<hr/> <hr/> 82,684

This page does not form part of the statutory financial statements