

# JIGSAW PRE-SCHOOL (SPROUGHTON)

England & Wales · Charity number 1031071

## Details

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Other names	BURSTALL PLAYGROUP, JIGSAW PLAYGROUP (SPROUGHTON)
Status	Registered
Legal form	Other
Registered	1994-01-06
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	School Grounds Church Lane Sproughton Ipswich IP8 3BB
Phone	01473745716
Email	<a href="mailto:info@jigsawsproughton.org.uk">info@jigsawsproughton.org.uk</a>
Website	<a href="http://www.jigsawsproughton.org.uk">www.jigsawsproughton.org.uk</a>

## Activities

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**Objects:** THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** Jigsaw provides pre-school age Children with child care

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** IN PRACTICE SPROUGHTON, BURSTALL, HINTLESHAM AND CHATTISHAM
- Suffolk

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£148,951	£134,949	-	-
2023-08-31	£92,237	£115,779	-	-
2022-08-31	£162,601	£156,520	-	-
2021-08-31	£156,768	£137,162	-	-
2020-08-31	£141,732	£116,997	-	-

## Trustees

Name	Role	Appointed
<b>Mark Poole</b>	Chair	
Laura Philips		2016-01-01
Paul Cramner		2018-06-01
Rosemary Laflin		2013-09-01
Sharon Parker		2013-09-01

**JIGSAW PRE-SCHOOL (SPROUGHTON)**

England & Wales - Charity number 1031071

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# Accounts

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## **Charitable activities**

### **Executive Managers Report 2024**

#### **Jigsaw Pre School (Sproughton)**

Child numbers in September 2024 were average. New staff members were employed as more families joined the setting.

##### **Sproughton Setting**

In December the children took part in a Nativity play which was held at Sproughton Church that was well attended by parents.

The Children enjoyed a Christmas party with a visit from Father Christmas

June was a very busy month at Jigsaw.

The children and their parents went for a walk to the Millennium Green in Sproughton.

We held a stay and play for parents.

A sports morning was held in June where all children were invited to attend, again this was supported by many parents/carers.

A teddy bears picnic took place in July again parents /carers were invited to attend.

A sports day took place on the school field which was well attended by parents and carers.

There was an end of summer term party and the older children graduated with their parents/carers reflecting on their time with Jigsaw with past and present photos of their children.

#### **Needham Market**

The children enjoyed a Christmas Party with a visit from Father Christmas at the setting in December along with a Christmas sing along with parents/carers

In the summer there was a sports morning which was well attended by most of the children's adults this was carried out onsite in our large garden. We

held a teddy bears picnic on site, where the children were encouraged to bring a bear to accompany them with their lunch.

There was an end of summer term party and the older children graduated with their parents/carers reflecting on their time with Jigsaw with past and present photos of their children.

The management team would like to thank the chairperson for his continued dedication to both our settings where he supports the management team and the staff to strive for the best outcomes for the settings.

A huge thanks go to all the staff for their hard work and dedication in both settings throughout this year.

### Chairpersons report 2024

It has been another busy year at both settings.

We are currently in the process of changing Jigsaw to a Charitable Incorporated Organisation (CIO) to be completed in early 2025.

This will be better for the Charity in the long term

The Accounts are in good shape and things are running well.

Thank you to the committee for their support this year and also to the staff in both settings who have worked extremely hard this year to plan and provide exciting activities to meet the needs of the children at both Sproughton and Needham Market.

# Profit and Loss

## Jigsaw Pre-School

For the year ended 31 August 2024

2024

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### Turnover

Fees	34,115.67
Local Authority Funding	114,439.21
<b>Total Turnover</b>	<b>148,554.88</b>

### Cost of Sales

PAYE & NI	8,246.47
Staff Pensions	2,781.46
Teaching Supplies	512.25
Wages & Salaries	93,778.14
<b>Total Cost of Sales</b>	<b>105,318.32</b>

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### Gross Profit

**43,236.56**

### Administrative Costs

Bank Charges	140.00
Cleaning	569.32
DBS Checks	385.00
Equipment Maintenance	1,349.95
Equipment Storage	3,380.10
Gas & Electricity	3,484.35
General Expenses	5,446.04
Groceries & Lunches	485.57
Grounds & External Maintenance	682.00
Hire of Equipment	130.00
Insurance	1,112.88
Legal & Professional Fees	1,144.00
Medical & Hygiene Equipment	418.00
Payroll	1,373.42
Play Equipment	20.00
Printing, Postage and Stationery	325.61
Rates & Council Tax	268.00
Rent @ Needham Market	4,382.17
Subscriptions & Licenses	740.98
Telephone	1,665.27
Training	2,219.06
Travel and Accommodation	85.30
Uniform & Clothing	(175.90)
<b>Total Administrative Costs</b>	<b>29,631.12</b>

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### Operating Profit

**13,605.44**

### Other Income

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2024

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Donations Received	397.97
<b>Total Other Income</b>	<b>397.97</b>
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<b>Profit on Ordinary Activities Before Taxation</b>	<b>14,003.41</b>
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<b>Profit after Taxation</b>	<b>14,003.41</b>

Independent examiner's report to the trustees of Jigsaw Pre School

I report to the charity trustees on my examination of the accounts of Jigsaw Pre School (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

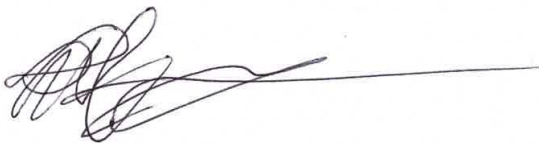
Independent examiner's statement I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Examiner

Mr J Mitchell



17th June 2025

Mark Poole (Trustee) provides services to the charity through his business Autumn Decade on an arms length basis.

All necessary procedures of conflict of interest and a contract for those services have been abided by under the rules of the constitution

**JIGSAW PRE-SCHOOL (SPROUGHTON)**

England & Wales - Charity number 1031071

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# Accounts

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**Profit and Loss**  
**Jigsaw Pre-School**  
**For the year ended 31 August 2023**

<u>Account</u>	<u>2023</u>
<b>Turnover</b>	
Fees	36,655.87
Local Authority Funding	54,570.56
Total Turnover	91,226.43
<b>Cost of Sales</b>	
PAYE & NI	2,536.67
Staff Pensions	2,338.15
Teaching Supplies	399.03
Wages & Salaries	85,423.06
Total Cost of Sales	90,696.91
<b>Gross Profit</b>	<b><u>529.52</u></b>
<b>Administrative Costs</b>	
Bank Charges	160.23
Cleaning	16.50
Computer & Website Expenses	2,461.04
Computer Costs	839.88
Decorations & Furnishings	15.86
Equipment Maintenance	909.83
Equipment Storage	3,358.47
Gas & Electricity	3,732.64
General Expenses	2,196.68
Groceries & Lunches	605.90
Hire of Equipment	184.67
Insurance	422.09
Legal & Professional Fees	40.00
Medical & Hygiene Equipment	1,611.46
Payroll	1,100.91
Play Equipment	90.77
Printing, Postage and Stationery	468.69
Rates & Council Tax	251.43
Rent @ Needham Market	3,742.48
Staff Events	106.70
Subscriptions & Licenses	796.01
Telephone	1,735.41
Training	76.80
Uniform & Clothing	158.66
Total Administrative Costs	25,083.11
<b>Operating Profit</b>	<b><u>(24,553.59)</u></b>
<b>Other Income</b>	
Donations Received	1,012.45
Total Other Income	1,012.45
<b>Profit on Ordinary Activities Before Taxation</b>	<b><u>(23,541.14)</u></b>
<b>Profit after Taxation</b>	<b><u>(23,541.14)</u></b>

## Independent examiner's report to the trustees of Jigsaw Pre School

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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.

Examiner

Mr J Mitchell

A handwritten signature in black ink, appearing to be 'J Mitchell', written in a cursive style.

19<sup>th</sup> June 2024

Mark Poole (Trustee) provides services to the charity through his business, ICT in Schools, on an arms length basis as follows.

IT Support to Microsoft 365 and supply of Digi Table and Computer\Laptop repairs.

### **Chair Person report**

During the year of 2022-2023 Jigsaw is in the process of rebuilding after the pandemic.

To carry out this process it was necessary to employ more staff in order to allow more children to attend the setting

It is a "Chicken and Egg" situation whereby lack of staff means that Jigsaw cannot bring in more children unless it has staffing to cover the ratio but by increasing staff it means Jigsaw had to dip into its reserves to support the additional cost.

This has created a trading loss but was expected and it is now starting to correct itself at the end of the trading year as children levels increase.

Other than that, Jigsaw is performing well and carrying out all of its normal day to day interesting and exciting activities for the children as highlighted in the Managers report.

The committee would like to thank the setting Manager's and their staff teams for all their hard work in making Jigsaw a great place for parents to bring their children.

### **Executive Managers Report 2023**

#### **Charitable activities**

Jigsaw Pre School (Sproughton)

Child numbers in September 2022 were low, these doubled by September 2023.

Initially staffing was low, we then increased staffing as and when Numbers increased. Meaning both settings at times were over staffed.

#### **Sproughton Setting**

In December we had a Christmas Stay and Play for parents/carers which was very well attended followed by Christmas songs.

The Children enjoyed a Xmas party with a visit from Father Christmas.

During the Summer term Jigsaw had an open day to promote the setting.

The children and their parents went for a minibeast hunt to the Millennium Green in Sproughton, and parents evenings were held.

Sports day took place on the school field which was well attended by parents and carers.

We had a summer stay and play which parents/carers also attended. There was an end of term party and 3 children graduated, the graduation was small but a lovely time was had by all.

### **Needham Market Setting**

We had a number of staff changes during the year due to personal reasons.

The children enjoyed a Christmas Party with a visit from Father Christmas at the setting in December along with a Xmas stay and play for the parents/carers and a Xmas sing along

In the summer there was a sports morning, and end of term party and a Graduation for the children that were moving on to a reception class

Thanks to our chairperson for all his hard work and to the rest of the Committee for their support throughout the year, and a huge thanks to all the staff for their hard work and dedication in both settings throughout this year.

**JIGSAW PRE-SCHOOL (SPROUGHTON)**

England & Wales - Charity number 1031071

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# Accounts

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# Accounts Sept 2021 –Aug2022

## Jigsaw Pre-School

For the year ended 31 August 2022

2022

### Turnover

Fees	41,522.54
Local Authority Funding	120,185.74
<b>Total Turnover</b>	<b>161,708.28</b>

### Cost of Sales

PAYE & NI	11,011.53
Staff Pensions	2,879.31
Teaching Supplies	2,402.29
Wages & Salaries	113,153.82
<b>Total Cost of Sales</b>	<b>129,446.95</b>

### Gross Profit

**32,261.33**

### Administrative Costs

Bank Charges	195.95
Children's Entertaining	120.00
Cleaning	734.78
Computer & Website Expenses	2,824.57
DBS Checks	254.00
Decorations & Furnishings	124.00
Equipment Maintenance	1,697.58
Equipment Storage	2,210.11
Gas & Electricity	1,777.67
General Expenses	1,130.27
Groceries & Lunches	1,375.32
Grounds & External Maintenance	276.89
Insurance	2,222.44
Legal & Professional Fees	939.99
Medical & Hygiene Equipment	1,112.94
Payroll	1,701.45
Play Equipment	191.32
Printing, Postage and Stationery	1,593.63
Rates & Council Tax	64.48
Rent @ Needham Market	2,806.86
School Trips	(120.00)
Subscriptions & Licenses	560.07
Telephone	2,137.12
Training	571.00
Travel and Accommodation	55.16
Uniform & Clothing	271.09
Waste Collection	244.00
<b>Total Administrative Costs</b>	<b>27,072.69</b>

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2022

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<b>Operating Profit</b>	<b>5,188.64</b>
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**Other Income**

CJRS Grant	703.36
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Donations Received	189.80
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<b>Total Other Income</b>	<b>893.16</b>
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<b>Profit on Ordinary Activities Before Taxation</b>	<b>6,081.80</b>
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<b>Profit after Taxation</b>	<b>6,081.80</b>
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## Independent examiner's report to the trustees of Jigsaw Pre School

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### Responsibilities and basis of report

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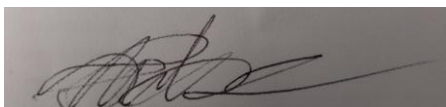
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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Examiner

Mr J Mitchell



10<sup>th</sup> July 2023

## **Charitable activities Executive Managers Report 2022**

### **Jigsaw Pre School (Sproughton)**

This year has seen a return to some normality following the Coronavirus pandemic, staff are still vigilant and parents are asked to think of others if their child has symptoms.

Both sites have had a busy year, and a number of staff changes have taken place.

#### **Sproughton Setting**

In December we had a Christmas Stay & Play for parents/carers which was very well attended followed by Christmas songs. The Children enjoyed a Xmas party with a visit from Father Christmas. During the Summer term Jigsaw had an open day to promote the setting.

The children and their parents went for a colour walk to the Millennium Green in Sproughton, and parents evenings was held. The children had a teddy bears picnic to which parents/carers also attended. There was a leavers graduation ceremony, where a parent kindly donated a large balloon arch under which the children

had their photographs taken. We had an end of term party with lots of water play.

### **Needham Market**

The children enjoyed a Christmas Party with a visit from Father Christmas at the setting in December along with a Xmas stay and play for the parents/carers and a Xmas sing along

There was a stay & play which was attended by fathers, grand dads and uncles.

In the summer there was a sports morning, and end of term party and a Graduation for the children that were moving on to a reception class

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Thanks to our chairperson for all his hard work and to the rest of the committee for their support throughout the year, and a huge thanks to all the staff for their hard work and dedication in both settings throughout this year

## **Chairpersons report 2022**

It has been another busy year at both settings. Normality has been returning to both settings following the Coronavirus pandemic.

A variety of additional activities were offered to the children this year, parties, picnics etc. and both settings had a graduation ceremony for leavers.

There have been a number of staff changes this year.

Thank you to the committee for their support this year and also to the staff in both settings who have worked extremely hard this year to plan and provide exciting activities to meet the needs of the children at both Sproughton and Needham Market.



**JIGSAW PRE-SCHOOL (SPROUGHTON)**

England & Wales - Charity number 1031071

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2021  
for  
Jigsaw Pre School

Jigsaw Pre School

Contents of the Financial Statements  
for the Year Ended 31 August 2021

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Detailed Statement of Financial Activities	15 to 16

Jigsaw Pre School

Chairperson Report  
for the Year Ended 31 August 2021

It has been another busy year at both settings. Covid restrictions were still in place at the beginning of the year, staff all pulled together to work additional hours to cover staff self isolation periods.

A variety of additional activities were offered to the children this year, parties, picnics etc. and both settings had a graduation ceremony for leavers, feedback from parents regarding the changes brought on by the pandemic has been very positive this year.

Due to the increase in the number of children attending new staff members were recruited.

Thank you to the committee for their support this year and also to the staff in both settings who have worked extremely hard this year making changes with the introduction on the new EYFS.

## Jigsaw Pre School

### Report of the Trustees for the Year Ended 31 August 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 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).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and public benefit statement

The charity's principal aims are to enhance the education and development of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities, family learning and extended hours groups.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives.

The right of parents to take responsibility for and become involved in these activities are acknowledged and encouraged and the group offers these opportunities to all children in the local area whatever their race, culture, religion, means or ability.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

##### Executive Managers Report 2021

##### Jigsaw Pre School (Sproughton)

Covid restrictions were still in place this year. Full and detailed risk assessments were carried out at both sites and regularly reviewed when opening up after each lockdown - parents were kept informed of changes throughout.

Both sites had a busy year with staff rising to the challenges of Covid, including covering staff self isolation periods and also the introduction of the new EYFS.

- On 8th June Needham Market had a sports morning
- On 12th July Needham Market had a teddy bears picnic
- On 16th July Needham Market had a graduation ceremony for leavers.

End of summer term party 19th July was attended by the majority of children

- On 7th July Sproughton had sports morning and one parent per family attended.
- On 14th July Sproughton had a teddy bears picnic again on site.
- On 19th July Sproughton had a leavers graduation ceremony that parents attended.
- On 20th July Sproughton held an end summer term party which was attended by most children.

Thanks to our chairperson for all his hard work and to the rest of the committee for their support throughout the year, and a huge thanks to all the staff for their hard work and dedication in both settings throughout this year.

#### FINANCIAL REVIEW

##### Financial position

The Statement of Financial Activities for the year is set out on page 6 of the financial statements.

There was a net surplus for the year of £19,606 2020 (£24,735).

Total funds now stand at £39,818 (2020 £20,212).

##### Investment policy and objectives

The Charity's constitution does not convey investment powers; all surplus funds are held in one or more bank deposit accounts.

## Jigsaw Pre School

### Report of the Trustees for the Year Ended 31 August 2021

#### FINANCIAL REVIEW

##### Reserves policy

The charity has no formal reserves policy as it receives most of its funding from Early Years grant funding and session fees, however, to cover any temporary shortfall in cash flow that may occur due to timing of receipts, a moderate balance is retained on bank deposit. Unrestricted net current surplus at the balance sheet date amounted to £39,818 (2020 £20,212).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is registered with the Charity Commission (no. 1031071) and until 14th November 2016 was governed by a constitution adopted 9th October 1985 as amended on 20th December 1993. At the Annual General Meeting on 14th November 2016 the members ratified the adoption of a new constitution based on the 2008 model constitution produced by the Pre-School Learning Alliance. The group is a member of the Pre-School Learning Alliance.

The overall management and control of the Pre-school rests with the individual members of the Pre-school's management committee. Committee members are also the charity trustees of the Pre-school.

The Committee meets a minimum of twice a year and requires the presence of at least half of its members including at least two officers to form a quorum. All business is decided by a simple majority, each committee member having one vote. In the event of a tie, the Chair has the casting vote.

##### Recruitment and appointment of new trustees

The Committee (trustees) is elected from the charity's membership at each Annual General Meeting and serves for a term of one year. Committee members may be re-elected for up to maximum of ten years. The Committee comprises a minimum of 5 and a maximum of 12 members and must include the offices of Chair, Treasurer and Secretary. In addition the Committee may co-opt up to 3 further members who stand until the next AGM. No member is paid for their work as Committee member/trustee of the Charity.

There are currently 9 Committee members (trustees).

##### Voluntary staff

The charity benefits from the services provided by volunteers. Voluntary help is not valued for the purposes of the financial statements.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have in place policies addressing the main operational risk areas including health and safety and safeguarding and they aim to use best practice in these areas. An appropriate level of insurance is maintained to help mitigate the main financial risks.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1031071

##### Principal address

Church Lane

Sproughton

Ipswich

Suffolk

IP8 3BB

Jigsaw Pre School

Report of the Trustees  
for the Year Ended 31 August 2021

Trustees

M Poole Chairman

Ms S Parker

Mrs L Phillips Secretary

Mrs R Laflin

Ms L Cook

Mrs L Largent Co-opted onto Committee

Mrs C Boulton Co-opted onto Committee

P Cramner Treasurer

E Cook

Independent Examiner

J. Knights ACA, BSc

Knights Lowe Chartered Accountants

Eldo House

Kempson Way

Suffolk Business Park

Bury St Edmunds

Suffolk

IP32 7AR

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
M Poole - Trustee

Independent Examiner's Report to the Trustees of  
Jigsaw Pre School

Independent examiner's report to the trustees of Jigsaw Pre School

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Independent examiner's statement

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J. Knights ACA, BSc  
Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Suffolk Business Park  
Bury St Edmunds  
Suffolk  
IP32 7AR

Date: .....

Jigsaw Pre School

Statement of Financial Activities  
for the Year Ended 31 August 2021

		2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	2,161	3,177
Charitable activities	3		
Operation of pre-school		154,607	138,555
Total		<u>156,768</u>	<u>141,732</u>
EXPENDITURE ON			
Charitable activities	4		
Operation of pre-school		137,162	116,997
NET INCOME		<u>19,606</u>	<u>24,735</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		20,212	(4,523)
TOTAL FUNDS CARRIED FORWARD		<u><u>39,818</u></u>	<u><u>20,212</u></u>

The notes form part of these financial statements

Jigsaw Pre School

Balance Sheet  
31 August 2021

		2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS	Notes		
Tangible assets	9	2,488	2,759
CURRENT ASSETS			
Debtors	10	-	1,424
Cash at bank		67,515	50,694
		<u>67,515</u>	<u>52,118</u>
CREDITORS			
Amounts falling due within one year	11	(30,185)	(34,665)
		<u>37,330</u>	<u>17,453</u>
NET CURRENT ASSETS			
		<u>37,330</u>	<u>17,453</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		39,818	20,212
		<u>39,818</u>	<u>20,212</u>
NET ASSETS		<u>39,818</u>	<u>20,212</u>
FUNDS	12		
Unrestricted funds		39,818	20,212
		<u>39,818</u>	<u>20,212</u>
TOTAL FUNDS		<u>39,818</u>	<u>20,212</u>

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

.....  
M Poole - Trustee

.....  
P Cramner - Trustee

Notes to the Financial Statements  
for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are presented in sterling which is the functional currency of the charity.

The accounts are rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The deficit position has been caused by taking on the additional setting in 2016. When this decision was made the Trustees understood that it would take at least 5 years for the funding and costs to settle down. Having reviewed the cashflow forecasts the Trustees are of the opinion that, despite the deficit position, no significant material uncertainties exist regarding the charity's ability to continue as a going concern for the foreseeable future.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c).

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.

Local authority funding grants are accounted for in the financial period to which the grants relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

1. ACCOUNTING POLICIES - continued

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 4 years straight line
Computer equipment	- 3 years straight line

Taxation

The charity is exempt from 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.

Designated funds are unrestricted funds which have been designated for specific purposes by the trustees.

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

Lease commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

Financial instruments

Financial assets and financial liabilities are recognised with the charity becomes party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Jigsaw Pre School

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

2.	DONATIONS AND LEGACIES			2021	2020
				£	£
	Donations			2,161	3,177
				<u>          </u>	<u>          </u>
3.	INCOME FROM CHARITABLE ACTIVITIES			2021	2020
		Activity		£	£
	Pre-school fees	Operation of pre-school		28,990	31,824
	Grants	Operation of pre-school		125,617	106,731
				<u>          </u>	<u>          </u>
				154,607	138,555
				<u>          </u>	<u>          </u>
	Grants received, included in the above, are as follows:				
				2021	2020
				£	£
	Suffolk County Council			101,417	99,336
	Coronavirus Job Retention Scheme			5,843	7,395
	Babergh District Council			17,857	-
	Apprentice incentive			500	-
				<u>          </u>	<u>          </u>
				125,617	106,731
				<u>          </u>	<u>          </u>
4.	CHARITABLE ACTIVITIES COSTS				
		Direct Costs	Support costs		Totals
		£	£		£
	Operation of pre-school	109,159	28,003		137,162
		<u>          </u>	<u>          </u>		<u>          </u>
5.	INDEPENDENT EXAMINER'S REMUNERATION			2021	2020
				£	£
	Fees payable for the independent examination			2,015	1,903
	Other fees payable to the independent examiner			2,539	2,129
				<u>          </u>	<u>          </u>
				4,554	4,032
				<u>          </u>	<u>          </u>

Jigsaw Pre School

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

No trustee received reimbursement for expenses incurred in their role as trustee and Committee member.

Four trustees were reimbursed for pre school expenditure totalling £1,409 on minor repairs, teaching supplies, travelling, computer equipment and other sundries.(2020 three trustees totalling £297).

7. STAFF COSTS

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

	2021	2020
Operation of the Pre-school	<u>13</u>	<u>12</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,177
Charitable activities	
Operation of pre-school	138,555
Total	<u>141,732</u>
EXPENDITURE ON	
Charitable activities	
Operation of pre-school	116,997
NET INCOME	<u>24,735</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	(4,523)
TOTAL FUNDS CARRIED FORWARD	<u><u>20,212</u></u>

Jigsaw Pre School

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2020	5,168	1,379	6,547
Additions	249	865	1,114
	<hr/>	<hr/>	<hr/>
At 31 August 2021	5,417	2,244	7,661
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 September 2020	2,505	1,283	3,788
Charge for year	1,001	384	1,385
	<hr/>	<hr/>	<hr/>
At 31 August 2021	3,506	1,667	5,173
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 August 2021	1,911	577	2,488
	<hr/>	<hr/>	<hr/>
At 31 August 2020	2,663	96	2,759
	<hr/>	<hr/>	<hr/>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	-	1,424
	<hr/>	<hr/>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	781	374
Taxation and social security	1,233	8,247
Other creditors	28,171	26,044
	<hr/>	<hr/>
	30,185	34,665
	<hr/>	<hr/>

Deferred income

Other creditors includes income received for future periods and is deferred where the conditions attached to the income have not yet been met

	1 September 2020 £	Deferred this year £	Released this year £	31 August 2021 £
Local authority grants	21,138	22,711	(21,138)	22,711
	<hr/>	<hr/>	<hr/>	<hr/>

Jigsaw Pre School

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

12. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	20,212	19,606	39,818
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>20,212</u>	<u>19,606</u>	<u>39,818</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,768	(137,162)	19,606
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>156,768</u>	<u>(137,162)</u>	<u>19,606</u>

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	(4,523)	24,735	20,212
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>(4,523)</u>	<u>24,735</u>	<u>20,212</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,732	(116,997)	24,735
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>141,732</u>	<u>(116,997)</u>	<u>24,735</u>

Jigsaw Pre School

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

12. MOVEMENT IN FUNDS - continued

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	(4,523)	44,341	39,818
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>(4,523)</u>	<u>44,341</u>	<u>39,818</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	298,500	(254,159)	44,341
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>298,500</u>	<u>(254,159)</u>	<u>44,341</u>

13. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined benefit pension scheme. Contributions paid and recognised in the Statement of Financial Activities totalled £2,783 (2020: £2,455). There was a liability of £250 (2020: £320) outstanding at the year end.

14. RELATED PARTY DISCLOSURES

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

Jigsaw Pre School

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	2,161	3,177
Charitable activities		
Pre-school fees	28,990	31,824
Grants	125,617	106,731
	154,607	138,555
Total incoming resources	156,768	141,732
<b>EXPENDITURE</b>		
Charitable activities		
Wages	101,604	89,374
Social security	-	348
Pensions	1,192	1,048
Hire of plant and machinery	850	1,664
Equipment	3,954	1,754
Catering and refreshments	485	3,053
School trips	205	400
Staff training and courses	869	254
	109,159	97,895
Support costs		
Management		
Rent, rates and water	6,048	4,936
Insurance	1,857	1,531
Light and heat	1,529	326
Telephone	2,190	1,976
Postage and stationery	971	1,073
Advertising	90	180
Website & computer costs	320	276
Repairs and maintenance	4,799	1,432
Sundry expenses	2,452	1,298
	20,256	13,028
Finance		
Bank charges	197	211
Interest payable on overdue tax	21	63
	218	274

This page does not form part of the statutory financial statements

Jigsaw Pre School

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2021

	2021 £	2020 £
Finance		
Other		
Fixtures and fittings	1,001	1,161
Computer equipment	385	129
	<hr/>	<hr/>
	1,386	1,290
Governance costs		
Independent examination	2,015	1,903
Payroll and CJRS claims	2,539	2,129
Registration and licence fees	821	410
Legal and professional fees	768	68
	<hr/>	<hr/>
	6,143	4,510
Total resources expended	<hr/>	<hr/>
	137,162	116,997
Net income	<hr/>	<hr/>
	19,606	24,735

This page does not form part of the statutory financial statements

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## Signature 1

Signed by Mark Poole using authentication code XIFXTVpKTGNnbjRs at IP address 109.155.12.82, on 2022/07/22 07:01:43 Z.

Mark Poole's e-mail address is: [chairperson@jigsawsproughton.org.uk](mailto:chairperson@jigsawsproughton.org.uk).

**JIGSAW PRE-SCHOOL (SPROUGHTON)**

England & Wales - Charity number 1031071

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2020  
for  
Jigsaw Pre School

Jigsaw Pre School

Contents of the Financial Statements  
for the Year Ended 31 August 2020

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Statement of Financial Activities	7
Balance Sheet	8
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Jigsaw Pre School

Chairperson Report  
for the Year Ended 31 August 2020

This year has had its challenges with the Coronavirus pandemic.

Jigsaw closed on March 20th for the national lockdown.

Many changes had to be made in the settings before they could be reopened.

Staff worked extremely hard to make sure the settings were covid safe, including undertaking thorough frequent risk assessments.

Both settings operated at reduced capacity and child numbers increased each month.

Jigsaw had to access the government furlough scheme to ensure staff retained their jobs throughout the period.

However throughout the pandemic Jigsaw has been able to obtain Grants and currently Jigsaw is in a good position financially to weather the storm into 2020-2021.

## Jigsaw Pre School

### Report of the Trustees for the Year Ended 31 August 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. 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).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and public benefit statement

The charity's principal aims are to enhance the education and development of children under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities, family learning and extended hours groups.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives.

The right of parents to take responsibility for and become involved in these activities are acknowledged and encouraged and the group offers these opportunities to all children in the local area whatever their race, culture, religion, means or ability.

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

##### Executive Managers Report 2020

##### Jigsaw Pre School (Sproughton)

This year started as normal, however on 20th March we had to close as the country went into lockdown because of the coronavirus pandemic. We reopened on 4th June after a lot of changes had to be made (including changing opening times to fit with the school/reduced hours and reduced numbers of children attending) on a Thursday and a Friday with our executive manager and executive deputy working. In July we opened up more places and another member of staff worked as well. Jigsaw accessed the government furlough scheme allowing other staff to retain their jobs. This was accessed for one term.

Our setting at Needham Market also reopened at the same date for a small number of children again staffed by the manager and deputy manager.

The coronavirus brought many challenges, not allowing visitors into the setting, removing soft furnishings, restricting when the children brought with them. Staff wore face visors throughout sessions to protect themselves and the children. Children brought in their own snacks and drinks.

Due to not providing snacks/cooking activities etc had an impact on chargeable fees.

Full and detailed risk assessments were carried out at both sites and regularly reviewed when opening up after each lockdown – parents were kept informed of changes throughout. Due to the Covid pandemic Jigsaw was not able to run any outings or off site activities

- Jigsaw offered home learning activities via tapestry and both settings closed facebook groups on a weekly basis for all children, tailored to their ages (from 18months to school age) and stages of development. Many families took part.
- On tues 25th June we had Sports morning but no parents/carers were allowed to attend due to social distancing.
- We had a summer end of term party in the setting, and a graduation ceremony for the leavers on the Sproughton Millennium Green. (due to social distancing) Needham Market also held a short graduation ceremony on the last day of term

Thanks to our chairperson for all his hard work and to the rest of the committee for their support throughout the year, and a huge thanks to all the staff for their hard work and dedication in both settings throughout this year.

## Jigsaw Pre School

### Report of the Trustees for the Year Ended 31 August 2020

#### FINANCIAL REVIEW

##### Financial position

The Statement of Financial Activities for the year is set out on page 6 of the financial statements.

There was a net surplus for the year of £26,864 2019 (deficit £(6,439)).

Total funds now stand at £22,341 (2019 £(4,523)).

##### Investment policy and objectives

The Charity's constitution does not convey investment powers; all surplus funds are held in one or more bank deposit accounts.

##### Reserves policy

The charity has no formal reserves policy as it receives most of its funding from Early Years grant funding and session fees, however to cover any temporary shortfall in cash flow that may occur due to timing of receipts, a moderate balance is retained on bank deposit. Unrestricted net current surplus at the balance sheet date amounted to £22,341 (2019 deficit £(4,523)).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is registered with the Charity Commission (no. 1031071) and until 14th November 2016 was governed by a constitution adopted 9th October 1985 as amended on 20th December 1993. At the Annual General Meeting on 14th November 2016 the members ratified the adoption of a new constitution based on the 2008 model constitution produced by the Pre-School Learning Alliance. The group is a member of the Pre-School Learning Alliance.

The overall management and control of the Pre-school rests with the individual members of the Pre-school's management committee. Committee members are also the charity trustees of the Pre-school.

The Committee meets a minimum of twice a year and requires the presence of at least half of its members including at least two officers to form a quorum. All business is decided by a simple majority, each committee member having one vote. In the event of a tie, the Chair has the casting vote.

##### Recruitment and appointment of new trustees

The Committee (trustees) is elected from the charity's membership at each Annual General Meeting and serves for a term of one year. Committee members may be re-elected for up to maximum of ten years. The Committee comprises a minimum of 5 and a maximum of 12 members and must include the offices of Chair, Treasurer and Secretary. In addition the Committee may co-opt up to 3 further members who stand until the next AGM. No member is paid for their work as Committee member/trustee of the Charity.

There are currently 9 Committee members (trustees).

##### Voluntary staff

The charity benefits from the services provided by volunteers. Voluntary help is not valued for the purposes of the financial statements.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have in place policies addressing the main operational risk areas including health and safety and safeguarding and they aim to use best practice in these areas. An appropriate level of insurance is maintained to help mitigate the main financial risks.

Jigsaw Pre School

Report of the Trustees  
for the Year Ended 31 August 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
1031071

Principal address  
Church Lane  
Sproughton  
Ipswich  
Suffolk  
IP8 3BB

Trustees  
M Poole Chairman  
Ms S Parker  
Mrs L Phililips Secretary  
Mrs R Laflin  
Ms L Cook  
Mrs L Largent Co-opted onto Committee  
Mrs C Boulton Co-opted onto Committee  
P Cramner Treasurer  
E Cook

Independent Examiner  
J. Knights ACA, BSc  
Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Suffolk Business Park  
Bury St Edmunds  
Suffolk  
IP32 7AR

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Jigsaw Pre School

Report of the Trustees  
for the Year Ended 31 August 2020

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
M Poole - Trustee

Independent Examiner's Report to the Trustees of  
Jigsaw Pre School

Independent examiner's report to the trustees of Jigsaw Pre School

I report to the charity trustees on my examination of the accounts of Jigsaw Pre School (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

J. Knights ACA, BSc  
Knights Lowe Chartered Accountants  
Eldo House  
Kempson Way  
Suffolk Business Park  
Bury St Edmunds  
Suffolk  
IP32 7AR

Date: .....

Jigsaw Pre School

Statement of Financial Activities  
for the Year Ended 31 August 2020

		2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	3,177	-
Charitable activities	3		
Operation of pre-school		138,555	99,290
Total		<u>141,732</u>	<u>99,290</u>
EXPENDITURE ON			
Charitable activities	4		
Operation of pre-school		116,997	106,903
NET INCOME/(EXPENDITURE)		<u>24,735</u>	<u>(7,613)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		(4,523)	3,090
TOTAL FUNDS CARRIED FORWARD		<u><u>20,212</u></u>	<u><u>(4,523)</u></u>

The notes form part of these financial statements

Jigsaw Pre School

Balance Sheet  
31 August 2020

		2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS	Notes		
Tangible assets	9	2,759	1,436
CURRENT ASSETS			
Debtors	10	1,424	356
Cash at bank		50,694	23,008
		<u>52,118</u>	<u>23,364</u>
CREDITORS			
Amounts falling due within one year	11	(34,665)	(29,323)
		<u>17,453</u>	<u>(5,959)</u>
NET CURRENT ASSETS/(LIABILITIES)			
		<u>20,212</u>	<u>(4,523)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>20,212</u>	<u>(4,523)</u>
NET ASSETS/(LIABILITIES)			
		<u>20,212</u>	<u>(4,523)</u>
FUNDS	12		
Unrestricted funds		20,212	(4,523)
TOTAL FUNDS		<u>20,212</u>	<u>(4,523)</u>

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

.....  
M Poole - Trustee

.....  
P Cramner - Trustee

Notes to the Financial Statements  
for the Year Ended 31 August 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are presented in sterling which is the functional currency of the charity.

The accounts are rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The deficit position has been caused by taking on the additional setting in 2016. When this decision was made the Trustees understood that it would take at least 5 years for the funding and costs to settle down. Having reviewed the cashflow forecasts the Trustees are of the opinion that, despite the deficit position, no significant material uncertainties exist regarding the charity's ability to continue as a going concern for the foreseeable future.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c).

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.

Local authority funding grants are accounted for in the financial period to which the grants relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

1. ACCOUNTING POLICIES - continued

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 4 years straight line
Computer equipment	- 3 years straight line

Taxation

The charity is exempt from 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.

Designated funds are unrestricted funds which have been designated for specific purposes by the trustees.

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

Lease commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

Financial instruments

Financial assets and financial liabilities are recognised with the charity becomes party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs).

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Jigsaw Pre School

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

2.	DONATIONS AND LEGACIES		2020	2019
			£	£
	Donations		3,177	-
			<u>          </u>	<u>          </u>

3.	INCOME FROM CHARITABLE ACTIVITIES		2020	2019
		Activity	£	£
	Pre-school fees	Operation of pre-school	31,824	32,473
	Grants	Operation of pre-school	106,731	66,817
			<u>          </u>	<u>          </u>
			138,555	99,290
			<u>          </u>	<u>          </u>

Grants received, included in the above, are as follows:

		2020	2019
		£	£
	Suffolk County Council	99,336	65,456
	Coronavirus Job Retention Scheme	7,395	-
	Creeting St Mary Pre-School	-	1,361
		<u>          </u>	<u>          </u>
		106,731	66,817
		<u>          </u>	<u>          </u>

4.	CHARITABLE ACTIVITIES COSTS		Direct Costs	Support costs	Totals
			£	£	£
	Operation of pre-school		97,895	19,102	116,997
			<u>          </u>	<u>          </u>	<u>          </u>

5.	INDEPENDENT EXAMINER'S REMUNERATION		2020	2019
			£	£
	Fees payable for the independent examination		1,903	1,908
	Other fees payable to the independent examiner		2,129	1,174
			<u>          </u>	<u>          </u>
			4,032	3,082
			<u>          </u>	<u>          </u>

Jigsaw Pre School

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

No trustee received reimbursement for expenses incurred in their role as trustee and Committee member.

7. STAFF COSTS

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

	2020	2019
Operation of the Pre-school	<u>12</u>	<u>10</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Operation of pre-school	99,290
EXPENDITURE ON	
Charitable activities	
Operation of pre-school	106,903
NET INCOME/(EXPENDITURE)	<u>(7,613)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	3,090
TOTAL FUNDS CARRIED FORWARD	<u><u>(4,523)</u></u>

Jigsaw Pre School

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2019	2,555	1,379	3,934
Additions	2,613	-	2,613
At 31 August 2020	<u>5,168</u>	<u>1,379</u>	<u>6,547</u>
DEPRECIATION			
At 1 September 2019	1,344	1,154	2,498
Charge for year	1,161	129	1,290
At 31 August 2020	<u>2,505</u>	<u>1,283</u>	<u>3,788</u>
NET BOOK VALUE			
At 31 August 2020	<u>2,663</u>	<u>96</u>	<u>2,759</u>
At 31 August 2019	<u>1,211</u>	<u>225</u>	<u>1,436</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	<u>1,424</u>	<u>356</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	374	2,881
Taxation and social security	8,247	4,862
Other creditors	26,044	21,580
	<u>34,665</u>	<u>29,323</u>

Deferred income

Other creditors includes income received for future periods and is deferred where the conditions attached to the income have not yet been met

	1 September 2019 £	Deferred this year £	Released this year £	31 August 2020 £
Local authority grants	<u>15,909</u>	<u>21,138</u>	<u>(15,909)</u>	<u>21,138</u>

Jigsaw Pre School

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

12. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	(4,523)	24,735	20,212
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>(4,523)</u>	<u>24,735</u>	<u>20,212</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,732	(116,997)	24,735
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>141,732</u>	<u>(116,997)</u>	<u>24,735</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	3,090	(7,613)	(4,523)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>3,090</u>	<u>(7,613)</u>	<u>(4,523)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,290	(106,903)	(7,613)
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	<u>99,290</u>	<u>(106,903)</u>	<u>(7,613)</u>

Jigsaw Pre School

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

12. MOVEMENT IN FUNDS - continued

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	3,090	17,122	20,212
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,090</u>	<u>17,122</u>	<u>20,212</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	241,022	(223,900)	17,122
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>241,022</u>	<u>(223,900)</u>	<u>17,122</u>

13. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined benefit pension scheme. Contributions paid and recognised in the Statement of Financial Activities totalled £1,047 (2019: £768). There was a liability of £320 (2019: £267) outstanding at the year end.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

Jigsaw Pre School

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2020

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	3,177	-
Charitable activities		
Pre-school fees	31,824	32,473
Grants	106,731	66,817
	138,555	99,290
Total incoming resources	141,732	99,290
 <b>EXPENDITURE</b>		
Charitable activities		
Wages	89,374	76,008
Social security	348	19
Pensions	1,048	768
Hire of plant and machinery	1,664	1,560
Equipment	1,754	1,882
Children's entertaining	-	223
Catering and refreshments	3,053	2,407
School trips	400	-
Staff training and courses	254	119
	97,895	82,986
Support costs		
Management		
Rent, rates and water	4,936	6,431
Insurance	1,531	1,687
Light and heat	326	1,039
Telephone	1,976	2,333
Postage and stationery	1,073	1,165
Advertising	180	-
Website & computer costs	276	361
Repairs and maintenance	1,432	1,616
Sundry expenses	1,298	1,576
	13,028	16,208
Finance		
Bank charges	211	216
Interest payable on overdue tax	63	-
	274	216

This page does not form part of the statutory financial statements

Jigsaw Pre School

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2020

	2020 £	2019 £
Finance		
Other		
Fixtures and fittings	1,161	486
Computer equipment	129	211
	<hr/>	<hr/>
	1,290	697
Governance costs		
Independent examination	1,903	1,908
Payroll and CJRS claims	2,129	1,174
Registration and licence fees	410	395
Legal and professional fees	68	3,319
	<hr/>	<hr/>
	4,510	6,796
Total resources expended	<hr/>	<hr/>
	116,997	106,903
Net income/(expenditure)	<hr/>	<hr/>
	24,735	(7,613)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements