

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

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 JULY 2024

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 2024

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THE GOOD GRIEF TRUST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

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 2024. 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
Mrs S F J Slater Retired
S D Sanderson Consultant
Mrs M Brooker Consultant (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 30 April 2025 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 2024.

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

30 April 2025

THE GOOD GRIEF TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		32,168	63,619
Other trading activities	2	15,109	3,816
Investment income	3	40	63
Total		<u>47,317</u>	<u>67,498</u>
 EXPENDITURE ON			
Raising funds	4	60,160	125,069
		<u> </u>	<u> </u>
 NET INCOME/(EXPENDITURE)		(12,843)	(57,571)
 RECONCILIATION OF FUNDS			
Total funds brought forward		26,030	83,601
		<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>13,187</u>	<u>26,030</u>

The notes form part of these financial statements

THE GOOD GRIEF TRUST

BALANCE SHEET
31 JULY 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
CURRENT ASSETS			
Debtors	8	5,373	345
Cash at bank		12,169	30,761
		<hr/> 17,542	<hr/> 31,106
CREDITORS			
Amounts falling due within one year	9	(4,355)	(5,076)
		<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 13,187	<hr/> 26,030
TOTAL ASSETS LESS CURRENT LIABILITIES		13,187	26,030
		<hr/>	<hr/>
NET ASSETS		<hr/> 13,187	<hr/> 26,030
FUNDS	10		
Unrestricted funds		13,187	26,030
		<hr/>	<hr/>
TOTAL FUNDS		<hr/> 13,187	<hr/> 26,030

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 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 2024

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 30 April 2025 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 2024**

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 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Goods Sold	15,109	3,816
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	40	63
	<u> </u>	<u> </u>

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	51,731	122,688
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

	2024	2023
	£	£
Trustees' expenses	3,981	2,458
	<u> </u>	<u> </u>

6. STAFF COSTS

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

	2024	2023
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 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	63,619
Other trading activities	3,816
Investment income	63
	<hr/>
Total	67,498
	<hr/>
EXPENDITURE ON	
Raising funds	125,069
	<hr/>
NET INCOME/(EXPENDITURE)	(57,571)
RECONCILIATION OF FUNDS	
Total funds brought forward	83,601
	<hr/>
TOTAL FUNDS CARRIED FORWARD	26,030
	<hr/> <hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	5,373	345
	<hr/> <hr/>	<hr/> <hr/>

THE GOOD GRIEF TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	(1)	(1)
Accrued expenses	4,356	5,077
	<u>4,355</u>	<u>5,076</u>

10. MOVEMENT IN FUNDS

	At 1/8/23	Net movement in funds	At 31/7/24
	£	£	£
Unrestricted funds			
General fund	26,030	(12,843)	13,187
	<u>26,030</u>	<u>(12,843)</u>	<u>13,187</u>
TOTAL FUNDS	<u>26,030</u>	<u>(12,843)</u>	<u>13,187</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	47,317	(60,160)	(12,843)
	<u>47,317</u>	<u>(60,160)</u>	<u>(12,843)</u>
TOTAL FUNDS	<u>47,317</u>	<u>(60,160)</u>	<u>(12,843)</u>

Comparatives for movement in funds

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

THE GOOD GRIEF TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024

10. MOVEMENT IN FUNDS - continued

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

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

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

	At 1/8/22 £	Net movement in funds £	At 31/7/24 £
Unrestricted funds			
General fund	83,601	(70,414)	13,187
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>83,601</u>	<u>(70,414)</u>	<u>13,187</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	114,815	(185,229)	(70,414)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>114,815</u>	<u>(185,229)</u>	<u>(70,414)</u>

THE GOOD GRIEF TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

THE GOOD GRIEF TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Events	828	14,754
Donations	31,340	48,865
	<hr/> 32,168	<hr/> 63,619
Other trading activities		
Goods Sold	15,109	3,816
Investment income		
Deposit account interest	40	63
	<hr/>	<hr/>
Total incoming resources	47,317	67,498
 EXPENDITURE		
Other trading activities		
Purchases	8,429	2,381
Support costs		
Management		
Wages & Consultancy	915	31,511
Pensions	-	301
Rent	3,559	3,697
Telephone	327	70
Postage and stationery	4,817	6,893
Advertising, Marketing & PR	20,189	13,531
Sundries	34	64
Event Expenses	-	1,046
Website & IT Costs	7,852	10,546
Training & Recruitment Costs	-	400
Travel & Subsistence Costs	1,655	5,892
Bookkeeping Services	2,412	3,164
Professional Fees & Consultancy	-	10,164
Admin & PA Services	-	12,584
	<hr/> 41,760	<hr/> 99,863
Finance		
Bank charges	60	79
Governance costs		
Trustees' travelling expenses	3,981	2,458
Carried forward	3,981	2,458

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 2024

	2024	2023
	£	£
Governance costs		
Brought forward	3,981	2,458
Accountancy fees	2,182	1,846
Legal fees	3,748	18,442
	<hr/> 9,911	<hr/> 22,746
Total resources expended	<hr/> 60,160	<hr/> 125,069
Net expenditure	<hr/> <hr/> (12,843)	<hr/> <hr/> (57,571)

This page does not form part of the statutory financial statements