

**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 2023**  
**FOR**  
**THE GOOD GRIEF TRUST**

Elson Geaves Accountants  
Chartered Certified Accountants  
Elson Geaves  
Forest Links Road  
Ferndown  
Dorset  
BH22 9PH

**THE GOOD GRIEF TRUST**

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**FOR THE YEAR ENDED 31 JULY 2023**

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**THE GOOD GRIEF TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2023**

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 2023. 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**

Elson Geaves  
Forest Links Road  
Ferndown  
Dorset  
BH22 9PH

**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)  
M Baxter (resigned 29.9.2022)  
Mrs S F J Slater Retired (appointed 12.10.2022)  
S D Sanderson Consultant (appointed 12.10.2022)  
Mrs M Brooker (appointed 9.1.2024)

**Company Secretary**

**Independent Examiner**

Gary Elson, FCCA  
Elson Geaves Accountants  
Chartered Certified Accountants  
Elson Geaves  
Forest Links Road  
Ferndown  
Dorset  
BH22 9PH

Approved by order of the board of trustees on 24 April 2024 and signed on its behalf by:

**THE GOOD GRIEF TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2023**

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 2023.

**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  
The Association of Chartered Certified Accountants

Elson Geaves Accountants  
Chartered Certified Accountants  
Elson Geaves  
Forest Links Road  
Ferndown  
Dorset  
BH22 9PH

24 April 2024

**THE GOOD GRIEF TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2023**

		<b>2023</b>	<b>2022</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		63,619	72,862
Other trading activities	2	3,816	535
Investment income	3	63	8
<b>Total</b>		<u>67,498</u>	<u>73,405</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	125,069	113,771
Other		-	-
<b>Total</b>		<u>125,069</u>	<u>113,771</u>
<b>NET INCOME/(EXPENDITURE)</b>		(57,571)	(40,366)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		83,601	123,967
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>26,030</u></u>	<u><u>83,601</u></u>

The notes form part of these financial statements

**THE GOOD GRIEF TRUST**

**BALANCE SHEET**  
**31 JULY 2023**

		<b>2023</b>	<b>2022</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>fund</b>	<b>funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Debtors	8	345	-
Cash at bank		30,761	85,636
		<hr/>	<hr/>
		31,106	85,636
 <b>CREDITORS</b>			
Amounts falling due within one year	9	(5,076)	(2,035)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		26,030	83,601
		<hr/>	<hr/>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		26,030	83,601
		<hr/>	<hr/>
<b>NET ASSETS</b>		26,030	83,601
		<hr/>	<hr/>
 <b>FUNDS</b>	10		
Unrestricted funds		26,030	83,601
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		26,030	83,601
		<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 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 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 2023**

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 24 April 2024 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 2023**

#### **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.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**THE GOOD GRIEF TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

**2. OTHER TRADING ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Goods Sold	3,816	535
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deposit account interest	63	8
	<u>          </u>	<u>          </u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Support costs	122,688	103,916
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

**Trustees' expenses**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trustees' expenses	2,458	1,206
	<u>          </u>	<u>          </u>

**6. STAFF COSTS**

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

	<b>2023</b>	<b>2022</b>
Admin	-	1
	<u>          </u>	<u>          </u>

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 2023**

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

	<b>Unrestricted fund £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	72,862
Other trading activities	535
Investment income	8
	<hr/>
<b>Total</b>	<b>73,405</b>
	<hr/>
<b>EXPENDITURE ON</b>	
Raising funds	113,771
Other	-
	<hr/>
<b>Total</b>	<b>113,771</b>
	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(40,366)</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	123,967
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>83,601</b>
	<hr/> <hr/>

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

	<b>2023 £</b>	<b>2022 £</b>
Other debtors	345	-
	<hr/> <hr/>	<hr/> <hr/>

**THE GOOD GRIEF TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	(1)	-
Accrued expenses	5,077	2,035
	<u>5,076</u>	<u>2,035</u>

**10. MOVEMENT IN FUNDS**

	<b>At 1/8/22</b>	<b>Net movement in funds</b>	<b>At 31/7/23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	83,601	(57,571)	26,030
	<u>83,601</u>	<u>(57,571)</u>	<u>26,030</u>
<b>TOTAL FUNDS</b>	<u>83,601</u>	<u>(57,571)</u>	<u>26,030</u>

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

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	67,498	(125,069)	(57,571)
	<u>67,498</u>	<u>(125,069)</u>	<u>(57,571)</u>
<b>TOTAL FUNDS</b>	<u>67,498</u>	<u>(125,069)</u>	<u>(57,571)</u>

**Comparatives for movement in funds**

	<b>At 1/8/21</b>	<b>Net movement in funds</b>	<b>At 31/7/22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<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>

**THE GOOD GRIEF TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

**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	73,405	(113,771)	(40,366)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>73,405</u>	<u>(113,771)</u>	<u>(40,366)</u>

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

	At 1/8/21 £	Net movement in funds £	At 31/7/23 £
<b>Unrestricted funds</b>			
General fund	123,967	(97,937)	26,030
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>123,967</u>	<u>(97,937)</u>	<u>26,030</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	140,903	(238,840)	(97,937)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>140,903</u>	<u>(238,840)</u>	<u>(97,937)</u>

**THE GOOD GRIEF TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2023.

**THE GOOD GRIEF TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Events	14,754	-
Donations	48,865	72,862
	<hr/> 63,619	<hr/> 72,862
<b>Other trading activities</b>		
Goods Sold	3,816	535
<b>Investment income</b>		
Deposit account interest	63	8
	<hr/>	<hr/>
<b>Total incoming resources</b>	67,498	73,405
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	2,381	7,985
<b>Support costs</b>		
<b>Management</b>		
Wages & Consultancy	31,511	2,313
Pensions	301	92
Rent	3,697	8,200
Light and heat	-	2,400
Telephone	70	240
Postage and stationery	6,893	11,211
Advertising, Marketing & PR	13,531	13,735
Sundries	64	13
Event Expenses	1,046	11,229
Website & IT Costs	10,546	7,691
Training & Recruitment Costs	400	9,300
Travel & Subsistence Costs	5,892	4,290
Bookkeeping Services	3,164	4,186
Professional Fees & Consultancy	10,164	3,835
Admin & PA Services	12,584	16,328
	<hr/> 99,863	<hr/> 95,063
 <b>Finance</b>		
Bank charges	79	96

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 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Finance</b>		
<b>Governance costs</b>		
Trustees' travelling expenses	2,458	1,206
Accountancy fees	1,846	1,602
Legal fees	18,442	7,819
	<hr/> 22,746	<hr/> 10,627
Total resources expended	<hr/> 125,069	<hr/> 113,771
<b>Net expenditure</b>	<hr/> <hr/> (57,571)	<hr/> <hr/> (40,366)

This page does not form part of the statutory financial statements