

# JIGSAW(SOUTHEAST)

England & Wales · Charity number 1147696

## Details

---

Status	Registered
Legal form	Charitable company
Company number	<a href="#">08014061</a>
Registered	2012-06-14
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Jigsaw (South East) East Court Mansion College Lane East Grinstead RH19 3LT
Phone	01342313895
Email	<a href="mailto:info@jigsawsoutheast.org.uk">info@jigsawsoutheast.org.uk</a>
Website	<a href="http://www.jigsawsoutheast.org.uk">www.jigsawsoutheast.org.uk</a>

## Activities

---

**Objects:** TO RELIEVE THE MENTAL, SPIRITUAL AND PHYSICAL DISTRESS OF CHILDREN AND YOUNG PEOPLE IN SURREY AND SURROUNDING AREAS WHERE A FAMILY MEMBER HAS A TERMINAL DIAGNOSIS OR TO SUPPORT CHILDREN AND YOUNG PEOPLE WHO HAVE EXPERIENCED THE DEATH OF A CLOSE FAMILY MEMBER THROUGH ILLNESS, ACCIDENT, SUICIDE OR MURDER BY SUCH MEANS AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION THINK FIT

**Activities:** Jigsaw (South East) provides services and support to children and young people who are preparing for the loss of a family member and those who have been bereaved of a family member. We operate this service in Surrey, West Sussex and surrounding areas. We can provide 1:1 support, family groups and advice to professional in health and education. We also provide training to professionals.

## Classification

---

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People, The General Public/mankind

## Geography

---

- Croydon
- Hampshire
- Kent
- Kingston Upon Thames
- Surrey
- West Sussex

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£275,575	£307,772	-	-
2024-03-31	£288,829	£311,378	-	-
2023-03-31	£285,942	£304,024	-	-
2022-03-31	£322,902	£310,072	-	-
2021-03-31	£331,191	£247,106	-	-

## Trustees

---

Name	Role	Appointed
<b>Dr Cecilia Hughes</b>	Chair	2017-01-17
DEBBIE SPRINGFORD		2018-10-01
Emma Judith Smith		2023-11-06
Michelle Pittman		2024-02-20
Teresa Davies		2024-07-29

**JIGSAW(SOUTHEAST)**

England & Wales - Charity number 1147696

---

# Accounts

---

**Charity registration number 1147696 (England and Wales)**

**Company registration number 08014061**

**JIGSAW (SOUTH EAST)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# JIGSAW (SOUTH EAST)

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Dr C Hughes Mrs D Springford Mr J Dean Mrs E Smith Miss M Pittman Mrs T Davies	(Appointed 29 July 2024)
<b>Charity number</b>	1147696	
<b>Company number</b>	08014061	
<b>Registered office</b>	East Court Mansion College Lane East Grinstead West Sussex RH19 3LT	
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited Ground Floor 1-7 Station Road Crawley West Sussex RH10 1HT	
<b>Patrons</b>	The Rt Hon Ed Davey MP Mr Gary Andrews Mr John Treharne	

---

# JIGSAW (SOUTH EAST)

## CONTENTS

---

	<b>Page</b>
Letter from the Chair of Trustees	1
Trustees' report	2 - 10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14 - 29

---

# JIGSAW (SOUTH EAST)

## LETTER FROM THE CHAIR OF TRUSTEES

*FOR THE YEAR ENDED 31 MARCH 2025*

---

Welcome to the Annual Report for Jigsaw South East. I am so proud of all we have achieved over this year. We have adapted our support offer to meet the varied needs of children and their families when they are facing or coping with the death of a loved one.

We said goodbye to our Charity Director Catherine Hodgson in May and the staff adapted amazingly well keeping services going and the money coming in until we appointed our new Charity Director, Zoe Pizzie in September. We are lucky to have a small, dedicated staff of part-time workers who are deeply committed to our mission and live our values of compassion, integrity and collaboration.

Many volunteers have continued to support service delivery, fundraising and office work, we could not cope without them.

Everyone has been involved in shaping our new PIECES programme which brings together our bespoke offer to children and families facing bereavement and ensures sustainability for our charity.

We have been supported by many individuals and groups in fundraising for us, I am truly amazed by the efforts of so many to keep our vital work going. We are also grateful to the many bodies who have awarded us grants and given donations over the year.

We continue to adapt our service offer in response to feedback from children and families and with the support of our Young Ambassadors. We are aiming to achieve a balanced budget this year and start to increase our revenue as we know there is so much more we can do to truly meet our mission of no child facing bereavement alone.

On behalf of my fellow Trustees I want to thank every member of staff, volunteer, fundraiser, grant giver and donor, without you all, this amazing charity could not reach the children and families who need us at such a difficult time in their lives.



Cecilia Hughes

**Chair**

Date: ..09/12/2025.....

# JIGSAW (SOUTH EAST)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2025*

---

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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

The charitable objects are to relieve the mental, spiritual and physical distress of children and young people in Surrey and surrounding areas where a family member has a terminal diagnosis or to support children and young people who have experienced the death of a close family member through illness, accident, suicide or murder by such means as the trustees in their absolute discretion think fit.

**Our aims and objectives remain the same:** The Charity exists to provide support to bereaved children and young people who have experienced the death of a close family member through illness, accident, suicide or murder. We also support children and young people who are facing the death of a close family member. We operate our services across all of Surrey, the northern part of West Sussex, western part of Kent and a small area of East Sussex. We are able to provide advice, 1:1 support, Family Groups, social events, information and resources for both parents and professionals. We can also run bespoke training courses.

The trustees and management team developed a vision statement that '**children and young people will not be alone on their bereavement journey**'. At the same time, the collective team considered critical workstreams and began initial thoughts on vital areas to develop. This work will continue into the next financial year.

### Our Vision

Children and young people will not be alone in their bereavement journey.

### Our Mission

To deliver guidance and support services to children, young people and their families who have or are experiencing the death of a loved one; to help them to cope and heal, whilst building connections and strengthening bonds.

### Public benefit

The charitable company's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charitable company's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

### Achievements and performance

#### Our activities

Our service team have continued to deliver excellent support to children and young people across Surrey and nearby areas of East and West Sussex and Kent through our Pre-bereavement and Grief support services. We have offered tailored support to children, young people and their families through our helpline, individual support, group sessions and social activities.

#### Across both services we have supported a total of 965 Children and young people (552 families)

During 2024–25, we had a dedicated team of **14 staff**, **6 trustees**, and **25 volunteers**, all of whom played a vital role in delivering our services and supporting our community. We are incredibly grateful for the way our staff team went above and beyond and demonstrating exceptional passion and commitment to the children and families we support.

In September 2024, we welcomed a new part-time Charity Director to support strategic leadership and delivery, including a dedicated focus on fundraising (10 hours per week). This has strengthened our fundraising pipeline and provided the space to reflect and refresh our organisational direction. A key outcome of this reset is the development of our **PIECES Objectives** and **Triangle of Care**, both of which will be launched in 2025 to guide and enhance service delivery.

Our support workers are highly trained and trauma-informed, and our work is underpinned by the newly created **PIECES objectives framework**. We delivered services with **compassion, inclusion, and care** across all touchpoints – from **helpline advice to in-depth grief processing support**.

# JIGSAW (SOUTH EAST)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

Our work is tailored to meet the needs of the families we support, whether in person, on the phone or online. As a charity we are aware that customs, traditions and beliefs may be different for each family and therefore ensure that the support we offer reflects this.

We have continued with our helpline, staffed by our experienced support workers from 9.30 am to 12.30 pm Monday to Friday, which acts as a first point of advice to families and the professionals supporting them.

For those families that need a higher level of support, on receipt of referral, an initial assessment is completed by a dedicated support worker and input is tailored to the children's needs. This may be by supporting carers or other professionals working with the children or direct work as required.

We undertook an important restructure of our staffing model to increase capacity and deliver services more efficiently. The role of Service Team Manager was made redundant and responsibilities were shared between the Charity Director and Service Development Manager. One member of staff has been on maternity leave since early 2025. We're grateful to the team for adapting flexibly and constructively during this transition. Governance oversight remained strong, with trustees continuing to challenge our direction. An extraordinary trustee meeting was held in December 2024 to support the charity through the service restructure and maintain accountability. This management restructure will continue into 2025 where finding the most efficient model will support our future sustainability.

To meet the growing demand for high-quality branded materials, engagement tools, and consistent communication, we also increased the working hours of our Communications and Marketing Manager. One long-standing volunteer commented:

*"The new website is much clearer and easier to navigate – it's so much easier to find what you're looking for now, whether you're a parent, professional, or supporter."*

We also invested in our communications strategy, expanding our presence across Facebook, X, LinkedIn, and Instagram, and sending tailored quarterly newsletters to over **2,000 recipients**. This has helped raise awareness, improve access to support, and showcase the difference our work makes.

**Looking ahead**, we are excited to continue developing our services in response to the evolving needs of children and young people. We have recognised the increasing complexity of many referrals, and the growing need for **1:1 bereavement support** for some children and young people. We are also reviewing the delivery model for older teen bereavement groups and exploring opportunities to offer **training for professionals in return for donations**, contributing to both our social impact and sustainability goals.

### Our Projects

#### Pre-bereavement

Our Pre-bereavement service, remains in line with national best practice and began to be delivered by all support workers across the team as opposed to identified Pre-bereavement Support Workers, recognising need for flow and support to families progressing quickly through to grief support in some cases.

Between April 2024 and March 2025, we received 31 new referrals and continued to support 73 families overall. This reflects both the evolving nature of many cases, where families may transition into grief support following a death quickly and the growing number of families who connect with us earlier in the journey, enabling us to build supportive relationships throughout a terminal illness.

This growth has been supported by strong relationships with local hospices, schools and health professionals, and a more flexible referral process now allowing professionals to refer directly (with parental consent).

Our approach remains needs-led, offering responsive and sensitive support at the right time for each family.

- **31 new referrals**
- **57 children and young people supported**
- **73 families supported in total**
- **146 children and young people supported overall**

*"Making that first call can feel rather overwhelming... but the support Jigsaw South East provides is invaluable. They create an understanding space where you don't have to carry all the pressures of your child's emotional welfare on your own." — Parent*

# JIGSAW (SOUTH EAST)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

### Grief Support Project (Post-bereavement)

The total of new referrals (of children and young people) from April 2024 to end of March 2025 was 163 with 303 children and young people being newly supported through the year.

#### A Total of 816 Children and Young People, (479 families) were supported from 1/3/24 - 31/3/25

Once a referral is received, an assessment is completed by a dedicated support worker with the parent/carer to identify the impact the bereavement has had on their child/children. Advice and support is given on how to talk to their children about the person who has died, what language to use, how to support them with their emotions and build resilience. Signposting to resources and access to online information sessions, social activities and our family newsletters. Support telephone calls are offered and contact with schools is made as needed. Sometimes this is all that families want or need at this stage.

Where grief is more complex or prolonged, we began to trial offer 1:1 support of up to six sessions to meet this need and in line with research through the Child Bereavement Network which we aim to be part of through 2025. We have also delivered small group sessions within schools for up to 5 Children and young people where the need is high, helping children access support in a familiar and safe environment.

- 163 new referrals
- 303 children and young people supported
- 479 families supported in total
- 819 children and young people supported overall

*“It will be nine years since Ken died in March 2025 and still to this day, I know we are in a strong position emotionally and mentally through the support given to us by Jigsaw South East.” — Parent*

### Bereavement Sessions

Often families need more structured support beyond initial guidance. In these cases, we offer family bereavement sessions, which have continued this year.

These sessions are tailored to specific age groups and provide a safe, age-appropriate space for families to reflect on their grief, remember their loved ones, and connect with others who have experienced bereavement. The feedback continues to be overwhelmingly positive, with families valuing both the emotional support and the opportunity to share with others on a similar journey.

Each bereavement session includes four key components:

- An assessment call with a support worker to share information and confirm suitability
- An online parent session to offer guidance, answer questions, and prepare families for what to expect
- A Saturday group session—delivered primarily to the whole family, with time for children and adults to meet separately in the afternoon
- A social activity, offering space for informal connection and shared experience

We continue to refine the **structure, delivery, and age group formats** of our bereavement sessions to ensure they provide the most effective support and have the greatest possible impact for children, young people, and their families and have focused support around preparing and encouraging families into this space.

#### 6 Bereavement sessions were held over the year attended by 48 children and young people from 39 families

*“It took quite a while to encourage Arthur to embrace the Jigsaw group day... he didn't know what to expect and there was a worry we would turn up and have to talk about our feelings. But it wasn't like that at all—it was done in such a creative way and we both felt really relaxed.” — Parent*

*“We really got a huge amount out of that activity. We enjoyed doing it together. It was a really powerful, important thing to do.” — Parent & young person*

# JIGSAW (SOUTH EAST)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

---

### Social Activities and Events

Our social activity sessions continue to be a vital part of our service, offering bereaved children and families a safe and supportive space to connect with others who share similar experiences. These events, delivered with the help of trained volunteers and support workers, receive consistently positive feedback and have been further refined based on family input to improve attendance and impact. Thanks to the generosity of local venues, we are able to offer these sessions free of charge, helping families feel less alone in their bereavement journey. They range from occasions day drop ins (mothers/father's day, Summer/Winter socials), teen socials such as Volume 1 climbing and walk and talking sessions across our area for all ages

- **9 activity sessions delivered**
- **95 families attended**
- **156 children and young people supported**
- Airhop Guildford, Summer Social– **28 families with 45 C&YP**

*“The first family event we went to felt daunting... that lasted no more than five minutes before we were all having fun. The children were making friends and I was thinking, ‘Wow, look at us all. Showing up for our kids and cherishing life.’” — Parent*

### Information Sessions & Training

**3 Parent information sessions reaching 40 carers.**

**3 Professional information sessions attended by 137 adults supporting children.**

Our free online information sessions have expanded in topic and is more targeted in reach, enabling professionals to better support bereaved children and young people within their own settings, especially those who may not directly access our services.

#### For professionals – run termly during the year

- Supporting children and young people through bereavement at school or other professional settings.

#### For parents/carers

- Understanding and supporting children through anticipatory grief and bereavement.
- Managing anxieties and transitions after bereavement
- Understanding and supporting pre-bereaved and bereaved children and young people

### Case Management System

Our **Lamplight case management system** continues to support the charity's delivery and oversight of services. It allows us to **hold and track family data securely**, ensures all staff can stay updated on a family's progress and safeguarding needs, and gives us the tools to **quickly analyse trends and measure impact** across services.

### Schools Work and Policy Development

Following on from last year's partnership with Surrey Healthy Schools, we launched a **Bereavement Policy Pilot** with six local schools across Surrey. This pilot is designed to support schools in creating compassionate, whole-school bereavement policies tailored to their community's needs.

We do not write policies for schools but instead guide them through a structured process including consultation meetings, bespoke resource packs, and follow-up sessions. This approach has empowered schools to take ownership of the policies while benefiting from expert input and best-practice tools.

Feedback from participating schools has been very positive:

*“This was incredibly useful to help me get started as we did not have any form of policy in place. It was a supportive meeting.”*

*“We've worked with Jigsaw to support a child and found it invaluable. Having a policy ensures a consistent but personalised approach for children and their families.”*

# JIGSAW (SOUTH EAST)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

This work aligns with the **Surrey Healthy Schools Framework** under the themes of whole-school wellbeing and emotional health. It is helping schools embed more sustainable, consistent responses to bereavement while increasing staff confidence and capability.

The pilot is **continuing into 2025**, with feedback being used to:

- Refine the policy resources provided
- Explore a group training model for schools
- Support peer learning across school networks
- Investigate sustainable funding to scale this work and reach more schools

#### Volunteers and Youth Voice

We are incredibly grateful to our dedicated volunteers who support Jigsaw South East in so many ways—from assisting at bereavement support groups and social activities, to helping in the office and supporting fundraising events. Their time, energy and compassion make a real difference to the families we serve.

This year, we have continued to recruit and develop new volunteers, with a continued focus on community engagement roles to help raise awareness of our services and extend our reach across Surrey and surrounding areas. All volunteers receive appropriate training, and we aim to stay connected through a mix of in-person and online meetings throughout the year.

We have also made exciting progress in youth involvement and voice. Our new Young Ambassadors programme now has a dedicated space where they can shape projects, share experiences, and contribute to service development. In parallel, we launched Your Space—a quarterly online forum for bereaved young people to connect, be heard, and help influence how we deliver our support. These new spaces reflect our commitment to empowering children and young people to play an active role in shaping the future of Jigsaw South East.

#### Impact

We are committed to understanding the difference our work makes and using that insight to continuously improve. Feedback is gathered across all areas of our service, through questionnaires, informal conversations, and reflective input from families and professionals. This feedback directly shapes our service delivery.

Over the past year, insights from children, parents, and carers have influenced key changes, such as considering and making changes to our bereavement sessions by trialling a 2<sup>nd</sup> day around self-care and hoping to encourage stronger bonds within the families that attend. We have also acknowledged the increasing need for a focused number of individual 121 sessions where we either directly support the child or you person in need or support the professional alongside to deliver the bereavement work using our resources and guidance.

Feedback gathered across all areas of our work has directly informed the design of our PIECES objectives - a set of outcomes that guide how we plan, deliver, and evaluate our services.

Each domain within PIECES now includes clear, measurable indicators that reflect the experiences and needs of children and families. This structured, evidence-informed approach ensures we can assess impact meaningfully, identify where change is needed, and continue to improve how and when support is offered.

*“I think you should definitely share how you feel with people and accept any help available. There’s a lot of stages of grief... but it’s OK to be upset.” — Young Person*

*“Rather than feeling more helpless, I felt more hopeful. Jigsaw SE helped shape how I approach the future for myself and our children.” — Parent*

#### Collaboration

We work closely with a wide range of organisations across the third and public sectors to ensure the support we offer to children, young people and their families is informed by best practice and grounded in research.

At a national level, we are members of **the Child Bereavement Network**, and our services are signposted by **At a Loss** and **The Good Grief Trust**. We also regularly attend the **National Bereavement Alliance’s** monthly sector webinar, helping us stay connected with current developments and collaborative opportunities.

## JIGSAW (SOUTH EAST)

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

---

Regionally, we chair the **South East Children and Young People's Bereavement Support Network**, a quarterly forum where organisations share learning and strengthen collective practice. We are active members of the **Surrey VCSE Alliance**, contributing to its End of Life and Bereavement portfolio, and are also an associate member of the **East Sussex VCSE**, which broadens our cross-sector collaboration.

We contribute to the **Pan Sussex Bereavement Forum**, and actively participate in both the Surrey and West Sussex Suicide Prevention groups. In recognition of the diverse communities we serve, we have also joined the **Surrey Minority Ethnic Forum** as an associate member.

At a local level, we work directly with schools, hospices, health professionals and social services to support more vulnerable children through multi-agency collaboration. This joined-up working is vital to ensuring that bereaved children receive consistent, timely and holistic care.

#### Safeguarding

Safeguarding is at the heart of all that we do at Jigsaw Southeast. We have a strong safeguarding culture that runs through all the teams and is championed at board level. Training has been provided to our volunteers and young ambassadors and safeguarding is a regular item at service team meetings with updates on national and local changes in policy and learning from practice issues shared. We have updated our policy and took time to reflect on how we share our policies with service users to ensure we have a culture where children, young people and all adults feel they have a safe space to share concerns and that these will be acted on as needed. We have two Designated Safeguarding Leads who are supported by our Chair of Trustees who chairs the Third Sector safeguarding forum for Surrey Safeguarding Children Partnership.

#### Fundraising

We are registered with the Fundraising Regulator and comply with the code of Fundraising Practice. We have not received any complaints and do not use the services of any third-party fundraising agents.

Over the course of the year, we delivered a varied and successful programme of fundraising activities. Supporters took on a number of inspiring challenges to raise vital funds for our work. We continued our valued partnership with the Hever Castle Triathlon, providing volunteers to help deliver the event and raise money for Jigsaw South East.

We were also supported by many local businesses, schools, and community groups who organised raffles, collections, and other fundraising events on our behalf. Highlights included our November quiz night, which raised £2700, and our Light the Way Christmas campaign, which brought in £6000 through community events and online donations. We launched our '**on the way to 100K campaign**' in January which has started extremely successfully.

In addition to growing individual and community support, we have developed a corporate partnerships programme to help diversify our income streams. We're actively building relationships with businesses who share our commitment to supporting bereaved children and young people, and we're excited about the potential this holds for future impact and sustainability.

We are delighted to have secured a new grant from **BBC Children in Need**, which will begin in the next financial year. This funding will directly support our grief services for children and young people, enabling us to extend our reach and continue delivering high-quality, tailored support to families at one of the most difficult times in their lives. We are proud to have the backing of such a well-respected national funder and look forward to the impact this grant will help us achieve. We are also grateful for the continued generosity of several key funders. These include a £20,000, two-year grant from the National Lottery Awards for All programme; renewed support from the Sussex and Surrey Community Foundations; the second year of a two-year grant from the Peter Harrison Foundation; and the second year of a three-year grant from the Barbara Ward Children's Foundation.

# JIGSAW (SOUTH EAST)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

---

### **Financial review**

During the year the charitable company had net outgoing resources of £32,197 (2024: £22,549) as shown on the Statement of Financial Activities on page 13 of the accounts.

Our total income for the year was £275,575 and expenditure was £307,772 meaning a requirement to use some of our reserves. However we were able to keep within our reserves policy of 2-4 months.

Our cost of income generation was £62,840 giving us a return of 22%.

Over 78% of funds was spent on service delivery with 22% spent on income generation.

Grants remain our principal income stream. £191,520

Our other income streams are Donations and Fundraising.

We were supported by a number of trusts and foundations throughout the financial year. Our sincere thanks to all for their support towards our work.

We are also very grateful for the continuing support from:

BBC Children in Need for funding two support workers for our Grief and Post Bereavement Services.

St Faiths Trust

Community for Surrey/Marjorie Jayne Fund, funding towards Grief Support in Surrey.

Sussex Community Foundation/William Reed Fund and the Price Family Fund for funding towards Grief Support in Sussex.

The Barbara Ward Children's Foundation

Souter Charitable Trust for funding towards our Grief support services.

Peter Harrison Foundation for the final year of 2 years funding towards Grief Services.

Thanks to all Schools, local clubs, companies and residents that have supported Jigsaw South East.

The restructure in 2024 has already improved efficiency and supported service capacity. We are also exploring ways to **generate income through professional training**, ensuring sustainability and broader reach.

### **Reserves policy**

The Trustees continue to work towards building and maintaining sufficient reserves in line with the reserves policy which is reviewed annually. Current policy is that total funds which have not been designated for a specific use should be built up to and then maintained at a level that the trustees feel is sufficient to cover the essential running costs of the charity and maintain our core services. This was assessed at a level equivalent to a period of 3 to 6 months to ensure that the charity has sufficient funds to do this.

Financial policies are regularly reviewed with the management team at quarterly meetings. We have robust processes and measures in place for the Trustees to oversee and review our finances. In addition, trustees receive monthly management reports.

### **Structure, governance and management**

Jigsaw (South East) is a registered charity number 1147696 and has been established since 12th June 2012.

The charitable company is controlled by its governing document, Memorandum and Articles incorporated 30 March 2012 amended by special resolution registered at Companies House on 12th June 2012, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## JIGSAW (SOUTH EAST)

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

---

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr C Hughes

Mrs D Springford

Mr J Dean

Mrs E Smith

Miss M Pittman

Mrs T Davies

(Appointed 29 July 2024)

All trustees are required to disclose all relevant issues and withdraw from decisions where a conflict of interest arises and are DBS checked before joining the charity. Currently we have five Trustees.

- Dr Cecilia Hughes, Chair of Trustees, retired Consultant Paediatrician who worked with many children that had additional needs either physical or developmental
- Mrs Debbie Springford, a business professional with experience in marketing, consumer insight and learning and development.
- Mr John Dean, a company director with experience in employee benefits and wellbeing.
- Mrs Emma Smith, a business professional, spanning various facets of fundraising, including Marketing, Strategy, Insight, and Customer Experience.
- Miss Michelle Pittman, a business professional with experience as an Operations Manager.
- Mrs Teresa Davies, a business professional with experience as an investment analyst.

During this account's year, we have continued to assess not only the services we offer but the roles needed to provide the service. This will continue into the coming financial year when we hope to make any necessary changes as smoothly and swiftly as possible.

#### **Decision making**

At the quarterly meetings the trustees agree the broad strategy and areas of activity for the charity, including consideration of finances, service delivery, policy reviews, safeguarding and risk. Additional meetings take place as required. The day-to-day administration, funding applications, activity and staffing issues are delegated to the Charity Director, Service Development Manager the Finance & Resources Manager, and the Service Team Manager.

#### **Induction and training of new trustees**

On appointment new trustees are inducted into the charity and, depending on their level of experience and skills, we adapt their induction to include a financial and service overview and opportunities to meet staff and volunteers. Their induction pack includes a brief history of the charity, financial information, a copy of the governing trust deed, a copy of the Charity Commission's guidance for new Trustees and key policies.

#### **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.


We have reviewed our financial controls during this financial year. The principal financial risks faced by the charity lie in the having a limited level of long-term guaranteed funding, which varies year on year. This is being mitigated by a continued focus on securing more multi-year grants/funding and developing more relationships with business and regular supporters. Currently the charity has in place a Risk Management Policy, a Financial Controls Policy, a Risk Register and a Reserves Policy which are reviewed by the Trustees.

# JIGSAW (SOUTH EAST)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

---

The trustees' report was approved by the Board of Trustees.



Dr C Hughes  
**Trustee**

Date: ..... 09/12/2025 .....

# JIGSAW (SOUTH EAST)

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JIGSAW (SOUTH EAST)

---

I report to the trustees on my examination of the financial statements of Jigsaw (South East) (the charitable company) for the year ended 31 March 2025.

### Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

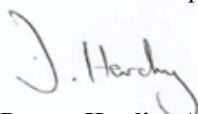
### Independent examiner's statement

Since the charitable company's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
Ground Floor  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: ...09/12/2025....

# JIGSAW (SOUTH EAST)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2025*

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	103,316	133,521	236,837	71,570	174,129	245,699
<u>Charitable activities</u>							
Providing Training		-	-	-	274	-	274
Other trading activities	4	34,952	-	34,952	40,386	-	40,386
Investments	5	3,786	-	3,786	2,470	-	2,470
<b>Total income</b>		<u>142,054</u>	<u>133,521</u>	<u>275,575</u>	<u>114,700</u>	<u>174,129</u>	<u>288,829</u>
<b>Expenditure on:</b>							
Raising funds	6	62,840	-	62,840	58,499	-	58,499
<u>Charitable activities</u>							
Supporting Children (Grief Support)	7	65,937	102,153	168,090	59,224	90,015	149,239
Supporting Children (Preparing for Loss)	7	72,195	4,647	76,842	25,681	77,959	103,640
<b>Total charitable expenditure</b>		<u>138,132</u>	<u>106,800</u>	<u>244,932</u>	<u>84,905</u>	<u>167,974</u>	<u>252,879</u>
<b>Total expenditure</b>		<u>200,972</u>	<u>106,800</u>	<u>307,772</u>	<u>143,404</u>	<u>167,974</u>	<u>311,378</u>
<b>Net income/(expenditure)</b>		(58,918)	26,721	(32,197)	(28,704)	6,155	(22,549)
Transfers between funds		-	-	-	(45)	45	-
<b>Net movement in funds</b>	9	(58,918)	26,721	(32,197)	(28,749)	6,200	(22,549)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>117,037</u>	<u>42,233</u>	<u>159,270</u>	<u>145,786</u>	<u>36,033</u>	<u>181,819</u>
<b>Fund balances at 31 March 2025</b>		<u>58,119</u>	<u>68,954</u>	<u>127,073</u>	<u>117,037</u>	<u>42,233</u>	<u>159,270</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# JIGSAW (SOUTH EAST)

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		-		681
<b>Current assets</b>					
Debtors	14	2,703		5,728	
Cash at bank and in hand		134,236		191,582	
		<u>136,939</u>		<u>197,310</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(9,866)</u>		<u>(38,721)</u>	
<b>Net current assets</b>			127,073		158,589
<b>Total assets less current liabilities</b>			<u>127,073</u>		<u>159,270</u>
<b>The funds of the charitable company</b>					
Restricted income funds	18	68,954		42,233	
Unrestricted funds		58,119		117,037	
		<u>127,073</u>		<u>159,270</u>	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on ...09/12/2025....



Dr C Hughes

Trustee

Company registration number 08014061 (England and Wales)

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2025*

---

### 1 Accounting policies

#### Charity information

Jigsaw (South East) is a private company limited by guarantee incorporated in England and Wales. The registered office is East Court Mansion, College Lane, East Grinstead, West Sussex, RH19 3LT.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

#### 1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations, fundraising and grant income is recognised in the year in which the income is receivable, which is when the charitable company becomes entitled to the resources.

Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Income is received from one charitable activity, which is, Providing Training all of which is recognised in the year in which the income is receivable, which is when the charitable company becomes entitled to the resources.

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

### 1 Accounting policies

(Continued)

All costs directly attributed to particular charitable activities are allocated to that activity. Support costs which includes IT and governance costs, support the main charitable activities but are not directly attributable to a particular activity.

#### Charitable activities

Charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. The charitable company has identified three charitable activities which are Supporting Children (Grief Support Service), Supporting Children (Preparing for Loss) and Providing Training, they have also incurred fundraising costs throughout the year.

#### Allocation and apportionment of costs

Support costs are allocated to all three charitable activities on a percentage basis. This is based on the percentage of direct costs in each of the activities, then the same percentage of support costs is calculated and attributed to that activity.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	2 Years Straight Line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.8 Financial instruments

The charitable company only has financial assets and 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.

### 1.9 Taxation

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

### 1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 1.12 Debtors

Other debtors are recognised at the settlement amount due.

### 1.13 Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.14 Operating leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The main judgement and accounting estimates included in the accounts are:

- Deferral of grant income - Income is recognised when Jigsaw (Southeast) is entitled to the income and this will be based when the work is completed and there is no requirement to repay the grant.

### 3 Donations and grants

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	45,316	-	45,316	30,158	-	30,158
Grants	58,000	133,521	191,521	41,412	174,129	215,541
	<u>103,316</u>	<u>133,521</u>	<u>236,837</u>	<u>71,570</u>	<u>174,129</u>	<u>245,699</u>
<b>Donations and gifts</b>						
Other	45,316	-	45,316	30,158	-	30,158
	<u>45,316</u>	<u>-</u>	<u>45,316</u>	<u>30,158</u>	<u>-</u>	<u>30,158</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Donations and grants

(Continued)

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Grants receivable for core activities</b>						
BBC Children in Need	-	16,631	16,631	-	32,940	32,940
Sussex Community Foundation	-	9,000	9,000	-	5,000	5,000
National Lottery Community Fund	-	-	-	-	71,731	71,731
Barbara Ward Children's Foundation	-	7,500	7,500	-	7,500	7,500
Hospital Saturday Fund	-	-	-	-	2,000	2,000
Edward Gostling Foundation	-	-	-	-	10,000	10,000
Kent Community Foundation/Gatwick Foundation Fund	-	-	-	500	1,500	2,000
Souter Charitable Trust	8,000	-	8,000	-	-	-
The Lawson Trust	-	4,583	4,583	-	416	416
Makers of Playing Cards Charity	-	1,000	1,000	-	-	-
St. Faith's Trust	-	5,500	5,500	-	5,000	5,000
Tesco Community Grants	-	500	500	-	1,875	1,875
Charles Lewis Foundation	-	-	-	3,461	1,539	5,000
Mrs A Lacy-Tate Trust	-	500	500	-	500	500
Redhill & Reigate Round Table	-	-	-	-	1,000	1,000
Community Foundation for Surrey/Woking Council Community Fund	-	-	-	-	3,300	3,300
Peter Harrison Foundation	-	9,125	9,125	-	9,125	9,125
Community Foundation for Surrey/Bryn Siriol Fund	-	-	-	-	4,000	4,000
Community Foundation for Surrey/Marjorie Jaye Fund	-	12,000	12,000	-	6,000	6,000
Toyota Community Fund	-	1,750	1,750	-	1,750	1,750
Zedra/WO Street Charitable Foundation	-	-	-	-	3,000	3,000
Betty Riseley Trust	-	-	-	-	2,500	2,500
Hamamelis Trust	-	-	-	-	2,500	2,500
Childwick Trust	-	-	-	5,000	-	5,000
H R Pratt Boorman Family Foundation	-	-	-	1,600	-	1,600
Richard Radcliffe Charitbale Trust	-	-	-	3,000	-	3,000
St Mary's, Oxted	1,000	-	1,000	1,000	-	1,000

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and grants	(Continued)					
Sir Jules Thorn Charitable Trust	3,000	-	3,000	2,500	-	2,500
Peter Storrs Trust	-	-	-	2,000	-	2,000
Barnard Kenneth Hufton Charity	-	-	-	1,000	-	1,000
Louis Nicholas Residuary Charitable Trust	-	-	-	5,000	-	5,000
Loseley & Guildway Charitable Trust	-	-	-	2,000	-	2,000
William Allen Young Charitable Trust	1,500	-	1,500	1,500	-	1,500
Gledswood Charitable Trust	-	-	-	1,600	-	1,600
Webb Family Charitable Trust	-	-	-	2,000	-	2,000
Gatwick Airport Community Trust	-	3,000	3,000	-	-	-
Awards for All	-	20,000	20,000	-	-	-
Friarsgate Trust	-	5,000	5,000	-	-	-
Haskins Charitable Trust	-	5,000	5,000	-	-	-
Schroder Charitable Trust	-	4,000	4,000	-	-	-
Shanly Foundation	-	3,000	3,000	-	-	-
The Sir Bernard & Lady Schreier Foundation	-	3,000	3,000	-	-	-
William Arthur Rudd Memorial Trust	-	5,000	5,000	-	-	-
Hendy Foundation	-	1,480	1,480	-	-	-
Surrey County Council	-	5,000	5,000	-	-	-
Sackville Lodge	-	5,000	5,000	-	-	-
The Abba Charitable Trust	4,000	-	4,000	-	-	-
The Johnson Family Charitable Trust	5,000	-	5,000	-	-	-
EF and MG Hall Charitable Trust	1,000	-	1,000	-	-	-
The Eddleston Settlement	1,000	-	1,000	-	-	-
FB Coales No4 (Family) Trust	3,000	-	3,000	-	-	-
The East Grinstead Common Good Trust	1,500	-	1,500	-	-	-
Whitehall Charitable Foundation	1,000	-	1,000	-	-	-
Palca Stevenson Giving CIO	5,000	-	5,000	-	-	-
The Loseley Christian Trust	5,000	-	5,000	-	-	-
R G Hills Charitable Trust	1,500	-	1,500	-	-	-

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Donations and grants (Continued)

Ambergate Charitable Trust	2,000	-	2,000	-	-	-
Other	14,500	5,952	20,452	9,251	953	10,204
	<u>58,000</u>	<u>133,521</u>	<u>191,521</u>	<u>41,412</u>	<u>174,129</u>	<u>215,541</u>

### 4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>34,952</u>	<u>40,386</u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>3,786</u>	<u>2,470</u>

### 6 Raising funds

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Raising donations, grants and fundraising income		
Seeking donations and grants	1,636	686
Fundraising costs	9,238	2,406
Fundraising agents	40	-
Other fundraising costs	459	-
Staff costs	38,673	43,806
Support costs	12,794	11,601
Total fundraising costs	<u>62,840</u>	<u>58,499</u>

Fundraising costs include all the costs of our events.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Charitable activities

	Supporting Children (Grief Support)	Supporting Children (Preparing for Loss)	Providing Training	Total 2025
	2025	2025	2025	
	£	£	£	£
Staff costs	114,716	57,651	-	172,367
Grant expenditure - other	11,764	23	-	11,787
Project costs	2,643	1,916	-	4,559
	<u>129,123</u>	<u>59,590</u>	<u>-</u>	<u>188,713</u>
Share of support costs (see note 8)	35,195	15,512	-	50,707
Share of governance costs (see note 8)	3,772	1,740	-	5,512
	<u>168,090</u>	<u>76,842</u>	<u>-</u>	<u>244,932</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	65,937	72,195	-	138,132
Restricted funds	102,153	4,647	-	106,800
	<u>168,090</u>	<u>76,842</u>	<u>-</u>	<u>244,932</u>
	Supporting Children (Grief Support)	Supporting Children (Preparing for Loss)	Providing Training	Total 2024
	2024	2024	2024	
	£	£	£	£
Staff costs	106,588	74,250	-	180,838
Grant expenditure - other	5,783	7,492	-	13,275
Project costs	5,525	130	-	5,655
	<u>117,896</u>	<u>81,872</u>	<u>-</u>	<u>199,768</u>
Share of support costs (see note 8)	29,593	20,552	-	50,145
Share of governance costs (see note 8)	1,750	1,216	-	2,966
	<u>149,239</u>	<u>103,640</u>	<u>-</u>	<u>252,879</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	59,224	25,681	-	84,905
Restricted funds	90,015	77,959	-	167,974
	<u>149,239</u>	<u>103,640</u>	<u>-</u>	<u>252,879</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 8 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	38,103	-	38,103	33,473	-	33,473
Depreciation	681	-	681	1,150	-	1,150
Operating lease charges	6,764	-	6,764	6,984	-	6,984
Computer and office expenses	4,282	-	4,282	7,049	-	7,049
Equipment and room hire	281	-	281	635	-	635
Insurance	3,766	-	3,766	3,794	-	3,794
Printing, postage and stationery	693	-	693	775	-	775
Marketing and communications consultant	33	-	33	315	-	315
Staff training and welfare	363	-	363	299	-	299
Subscriptions	486	-	486	412	-	412
Telephone	2,289	-	2,289	878	-	878
Sundries	-	-	-	159	-	159
Bookkeeping and payroll	5,760	-	5,760	5,823	-	5,823
Independent Examination fees	-	3,498	3,498	-	3,480	3,480
Legal and professional	-	3,280	3,280	-	-	-
Bank charges	-	370	370	-	172	172
	<u>63,501</u>	<u>7,148</u>	<u>70,649</u>	<u>61,746</u>	<u>3,652</u>	<u>65,398</u>
Analysed between						
Fundraising	12,794	1,636	14,430	11,601	686	12,287
Charitable activities	50,707	5,512	56,219	50,145	2,966	53,111
	<u>63,501</u>	<u>7,148</u>	<u>70,649</u>	<u>61,746</u>	<u>3,652</u>	<u>65,398</u>

Governance costs includes payments to the Independent Examiner of £3,498 for the current year's independent examination fees (2024- £3,480).

### 9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,498	3,480
Depreciation of owned tangible fixed assets	681	1,150
Operating lease charges	<u>6,764</u>	<u>6,984</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

#### 11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Full time equivalent	8	9
	=====	=====
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	236,088	245,322
Social security costs	8,889	8,805
Other pension costs	4,166	3,990
	-----	-----
	249,143	258,117
	=====	=====

##### Key Management Personnel

The trustees consider four members of staff to be key management personnel. The total employment benefits of key management personnel were £55,500 (2024: £44,920).

Jigsaw (SouthEast) workforce is made up of the following part time staff:

A Charity Director, a Finance & Resources Manager, a Communications & Media Manager, a Service Team Manager, a Service Development Manager, a Service & Volunteer Co-ordinator, six Support Workers, a Grants Manager, a Grants Co-ordinator and a Fundraising Co-ordinator.

There were no employees whose annual remuneration was more than £60,000.

#### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 13 Tangible fixed assets

	<b>Computers</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2024	3,530
At 31 March 2025	3,530
<b>Depreciation and impairment</b>	
At 1 April 2024	2,849
Depreciation charged in the year	681
At 31 March 2025	3,530
<b>Carrying amount</b>	
At 31 March 2025	-
At 31 March 2024	681

### 14 Debtors

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	1,507	726
Prepayments	1,196	5,002
	<u>2,703</u>	<u>5,728</u>

### 15 Creditors: amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
	<b>Notes</b>	
Other taxation and social security	3,953	4,728
Deferred income	<b>16</b>	29,912
Trade creditors	480	480
Accruals	3,663	3,601
	<u>9,866</u>	<u>38,721</u>

### 16 Deferred income

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other deferred income	1,770	29,912

Deferred income is included in the financial statements as follows:

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

<b>16 Deferred income</b>	<b>(Continued)</b>	
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deferred income is included within:		
Current liabilities	1,770	29,912
	<u>          </u>	<u>          </u>
Movements in the year:		
Deferred income at 1 April 2024	29,912	6,953
Released from previous periods	(29,912)	(6,953)
Resources deferred in the year	1,770	29,912
	<u>          </u>	<u>          </u>
Deferred income at 31 March 2025	1,770	29,912
	<u>          </u>	<u>          </u>

At the balance sheet date, deferred income comprised:

- 2025: Income received in advance for fundraising events scheduled to take place after the year end.
- 2024: Income received in advance for fundraising events scheduled post year end, and grant funding for projects commencing in the following financial year.

<b>17 Retirement benefit schemes</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	4,166	3,990
	<u>          </u>	<u>          </u>

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				
	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
BBC Children in Need	5,646	16,631	(17,278)	-	4,999
Hospital Saturday Fund	2,000	-	(2,000)	-	-
The Lawson Trust	3,601	4,583	(8,184)	-	-
East Grinstead Common Good Trust	844	-	(844)	-	-
St Faith's Trust	3,071	5,500	(4,453)	-	4,118
Tesco Community Grants	640	500	(640)	-	500
Charles Lewis Foundation (Newsletter)	196	-	(196)	-	-
Metrobus Community Support Fund	500	500	(250)	-	750
Mrs A Lacy-Tate Trust	583	500	(1,083)	-	-
Redhill & Reigate Round Table	771	-	(374)	-	397
Barbara Ward Children's Foundation	5,619	7,500	(7,410)	-	5,709
Community Foundation for Surrey/Woking Council Community Fund	1,216	-	(1,216)	-	-
Peter Harrison Foundation	1,441	9,125	(9,308)	-	1,258
Community Foundation for Surrey/Bryn Siriol Fund	2,894	-	(2,894)	-	-
Community Foundation for Surrey/M Jaye Fund	4,672	12,000	(12,557)	-	4,115
Toyota Community Fund	292	1,750	(1,648)	-	394
Zedra/WO Street Charitable Foundation	750	-	(750)	-	-
Betty Riseley Trust	625	-	(625)	-	-
Edward Gostling Foundation	4,167	-	(4,167)	-	-
Hamamelis Trust	1,250	-	(1,250)	-	-
Charles Lewis Foundation (Activity Day)	1,455	-	(1,455)	-	-
Awards for All	-	20,000	(773)	-	19,227
Brian Murtagh Charitable Trust	-	5,000	(2,123)	-	2,877
Friarsgate Trust	-	5,000	-	-	5,000
Haskins Charitable Trust	-	5,000	(3,043)	-	1,957
Makers of Playing Cards	-	1,000	-	-	1,000
Schroder Charitable Trust	-	4,000	(1,106)	-	2,894
Shanly Foundation	-	3,000	(3,000)	-	-
The Sir Bernard & Lady Schreier Foundation	-	3,000	(1,749)	-	1,251
William Arthur Rudd Memorial Trust	-	5,000	-	-	5,000
Hendy Foundation	-	1,480	-	-	1,480
Surrey County Council	-	5,000	(2,500)	-	2,500
Sackville Lodge	-	5,000	(2,917)	-	2,083
Gatwick Airport Community Trust 2024	-	3,000	(1,833)	-	1,167
Sussex Community Foundation supplied by the William Reed Fund and the Price Family Fund	-	9,000	(9,000)	-	-
Charlotte Marshall Charitable Trust	-	452	(174)	-	278
	<u>42,233</u>	<u>133,521</u>	<u>(106,800)</u>	<u>-</u>	<u>68,954</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 18 Restricted funds

(Continued)

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
BBC Children in Need	8,487	32,940	(35,781)	-	5,646
Gatwick Airport Community Trust 2021	758	-	(758)	-	-
The Lawson Trust	-	5,000	(5,000)	-	-
National Lottery Community Fund	5,918	71,731	(77,694)	45	-
Hospital Saturday Fund	-	2,000	-	-	2,000
Community Foundation for Surrey/Borrows Charitable Trust Fund	6,688	-	(6,688)	-	-
Charlotte Marshall Charitable Trust	-	453	(453)	-	-
Redhill & Reigate Round Table	3,500	416	(315)	-	3,601
Community Foundation for Surrey/Charles Russell Speechlys Community Fund	3,456	-	(3,456)	-	-
East Grinstead Common Good Trust	844	-	-	-	844
St Faith's Trust	1,039	5,000	(2,968)	-	3,071
Tesco Community Grants	1,125	1,875	(2,360)	-	640
St James's Place Charitable Foundation	2,427	-	(2,427)	-	-
Charles Lewis Foundation (Newsletter)	791	-	(595)	-	196
Metrobus Community Support Fund	500	500	(500)	-	500
Mrs A Lacy-Tate Trust	500	500	(417)	-	583
Redhill & Reigate Round Table	-	1,000	(229)	-	771
Barbara Ward Children's Foundation	-	7,500	(1,881)	-	5,619
Community Foundation for Surrey/Woking Council Community Fund	-	3,300	(2,084)	-	1,216
Peter Harrison Foundation	-	9,125	(7,684)	-	1,441
Community Foundation for Surrey/Bryn Siriol Fund	-	4,000	(1,106)	-	2,894
Community Foundation for Surrey/M Jaye Fund	-	6,000	(1,328)	-	4,672
Kent Community Foundation	-	1,500	(1,500)	-	-
Toyota Community Fund	-	1,750	(1,458)	-	292
Zedra/WO Street Charitable Foundation	-	3,000	(2,250)	-	750
Betty Riseley Trust	-	2,500	(1,875)	-	625
Edward Gostling Foundation	-	10,000	(5,833)	-	4,167
Hamamelis Trust	-	2,500	(1,250)	-	1,250
Charles Lewis Foundation (Activity Day)	-	1,539	(84)	-	1,455
	<u>36,033</u>	<u>152,840</u>	<u>(155,224)</u>	<u>45</u>	<u>42,233</u>

## JIGSAW (SOUTH EAST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 18 Restricted funds

(Continued)

National Lottery Community Fund - Funding for a five year period from 2019 to 2024 to continue and develop our Preparing for Loss/Pre Bereavement Service.

BBC Children in Need - Funding for a three year period to fund two Support Workers for our Grief/Post Bereavement Service.

Community Foundation for Surrey/Borrows Charitable Trust Fund - Funding for part of the weekly hours of a Surrey Grief Support Worker.

Gatwick Airport Community Trust 2021 - Funding for Online Information Sessions.

Sussex Community Foundation supplied by the William Reed Fund and the Price Family Fund - Funding for Grief Support Project staff time for the benefit of children and young people living in Sussex.

Hospital Saturday Fund - Funding for Grief Support Project.

Charlotte Marshall Charitable Trust - Funding for social events and activity days.

The Lawson Trust - Funding for all our services benefiting children and young people living in Kent and Sussex.

Community Foundation for Surrey/Charles Russell Speechlys Community Fund - Funding for Grief Support Worker time for the benefit of children and young people living in Surrey.

East Grinstead Common Good Trust - Funding for printed brochures and materials.

St Faith's Trust - Funding for Grief Support Worker time for the benefit of children and young people living in Surrey.

Tesco Community Grants - Funding towards Family Bereavement Sessions.

St James's Place Charitable Foundation - Funding towards Grief Support worker costs.

Charles Lewis Foundation (Newsletter) - Funding towards Family Newsletter costs.

Metrobus Community Support Fund - Funding towards social activities.

Mrs A Lacy-Tate - Funding for services benefiting children and young people living in East Sussex.

Redhill & Reigate Round Table - Funding towards Family Day.

Barbara Ward Children's Foundation - Funding towards Grief Support Project, the first year of a three-year grant.

Community Foundation for Surrey/Woking Council Community Fund - Funding for Grief Support Worker hours in Woking Borough Council area.

Peter Harrison Foundation - Funding for Grief Support Worker hours, the first year of a two-year grant.

Community Foundation for Surrey CF/Bryn Siriol Fund - Grief Support Worker time for benefit of children and young people living in Surrey.

Community Foundation for Surrey/Marjorie Jaye Fund - Grief Support Worker time for benefit of children and young people living in Surrey.

Kent Community Foundation/Gatwick Foundation Fund - Funding towards Grief Support Project for benefit of children and young people living in Kent.

Toyota Community Fund - Funding towards Grief Support Project for the benefit of children and young people living in Surrey.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 18 Restricted funds

(Continued)

Zedra/WO Street Charitable Foundation - Funding towards Grief Support Project.

Betty Riseley Trust - Funding towards Grief Support Project for the benefit of children and young people living in Surrey.

Edward Gostling Foundation - Funding for Grief Support Project.

Hamamelis Trust - Funding towards research.

Charles Lewis Foundation (Activity Day) - Funding towards social activities.

Awards for All (The National Lottery Community Fund) - Funding over 2 years. For use towards our Grief Support social events and activities.

Brian Murtagh Charitable Trust - Funding towards Grief Support Worker hours.

Friarsgate Trust - Towards our work in Grief Support Work in West Sussex.

Haskins Charitable Trust – Funding Grief support work given to the local communities within which the garden centres operates.

Maker Of Playing Cards - Funding towards family bereavement groups and/or school work.

Schroder Charitable Trust - Funding towards Grief Support Worker hours.

Shanly Foundation - Funding towards our Grief Support work in Surrey and West Sussex.

The Sir Bernard & Lady Schreier Foundation – Funding towards our bereavement work, in particular family bereavement g

William Arthur Rudd Memorial Trust – Funding towards our Grief Support Services.

Hendy Foundation – Funding towards family bereavement groups.

Surrey County Council – Funding towards supporting children and young people with suicide bereavement.

Sackville Lodge – Funding towards our Grief Support Services.

Gatwick Airport Community Trust 2024 - Funding towards Grief activities, resources and helpline.

### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Current assets/(liabilities)	58,119	68,954	127,073
	<u>58,119</u>	<u>68,954</u>	<u>127,073</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 19 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	681	-	681
Current assets/(liabilities)	116,356	42,233	158,589
	<u>117,037</u>	<u>42,233</u>	<u>159,270</u>

### 20 Operating lease commitments

#### Lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	3,055	2,274
Between two and five years	3,627	6,264
	<u>6,682</u>	<u>8,538</u>

### 21 Related party transactions

During the year ended 31 March 2025, the only related party transactions were donations made to the charity by trustees. Similar donations were also received from trustees in the prior year. All donations were made without conditions and no trustee received any benefit in return.

### 22 Members Liability

The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

**JIGSAW(SOUTHEAST)**

England & Wales - Charity number 1147696

---

# Accounts

---

Charity registration number 1147696

Company registration number 08014061 (England and Wales)

**JIGSAW (SOUTH EAST)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# JIGSAW (SOUTH EAST)

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Dr C Hughes Mrs D Springford Mr J Dean Mrs E Smith Ms M Pittman	(Appointed 6 November 2023) (Appointed 20 February 2024)
<b>Charity number</b>	1147696	
<b>Company number</b>	08014061	
<b>Registered office</b>	East Court Mansion College Lane East Grinstead West Sussex RH19 3LT	
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	
<b>Patrons</b>	The Rt Hon Ed Davey MP Mr Gary Andrews Mr John Treharne	

---

# JIGSAW (SOUTH EAST)

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 12
Independent examiner's report	13
Statement of financial activities	14 - 15
Balance sheet	16
Notes to the financial statements	17 - 32

---

## Annual Report 2023-24

Letter from the Chair of Trustees

### **Jigsaw South East has had a successful year supporting Children and families across Surrey and nearby areas of Kent, West and East Sussex who have experienced the bereavement of a family member or are facing such a bereavement.**

We have had a settled staff team who have been adapting services to meet the varying needs of the children we support. We have listened to feedback and offered a wider range of social events to bring together those with similar experiences and reduce feelings of isolation and loneliness.

We have trialled new versions of our bereavement support groups and continued with bespoke individual support to Children and families when possible.

Our unique, local charity continues to strive for excellence in our bereavement support work, we collaborate with other local services and connect nationally with the bereavement sector to ensure we are sharing good practice and striving for evidence-based outcomes.

Income generation remains a significant challenge across the sector and we are no exception. There are no statutory funds to support bereaved children despite the clear evidence base that this adverse childhood experience can have a significant negative impact on mental health and life chances.

We continue to advocate for children across a range of local services, raising awareness, promoting their welfare and aiming to improve resilience and educational achievements.

Two of our trustees have left this year for personal reasons, Sue Pegg and Joshua Doran, we thank them for all that they have done to support our work over the years. We have welcomed two new trustees with lived experience Emma Smith and Michelle Pittman, I know they will enrich our discussions with a positive effect on our charity. I am delighted that Nickey Price has become a patron this year, she was the founder of Jigsaw SouthEast and brings a wealth of experience, knowledge and energy to her work with us.

I am very proud of Jigsaw SouthEast and our dedicated staff group who work tirelessly to support children at a difficult time in their lives. Thank you to all our supporters, funders, donors, patrons, partners and volunteers who enable us to continue to support the children and young people who needs us.

Cecilia Hughes

Chair of Trustees

## Charitable Objects

### Our Vision

Children and young people will not be alone in their bereavement Journey

### Our Mission

To deliver advice and support services to children and young people experiencing the death of a loved one to help them move forward with their lives.

### Our achievements

Our service team have delivered excellent support to children and young people across Surrey and nearby areas of East and West Sussex and Kent through our Pre-bereavement and Grief support services.

**Across both services we have supported 631 children and young people (391 families).**

The unique service we provide, run by specially trained Support Workers, is tailored to meet the needs of the families we support, whether in person, on the phone or online. As a charity we are aware that customs, traditions and beliefs may be different for each family and therefore ensure that the support we offer reflects this.

We have continued with our helpline, staffed by our experienced support workers from 9.30 am to 12.30 pm Monday to Friday, which acts as a first point of advice to families and the professionals supporting them.

Some families chose not to make a full referral into the service as they had received the help they needed at that time but were fully aware that they could contact us again for support for their bereaved child if needed at any time.

For those families that need a higher level of support, on receipt of referral, an initial assessment is completed by a dedicated support worker and input is tailored to the children's needs. This may be by supporting carers or other professionals working with the children or direct work as required.

We have developed our range of social events in response to feedback, these are an integral part of our service delivery, offering opportunities for children and families with shared experiences to come together and not feel alone in their bereavement journey.

**6 Social events were held over the year attended by over 150 children.**

We have embedded our new 4 part family bereavement sessions delivered to specific age groups and piloted a Making Meaning Session for families who would benefit from a little extra support.

Our pre-bereavement service has developed with our newly trained support workers and offers a needs led service to children and young people who are facing the death of a loved one.

In addition, we developed our online information sessions, extending the range of topics covered and reaching many professionals so that they can support the children in their own settings, who may not reach out to our services.

**5 Parent information sessions reaching 96 carers.**

**3 Professional information sessions attended by 241 adults supporting children.**

## **Our Projects**

### **Pre-bereavement**

We renamed our service to Pre-bereavement from Preparing for loss over the course of the year to be more in line with practice nationally and reflect the clear language we aim to use across Jigsaw South East.

We received 70 referrals over the year April 2023 to end of March 2024 from 36 families, representing a significant increase from the previous year, approximately doubling.

This reflected the stability of our support workers and their engagement with local hospices, health professionals and schools to highlight the services that we offer. We also opened our referrals to professionals (having gained consent from parents) to facilitate the process for families who are facing a very difficult time.

Our support to families is always needs led and our service delivery model enables families to access guidance, support and information at the appropriate times for them when preparing for the death of a loved one. This service model has also been impacted by medical treatments and advancements which enable people with life limiting or terminal diagnoses to live longer and is something we are reviewing as part of our partnership working opportunities with hospices and health colleagues to ensure ongoing timely response to referrals when needed.

**70 children and young people from 36 families were referred from 1/4/23 to 31/3/24**

**On average 66 children and young people from 35 families were being supported each month**

**89 children and young people were being supported at the end of March 2024**

### **Grief Support Project/ Post bereavement**

The total of new referrals (of children and young people) from April 2023 to end of March 2024 was 230 from 149 families, with an average of 19 new referrals per month.

In total, 539 children and young people were supported through the Grief Support Service during the 2023-2024 financial year.

### **230 new referrals and 539 children and young people supported from 1/3/23 to 31/3/24**

Once a referral is received, an assessment is completed by a dedicated support worker with the parent/carer to identify the impact the bereavement has had on their child/children. Advice and support is given on how to talk to their children about the person who has died, what language to use, how to support them with their emotions and build resilience. Signposting to resources and access to online information sessions, social activities and our family newsletters. Support telephone calls are offered and contact with schools is made as needed. Sometimes this is all that families want or need at this stage.

Extract from a case study;

***“Our Grief Support Worker spoke with the school, offering support and advice to help E. cope in school and directing them to different support organisations. We gave mum practical advice, links to books, and resources, helping E. process her grief whilst understanding her emotions. We discussed the importance of keeping memories using a memory jar, involving friends and family too. Mum often spoke with the Grief Support Worker whilst walking to work once she had dropped E. in school. This gave her a chance to talk freely and feel supported.”***

Sometimes a further level of support is needed, and families attend our bereavement sessions.

We have continued with our new family bereavement sessions piloted last year which received positive feedback. These are aimed at specific age groups and give families an opportunity to come together with other bereaved families and to remember their loved ones and reflect on their grief in an age-appropriate way.

These family bereavement sessions currently have four components.

- An assessment call with their support worker to provide information and assess eligibility.
- An online parent information session for parent/carers to provide guidance and support in preparation for attendance and to answer any questions or concerns.
- One Saturday session bringing families together. These sessions will mostly be delivered as a family, with an hour in the afternoon where children and parents meet separately.
- Social activity with participating families

We have delivered two family bereavement sessions to children over 13 years of age, one set of sessions for 4-7 year olds and one for 8-12 year olds.

**"I felt a bit unsure at first about how the group would impact me and my daughter and not knowing if she was 'ready' for the group - but I felt so positive during and after the group, knowing it was good to see we are not alone" Parent Feedback**

In addition, we trialled a making meaning session to support additional activities, in response to feedback from families that they wanted further support. This incorporated a range of activities to explore feelings in more depth and give the opportunity to raise questions and retell stories about the death of their loved one to aid making meaning which is known to be important in moving forward with grief.

## **Social activities and events**

Each of the Family Bereavement Sessions includes a social event for that particular group, and we are trialling having these at the start of the sessions to enable the group to feel comfortable with each other before moving on to activities that specifically support their bereavement journey.

In addition, we have continued with our very successful social activity sessions for children and families to come together in a safe space, supported by our support workers and trained volunteers. They have had overwhelmingly positive feedback and we have developed how we approach these with families to improve attendance and the experiences.

We have had support from many venues meaning we can offer these at no cost to families.

They have included:

**Guildford Bowling Spectrum** – 21 children and young people

**Airhop Guildford** - 59 children and young people

**Gatton Park** - 29 children and young people. Families enjoyed kite making, playing lawn games and toasting marshmallows on the campfire. A firm favourite was definitely down in the forest school, where many of them enjoyed den building and squashing blackberries in the mud kitchen

The day gave families a chance to connect as a unit and meet other families, surrounded by the beautiful view of nature. Many families said they had found spending time in nature to be relaxing and calming.

One family said the day had given the children **"time off from thinking sad thoughts, they had fun in the fresh air and had an amazing day."**

**Wakehurst** - 11 children and young people. Wakehurst also kindly provided free tickets to their Glow wild event for some of our families.

**"It was good to do something with my son that I know my wife would have loved." Parent Feedback**

**Winter drop in** - 21 children and young people. Lots of fun was had, decorating biscuits, drinking hot chocolate, eating cake and playing games. Families got to spend time together making wreaths and family fun jars and the children also enjoyed choosing a gift for their parent/carer in our secret room.

**A child attending the event said it had helped her heart to feel stronger.**

**Mother's day drop in** - 10 children and young people

## **Training and Information Sessions**

We have expanded the range of topics covered in our online information sessions which are currently free to attend for parents, carers and professionals. This allows us to impact on a larger number of children through their carers and professionals.

Topics covered:

### **For professionals – run termly during the year**

- Supporting children and young people through bereavement at school or other professional settings.

**Total 241 Professionals attended**

### **For parents/carers**

- Understanding and supporting children through anticipatory grief and bereavement.
- Continuing bonds and memory making
- Managing anxieties and transitions after bereavement run twice during the year
- Understanding and supporting pre-bereaved and bereaved children and young people

## **Impact**

We ask for feedback for all aspects of our work, through questionnaires after events and asking families who have received our services to give feedback.

Feedback has been positive and allowed us to tailor the support we offer. For instance, extending the range of social activities tailored to differing age needs and around sensitive times, such as Mother's and Father's days.

Parent feedback has shown that as a result of attending the family bereavement sessions their child/children have:

- Been given ways to communicate about their loved one who has died
- Have been able to express themselves about a loved one's death in an age-appropriate way
- Have benefitted from meeting other similar aged, bereaved children.

**"Connecting with other families show my kids there are other families in the same boat as us." Parent**

**Children's feedback is that they:**

- Felt less isolated and alone with their grief

- Were better able to recognise their emotions and how to manage them
- Made new friends

**“I think this group really helped me and I got to make new friends” Child**

**“I really enjoyed today. Favourite activity was feelings book.” Child**

#### **Online Information Sessions Feedback:**

**“The discussion about transitions as my daughter is moving from school to college and finding it a very difficult time.” Parent**

**“The use of resources and visual to talk about a difficult topic.” Professional**

## **Schools work**

We piloted a bereavement group in a secondary school where there were a large number of children who had been bereaved in January 2024. This was run by two support workers over 4 sessions and learning from this will be used to identify further school's work.

**A school's survey** was completed in 2023, we received 46 responses, 40 from primary schools and 6 from secondary schools.

63% had signposted to our services, 28% had used the helpline, 24% had had contact with our support workers, 17 % had attended an online information session, 17% had accessed our school's pack and 30% had used our website resources.

89 % of schools had a child who had been bereaved in the previous year and 78% had a child who had a relative who had been diagnosed with a terminal illness, indicating the high level of need for support in this area.

22% were aware of 2-5 members of staff having accessed pre or post bereavement training and were keen to have further training, some preferring an on-line offering and other's wanting face to face training.

Only 33% of schools were sure they had a bereavement policy in place.

We continue to work with individual schools where we are supporting children and are keen to develop further joint working with schools.

## **Communications**

We have expanded our work in this area significantly over the year.

4 Supporters newsletters were sent out to over 900 recipients containing a range of information on service delivery, fundraising events, thank yous etc. There was a 50.94 % open rate (sector average 26.6%).

4 Family newsletters were sent out which contained information on support services, social events, bereavement benefits available, a Dad's Survey and links to specific support articles and useful books.

The range of support articles have been developed over the year and included topics such as Coping at Christmas when you are bereaved, Tips for supporting your child this Summer, Supporting your bereaved child on Mother's day.

These were also posted on our website which continues to be improved. We had an average of 425 users per month with 2500 monthly views.

We are also active across four social media platforms, Facebook, LinkedIn, Instagram and X.

Links to our articles, news events, fundraising events and much more bereavement related is shared across our social media.

882 posts have been published with Page/profile: 129,647 impressions // 102,677 users  
Posts: 138,280 impressions // 99,030 users. Impressions being when our content or a post from us is displayed on a person's screen.

This allows us to reach a much wider audience and offers potential support to children, young people and families who are harder to reach face to face.

## New Video

We were delighted to work with the incredible team from **Big Picture Charity Films** to produce a short film featuring **Caitlin** and **Reece** - two amazing and brave young people who share their bereavement journey and how Jigsaw South East has positively impacted their lives. This was shared widely with our supporters, and those who generously support our work and of course shared across our social media.

## Fundraising

We had a range of fundraising activities over the year, including some very successful challenge events, with people walking, cycling, running and a wing walk! We continue to support Hever castle triathlon with volunteers to bring funds in. We have been supported by a range of local businesses and groups in the community with raffles, collections and much more!

We had a very successful quiz night in November raising £ 3,300. Our Light the Way Christmas campaign raised an amazing £5,000 through a range of activities across the community and donations on line.

We continue to innovate and reach out to individuals, groups and businesses to support us.

We aim to develop corporate partnerships to diversify our income generation.

## Collaboration

We link with a wide range of organisations in the third sector and public sector to ensure we are offering the best support to children, young people and their families, supported by research and good practice.

Nationally, we are a member of the Child Bereavement network, our services are signposted to on the At a Loss website and The Good Grief Trust and we attend the monthly bereavement sector webinar run by the National Bereavement Alliance.

Regionally, we have established and chair the South East children and young people's bereavement support network which meets quarterly to share best practice and ensure we are working collaboratively.

We are members of the Surrey Voluntary, Charity and Social Enterprise VCSE Alliance and are part of their End of Life and bereavement portfolio. We are also an associate member of the East Sussex VCSE. This keeps us connected with local networks across all sectors and widens our opportunities to work collaboratively in the best interests of our children.

We attend the Pan Sussex bereavement forum and both the Surrey and West Sussex Suicide prevention groups.

We have become an associate member of Surrey Minority Ethnic forum.

In addition, at individual level, we work with schools, local hospices, health and social services to contribute to multi agency working, particularly for our more vulnerable children and Young people.

Our chair of trustees chairs the third sector safeguarding network for Surrey Safeguarding Children Partnership which helps to ensure we have a strong safeguarding culture at Jigsaw SouthEast in conjunction with our two newly trained Designated Safeguarding leads.

## **Case Management System**

Having decided to purchase the Lamplight system at the end of March 2023, the first six months of the financial year were very busy for our project team in planning the implementation of the system and the transfer of our existing data. The final phase went ahead in November, with training for all of the staff. Whilst there were several teething problems, we are confident that we now have a system in place which allows us to record all the work we do with families in one place. This enhances service delivery and allows us to collect data, monitor and evaluate our services and supports continuous improvement.

## **Volunteers**

We are indebted to a range of volunteers that support us in many ways. Some help at the bereavement support groups and on social activities. Others support in the office and with fundraising activities. We are actively recruiting new volunteers looking to develop community engagement volunteers to promote our work and extend our reach to all who need us. We offer training as appropriate and aim to meet up in person and online over the year.

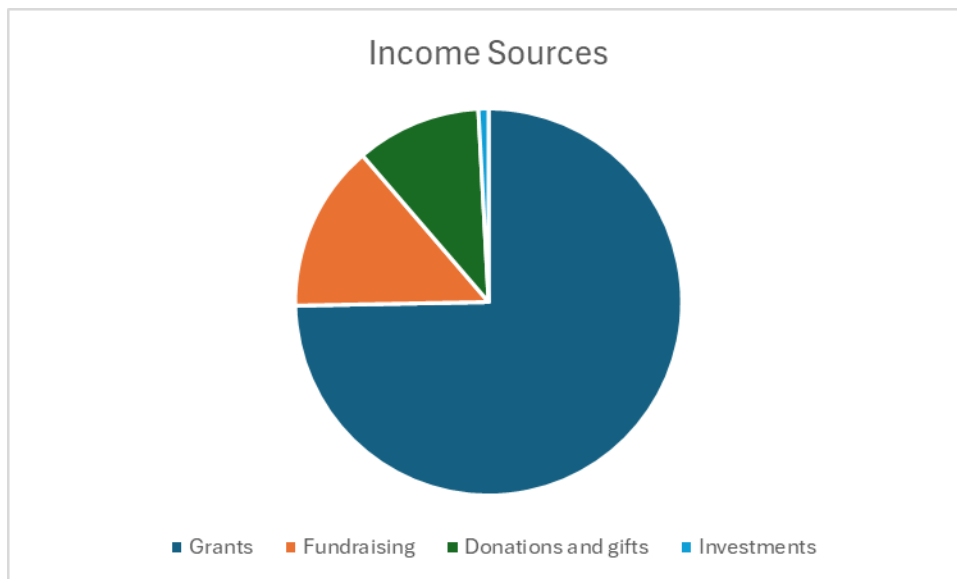
## **Financial Review 2023-24**

In common with many charities across the UK we have encountered a challenging funding environment over the course of the year. We have needed to raise more income to cover the costs of delivering our services with the hope of increasing our reach and delivering the aspirations in our strategic plan.

Grants remain our principal income stream. We entered the final year of our 5 year grant from the National Lottery Community Fund, this funds for staff costs for the Preparing for Loss project. We are in our second year of a 3 year grant from BBC Children in Need which continues to be our largest grant for the Grief Support project. We have secured a 2 year grant from The Peter Harrison Foundation and which also goes towards the Grief support services, the largest cost for the charity. It is becoming increasingly more difficult to secure multi year funding and we are grateful to the funders that have contributed to our work, many of which are now repeat funders.

Our other income streams are Donations and Fundraising - We are very grateful to the Institute of Cemetery and Crematorium Management (Recycling Of Metals Scheme) nominated by the Kent and Sussex Crematorium and South East Water Community Fund for their support this year and to the Schools, local clubs, companies and residents that have supported Jigsaw South East.

Our total income for the year was £288,829 and expenditure was £ 311,378 meaning a requirement to use some of our reserves. However, we were able to keep within our reserves policy of 4-6 months.



Our cost of income generation was £58,499, giving us a return of 393%.

Over 80% of funds was spent on service delivery with under 20% spent on income generation.

## **Reserves Policy**

The Trustees continue to maintain sufficient reserves in line with Jigsaw South East's Reserves Policy which is reviewed annually. Current policy states that funds not designated for a specific use should be built up to and then maintained at a level the Trustees consider is sufficient to cover the essential running costs of the charity and maintain our core services. This was assessed at a level equivalent to a period of three to six months.

Jigsaw South East has a comprehensive set of financial and operational policies and procedures which are reviewed annually by the Board and added to where necessary at its quarterly meetings. We have robust processes and measures in place for the Board to oversee and review our finances and the Board also receives a detailed monthly management report with a financial overview and commentary from the Senior Management Team.

## **Structure, Governance and Management**

### **Organisational Structure**

Jigsaw South East is a registered charity and was registered with the Charity Commission on 12th June 2012.

The charitable company is controlled by its Memorandum and Articles incorporated on 30th March 2012 and amended by special resolution registers at Companies House on 12th June 2012. It is a company limited by guarantee as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr C Hughes

Mrs S Pegg (Resigned 6 November 2023)

Mrs D Springford

Mr J Dean

Mr J Doran (Resigned 6 November 2023)

Mrs E Smith (Appointed 6 November 2023)

Ms M Pittman (Appointed 20 February 2024)

### **Decision Making**

The Trustees meet quarterly to agree the broad strategy and to ensure the financial, legal and contractual responsibilities of the charity are met. Operational management responsibilities are delegated to the Charity Director.

New trustees are recruited to fill board vacancies and to enhance or extend the existing skills and experience of the Board. Candidates are interviewed by the Chair and one other trustee who will then make suitable recommendations.

### **Risk Statement**

The Trustees have considered the major risks to which the charity may be exposed.

Monitoring of risk is robust with a day to day overview maintained by the Charity Director and a Risk Register is maintained and updated on a rolling basis. Any significant changes to risk ratings are communicated to and considered by the Trustees.

The charity also has in place a Risk Management Policy, a Financial Controls Policy and a Reserves Policy. The Charity develops an annual budget in support of its operational planning and delivery which is approved by Trustees.

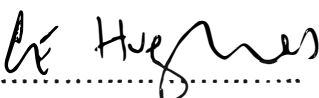
### **Public Benefit**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity, The Trustees' Report section sets out how the charity addresses the public benefit requirement, and this is also explicit in our Charity's aims.

### **Financial Statements**

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statement and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) - effective 1st January 2019).

Signed on behalf of the Board of Trustees.

.....  .....

Dr. C Hughes  
**Chair**

Date: ..... 22 | 10 | 24 .....

# JIGSAW (SOUTH EAST)

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JIGSAW (SOUTH EAST)

---

I report to the trustees on my examination of the financial statements of Jigsaw (South East) (the charitable company) for the year ended 31 March 2024.

### Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

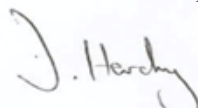
### Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: 23/10/2024.....

# JIGSAW (SOUTH EAST)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2024*

### Current financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Income from:</u></b>					
Donations and grants	3	71,570	174,129	245,699	232,437
<u>Charitable activities</u>					
Providing Training	4	274	-	274	-
Fundraising activities	5	40,386	-	40,386	53,224
Investments	6	2,470	-	2,470	281
<b>Total income</b>		<u>114,700</u>	<u>174,129</u>	<u>288,829</u>	<u>285,942</u>
<b><u>Expenditure on:</u></b>					
Raising funds	7	58,499	-	58,499	61,144
<u>Charitable activities</u>					
Supporting Children (Grief Support)	8	59,224	90,015	149,239	149,442
Supporting Children (Preparing for Loss)	8	25,681	77,959	103,640	93,438
<b>Total charitable expenditure</b>		<u>84,905</u>	<u>167,974</u>	<u>252,879</u>	<u>242,880</u>
<b>Total expenditure</b>		<u>143,404</u>	<u>167,974</u>	<u>311,378</u>	<u>304,024</u>
<b>Net (outgoing)/incoming resources before transfers</b>		(28,704)	6,155	(22,549)	(18,082)
Gross transfers between funds		(45)	45	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<u>(28,749)</u>	<u>6,200</u>	<u>(22,549)</u>	<u>(18,082)</u>
Fund balances at 1 April 2023		<u>145,786</u>	<u>36,033</u>	<u>181,819</u>	<u>199,901</u>
<b>Fund balances at 31 March 2024</b>		<u><u>117,037</u></u>	<u><u>42,233</u></u>	<u><u>159,270</u></u>	<u><u>181,819</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# JIGSAW (SOUTH EAST)

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2024*

### Prior financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<b><u>Income from:</u></b>					
Donations and grants	3	78,704	-	153,733	232,437
<u>Charitable activities</u>					
Fundraising activities	5	53,224	-	-	53,224
Investments	6	281	-	-	281
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		132,209	-	153,733	285,942
		<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Expenditure on:</u></b>					
Raising funds	7	56,532	4,612	-	61,144
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Charitable activities</u>					
Supporting Children (Grief Support)	8	78,570	-	70,872	149,442
Supporting Children (Preparing for Loss)	8	26,699	-	66,739	93,438
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total charitable expenditure</b>		105,269	-	137,611	242,880
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		161,801	4,612	137,611	304,024
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (outgoing)/incoming resources before transfers</b>		(29,592)	(4,612)	16,122	(18,082)
		<hr/>	<hr/>	<hr/>	<hr/>
Gross transfers between funds		6,311	-	(6,311)	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(23,281)	(4,612)	9,811	(18,082)
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 April 2022		169,067	4,612	26,222	199,901
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 March 2023</b>		145,786	-	36,033	181,819
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# JIGSAW (SOUTH EAST)

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	13		681		1,831
<b>Current assets</b>					
Debtors	14	5,728		18,390	
Cash at bank and in hand		191,582		181,639	
		<u>197,310</u>		<u>200,029</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(38,721)</u>		<u>(20,041)</u>	
Net current assets			158,589		179,988
<b>Total assets less current liabilities</b>			<u>159,270</u>		<u>181,819</u>
<b>Income funds</b>					
Restricted funds	18		42,233		36,033
Unrestricted funds			117,037		145,786
			<u>159,270</u>		<u>181,819</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 22/10/24



Dr C Hughes

Trustee

Company registration number 08014061

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2024*

---

### 1 Accounting policies

#### Charity information

Jigsaw (South East) is a private company limited by guarantee incorporated in England and Wales. The registered office is East Court Mansion, College Lane, East Grinstead, West Sussex, RH19 3LT.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds have been set aside out of unrestricted funds by the trustees for specific purposes. The purpose and use of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

#### 1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations, fundraising and grant income is recognised in the year in which the income is receivable, which is when the charitable company becomes entitled to the resources.

Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Income is received from one charitable activity, which is, Providing Training all of which is recognised in the year in which the income is receivable, which is when the charitable company becomes entitled to the resources.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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.

All costs directly attributed to particular charitable activities are allocated to that activity. Support costs which includes IT and governance costs, support the main charitable activities but are not directly attributable to a particular activity.

#### Charitable activities

Charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. The charitable company has identified three charitable activities which are Supporting Children (Grief Support Service), Supporting Children (Preparing for Loss) and Providing Training, they have also incurred fundraising costs throughout the year.

#### Allocation and apportionment of costs

Support costs are allocated to all three charitable activities on a percentage basis. This is based on the percentage of direct costs in each of the activities, then the same percentage of support costs is calculated and attributed to that activity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	2 Years Straight Line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charitable company only has financial assets and 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.

#### 1.9 Taxation

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

#### 1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### 1.12 Debtors

Other debtors are recognised at the settlement amount due.

#### 1.13 Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.14 Operating leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The main judgement and accounting estimates included in the accounts are:

- Deferral of grant income - Income is recognised when Jigsaw (Southeast) is entitled to the income and this will be based when the work is completed and there is no requirement to repay the grant.

### 3 Donations and grants

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	30,158	-	30,158	45,545	-	45,545
Grants	41,412	174,129	215,541	33,159	153,733	186,892
	<u>71,570</u>	<u>174,129</u>	<u>245,699</u>	<u>78,704</u>	<u>153,733</u>	<u>232,437</u>
<b>Donations and gifts</b>						
Institute of Cemetery and Crematorium Management	-	-	-	12,000	-	12,000
Other	30,158	-	30,158	33,545	-	33,545
	<u>30,158</u>	<u>-</u>	<u>30,158</u>	<u>45,545</u>	<u>-</u>	<u>45,545</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 3 Donations and grants

(Continued)

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
BBC Children in Need	-	32,940	32,940	500	32,444	32,944
Sussex Community Foundation/Price Family Fund	-	5,000	5,000	-	4,840	4,840
National Lottery Community Fund	-	71,731	71,731	-	70,325	70,325
Barbara Ward Children's Foundation	-	7,500	7,500	-	-	-
Community Foundation for Surrey/Borrows Charitable Trust Fund	-	-	-	-	16,044	16,044
Hospital Saturday Fund	-	2,000	2,000	-	-	-
Edward Gostling Foundation	-	10,000	10,000	-	-	-
Kent Community Foundation/Gatwick Foundation Fund	500	1,500	2,000	-	-	-
Ashfield Trust	-	-	-	5,000	-	5,000
Sir James Roll Charitable Trust	-	-	-	1,000	-	1,000
Chalk Cliff Trust	-	-	-	4,809	-	4,809
N Smith Charitable Settlement	-	-	-	1,000	-	1,000
Webb Family Charitable Trust	-	-	-	3,000	-	3,000
Misses Barrie Charitable Trust	-	-	-	2,500	-	2,500
Lord Barnby's Foundation	-	-	-	2,000	-	2,000
Souter Charitable Trust	-	-	-	5,000	-	5,000
Lawson Trust	-	416	416	-	7,000	7,000
Community Foundation for Surrey/Charles Russell Speechlys Community Fund	-	-	-	-	5,000	5,000
Makers of Playing Cards Charity	-	-	-	-	1,000	1,000
St. Faith's Trust	-	5,000	5,000	-	5,000	5,000
Tesco Community Grants	-	1,875	1,875	-	1,125	1,125
St James's Place Charitable Foundation	-	-	-	-	5,000	5,000
Charles Lewis Foundation	3,461	1,539	5,000	-	1,360	1,360
Mrs Smith & Mount Trust	-	-	-	3,000	-	3,000
Pamela Barlow Charitable Trust	-	-	-	1,000	-	1,000
Mrs A Lacy-Tate Trust	-	500	500	-	1,000	1,000
Redhill & Reigate Round Table	-	1,000	1,000	-	-	-

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 3 Donations and grants

(Continued)

Community Foundation for Surrey/Woking Council Community Fund	-	3,300	3,300	-	-	-
Peter Harrison Foundation	-	9,125	9,125	-	-	-
Community Foundation for Surrey/Bryn Siriol Fund	-	4,000	4,000	-	-	-
Community Foundation for Surrey/Marjorie Jaye Fund	-	6,000	6,000	-	-	-
Toyota Community Fund	-	1,750	1,750	-	-	-
Zedra/WO Street Charitable Foundation	-	3,000	3,000	-	-	-
Betty Riseley Trust	-	2,500	2,500	-	-	-
Hamamelis Trust	-	2,500	2,500	-	-	-
Childwick Trust	5,000	-	5,000	-	-	-
Brian Murtagh Charitable Trust	5,000	-	5,000	-	-	-
H R Pratt Boorman Family Foundation	1,600	-	1,600	-	-	-
Richard Radcliffe Charitable Trust	3,000	-	3,000	-	-	-
St Mary's, Oxted	1,000	-	1,000	-	-	-
Sir Jules Thorn Charitable Trust	2,500	-	2,500	-	-	-
Peter Storrs Trust	2,000	-	2,000	-	-	-
Barnard Kenneth Hufton Charity	1,000	-	1,000	-	-	-
Louis Nicholas Residuary Charitable Trust	5,000	-	5,000	-	-	-
Loseley & Guildway Charitable Trust	2,000	-	2,000	-	-	-
William Allen Young Charitable Trust	1,500	-	1,500	-	-	-
Gledswood Charitable Trust	1,600	-	1,600	-	-	-
Webb Family Charitable Trust	2,000	-	2,000	-	-	-
Other	4,251	953	5,204	4,350	3,595	7,945
	<u>41,412</u>	<u>174,129</u>	<u>215,541</u>	<u>33,159</u>	<u>153,733</u>	<u>186,892</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Charitable activities

	Providing Training 2024 £	Providing Training 2023 £
Training Sessions	274	-

### 5 Fundraising activities

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Fundraising activities	40,386	53,224

### 6 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Interest receivable	2,470	281

### 7 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
Raising donations, grants and fundraising income				
Seeking donations and grants	686	609	-	609
Fundraising costs	2,406	5,754	-	5,754
Staff costs	43,806	36,960	4,612	41,572
Support costs	11,601	13,209	-	13,209
Total fundraising costs	58,499	56,532	4,612	61,144

Fundraising costs include all the costs of our events.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 8 Charitable activities

	Supporting Children (Grief Support)	Supporting Children (Preparing for Loss)	Providing Training	Total 2024
	2024	2024	2024	
	£	£	£	£
Staff costs	106,588	74,250	-	180,838
Grant expenditure - other	5,783	7,492	-	13,275
Project costs	5,525	130	-	5,655
	<u>117,896</u>	<u>81,872</u>	<u>-</u>	<u>199,768</u>
Share of support costs (see note 9)	29,593	20,552	-	50,145
Share of governance costs (see note 9)	1,750	1,216	-	2,966
	<u>149,239</u>	<u>103,640</u>	<u>-</u>	<u>252,879</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	59,224	25,681	-	84,905
Restricted funds	90,015	77,959	-	167,974
	<u>149,239</u>	<u>103,640</u>	<u>-</u>	<u>252,879</u>
	Supporting Children (Grief Support)	Supporting Children (Preparing for Loss)	Providing Training	Total 2023
	2023	2023	2023	
	£	£	£	£
Staff costs	102,986	64,466	-	167,452
Depreciation and impairment	-	-	-	-
Grant expenditure - other	11,410	7,318	-	18,728
Project costs	1,702	112	-	1,814
	<u>116,098</u>	<u>71,896</u>	<u>-</u>	<u>187,994</u>
Share of support costs (see note 9)	31,873	20,592	-	52,465
Share of governance costs (see note 9)	1,471	950	-	2,421
	<u>149,442</u>	<u>93,438</u>	<u>-</u>	<u>242,880</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	78,570	26,699	-	105,269
Restricted funds	70,872	66,739	-	137,611
	<u>149,442</u>	<u>93,438</u>	<u>-</u>	<u>242,880</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 9 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	33,473	-	33,473	36,287	-	36,287
Depreciation	1,150	-	1,150	469	-	469
Operating lease charges	6,984	-	6,984	6,904	-	6,904
Computer and office expenses	7,049	-	7,049	4,658	-	4,658
Equipment and room hire	635	-	635	847	-	847
Insurance	3,794	-	3,794	3,867	-	3,867
Printing, postage and stationery	775	-	775	1,027	-	1,027
Marketing and communications consultant	315	-	315	-	-	-
Staff training and welfare	299	-	299	2,052	-	2,052
Subscriptions	412	-	412	274	-	274
Telephone	878	-	878	3,130	-	3,130
Sundries	159	-	159	36	-	36
Bookkeeping and payroll	5,823	-	5,823	6,123	-	6,123
Independent Examination fees	-	3,480	3,480	-	3,024	3,024
Bank charges	-	172	172	-	6	6
	<u>61,746</u>	<u>3,652</u>	<u>65,398</u>	<u>65,674</u>	<u>3,030</u>	<u>68,704</u>
Analysed between						
Fundraising	11,601	686	12,287	13,209	609	13,818
Charitable activities	50,145	2,966	53,111	52,465	2,421	54,886
	<u>61,746</u>	<u>3,652</u>	<u>65,398</u>	<u>65,674</u>	<u>3,030</u>	<u>68,704</u>

Governance costs includes payments to the Independent Examiner of £3,480 for the current year's independent examination fees (2023- £3,024).

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

### 11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Full time equivalent	9	9
	=====	=====
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	245,322	234,700
Social security costs	8,805	6,893
Other pension costs	3,990	3,718
	-----	-----
	258,117	245,311
	=====	=====

#### Key Management Personnel

The trustees consider three members of staff to be key management personnel. The total employment benefits of key management personnel were £44,920 (2023: £33,465).

Jigsaw (SouthEast) workforce is made up of the following part time staff:

A Charity Director, a Finance & Resources Manager, a Business Development Manager, a Communications & Media Manager, a Service Team Manager, a Service Development Manager, a Service & Volunteer Co-ordinator, eight Support Workers, a Grants Manager, a Grants Co-ordinator, a Fundraising Co-ordinator, a Fundraising Assistant.

There were no employees whose annual remuneration was more than £60,000.

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 13 Tangible fixed assets

	<b>Computers</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2023	3,530
At 31 March 2024	<u>3,530</u>
<b>Depreciation and impairment</b>	
At 1 April 2023	1,699
Depreciation charged in the year	<u>1,150</u>
At 31 March 2024	<u>2,849</u>
<b>Carrying amount</b>	
At 31 March 2024	<u>681</u>
At 31 March 2023	<u>1,831</u>

### 14 Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	726	1,328
Prepayments	<u>5,002</u>	<u>17,062</u>
	<u>5,728</u>	<u>18,390</u>

### 15 Creditors: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	4,728	4,868
Deferred income	<b>16</b> 29,912	6,953
Trade creditors	480	540
Accruals	<u>3,601</u>	<u>7,680</u>
	<u>38,721</u>	<u>20,041</u>

### 16 Deferred income

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other deferred income	<u>29,912</u>	<u>6,953</u>

Deferred income is included in the financial statements as follows:

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

---

16	Deferred income	(Continued)	
		2024	2023
		£	£
	Deferred income is included within:		
	Current liabilities	29,912	6,953
		<u>          </u>	<u>          </u>
	Movements in the year:		
	Deferred income at 1 April 2023	6,953	17,437
	Released from previous periods	(6,953)	(16,437)
	Resources deferred in the year	29,912	5,953
		<u>          </u>	<u>          </u>
	Deferred income at 31 March 2024	29,912	6,953
		<u>          </u>	<u>          </u>

## 17 Retirement benefit schemes

### Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,990 (2023 - £3,718).

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2024
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
BBC Children in Need	8,487	32,940	(35,781)	-	5,646
Gatwick Airport Community Trust	758	-	(758)	-	-
Sussex Community Foundation/Price Family Fund	-	5,000	(5,000)	-	-
National Lottery Community Fund	5,918	71,731	(77,694)	45	-
Hospital Saturday Fund	-	2,000	-	-	2,000
Community Foundation for Surrey/Borrows Charitable Trust Fund	6,688	-	(6,688)	-	-
Charlotte Marshall Charitable Trust	-	453	(453)	-	-
Lawson Trust	3,500	416	(315)	-	3,601
Community Foundation for Surrey/Charles Russell Speechlys Community Fund	3,456	-	(3,456)	-	-
East Grinstead Common Good Trust	844	-	-	-	844
St. Faith's Trust	1,039	5,000	(2,968)	-	3,071
Tesco Community Grants	1,125	1,875	(2,360)	-	640
St James's Place Charitable Foundation	2,427	-	(2,427)	-	-
Charles Lewis Foundation (Newsletter)	791	-	(595)	-	196
Metrobus Community Support Fund	500	500	(500)	-	500
Mrs A Lacy-Tate Trust	500	500	(417)	-	583
Redhill & Reigate Round Table	-	1,000	(229)	-	771
Barbara Ward Children's Foundation	-	7,500	(1,881)	-	5,619
Community Foundation for Surrey/Woking Council Community Fund	-	3,300	(2,084)	-	1,216
Peter Harrison Foundation	-	9,125	(7,684)	-	1,441
Community Foundation for Surrey/Bryn Siriol Fund	-	4,000	(1,106)	-	2,894
Community Foundation for Surrey/M Jaye Fund	-	6,000	(1,328)	-	4,672
Kent Community Foundation	-	1,500	(1,500)	-	-
Toyota Community Fund	-	1,750	(1,458)	-	292
Zedra/WO Street Charitable Foundation	-	3,000	(2,250)	-	750
Betty Riseley Trust	-	2,500	(1,875)	-	625
Edward Gostling Foundation	-	10,000	(5,833)	-	4,167
Hamamelis Trust	-	2,500	(1,250)	-	1,250
Charles Lewis Foundation (Activity Day)	-	1,539	(84)	-	1,455
	<u>36,033</u>	<u>174,129</u>	<u>(167,974)</u>	<u>45</u>	<u>42,233</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 18 Restricted funds

(Continued)

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
BBC Children in Need	10,167	32,444	(33,034)	(1,090)	8,487
Gatwick Airport Community Trust	2,048	-	(1,290)	-	758
Sussex Community Foundation/Price Family Fund	-	4,840	(4,681)	(159)	-
National Lottery Community Fund	3,143	70,325	(66,340)	(1,210)	5,918
Haskins Charitable Fund	345	-	(345)	-	-
Hospital Saturday Fund	6,667	-	(6,667)	-	-
Community Foundation for Surrey/Borrows Charitable Trust Fund	-	16,044	(9,356)	-	6,688
Russell Kin Trust	3,852	-	-	(3,852)	-
Charlotte Marshall Charitable Trust	-	495	(495)	-	-
The Lawson Trust	-	7,000	(3,500)	-	3,500
Community Foundation for Surrey/Charles Russell Speechlys Community Fund	-	5,000	(1,544)	-	3,456
East Grinstead Common Good Trust	-	1,000	(156)	-	844
Hendy Foundation	-	1,000	(1,000)	-	-
Makers of Playing Cards Charity	-	1,000	(1,000)	-	-
St Faith's Trust	-	5,000	(3,961)	-	1,039
Tesco Community Grants	-	1,125	-	-	1,125
St James's Place Charitable Foundation	-	5,000	(2,573)	-	2,427
Charles Lewis Foundation	-	1,360	(569)	-	791
Metrobus Community Support Fund	-	500	-	-	500
Mrs A Lucy-Tate Trust	-	1,000	(500)	-	500
Sussex Masonic Charities	-	600	(600)	-	-
	<u>26,222</u>	<u>153,733</u>	<u>(137,611)</u>	<u>(6,311)</u>	<u>36,033</u>

National Lottery Community Fund - Funding for a five year period from 2019 to 2024 to continue and develop our Preparing for Loss/Pre Bereavement Service.

BBC Children in Need - Funding for a three year period to fund two Support Workers for our Grief/Post Bereavement Service.

Community Foundation for Surrey/Borrows Charitable Trust Fund - Funding for part of the weekly hours of a Surrey Grief Support Worker.

Gatwick Airport Community Trust - Funding for Online Information Sessions.

Sussex Community Foundation - Funding for Grief Support Project staff time for the benefit of children and young people living in Sussex.

Hospital Saturday Fund - Funding for Grief Support Project.

Charlotte Marshall Charitable Trust - Funding for social events and activity days.

The Lawson Trust - Funding for all our services benefiting children and young people living in Kent and Sussex.

## JIGSAW (SOUTH EAST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

---

#### 18 Restricted funds

(Continued)

Community Foundation for Surrey/Charles Russell Speechlys Community Fund - Funding for Grief Support Worker time for the benefit of children and young people living in Surrey.

East Grinstead Common Good Trust - Funding for printed brochures and materials.

St Faith's Trust - Funding for Grief Support Worker time for the benefit of children and young people living in Surrey.

Tesco Community Grants - Funding towards Family Bereavement Sessions.

St James's Place Charitable Foundation - Funding towards Grief Support worker costs.

Charles Lewis Foundation (Newsletter) - Funding towards Family Newsletter costs.

Metrobus Community Support Fund - Funding towards social activities.

Mrs A Lucy-Tate - Funding for services benefiting children and young people living in East Sussex.

Redhill & Reigate Round Table - Funding towards Family Day.

Barbara Ward Children's Foundation - Funding towards Grief Support Project, the first year of a three-year grant.

Community Foundation for Surrey/Woking Council Community Fund - Funding for Grief Support Worker hours in Woking Borough Council area.

Peter Harrison Foundation - Funding for Grief Support Worker hours, the first year of a two-year grant.

Community Foundation for Surrey CF/Bryn Siriol Fund - Grief Support Worker time for benefit of children and young people living in Surrey.

Community Foundation for Surrey/Marjorie Jaye Fund - Grief Support Worker time for benefit of children and young people living in Surrey.

Kent Community Foundation/Gatwick Foundation Fund - Funding towards Grief Support Project for benefit of children and young people living in Kent.

Toyota Community Fund - Funding towards Grief Support Project for the benefit of children and young people living in Surrey.

Zedra/WO Street Charitable Foundation - Funding towards Grief Support Project.

Betty Riseley Trust - Funding towards Grief Support Project for the benefit of children and young people living in Surrey.

Edward Gostling Foundation - Funding for Grief Support Project.

Hamamelis Trust - Funding towards research.

Charles Lewis Foundation (Activity Day) - Funding towards social activities.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022	Resources expended	Balance at 1 April 2023	Balance at 31 March 2024
	£	£	£	£
Development Fund	4,612	(4,612)	-	-
	<u>4,612</u>	<u>(4,612)</u>	<u>-</u>	<u>-</u>

The Development Fund had been set aside to support strategic growth within the charitable company by funding a new role of Grants Manager to further develop the Grants function, the development of a CRM to support the growth in individual, corporate and regular giving, and other additional marketing/fundraising resources.

#### 20 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Tangible assets	681	-	681
Current assets/(liabilities)	116,356	42,233	158,589
	<u>117,037</u>	<u>42,233</u>	<u>159,270</u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible assets	1,831	-	1,831
Current assets/(liabilities)	143,955	36,033	179,988
	<u>145,786</u>	<u>36,033</u>	<u>181,819</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

---

### 21 Operating lease commitments

#### Lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	2,274	4,398
Between two and five years	6,264	2,796
	<u>8,538</u>	<u>7,194</u>

### 22 Related party transactions

During the financial year to 31 March 2024 there were no related party transactions (2023: None).

### 23 Members Liability

The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

**JIGSAW(SOUTHEAST)**

England & Wales - Charity number 1147696

---

# Accounts

---

Charity registration number 1147696

Company registration number 08014061 (England and Wales)

**JIGSAW (SOUTH EAST)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# JIGSAW (SOUTH EAST)

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Dr C Hughes Mrs D Springford Mr J Dean Mrs E Smith	(Appointed 6 November 2023)
<b>Charity number</b>	1147696	
<b>Company number</b>	08014061	
<b>Registered office</b>	East Court Mansion College Lane East Grinstead West Sussex RH19 3LT	
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	
<b>Patrons</b>	The Rt Hon Ed Davey MP Mr Gary Andrews Mr John Treharne Ms Nickey Price	

---

# JIGSAW (SOUTH EAST)

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 15
Independent examiner's report	16
Statement of financial activities	17 - 18
Balance sheet	19
Notes to the financial statements	20 - 33

---

## Message from our Chair

**Jigsaw South East has entered its second decade after the huge challenges of recent times and is still proudly upholding our original aim of providing vital pre and post-bereavement support to children, young people, and their families, across Surrey, parts of East and West Sussex and West Kent.**

Our service provides much needed support at a vulnerable and hugely challenging time. At the heart of our service are our pre-bereavement and post-bereavement support projects - *'Preparing for Loss'* and *'Grief Support'*. We have continued to adapt both services according to the needs of families and we supported 597 children and young people (383 families) between 2022-2023 and our referrals continue to increase. We remain determined to provide our bereaved children and young people with the highest quality support and to provide a personalised approach which recognises the uniqueness of each family and their individual needs - from initial contact until families move on from Jigsaw South East's support.

There has also been an increase in the number and complexity of vulnerabilities presented by some of the children and young people we support. We also know that there are increasing numbers of children who have experienced bereavement because of the suicide of a significant family member.

There is much to do and we have made strong strides this year. We have strengthened our management and frontline support teams with Catherine Hodgson joining us as Charity Director; Cat Sotomayor-Robbins, as Service Development Manager; Sally Ross, as Fundraising Coordinator, and three Support Worker colleagues supporting children and young people facing the death of significant family members, Karen Wallace, Amanda Beaton and Sarah O'Brien.

A new Strategic Plan for 2023-26 supported by the Board of Trustees is in place and is based upon the contributions and involvement of our staff team. We believe that our aims balance ambition for our work and for our beneficiaries with achievability. We are also excited by our planned introduction of a Case Management System which will transform the way in which we monitor and evaluate our work and which will greatly improve the way in which we can demonstrate our immense value and impact.

We have a small and highly experienced Board of Trustees which is fully committed to the work of Jigsaw South East and has supported the operational team in a number of important ways. I thank them all so much for bringing their unique perspectives and willingness to give their time. We are also currently seeking new trustees to join us and are very excited to widen the experience and expertise of our board.

I am very proud of Jigsaw South East and its work and excited about our future. Thank you so much to our supporters, patrons, partners, staff and volunteers who work together to ensure we continue to support the children and young people who need us.

Dr. Cecilia Hughes  
Chair  
Jigsaw South East

## Message from our Charity Director

**Jigsaw South East is unique in our approach as we continue to bring bereaved families together in person. This is hugely important in reassuring children and young people that they are not alone in their experience. We remain committed to supporting families right across our catchment and on building relationships and partnerships with other charities and voluntary organisations with similar values and aims. In so many ways we are better together and we strongly believe in sharing best practice.**

I was very pleased to be appointed as Director of Jigsaw South East in September 2022. As our Chair has reported, Jigsaw South East's team has been greatly enhanced during the year by the addition of new colleagues and we also said goodbye to our Business Development Manager, Carolyn Steer and Fundraising Coordinator, Sophie Bewley. We would like to thank both Carolyn and Sophie so much for their tremendous contribution to our work.

I would like to extend my sincere thanks to our new team members as well as to the rest of our huge committed team of staff and volunteers who work so tirelessly and cohesively to place bereaved children and young people at the forefront of all they do. Our organisation is expert in the service we deliver.

Jigsaw South East does not currently receive any statutory funding. This has presented financial challenge and our aim continues to be the diversification of our fundraising. Our new Strategic Plan for 2023-2026 focuses on legacies, a fledgling Major Donor Program and building strong relationships with trusts and foundations who recognise the value and impact of our work.

Our plans for the future include the development of a suite of support from which families can select what is best for them both when initially engaging with our service and the support which best matches their changing needs. We want to establish a Young Adults' Service for 18 to 25 years old in response to what we perceive is a gap within our catchment area. We recognise that young adults have specific needs and face a number of complex issues when they are bereaved and we are determined to respond. We would like to provide flexible peer and emotional support for bereaved fathers and also extend our reach more widely to disadvantaged communities across Surrey through Community Engagement Volunteers.

We are looking to the future with optimism and we have a clear direction of travel. Our focus is on ensuring our service is responsive to the unique needs of each of the families we support.

Catherine Hodgson  
Charity Director  
Jigsaw South East

## **Our Vision:**

Children and young people will not be alone in their bereavement journey.

## **Our Mission:**

To deliver advice and support services to children and young people experiencing the death of a loved one to help them move forward with their lives.

## **Our Objectives:**

To relieve the mental, spiritual and physical distress of children and young people in Surrey and surrounding areas where a family member has terminal diagnosis or to support children and young people who have experienced the death of a close family member through illness, accident, suicide or murder by such means as the trustees in their absolute discretion think fit.

## **Our Achievements**

Our Service Team has continued to provide a comprehensive service to support bereaved children, young people and their families.

We continued to run both our pre-bereavement and post-bereavement support projects - 'Preparing for Loss' and 'Grief Support' and have looked to adapt these services as needed.

**Across both our services we supported 597 children and young people (383 families).**

We have also continued to provide the Helpline enquiries support from Monday – Friday, 9-12 and see this as an integral part of our service provision, which offers information, support and guidance to families and professionals.

**During 2022-2023, we dealt with 376 telephone enquiries.**

Some families chose not to make a full referral into the service as they had received the help they needed at that time but were fully aware that they could contact us again for support for their bereaved child if needed at any time. We hope that our new Case Management Service currently being developed will enable us to report in the future on

percentage of calls which then became full referrals, the amount of time and level of support provided within a call and any resulting activity.

The social activities offered to families signed up to our support service also remain a key component of the Jigsaw SE service offer.

**In total, 7 social activities were open to families and an additional 2 were provided as part of the Family Bereavement Sessions.**

This year has seen some changes in the format of the Family Grief Groups, largely relating to difficulties in recruiting families for the full 6-week groups. More details are provided below and we remain committed to piloting and reviewing the new format during the 2023-2024 financial year, before making decisions on future grief groups.

The next financial year offers an exciting time for service development and delivery as we are well equipped to bring together the expertise of the service team and build on new strategic objectives set and reviewed by the Charity Director. The implementation of the new Content Management System (CMS) will also allow us to review and learn from further embedded evaluation, feedback and reporting functionality. This will improve our ability to adapt our service provision in line with the needs of local families.

## **Our Projects**

### **Preparing for Loss/Pre Bereavement**

The total of new referrals (of children and young people) from April 2022 to end of March 2023 was 36, with an average of 3 new referrals per month. This is slightly below the total Preparing for Loss referrals for the previous year, 45 (average 4 new referrals per month), which is understandable considering the change in staff and the resulting service cover.

In total, 115 children and young people were supported through the Preparing for Loss Support Service during the 2022-2023 financial year. Across the year, this included 1833 direct contacts with families (consisting of 61 face to face meetings, 171 telephone calls, 968 e-mail correspondences, 529 text correspondences and 104 video calls) and 1053 indirect support through contact and communication with professionals around the family.

In total, 115 children and young people from 68 families were supported through our Preparing for Loss Service during the 12 months April 2022 to March 2023.

38 children and young people were newly referred to us in the year April 2022 to March 2023 period, from 20 new families.

And at the end of March 2023, 36 children and young people were being supported through the PFL Service from 19 families.

On average, 46 children from 27 families have been supported each month.

And of those 36 children and young people being supported in March 2023:

- 7 had a pre-existing vulnerability
- 5 had multiple vulnerabilities
- 3 lost their only parent
- 2 had Social Services involvement

30% of the cases closed in August and September 2022 were transferred to our grief service for ongoing bereavement due to their ongoing need for support. Families identified with their support worker that they would benefit from ongoing guidance, support and information.

Those families who confirmed that they no longer needed ongoing support at this time were aware and encouraged to make contact with our helpline for any future needs and were also able to continue to access events and activities. Our support to families is always needs led and our service delivery model enables families to access guidance, support and information at the appropriate times for them when preparing for the death of a loved one. This service model has also been impacted by medical treatments and advancements which enable people with life limiting or terminal diagnoses to live longer and is something we are reviewing as part of our partnership working opportunities with hospices and health colleagues to ensure ongoing timely response to referrals when needed.

The Service Team has started to establish and build networks with hospices and local palliative care teams. We are continuing to set up new partnerships to facilitate and increase referrals into this part of our service and will continue to review this; including the impact of opening up referrals from professionals, where there is consent from families to share their details. We are also exploring the possibility of re-naming the service for future bids as a 'Pre-Bereavement Service'. This is more in-line with the language and communication used in Jigsaw South East more widely and aligns our service more clearly with others in the field.

***“The thing I like most about Jigsaw South East is meeting other people who ‘get it’.”***

### **Grief Support Project/Post Bereavement**

The total of new referrals (of children and young people) from April 2022 to end of March 2023 is 235, with an average of 20 new referrals per month.

In total, 482 children and young people were supported through the Grief Support Service during the 2022-2023 financial year. Across the year, this included 3459 direct contacts with families (consisting of 73 face to face meetings, 595 telephone calls, 2218 e-mail correspondences, 559 text correspondences and 14 video calls) and 777 indirect support through contact and communication with professionals around the family.

The same number of bereavement groups (5) was provided in the 2022-2023 financial year compared to 2021-2022 financial year. However, the nature of the bereavement groups varied and reflected a service development to try to best meet local family needs. One on-line 6-week group was held from April 26<sup>th</sup> – May 26<sup>th</sup> 2022 but only involved 4 adults, 2 children and 2 young people. This provides a structure and format which could be used for future online service provision if needed. However, by reflecting on the unique offerings from Jigsaw South East as a local charity provider it is noticeable that the opportunity for local families to come together for support is something which Jigsaw SE can provide that larger children's bereavement charities may not.

Additional face to face group bereavement opportunities were provided through a one-day KS1 event (aimed at children aged 4-7) held on the 3<sup>rd</sup> September 2022, where 5 adults and 9 children attended; and a six-week group from 13<sup>th</sup> September to 4<sup>th</sup> October, where 7 adults, 7 children and 3 young people attended. Two earlier group events (one KS1 group and 1 6-week group) had been cancelled due to low uptake.

In response to this, decisions were made to adapt the KS1 family bereavement group to other age groups and to run Family Bereavement Sessions that give families an opportunity to come together with other bereaved families and to remember their loved ones and reflect on their grief in an age-appropriate way.

Two Family Bereavement Sessions have been completed by the end of the 2022-2023 financial year; one for children aged 4-7 (19 attendees in total; 8 adults and 11 children), held in February 2023; and the other for those aged 8-12 (18 attendees in total; 7 adults and 11 children and young people), held in March 2023. To compare, the last two six week groups delivered in 2022 had 15 families commence the sessions, with 20 children in attendance.

These family bereavement sessions currently have four components:

An assessment call with their support worker to provide information and assess eligibility.

An online parent information session for parent/carers to provide guidance and support in preparation for attendance and to answer any questions or concerns.

One Saturday session bringing families together. These sessions will mostly be delivered as a family, with an hour in the afternoon where children and parents meet separately.

Social activity with participating families.

Families who are eligible to attend are asked to commit to all the different sessions listed above and for each group we have spaces for up to sixteen children/young people and their parent/carers. We are currently looking at ways to trial aspects of the previous 6-week groups for those families who attend the shorter family bereavement sessions and want further support (parent information on understanding and supporting bereaved children and a doc spot session). We appreciate the unique and personal bereavement journey each child and young person has and would like to offer different service opportunities (a suite of service options) that families can engage with depending on the needs of children and young people.

It has been decided to continue to pilot the Family Bereavement Sessions, including those for young people (13+) for the financial year 2022-2023 to provide some stability for the service team and to collate feedback and evaluations from children, young people, their parents, support workers and volunteers to establish outcomes of the Family Bereavement Sessions and any adaptations to the service delivery which may be needed.

***“Meeting other children that have been through a loss has helped them not feel so alone amongst their friends.”***

### **Our Activities and Events**

Each of the Family Bereavement Sessions includes a social event for that particular group.

We have continued to hold larger social group activities to allow pre-bereaved and bereaved children, young people and their families to connect. A total of 6 Social Events (in addition to those included as part of the Family Bereavement Sessions) were held from 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023.

We have been able to bring young people together on our social activity days throughout the year. This has included Go Ape outdoor activities at Chessington, Airhop Trampolining in Guildford, Mane Chance Animal Sanctuary and a Circus Skills workshop.

When asked what additional support families would like to access, more opportunity to physically meet and engage with other families in a similar situation was clearly valued by parents/carers and young people alike. They said:

*“More face to face.....There is an overwhelming amount of online material but very little face to face advice. Sometimes you need people.” (Parent).*

*“More meet ups! More face to face.”*

*“Continued support, social events and someone always being there.” (Parent).*

*“Continued socials with other children in the same situation.” (Parent).*

We have responded to this feedback by increasing the number of social events offered in the coming year for families supported through both our Preparing for Loss and Grief Support services.

### **Training and Information Sessions**

The Coronavirus Pandemic changed the way we all work and meet, with online meetings and conferences now the norm. Our Information Sessions for school staff and other professionals moved online and, as they no longer involve parents/carers, changed from an evening time slot to 4.00 p.m. And online delivery has reduced costs (particularly venue hire and refreshments) whilst increasing numbers. A Preparing for Loss Project-specific online Professionals Information Session in June 2022 attracted 51 participants.

Four information sessions have also been delivered across the year by our Grief Support team which were attended by 178 school staff and other professionals to help them support the bereaved child in their care. Moving forward in the next financial year we will be delivering termly information sessions for professionals covering both pre and post bereavement support. We are currently developing our plan for further online information sessions in specific areas. Separate online sessions will be available for parents/carers and professionals. Currently this is offered for free but we will review this service offer following feedback from the schools survey to be implemented in 2023-2024 financial year.

Although not returned to pre-pandemic levels, we still are able to offer bespoke training for school professionals where requested. A request was made recently by the Tandridge Learning Trust for delivery of some information sessions at a staff training day on 17/4. This was developed and will be delivered by 3 support workers. Jigsaw South East received payment for this piece of work (as part of the next financial year) and we are keen to explore future opportunities to start generating an income from this area of our work and again will look to results from the school's survey to inform this.

Training provided to Support Staff for the 2022-2023 financial year included Suicide Prevention Training, Pre-bereavement Training and a Lunch and Learn Session on Understanding and Supporting Bereaved Children.

### **Measuring Our Impact**

A focus has been placed on the need for monitoring and evaluation of Jigsaw South East's services and to improve the current reporting processes in coordination with the implementation of the new CMS. Monitoring and evaluation is so important to service delivery as it helps us determine who we are reaching, how we are helping (the outcomes of our service) and what improvements can be made to best meet the needs of children and young people within our available resources (time, funds, support worker availability and location). It ensures we are supporting children and families in the best way possible, it helps us to prove to funders and also other families and professionals that our services make a difference and are worth engaging with (why us rather than somewhere else?). It helps us to develop and grow as a charity.

Since starting at Jigsaw South East, our Service Development Manager has developed an evaluation plan which included the development of logic models and the identification of outcomes. Elements of the new Family Bereavement Sessions have been evaluated (separate internal reports for each age group are available) and will continue to be. Outcomes have been positive for both parents/carers and children; and implications for service have been identified from these reports. This includes areas for further support which we are looking to pilot in the summer.

Evaluation tools have been reviewed and will be piloted shortly including an initial assessment (where parent/carers and their children are at the point of initial support worker engagement), follow-up assessment tools and Support Worker Evaluations. The SIFQ (Serious Illness in the Family: Service Questionnaire) and CBSQ (Child Bereavement Service Questionnaire) are considered useful where there is more intense one to one work with individual children. Currently this is not offered routinely through our grief support work, but we would explore using the CBSQ if such work was taken on (e.g. with older young people). The SIFQ will be used by our Preparing for Loss Team.

Further evaluation plans for the next financial year (2023-2024) include a school survey distributed to all local schools to assess awareness and needs regarding bereavement support for children and young people. The findings of which will help to identify areas for service development and future engagement with schools. Specific targeted focus groups will be held for parent/carers who opt in following the family bereavement sessions and for teenagers to establish support needs and service delivery ideas.

## Case Management System

During 2022 Jigsaw South East identified a vital requirement for a Case Management System (CMS).

Jigsaw South East's current service has grown in both size and complexity since it was founded in 2012. The current charity landscape is recovering from the effects of the pandemic and challenges are growing for support charities as a result of the cost of living crisis. In addition, charities such as Jigsaw South East have witnessed a marked increase in the children and young people who report ongoing mental health issues; children and young people who have a social or support worker assigned; and a rise in bereavement support for the death of a family member through suicide.

It is important that JSE records, monitors and evaluates our service to the highest possible standards using streamlined and efficient methods. Ostensibly we want to bring together, in one location, the entirety of the data we hold on the families we support. Our service should be as agile as possible - we must be able to identify new trends and needs - and have the ability to demonstrate our significant value and impact to potential funders, partners and stakeholders.

A key focus for the service team for the financial year 2022-2023 was to scope and identify a suitable organisation to deliver a tailored Case Management System (CMS). We consider that Lamplight can provide a cost effective, efficient and customisable solution for our numerous CMS requirements. It is a cloud based system - providing fully remote and/or web based support - and which enables Jigsaw South East to find its own solutions (within reason) to technical issues which might arise.

The system will make it possible for us to hold all information on individual families within a Profile from which we can connect relationships, referral history, signposting and outcomes.

We hope that the Case Management System will enable us to collect key outcome indicators more easily for service users who self-refer, which will help identify initial service need and outcomes from engaging with the service. We anticipate that it will allow more efficient and effective recording of case notes and hope that through a Lamplight Case Management Service we can be more responsive to service user need and identify gaps in service provision.

It is important that Jigsaw South East records, monitors and evaluates our service to the highest possible standards using streamlined and efficient methods and the Case Management System offers us an opportunity to do so with the project led by the Service Development Manager with support from the Service Team Manager, Service Coordinator and Service Team Support Workers.

***“...there has been a reduction in the number of angry outbursts (name of child) has....He also sleeps every night with the Jigsaw Teddy bear.”***

A Service Impact Report will also be developed for the financial year 2023-2024.

## **Supporting Schools**

Since January 2023 we have been reviewing our service delivery offer to schools across both our pre and post bereavement services. This work has included reviewing our school's information pack, development of a professional's quarterly update communication, drafting of a school's evaluation to be circulated in May 2023 to reflect on current engagement and needs and consideration of our information and training offer.

This will all feed into service developments for the next financial year.

***“She seems more in control of her emotions. We’re not having as many outbursts and school are also supporting, which is great.”***

## **Volunteers and Young Ambassadors**

At Jigsaw SE we have a small but dedicated team of volunteers, including two Young Ambassadors who were themselves supported by Jigsaw South East as children.

Engagement with volunteers had been affected by the pandemic and subsequent staff changes and a gap in the management and strategic direction of volunteers had been noted. Our Service Manager and Service Coordinator maintained communication with volunteers and this included a review and feedback of their volunteering position and support needs.

Regular communication was established including a mix of e-mail updates and meeting opportunities with our Service Development Manager responsible for the management of volunteers following induction.

Further plans for opportunities to meet face to face have been easier during 2022-23. Greater monitoring and reporting of volunteer engagement is planned alongside further support, particularly for those engaged with Family Bereavement Groups. An agreement to review the volunteer roles and assess these against new strategic direction has been made. Plans to grow and develop our pool of volunteers will be made following this.

## **Collaborations**

We continue to be a member of the Child Bereavement Network, attending regular national meetings to ensure we are up to date with national initiatives and research priorities in the sector.

We work in partnership with and are involved in a range of organisations to maximise our reach and impact, including: Surrey Youth Focus, Surrey Voluntary, Community and Faith Sector Group, 3rd Sector Operational Network, Surrey Charities Forum, Surrey Voluntary, Community and Social Enterprise Alliance, Surrey Healthy Schools Advisory Group, Third Sector Safeguarding Network in Surrey, and Mindworks Alliance Reference Group.

To ensure we are increasing awareness of our services and developing new referral pathways with key stakeholders, we continue to reach out to and build working relationships, networks and collaborations with other charities and voluntary organisations supporting children and young people through bereavement.

Our Preparing for Loss Team has discussed future working and referral pathways with key hospices within our catchment - St. Catherine's Hospice in Crawley and the Princess Alice Hospice in Esher. They have also started to reach out to local palliative care teams.

By the end of this financial year, we created a new network of Children and Young People's Bereavement charities right across the South East region which will meet remotely for the first time in late Spring 2023.

This includes: the Demelza Hospice, Project Eileen, The Fountain Centre, Holding on Letting Go, St. Catherine's Hospice, the Seahorse Project, the Princess Alice Hospice, Daisy's Dream, Slide Away, Dragonflies and Simon Says. These organisations are located in East Sussex, West Sussex, Hampshire, Surrey, Kent and Berkshire.

The intention is to share best practice, funding opportunities, and explore the possibility of further collaboration and partnership.

### **Fundraising and Communications**

Jigsaw South East has enhanced its communications with the families we support, our stakeholders and communities. We now produce a successful Family Newsletter and a Supporter Newsletter and engage widely via most social platforms with a focus on developing our presence and raising awareness of our fundraising and work.

We are registered with the Fundraising Regulator and are fully compliant with its requirements and with the Code of Fundraising Practice. Jigsaw South East has received no complaints about our fundraising activities and did not use third party fundraising agents during the year.

# Report from the Board of Trustees

## Financial Review - 2022/23

**This was a year in which our services began, once again, to be delivered as before the coronavirus pandemic. We have also entered a more challenging funding environment and the Charity continues to need to raise more income to maintain its services and ensure that we can fulfil our strategic plans to reach more children and young people who need our support.**

Changing funding criteria, the resumption of face to face service delivery and a relatively low number of individual donors are factors which have affected the Charity's income and increased our costs. This means that we may be more reliant on reserves in the next year to fund any shortfall while we focus on continuing to diversify and widen our income. We currently have plans to introduce a legacy programme and increase our engagement with donors.

The Charity will ensure that it maintains a robust approach to controlling costs whilst continuing to deliver the three constituents of the Charity's bereavement support services - Pre and Post Bereavement Support and the Helpline. Total income for the year was £285,942 (2021/22: £322,902). The costs of generating income was £61,144 (2021/22: £45,414)

The year has seen the introduction of changes to the Grief Support/Post Bereavement Project (detailed in the main report) but this has not incurred additional costs. The Charity is ambitious for its future but is mindful of the fundamental requirement to secure appropriate levels of funding before introducing our new planned services. Applications made for such funding always include provision for staffing costs to ensure delivery. It has also been decided to actively pursue multi year funding and joint bids wherever possible.

### Reserves Policy

The Trustees continue to maintain sufficient reserves in line with Jigsaw South East's Reserves Policy which is reviewed annually. Current policy states that funds not designated for a specific use should be built up to and then maintained at a level the Trustees consider is sufficient to cover the essential running costs of the charity and maintain our core services. This was assessed at a level equivalent to a period of three to six months.

Jigsaw South East has a comprehensive set of financial and operational policies and procedures which are reviewed annually by the Board and added to where necessary at its quarterly meetings. We have robust processes and measures in place for the Board to oversee and review our finances and the Board also receives a detailed monthly management report with a financial overview and commentary from the Senior Management Team.

## **Funding Sources**

We were supported by a number of trusts and foundations during the financial year and our sincere thanks for their support for our work and includes:

National Lottery Community Fund - Funding for a five year period from 2019 to 2024 to continue and develop our Preparing for Loss/Pre Bereavement Service.

BBC Children in Need - Funding for a three year period to fund two Support Workers for our Grief/Post Bereavement Service.

Community Foundation for Surrey/Borrows Charitable Trust Fund - Funding for part of the weekly hours of a Surrey Grief Support Worker.

We were also supported by:

Community Foundation for Surrey/Charles Russell Speechlys Community Fund

St. Faith's Trust

St James's Place Charitable Foundation

Lawson Trust

Sussex Community Foundation/Price Family Fund

Ashfield Trust

Chalk Cliff Trust

## **Structure, Governance and Management**

### **Organisational Structure**

Jigsaw South East is a registered charity and was registered with the Charity Commission on 12th June 2012.

The charitable company is controlled by its Memorandum and Articles incorporated on 30th March 2012 and amended by special resolution registers at Companies House on 12th June 2012. It is a company limited by guarantee as defined by the Companies Act 2006.

### **Decision Making**

The Trustees meets quarterly to agree the broad strategy and to ensure the financial, legal and contractual responsibilities of the charity are met. Operational management responsibilities are delegated to the Charity Director.

New trustees are recruited to fill board vacancies and to enhance or extend the existing skills and experience of the Board. Candidates are interviewed by the Chair and one other trustee who will then make suitable recommendations.

## Risk Statement

The Trustees have considered the major risks to which the charity may be exposed.

Monitoring of risk is robust with a day to day overview maintained by the Charity Director and a Risk Register is maintained and updated on a rolling basis. Any significant changes to risk ratings are communicated to and considered by the Trustees.

The charity also has in place a Risk Management Policy; a Financial Controls Policy and a Reserves Policy. The Charity develops an annual budget in support of its operational planning and delivery which is approved by Trustees.


## Public Benefit

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity, The Trustees' Report section sets out how the charity addresses the public benefit requirement, and this is also explicit in our Charity's aims.

## Financial Statements

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statement and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) - effective 1st January 2019).

Signed on behalf of the Board of Trustees.



Dr. C Hughes

**Chair**

Date: .....6/12/2023.....

# JIGSAW (SOUTH EAST)

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JIGSAW (SOUTH EAST)

---

I report to the trustees on my examination of the financial statements of Jigsaw (South East) (the charitable company) for the year ended 31 March 2023.

### Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

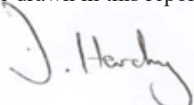
### Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: ...12/12/2023...

# JIGSAW (SOUTH EAST)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2023*

### Current financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b>Income from:</b>						
Donations and grants	3	78,704	-	153,733	232,437	271,019
<u>Charitable activities</u>						
Providing Training	4	-	-	-	-	225
Fundraising activities	5	53,224	-	-	53,224	51,636
Investments	6	281	-	-	281	22
<b>Total income</b>		<u>132,209</u>	<u>-</u>	<u>153,733</u>	<u>285,942</u>	<u>322,902</u>
<b>Expenditure on:</b>						
Raising funds	7	<u>56,532</u>	<u>4,612</u>	<u>-</u>	<u>61,144</u>	<u>45,414</u>
<u>Charitable activities</u>						
Supporting Children (Grief Support)	8	78,570	-	70,872	149,442	146,508
Supporting Children (Preparing for Loss)	8	26,699	-	66,739	93,438	107,655
Providing Training	8	-	-	-	-	129
<b>Total charitable expenditure</b>		<u>105,269</u>	<u>-</u>	<u>137,611</u>	<u>242,880</u>	<u>254,292</u>
Material other expenditure		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,366</u>
<b>Total expenditure</b>		<u>161,801</u>	<u>4,612</u>	<u>137,611</u>	<u>304,024</u>	<u>310,072</u>
<b>Net (outgoing)/incoming resources before transfers</b>		(29,592)	(4,612)	16,122	(18,082)	12,830
Gross transfers between funds		<u>6,311</u>	<u>-</u>	<u>(6,311)</u>	<u>-</u>	<u>-</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(23,281)	(4,612)	9,811	(18,082)	12,830
Fund balances at 1 April 2022		<u>169,067</u>	<u>4,612</u>	<u>26,222</u>	<u>199,901</u>	<u>187,071</u>
<b>Fund balances at 31 March 2023</b>		<u><u>145,786</u></u>	<u><u>-</u></u>	<u><u>36,033</u></u>	<u><u>181,819</u></u>	<u><u>199,901</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## JIGSAW (SOUTH EAST)

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE YEAR ENDED 31 MARCH 2023*

Prior financial year		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<b><u>Income from:</u></b>					
Donations and grants	3	83,245	-	187,774	271,019
<u>Charitable activities</u>					
Providing Training	4	225	-	-	225
Fundraising activities	5	51,636	-	-	51,636
Investments	6	22	-	-	22
<b>Total income</b>		135,128	-	187,774	322,902
<b><u>Expenditure on:</u></b>					
Raising funds	7	30,026	15,388	-	45,414
<u>Charitable activities</u>					
Supporting Children (Grief Support)	8	40,409	-	106,099	146,508
Supporting Children (Preparing for Loss)	8	34,600	-	73,055	107,655
Providing Training	8	129	-	-	129
<b>Total charitable expenditure</b>		75,138	-	179,154	254,292
Material other expenditure		10,366	-	-	10,366
<b>Total expenditure</b>		115,530	15,388	179,154	310,072
<b>Net (outgoing)/incoming resources before transfers</b>		19,598	(15,388)	8,620	12,830
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		19,598	(15,388)	8,620	12,830
Fund balances at 1 April 2021		149,469	20,000	17,602	187,071
<b>Fund balances at 31 March 2022</b>		169,067	4,612	26,222	199,901

# JIGSAW (SOUTH EAST)

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		1,831		-
<b>Current assets</b>					
Debtors	14	18,390		3,212	
Cash at bank and in hand		181,639		222,718	
		200,029		225,930	
<b>Creditors: amounts falling due within one year</b>	15	(20,041)		(26,029)	
Net current assets			179,988		199,901
<b>Total assets less current liabilities</b>			181,819		199,901
<b>Income funds</b>					
Restricted funds	18		36,033		26,222
<u>Unrestricted funds</u>					
Designated funds	19	-		4,612	
General unrestricted funds		145,786		169,067	
			145,786		173,679
			181,819		199,901

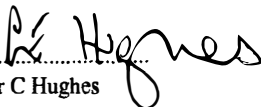
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 6/11/23

  
.....  
Dr C Hughes  
Trustee

**Company registration number 08014061**

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

##### Charity information

Jigsaw (South East) is a private company limited by guarantee incorporated in England and Wales. The registered office is East Court Mansion, College Lane, East Grinstead, West Sussex, RH19 3LT.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds have been set aside out of unrestricted funds by the trustees for specific purposes. The purpose and use of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

##### 1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations, fundraising and grant income is recognised in the year in which the income is receivable, which is when the charitable company becomes entitled to the resources.

Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Income is received from one charitable activity, which is, Providing Training all of which is recognised in the year in which the income is receivable, which is when the charitable company becomes entitled to the resources.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

---

### **1 Accounting policies**

**(Continued)**

#### **1.5 Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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.

All costs directly attributed to particular charitable activities are allocated to that activity. Support costs which includes IT and governance costs, support the main charitable activities but are not directly attributable to a particular activity.

#### **Charitable activities**

Charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. The charitable company has identified three charitable activities which are Supporting Children (Grief Support Service), Supporting Children (Preparing for Loss) and Providing Training, they have also incurred fundraising costs throughout the year.

#### **Allocation and apportionment of costs**

Support costs are allocated to all three charitable activities on a percentage basis. This is based on the percentage of direct costs in each of the activities, then the same percentage of support costs is calculated and attributed to that activity.

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	2 years Straight Line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### **1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.8 Financial instruments**

The charitable company only has financial assets and 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.

#### **1.9 Taxation**

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

#### **1.10 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### 1.12 Debtors

Other debtors are recognised at the settlement amount due.

#### 1.13 Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.14 Operating leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The main judgement and accounting estimates included in the accounts are:

- Deferral of grant income - Income is recognised when Jigsaw (Southeast) is entitled to the income and this will be based when the work is completed and there is no requirement to repay the grant.

### 3 Donations and grants

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	45,545	-	45,545	38,245	-	38,245
Grants	33,159	153,733	186,892	45,000	187,774	232,774
	<u>78,704</u>	<u>153,733</u>	<u>232,437</u>	<u>83,245</u>	<u>187,774</u>	<u>271,019</u>
<b>Donations and gifts</b>						
ICCM, Kent and Sussex Crematorium	12,000	-	12,000	-	-	-
Other	33,545	-	33,545	38,245	-	38,245
	<u>45,545</u>	<u>-</u>	<u>45,545</u>	<u>38,245</u>	<u>-</u>	<u>38,245</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations and grants (Continued)

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
BBC Children in Need	500	32,444	32,944	-	34,811	34,811
True Colours Trust	-	-	-	5,000	-	5,000
Sussex Community Foundation/Price Family Fund	-	4,840	4,840	7,500	3,591	11,091
National Lottery Community Fund	-	70,325	70,325	-	68,946	68,946
Barbara Ward Children's Foundation	-	-	-	-	5,000	5,000
Truemark Trust	-	-	-	7,000	-	7,000
Postcode Neighbourhood Trust	-	-	-	-	14,435	14,435
Surrey County Council and NHS Surrey (CAMHS)	-	-	-	-	28,000	28,000
Community Foundation for Surrey/Borrows Charitable Trust Fund	-	16,044	16,044	-	1,491	1,491
Hospital Saturday Fund	-	-	-	-	10,000	10,000
Russell Kin Trust	-	-	-	2,500	4,500	7,000
Woking Borough Council Community Grant Scheme	-	-	-	-	5,500	5,500
Edward Gostling Foundation	-	-	-	-	5,000	5,000
Kent Community Foundation/Kent Reliance Provident Society Community Fund	-	-	-	-	1,500	1,500
Masonic Charitable Foundation	-	-	-	5,000	-	5,000
Ashfield Trust	5,000	-	5,000	-	-	-
Sir James Roll Charitable Trust	1,000	-	1,000	-	-	-
Chalk Cliff Trust	4,809	-	4,809	-	-	-
N Smith Charitable Settlement	1,000	-	1,000	-	-	-
Webb Family Charitable Trust	3,000	-	3,000	-	-	-
Misses Barrie Charitable Trust	2,500	-	2,500	-	-	-
Lord Barnby's Foundation	2,000	-	2,000	-	-	-
Souter Charitable Trust	5,000	-	5,000	-	-	-
Lawson Trust	-	7,000	7,000	-	-	-
Community Foundation for Surrey/Charles Russell Speechlys Community Fund	-	5,000	5,000	-	-	-
Makers of Playing Cards Charity	-	1,000	1,000	-	-	-
St. Faith's Trust	-	5,000	5,000	-	-	-

## JIGSAW (SOUTH EAST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 3 Donations and grants (Continued)

Tesco Community Grant	-	1,125	1,125	-	-	-
St James's Place Foundation	-	5,000	5,000	-	-	-
Charles Lewis Foundation	-	1,360	1,360	-	-	-
Mrs Smith & Mount Trust	3,000	-	3,000	-	-	-
Pamela Barlow Charitable Trust	1,000	-	1,000	-	-	-
Mrs A Lacy-Tate Trust	-	1,000	1,000	-	-	-
Other	4,350	3,595	7,945	18,000	5,000	23,000
	<u>33,159</u>	<u>153,733</u>	<u>186,892</u>	<u>45,000</u>	<u>187,774</u>	<u>232,774</u>

#### 4 Charitable activities

	Providing Training 2023 £	Providing Training 2022 £
Sales within charitable activities	-	225

#### 5 Fundraising activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising activities	<u>53,224</u>	<u>51,636</u>

#### 6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	<u>281</u>	<u>22</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

---

### 7 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Raising donations, grants and fundraising income						
Seeking donations and grants	609	-	609	496	-	496
Fundraising costs	5,754	-	5,754	1,431	-	1,431
Staff costs	36,960	4,612	41,572	19,792	15,388	35,180
Support costs	13,209	-	13,209	8,307	-	8,307
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total fundraising costs	56,532	4,612	61,144	30,026	15,388	45,414

Fundraising costs include all the costs of our events.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 8 Charitable activities

	Supporting Children (Grief Support)	Supporting Children (Preparing for Loss)	Providing Training	Total 2023
	2023	2023	2023	
	£	£	£	£
Staff costs	102,986	64,466	-	167,452
Grant expenditure - other	11,410	7,318	-	18,728
Project costs	1,702	112	-	1,814
	<u>116,098</u>	<u>71,896</u>	<u>-</u>	<u>187,994</u>
Share of support costs (see note 9)	31,873	20,592	-	52,465
Share of governance costs (see note 9)	1,471	950	-	2,421
	<u>149,442</u>	<u>93,438</u>	<u>-</u>	<u>242,880</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	78,570	26,699	-	105,269
Restricted funds	70,872	66,739	-	137,611
	<u>149,442</u>	<u>93,438</u>	<u>-</u>	<u>242,880</u>
	Supporting Children (Grief Support)	Supporting Children (Preparing for Loss)	Providing Training	Total 2022
	2022	2022	2022	
	£	£	£	£
Staff costs	106,414	82,005	-	188,419
Depreciation and impairment	-	-	-	-
Grant expenditure - other	7,452	5,050	-	12,502
Project costs	6,810	254	-	7,064
	<u>120,676</u>	<u>87,309</u>	<u>-</u>	<u>207,985</u>
Share of support costs (see note 9)	24,376	19,197	121	43,694
Share of governance costs (see note 9)	1,456	1,149	8	2,613
	<u>146,508</u>	<u>107,655</u>	<u>129</u>	<u>254,292</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	40,409	34,600	129	75,138
Restricted funds	106,099	73,055	-	179,154
	<u>146,508</u>	<u>107,655</u>	<u>129</u>	<u>254,292</u>

## JIGSAW (SOUTH EAST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 9 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	36,287	-	36,287	22,516	-	22,516
Depreciation	469	-	469	615	-	615
Operating lease charges	6,904	-	6,904	6,186	-	6,186
Computer and office expenses	4,658	-	4,658	4,368	-	4,368
Equipment and room hire	847	-	847	846	-	846
Insurance	3,867	-	3,867	3,326	-	3,326
Printing, postage and stationery	1,027	-	1,027	397	-	397
Marketing and communications consultant	-	-	-	2,313	-	2,313
Staff training and welfare	2,052	-	2,052	1,607	-	1,607
Subscriptions	274	-	274	125	-	125
Telephone	3,130	-	3,130	2,131	-	2,131
Sundries	36	-	36	112	-	112
Bookkeeping and payroll	6,123	-	6,123	7,459	-	7,459
Independent Examination fees	-	3,024	3,024	-	3,050	3,050
Bank charges	-	6	6	-	59	59
	<u>65,674</u>	<u>3,030</u>	<u>68,704</u>	<u>52,001</u>	<u>3,109</u>	<u>55,110</u>
Analysed between						
Fundraising	13,209	609	13,818	8,307	496	8,803
Charitable activities	52,465	2,421	54,886	43,694	2,613	46,307
	<u>65,674</u>	<u>3,030</u>	<u>68,704</u>	<u>52,001</u>	<u>3,109</u>	<u>55,110</u>

Governance costs includes payments to the Independent Examiner of £3,024 (2022- £3,204).

#### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### 11 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Full time equivalent	<u>9</u>	<u>9</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

11 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	234,700	233,471
Social security costs	6,893	9,270
Other pension costs	3,718	3,374
	<u>245,311</u>	<u>246,115</u>

### Key Management Personnel

The trustees consider three members of staff to be key management personnel. The total employment benefits of key management personnel were £33,465 (2022: £52,448).

Jigsaw (SouthEast) workforce is made up of the following part time staff:

A Charity Director, a Finance & Resources Manager, a Business Development Manager, a Communications & Media Manager, a Service Team Manager, a Service Development Manager, a Service & Volunteer Co-ordinator, eight Support Workers, a Grants Manager, a Grants Co-ordinator, a Fundraising Co-ordinator, a Fundraising Assistant.

There were no employees whose annual remuneration was more than £60,000.

### 12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 13 Tangible fixed assets

	Computers
	£
<b>Cost</b>	
At 1 April 2022	1,230
Additions	2,300
	<u>3,530</u>
At 31 March 2023	<u>3,530</u>
<b>Depreciation and impairment</b>	
At 1 April 2022	1,230
Depreciation charged in the year	469
	<u>1,699</u>
At 31 March 2023	<u>1,699</u>
<b>Carrying amount</b>	
At 31 March 2023	<u><u>1,831</u></u>

## JIGSAW (SOUTH EAST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 14 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	1,328	3,212
Prepayments	17,062	-
	<u>18,390</u>	<u>3,212</u>

#### 15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	4,868	4,284
Deferred income	6,953	17,437
Trade creditors	540	660
Accruals	7,680	3,648
	<u>20,041</u>	<u>26,029</u>

#### 16 Deferred income

	2023	2022
	£	£
Other deferred income	6,953	17,437

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	6,953	17,437
Movements in the year:		
Deferred income at 1 April 2022	17,437	51,417
Released from previous periods	(16,437)	(51,417)
Resources deferred in the year	5,953	17,437
Deferred income at 31 March 2023	<u>6,953</u>	<u>17,437</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 17 Retirement benefit schemes

#### Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,718 (2022 - £3,374).

### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
BBC Children in Need	10,167	32,444	(33,034)	(1,090)	8,487
Gatwick Airport Community Trust	2,048	-	(1,290)	-	758
Sussex Community Foundation/Price Family Fund	-	4,840	(4,681)	(159)	-
National Lottery Community Fund	3,143	70,325	(66,340)	(1,210)	5,918
Haskins Charitable Fund	345	-	(345)	-	-
Hospital Saturday Fund	6,667	-	(6,667)	-	-
Community Foundation for Surrey/Borrows Charitable Trust Fund	-	16,044	(9,356)	-	6,688
Russell Kin Trust	3,852	-	-	(3,852)	-
Charlotte Marsh Charitable Trust	-	495	(495)	-	-
Lawson Trust	-	7,000	(3,500)	-	3,500
Community Foundation for Surrey/Charles Russell Speechlys Community Fund	-	5,000	(1,544)	-	3,456
East Grinstead Common Good Trust	-	1,000	(156)	-	844
Hendy Foundation	-	1,000	(1,000)	-	-
Makers of Playing Cards Charity	-	1,000	(1,000)	-	-
St. Faith's Trust	-	5,000	(3,961)	-	1,039
Tesco Community Grant	-	1,125	-	-	1,125
St James's Place Foundation	-	5,000	(2,573)	-	2,427
Charles Lewis Foundation	-	1,360	(569)	-	791
Metrobus Community Support Fund	-	500	-	-	500
Mrs A Lacy-Tate Trust	-	1,000	(500)	-	500
Sussex Masonic Charities	-	600	(600)	-	-
	<u>26,222</u>	<u>153,733</u>	<u>(137,611)</u>	<u>(6,311)</u>	<u>36,033</u>

## JIGSAW (SOUTH EAST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

#### 18 Restricted funds

(Continued)

	Movement in funds				Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	
BBC Children in Need	8,119	34,811	(32,763)	-	10,167
Community Foundation for Surrey	596	-	(596)	-	-
Sussex Community Foundation/Price Family Fund	-	1,491	(1,491)	-	-
Postcode Neighbourhood Trust	-	14,435	(14,435)	-	-
Sussex Community Foundation	-	3,591	(3,591)	-	-
Fundraising - The Big Give	3,123	-	(3,123)	-	-
National Lottery Community Foundation	-	68,946	(65,803)	-	3,143
Barbara Ward Children's Foundation	-	5,000	(5,000)	-	-
SCC & NHS Surrey (CAMHS 21-22)	-	28,000	(28,000)	-	-
Hospital Saturday Fund	-	10,000	(3,333)	-	6,667
St Faith's Trust	1,939	-	(1,939)	-	-
Haskins Charitable Trust	1,266	-	(921)	-	345
Toyota Charitable Trust	-	2,000	(2,000)	-	-
Shanly Foundation	58	-	(58)	-	-
Gatwick Airport Community Trust	2,501	-	(453)	-	2,048
Russell Kin Trust	-	4,500	(648)	-	3,852
Woking Borough Council	-	5,500	(5,500)	-	-
Edward Gostling Foundation	-	5,000	(5,000)	-	-
Kent Community Foundation	-	1,500	(1,500)	-	-
Brian Murtagh Charitable Trust	-	3,000	(3,000)	-	-
	<u>17,602</u>	<u>187,774</u>	<u>(179,154)</u>	<u>-</u>	<u>26,222</u>

National Lottery Community Fund - Funding for a five year period from 2019 to 2024 to continue and develop our Preparing for Loss/Pre Bereavement Service.

BBC Children in Need - Funding for a three year period to fund two Support Workers for our Grief/Post Bereavement Service.

Community Foundation for Surrey/Borrows Charitable Trust Fund - Funding for part of the weekly hours of a Surrey Grief Support Worker.

We were also supported by:

Community Foundation for Surrey/Charles Russell Speechlys Community Fund

St. Faith's Trust

St James's Place Charitable Foundation

Sussex Community Foundation/Price Family Fund

Transfers from the BBC Children in Need and National Lottery Community funds represent the purchase of laptops which the charity has opted to capitalise. Funds were transferred from the Russell Kin Trust fund with agreement from the funder that these could be considered unrestricted. The transfer from the Sussex Community Foundation/Price Family Fund represents the correction of salary costs allocated to unrestricted funds in the previous accounting year which actually related to this restricted fund.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Resources expended £	Balance at 1 April 2022 £	Resources expended £	Balance at 31 March 2023 £
Development Fund	20,000	(15,388)	4,612	(4,612)	-
	<u>20,000</u>	<u>(15,388)</u>	<u>4,612</u>	<u>(4,612)</u>	<u>-</u>

The Development Fund has been set aside to support strategic growth within the charitable company by funding a new role of Grants Manager to further develop the Grants function, the development of a CRM to support the growth in individual, corporate and regular giving, and other additional marketing/fundraising resources.

#### 20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	1,831	-	-	1,831
Current assets/(liabilities)	143,955	-	36,033	179,988
	<u>145,786</u>	<u>-</u>	<u>36,033</u>	<u>181,819</u>
	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2021 are represented by:				
Current assets/(liabilities)	169,067	4,612	26,222	199,901
	<u>169,067</u>	<u>4,612</u>	<u>26,222</u>	<u>199,901</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

---

### 21 Operating lease commitments

#### Lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	4,398	744
Between two and five years	2,796	744
	<u>7,194</u>	<u>1,488</u>

### 22 Related party transactions

During the financial year to 31 March 2023 there were no related party transactions (2022: £4,712).

### 23 Members Liability

The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

**JIGSAW(SOUTHEAST)**

England & Wales - Charity number 1147696

---

# Accounts

---

Charity registration number 1147696

Company registration number 08014061 (England and Wales)

**JIGSAW (SOUTH EAST)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# JIGSAW (SOUTH EAST)

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr J Treharne Dr C Hughes Mrs S Pegg Mrs D Springford Mr J Dean Mr J Doran	(Appointed 1 April 2021)
<b>Charity number</b>	1147696	
<b>Company number</b>	08014061	
<b>Registered office</b>	East Court Mansion College Lane East Grinstead West Sussex RH19 3LT	
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

---

# JIGSAW (SOUTH EAST)

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10 - 11
Balance sheet	12
Notes to the financial statements	13 - 26

---

# JIGSAW (SOUTH EAST)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2022*

---

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

The year was in effect the second year impacted by the Covid-19 pandemic although the impact was less as restrictions were lifted towards Spring 2022. We continued to adapt our services in response to the changing and growing need for our service, particularly for our Grief support, with demand peaking in October 2021 shortly after children returned to school. At the start of the year, our services were still being provided remotely, via phone and virtual meetings, and these had been proven to work well. We have learnt a great deal from this way of working and some of the new practices will be present in our service as we move forward.

### **Objectives and activities**

The charitable objects are to relieve the mental, spiritual and physical distress of children and young people in Surrey and surrounding areas where a family member has a terminal diagnosis or to support children and young people who have experienced the death of a close family member through illness, accident, suicide or murder by such means as the trustees in their absolute discretion think fit.

**Our aims and objectives remain the same:** The Charity exists to provide support to bereaved children and young people who have experienced the death of a close family member through illness, accident, suicide or murder. We also support children and young people who are facing the death of a close family member. We operate our services across all of Surrey, the northern part of West Sussex, western part of Kent and a small area of East Sussex. We are able to provide advice, 1:1 support, Family Groups, social events, information and resources for both parents and professionals. We can also run bespoke training courses.

In September 2021, the trustees and management team developed a vision statement that '**children and young people will not be alone on their bereavement journey**'. At the same time, the collective team considered critical workstreams and began initial thoughts on vital areas to develop. This work will continue into the next financial year.

### **Public benefit**

The charitable company's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charitable company's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

### **Achievements and performance**

#### **Charitable activities**

We continued to run both our pre-bereavement and post-bereavement support projects - 'Preparing for Loss' and 'Grief Support', during a year in which covid-related restrictions were initially in place and then eventually lifted. Across both projects we supported 628 children and young people at some point in the year. This represented a 33% increase over the previous year, with most of the increase in demand arising in Grief Support. This large increase in demand was driven by the continuing need for support much earlier after the death than before and by the continuing effects of the pandemic on the mental health of children and young people. Our helpline, which had been set up in late 2020 as an 'early bereavement' service in response to the pandemic was in great demand. Manned by our support workers, this service was proving invaluable and providing parents and professionals with immediate advice and information. This service has now become an integrated part of our grief service. An analysis of enquiries through 2021 showed that 25% of callers were calling us within a week of the death compared with just 4% in 2019, pre-pandemic. Support at this early stage is best provided by those that children already know and trust. Our helpline is able to provide advice to the child's existing support network to enable them to feel confident in talking with and supporting the child. Our aim is that this will provide the right support at the right time, reduce the negative impact of bereavement, and reduce the need for longer term support.

## **JIGSAW (SOUTH EAST)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

---

Both projects continue to complement each other and allow us to offer ongoing support to families, typically over 6-18 months, but sometimes longer. The continuation of the Covid-19 pandemic meant that our support workers were unable to carry out home visits for some periods of time. However, they were able to use email, phone calls and digital means to provide families with extensive advice, resources and information to help them support their child. We also had at our disposal a tested format for the on-line delivery of our Group programme, should we need it. We were able to build on the adaptations that had worked so well during the restrictions and have retained some online delivery of services where they meet the needs of our service users, such as Information Evenings. Most of them have also led to some cost efficiencies and also allowed us to reach more people.

The delivery of services during the pandemic, against a background of natural growth, resulted in the desire to conduct a full and detailed review of our current services, how they are delivered and managed, to ensure any growth was in line with local need and providing best value. To this end it was agreed we should recruit into a new role, Service Development Manager. One of the existing senior management team was successful in the recruitment process and moved across into the new role. This meant we had to back fill into the Team Manager role which was completed successfully in January 2022.

#### **Preparing for Loss project**

Our team of trained support workers gave support to 141 children and young people who were facing the loss of a loved one, mostly a parent. This involved over 200 face-to-face support sessions, 240 video calls, 496 telephone calls and 2300 email contacts. Many had 1:1 support through our programme of weekly sessions. This support was individual to each child and family, and included practical, emotional and therapeutic support to young people at a difficult time in their lives. The team supported them using a mixture of remote and face-to-face meetings.

Around 28% of children supported had pre-existing vulnerabilities and 19% had multiple vulnerabilities. Over 14% of children had involvement from Social Services at some point during our involvement with them.

#### **Grief Support project**

Our Grief Support project experienced the greatest growth and evolution as we adapted the range of support we could offer to meet changing and increased demand. We continued to provide a named support worker for every family and we gave them access to a growing range of group activities and events for children and their families, some of which can be offered online as an alternative to face-to-face. We restarted our face-to-face one-day Family Groups for children aged 4-8 in July, closely followed by two simultaneous six-week Family Groups in September, another one-day Family Group in January and a six-week Group in February. In total, 45 children and young people came to our Groups, accompanied by a parent/carer. Through our Grief Support project we supported a total of 487 children and young people during the year, a 50% increase over the previous year, demonstrating the key role we have been playing in the pandemic and beyond. In addition to those children and young people referred to us, we gave help and advice to many more people calling our helpline, many of whom did not need to refer a child but benefitted from information and resources that we could provide digitally, indirectly making a difference to more children and young people.

Support varied from a few hours of advice and reassurance by our support worker, which is often enough for some children to help them move on, to over 30 hours of contact with us, including attending one of our Groups. As most contact with parents and carers was over the phone or online, the number of email and phone contacts increased significantly. Some children were less keen on formal Groups but are eager to join our social activities from Spring 2022. Every child's needs are different, and our support workers identify through an early assessment the interventions that are right for every child. Almost 10 % of the children from new referrals had existing vulnerabilities and 5 % had multiple vulnerabilities such as multiple losses.

#### **Social activities and events**

As some restrictions were lifted in Summer 2021, we organised some outdoor picnics in local parks which proved popular. We saw an increased appetite among families for social and fun one-day events for the time when we could run them and have plans for a bigger programme for Spring/Summer 2022. Families who were reticent about attending a formal group programme indicated they were keen to take advantage of our social events.

#### **Training and Information Briefings**

Our formal training programme had been suspended during the pandemic. In its place we had stepped up our Information Evenings for both services, now run online, which were seeing significant demand and were being well attended by both parents/carers and professionals such as school and social care staff. We ran seven Information Evenings during the year, reaching 275 people. The sessions have remained free and accessible to anyone signing up – not only those who were families being supported by one of our support workers. This programme, whilst no longer an income stream, has enabled us to reach so many more adults who in turn are supporting children and young people in their daily lives. To meet the needs of schools better, we have now tailored a session for school staff that runs in the late afternoon. We can still offer bespoke training courses on demand.

# JIGSAW (SOUTH EAST)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

---

### **Outcomes**

We have continued to use the CBSQ (child bereavement service questionnaire) as our formal evaluation tool. However, this tool works best in a face-to-face situation where the support worker and family can complete it together, and restrictions meant that our support workers had to rely on limited returns. We have therefore had insufficient quantitative data from the CBSQs to produce comprehensive statistics, but they have given us valuable information about the starting points of the children we support and a rich bank of feedback in the form of comments, all confirming the positive impact of our support. Alongside the CBSQs, we have had our support worker evaluations that assess the difference we have made in three key outcomes. We also ask for evaluations after every group and activity, providing us with more evidence of our impact. They allow us to assess the impact on each child as well as review the format of each activity so that we can make sure it meets the needs of those attending. Finally, we also get feedback from schools and professionals in the form of emails and comments to our support workers. We need to adapt our evaluation processes to better capture the impact of our helpline as well as make our recording processes simpler. In the coming year we will be reviewing all of our evaluation methods to ensure that they work for the service that we have today and make good use of digital means and a new case management system will help us in this.

Our three key outcomes are:

- Children and young people are better able to manage their grief
- Children and young people are able to recognise, seek and accept support from their existing networks
- Children and young people are more resilient to cope with everyday life after our support has ended

Please see below some quotes received from children, young people and their family members.

*"It has changed me being less sad."*

*"He is definitely braver, and I think feels he can talk to me and others about his Dad."*

*"This service has been invaluable to my son and myself since the loss of my husband. They have provided the emotional tools needed to cope through these difficult times."*

*"My son knows he is not alone."*

*"L's teacher and our family have noticed such a difference in him. He seems to be able to be happy again."*

*"The Support Worker has given me lots of advice and also strategies to help us during this difficult time of lockdown. And lots of support, particularly in how to support my son who witnessed his father's death."*

*"I got to meet new people and it got to help me with problems with my mum. It has been nice talking about my nanny".*

### **Supporting schools**

Local schools are increasingly aware of our services and make up almost 45% of our referrals across both services, although families are encouraged to self-refer. We have kept schools up to date with our service changes through email and our collaborations with education organisations to continue to raise awareness. Our work with individual children has increasingly included helping the school staff to support the child in school. This is now an essential part of our service when taking on a new referral.

### **Young Ambassadors**

Our two Young Ambassadors, now young adults, have continued to support us when restrictions allowed. They have been involved in the recruitment of our senior management team and have shared many of our social media posts, helping to raise our profile. We intend to expand our Young Ambassador programme over the next year as we return to pre-pandemic activities.

### **Volunteers**

The pandemic meant that we needed to call on our wonderful volunteers less than pre-Covid. They re-joined our Family Groups when we returned to face-to-face activities. Without them, we simply could not run our events. We were also able to supply over 30 sixth-form volunteers from a local school to help at the Hever Triathlon, an ongoing partnership. As fundraising activity picks up, we will be looking for more opportunities for our fundraising volunteers.

# JIGSAW (SOUTH EAST)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

---

### **Collaborations**

We are a member of the Child Bereavement network, attending regular national meetings to ensure we are up to date with national initiatives and research priorities in the sector.

We are members of the West Sussex Bereavement Forum, a group of statutory and third sector organisations who meet to share best practice, promote the need for bereavement services and support each other. We are part of the Surrey Healthy Schools Advisory group which enables us to ensure bereavement is part of the PSHE curriculum in schools, gives us an opportunity to promote our professional information sessions and to promote referral to our services. We are also part of the MindWorks reference group in Surrey which is the model for providing emotional and mental health services in Surrey and links with safeguarding issues.

In 2021, we began working with Surrey Youth Focus, a youth action charity that connects statutory and third sector agencies and encourages collaboration to significantly improve lives of young people in Surrey. Their 2019 report looking at the contributing factors for children at risk of exploitation or entering the youth justice system identified bereavement as one of the top 5 risk factors. We continue to be part of a collaboration that looks at how we can increase support and reduce the risk of bereavement being a catalyst for negative life outcomes for children and young people. Surrey Youth focus also host the Third sector safeguarding network which we are a part of.

Funding from the Guildford and Waverley CCG, part of the CAMHS Transformation fund, and from Surrey County Council continued for 2021/22 but at the end of the year we were advised that there would be no funding for 2022/23. It is disappointing as it increased opportunities to work with other NHS and third-sector organisations with the joint objective of improving the mental health provision for young people.

We continue to work collaboratively with other charities, hospices and organisations for the benefit of our young people, raise awareness of the impact of bereavement on young people and offer resources and expertise to those seeking advice and information. We have links with the Ruth Strauss foundation, supporting them in developing their health care training programme for pre-bereavement which is now well established.

### **Publicity**

We continued to develop our social media presence and publicised our work in various local publications in a drive to improve awareness. The use of social media enabled us to advertise our Information Evenings which led to much higher numbers accessing these useful sessions. With traditional fundraising events suspended, we also used digital channels to fundraise and communicate with our supporters. We now have a regular Supporters' newsletter issued every three or four months. Moving forward, one challenge for us is to raise our profile across all of Surrey, to areas where we are less well-known, to both reach more children who may need our support and also to increase our fundraising income across the county.

We are registered with the Fundraising Regulator and comply with the code of Fundraising Practice. We have not received any complaints and do not use the services of any third-party fundraising agents.

### **Financial review**

#### **Financial position**

During the year the charitable company had net incoming resources of £12,830 (2021: £84,085) as shown on the Statement of Financial Activities on page 10 of the accounts.

In early June 2021, we were devastated to find that our charity had been subjected to an authorised push pull payment fraud, where criminals fraudulently submitted invoices for payment impersonating others. We took the immediate appropriate steps to involve the Police, Action Fraud, the Charity Commission, our bank and appropriate contractors and authorities, following correct procedures to both seek to recover the funds and notifying those we needed to. For good practice, we reviewed all of our internal processes and IT security and put in place some additional security measures. The Trustees and Management team worked hard to mitigate the loss and much of the funds were recovered, but there was a resultant cost to the charity at the end of the financial year of £10,366. We have pursued every possible avenue to get the final £10,366 back but the police have been unable to identify the criminals and all insurance and legal routes have not been successful.

# JIGSAW (SOUTH EAST)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

---

Aside from this, we did start the financial year in a strong position, having increased our reserves the previous year due to exceptional income and lower than usual costs due to the suspension of many of our activities. However, our budgeted staff costs for 2021/22 were significantly higher, as our Grief Project had expanded, and costs were likely to remain at that level and possibly higher into 2022/23, meaning that reserves may need to be used over the next two years to fund any shortfall in income to cover operating costs whilst we developed our income streams. Our performance was strong at year end, and the use of reserves was not needed, although this challenge remains for 2022/23.

### **Reserves policy**

The Trustees continue to work towards building and maintaining sufficient reserves in line with the reserves policy which is reviewed annually. Current policy is that total funds which have not been designated for a specific use should be built up to and then maintained at a level that the trustees feel is sufficient to cover the essential running costs of the charity and maintain our core services. This was assessed at a level equivalent to a period of a minimum of six months to ensure that the charity has sufficient funds to do this. In line with the reserves policy, the trustees agreed to designate £20,000 towards development costs to invest in future capacity to be able to sustain higher operating costs.

Financial policies are regularly reviewed with the management team at quarterly meetings. We have robust processes and measures in place for the Trustees to oversee and review our finances. In addition, trustees receive monthly management reports.

### **Development fund**

As mentioned above, we agreed to set aside £20,000 for funds for developing communications and fundraising/marketing the exploration and the development of a customer relationship management system.

### **Principal funding sources**

Whereas in 2020/21 we had secured some 'emergency' Covid grants, in 2021/22 the majority of funders had returned to pre-pandemic funding criteria and processes. We had anticipated that the exceptional grant income for 2021/22 could not be repeated and were pleased with our performance which exceeded pre-pandemic levels. This was particularly important given our much higher operating costs, driven mainly by the higher staff costs for the Grief Support project as we maintained the increased capacity of the service to meet the continued higher demand. If we are to continue to operate at the higher level of capacity, with the associated costs, we will need to ensure that our income streams are sustainable at this higher level.

Grants remained our principal income stream. We entered the third year of our five-year grant from the National Lottery Community Fund for the staff costs of our Preparing for Loss project. We secured a one-year grant from the Guildford and Waverley CCG and Surrey County Council which helped fund our increased capacity. We were thrilled and grateful to secure another three-year grant from BBC Children in Need grant from November 2021 – this continues to be our largest grant for the Grief Support project, providing a firm funding base for two support workers, supplemented by smaller grants. We are grateful to the many other funders who have contributed to our work, and many are now repeat funders. The local Community Foundations provide regular annual grants to support our work.

Our new Grants Manager helped develop our reporting process so that we can offer all funders either a bespoke report in the format they require or a short easy-to-read general report on how their grant has helped. We want to be able to show every funder how their donation has made a difference.

Our other income streams were donations and fundraising, both exceeding our original forecasts for the year and returning to close to pre-pandemic levels. A lot of the income was raised by a small number of local supporters who each raised some astounding amounts of money for us. Some examples were groups and individuals taking on local 10k runs, the Eastbourne half marathon, Brighton and London marathons, the Marathon des Sables, the Isle of Wight challenge and more. We were delighted that our supporters were so generous throughout the year. Challenge events have become our fastest growing type of fundraising income. We also set up accounts to make 'In Memory' giving and fundraising much easier. We enjoyed the ongoing support of some local businesses and began an update to all our fundraising and marketing resources.

We ran our Christmas Jigsaw campaign for the second year. We could not return to our own indoor face-to-face fundraising events until Spring 2022 and had to postpone our biggest fundraiser, our Charity Ball to April.

With our supporter base growing slowly, we have decided the time is right to invest in a CRM system so that we can build our relationships with our supporter more efficiently. We plan to introduce this in the coming year.

# JIGSAW (SOUTH EAST)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

---

### **Plans for future periods**

#### **Future plans**

2022 sees the Charity's 10-year anniversary which we will celebrate at the Ball in April 2022. The 10 years have passed quickly, we are delighted in the growth and stability of the Charity especially how it was managed during the pandemic.

The Charity has the ambition to help more children and young people in a timely & appropriate manner, but we recognise the challenges for a charity such as ours are as great as ever, obtaining new funding streams continues to be our main focus along with winning multiyear grants which provide security for the future development of our service and helping as many children and young people as we are able to.

We plan to continue to deliver our two core projects within our current geographical area while a thorough review of our Services is conducted. We will consider how we can operate in the most cost-effective way whilst still achieving the desired outcomes for children and young people. We are close to understanding the cost of each element of the service and will continue to examine this as we review the services.

We will be improving the way we capture and analyse our outcomes information to more accurately track every element of our service today so that we know how each of our interventions contributes to our planned outcomes. We will also make increased use of technology in this. We have made the decision to invest in a case management system and we are currently trialling a couple to ensure we get the best system for our needs. This will allow us to hold information in one secure place that can be accessed by all staff at whatever level they need. It will also allow us to record notes and information on families, children and young people plus record vital feedback anonymously which can be collated to produce valuable commentary to the future services we provide. In addition, it will give us better ways of collating all our outcomes information.

We continue to work with our service users, staff and volunteers to respond to the changing needs of young people and their families in these unusual times to settle with the new 'normal'. We will investigate the outcomes and feedback from each part of the service and instigate any opportunities for service enhancements. We have previously identified opportunities for increasing referrals from other sources such as GP's and clinical nurse specialist teams, which we will reach out to this coming year and importantly we also plan to continue to reach out more to the most deprived and disadvantaged in our community.

We will review the learning and development of our staff and volunteers in our commitment to enhancing their skills. All staff and volunteers receive a comprehensive induction, but we wish to continue to support their personal development. We have some planned training events for staff and volunteers that will support service quality and personal development.

We have continued to work alongside other professionals in our community to support the hundreds of bereaved children in their everyday lives.

During the last financial year, we completed a review into the objectives and benefits of Charity Patrons, this work was undertaken by two of the Trustees. It provided a clear view of the responsibilities and qualities we require of our Patrons and we have been lucky enough to secure the service of a wonderful new patron, Gary Andrews. Gary has completely embraced his Patron role and has already attended many events.

We continue to believe there are many benefits, including financial, to growing our volunteer numbers. This project was started during year 2020/2021 but was delayed due to the pandemic and review of the service. We aim to move forward with this next year, particularly once the service review has been completed.

We will continue to work collaboratively with other organisations, to collectively improve the outcomes of bereaved children and young people at a critical time in their lives.

### **Structure, governance and management**

Jigsaw (South East) is a registered charity number 1147696 and has been established since 12th June 2012.

The charitable company is controlled by its governing document, Memorandum and Articles incorporated 30 March 2012 amended by special resolution registered at Companies House on 12th June 2012, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

# JIGSAW (SOUTH EAST)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

---

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J Treharne

Dr C Hughes

Mrs S Pegg

Mrs D Springford

Mr J Dean

Mrs J Fairbourn

(Resigned 14 August 2021)

Mr J Doran

(Appointed 1 April 2021)

All trustees are required to disclose all relevant issues and withdraw from decisions where a conflict of interest arises and are DBS checked before joining the charity. Currently we have six Trustees.

- Dr Cecilia Hughes, Chair of Trustees, retired Consultant Paediatrician who worked with many children that had additional needs either physical or developmental
- Mr John Treharne, founder Director of a leisure company and accountant
- Mrs Sue Pegg, a business professional with experience of change management and people development
- Mrs Debbie Springford, a business professional with experience in marketing, consumer insight and learning and development.
- Mr Joshua Doran, a business professional with experience of budget planning and problem solving
- Mr John Dean, a company director with experience in employee benefits and wellbeing.

During this account's year, we have continued to assess not only the services we offer but the roles needed to provide the service. This will continue into the coming financial year when we hope to make any necessary changes as smoothly and swiftly as possible.

#### **Decision making**

At the quarterly meetings the trustees agree the broad strategy and areas of activity for the charity, including consideration of finances, service delivery, policy reviews, safeguarding and risk. Additional meetings take place as required. The day-to-day administration, funding applications, activity and staffing issues are delegated to the Charity Director, the Business Development Manager, Service Development Manager the Finance & Resources Manager, and the Service Team Manager.

#### **Induction and training of new trustees**

On appointment new trustees are inducted into the charity and, depending on their level of experience and skills, we adapt their induction to include a financial and service overview and opportunities to meet staff and volunteers. Their induction pack includes a brief history of the charity, financial information, a copy of the governing trust deed, a copy of the Charity Commission's guidance for new Trustees and key policies.

#### **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.

We have reviewed our financial controls during this financial year. The principal financial risks faced by the charity lie in the having a limited level of long-term guaranteed funding, which varies year on year. This is being mitigated by a continued focus on securing more multi-year grants/funding and developing more relationships with business and regular supporters. Currently the charity has in place a Risk Management Policy, a Financial Controls Policy, a Risk Register and a Reserves Policy which are reviewed by the Trustees.

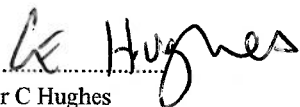
Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants and donations from supportive and solvent funders.

## **JIGSAW (SOUTH EAST)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2022***

---

The trustees' report was approved by the Board of Trustees.



Dr C Hughes  
Trustee

Date: 14 / 12 / 2022

# JIGSAW (SOUTH EAST)

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JIGSAW (SOUTH EAST)

---

I report to the trustees on my examination of the financial statements of Jigsaw (South East) (the charitable company) for the year ended 31 March 2022.

### Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

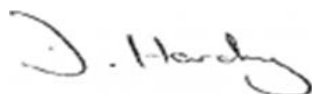
### Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: 19 December 2022

# JIGSAW (SOUTH EAST)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

### Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<b>Income from:</b>						
Donations and grants	3	83,245	-	187,774	271,019	285,328
<u>Charitable activities</u>						
Providing Training	4	225	-	-	225	1,045
Fundraising activities	5	51,636	-	-	51,636	44,698
Investments	6	22	-	-	22	120
<b>Total income</b>		<u>135,128</u>	<u>-</u>	<u>187,774</u>	<u>322,902</u>	<u>331,191</u>
<b>Expenditure on:</b>						
Raising funds	7	<u>30,026</u>	<u>15,388</u>	<u>-</u>	<u>45,414</u>	<u>27,310</u>
<u>Charitable activities</u>						
Supporting Children (Grief Support)	8	40,409	-	106,099	146,508	122,787
Supporting Children (Preparing for Loss)	8	34,600	-	73,055	107,655	96,403
Providing Training	8	129	-	-	129	606
<b>Total charitable expenditure</b>		<u>75,138</u>	<u>-</u>	<u>179,154</u>	<u>254,292</u>	<u>219,796</u>
Material other expenditure		<u>10,366</u>	<u>-</u>	<u>-</u>	<u>10,366</u>	<u>-</u>
<b>Total expenditure</b>		<u>115,530</u>	<u>15,388</u>	<u>179,154</u>	<u>310,072</u>	<u>247,106</u>
<b>Net income for the year/ Net movement in funds</b>		19,598	(15,388)	8,620	12,830	84,085
Fund balances at 1 April 2021		<u>149,469</u>	<u>20,000</u>	<u>17,602</u>	<u>187,071</u>	<u>102,986</u>
<b>Fund balances at 31 March 2022</b>		<u>169,067</u>	<u>4,612</u>	<u>26,222</u>	<u>199,901</u>	<u>187,071</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# JIGSAW (SOUTH EAST)

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<b><u>Income from:</u></b>					
Donations and grants	3	124,273	-	161,055	285,328
<b><u>Charitable activities</u></b>					
Providing Training	4	1,045	-	-	1,045
Fundraising activities	5	44,698	-	-	44,698
Investments	6	120	-	-	120
<b>Total income</b>		170,136	-	161,055	331,191
<b><u>Expenditure on:</u></b>					
Raising funds	7	27,310	-	-	27,310
<b><u>Charitable activities</u></b>					
Supporting Children (Grief Support)	8	48,711	-	74,076	122,787
Supporting Children (Preparing for Loss)	8	6,764	-	89,639	96,403
Providing Training	8	606	-	-	606
<b>Total charitable expenditure</b>		56,081	-	163,715	219,796
<b>Total expenditure</b>		83,391	-	163,715	247,106
Gross transfers between funds		(18,770)	20,000	(1,230)	-
<b>Net income for the year/ Net movement in funds</b>		67,975	20,000	(3,890)	84,085
Fund balances at 1 April 2020		81,494	-	21,492	102,986
<b>Fund balances at 31 March 2021</b>		149,469	20,000	17,602	187,071

# JIGSAW (SOUTH EAST)

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		-		615
<b>Current assets</b>					
Debtors	13	3,212		188	
Cash at bank and in hand		222,718		246,681	
		<u>225,930</u>		<u>246,869</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(26,029)</u>		<u>(60,413)</u>	
Net current assets			199,901		186,456
<b>Total assets less current liabilities</b>			<u>199,901</u>		<u>187,071</u>
<b>Income funds</b>					
Restricted funds	17		26,222		17,602
<u>Unrestricted funds</u>					
Designated funds	18	4,612		20,000	
General unrestricted funds		<u>169,067</u>		<u>149,469</u>	
			173,679		169,469
			<u>199,901</u>		<u>187,071</u>

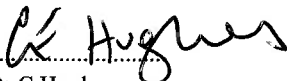
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 12/12/2022

  
.....  
Dr C Hughes

Trustee

Company registration number 08014061

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2022*

---

### 1 Accounting policies

#### Charity information

Jigsaw (South East) is a private company limited by guarantee incorporated in England and Wales. The registered office is East Court Mansion, College Lane, East Grinstead, West Sussex, RH19 3LT.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds have been set aside out of unrestricted funds by the trustees for specific purposes. The purpose and use of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

#### 1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations, fundraising and grant income is recognised in the year in which the income is receivable, which is when the charitable company becomes entitled to the resources.

Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Income is received from one charitable activity, which is, Providing Training all of which is recognised in the year in which the income is receivable, which is when the charitable company becomes entitled to the resources.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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.

All costs directly attributed to particular charitable activities are allocated to that activity. Support costs which includes IT and governance costs, support the main charitable activities but are not directly attributable to a particular activity.

#### Charitable activities

Charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. The charitable company has identified three charitable activities which are Supporting Children (Grief Support Service), Supporting Children (Preparing for Loss) and Providing Training, they have also incurred fundraising costs throughout the year.

#### Allocation and apportionment of costs

Support costs are allocated to all three charitable activities on a percentage basis. This is based on the percentage of direct costs in each of the activities, then the same percentage of support costs is calculated and attributed to that activity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	2 years Straight Line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charitable company only has financial assets and 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.

#### 1.9 Taxation

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

#### 1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

#### 1.12 Debtors

Other debtors are recognised at the settlement amount due.

#### 1.13 Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.14 Operating leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The main judgement and accounting estimates included in the accounts are:

- Deferral of grant income - Income is recognised when Jigsaw (Southeast) is entitled to the income and this will be based when the work is completed and there is no requirement to repay the grant.

### 3 Donations and grants

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	38,245	-	38,245	36,102	-	36,102
Grants	45,000	187,774	232,774	88,171	161,055	249,226
	<u>83,245</u>	<u>187,774</u>	<u>271,019</u>	<u>124,273</u>	<u>161,055</u>	<u>285,328</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and grants

(Continued)

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
BBC Children in Need	-	34,811	34,811	-	38,353	38,353
Community Foundation for Surrey	-	-	-	5,000	8,584	13,584
True Colours Trust	5,000	-	5,000	-	-	-
Sussex Community Foundation	7,500	3,591	11,091	5,000	1,144	6,144
Charles Lewis Foundation	-	-	-	1,500	1,310	2,810
Guilford and Waverley CCG	-	-	-	-	23,226	23,226
National Lottery Community Fund	-	68,946	68,946	25,000	67,594	92,594
NLCF (Early Bereavement)	-	-	-	-	9,344	9,344
Barbara Ward Children's Foundation	-	5,000	5,000	5,000	-	5,000
Masonic Charitable Foundation	5,000	-	5,000	5,000	-	5,000
St Faith's Trust	-	-	-	-	5,000	5,000
Anton Jurgens Charitable Trust	-	-	-	5,000	-	5,000
Childwick Trust	-	-	-	9,500	-	9,500
The Lawson Trust	-	-	-	5,000	-	5,000
CAF	-	-	-	7,000	-	7,000
HMRC JRS Grant	-	-	-	1,621	-	1,621
The Truemark Trust	7,000	-	7,000	-	-	-
Postcode Neighbourhood Trust	-	14,435	14,435	-	-	-
Surrey County Council and NHS Surrey (CAMHS)	-	28,000	28,000	-	-	-
Community Foundation for Surrey 2022	-	1,491	1,491	-	-	-
Hospital Saturday Fund	-	10,000	10,000	-	-	-
Russell Kin Trust	2,500	4,500	7,000	-	-	-
Woking Borough Council	-	5,500	5,500	-	-	-
Edward Gostling Foundation	-	5,000	5,000	-	-	-
Kent Community Foundation	-	1,500	1,500	-	-	-
Other	18,000	5,000	23,000	13,550	6,500	20,050
	<u>45,000</u>	<u>187,774</u>	<u>232,774</u>	<u>88,171</u>	<u>161,055</u>	<u>249,226</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	<b>Providing Training 2022 £</b>	<b>Providing Training 2021 £</b>
Sales within charitable activities	225	1,045
	<u>225</u>	<u>1,045</u>

### 5 Fundraising activities

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Fundraising activities	51,636	44,698
	<u>51,636</u>	<u>44,698</u>

### 6 Investments

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Interest receivable	22	120
	<u>22</u>	<u>120</u>

### 7 Raising funds

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds designated 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Raising donations, grants and fundraising income				
Seeking donations and grants	496	-	496	-
Fundraising costs	1,431	-	1,431	1,967
Staff costs	19,792	15,388	35,180	25,343
Support costs	8,307	-	8,803	-
	<u>30,026</u>	<u>15,388</u>	<u>45,414</u>	<u>27,310</u>
Raising donations, grants and fundraising income	30,026	15,388	45,414	27,310
	<u>30,026</u>	<u>15,388</u>	<u>45,414</u>	<u>27,310</u>

Fundraising costs include all the costs of our events.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 8 Charitable activities

	Supporting Children (Grief Support)	Supporting Children (Preparing for Loss)	Providing Training	Total 2022
	2022	2022	2022	
	£	£	£	£
Staff costs	106,414	82,005	-	188,419
Grant expenditure - other	7,452	5,050	-	12,502
Project costs	6,810	254	-	7,064
	<u>120,676</u>	<u>87,309</u>	<u>-</u>	<u>207,985</u>
Share of support costs (see note 9)	24,376	19,197	121	43,694
Share of governance costs (see note 9)	1,456	1,149	8	2,613
	<u>146,508</u>	<u>107,655</u>	<u>129</u>	<u>254,292</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	40,409	34,600	129	75,138
Restricted funds	106,099	73,055	-	179,154
	<u>146,508</u>	<u>107,655</u>	<u>129</u>	<u>254,292</u>
	<u>107,425</u>	<u>84,602</u>	<u>532</u>	<u>192,559</u>
Share of support costs (see note 9)	13,682	10,506	66	24,254
Share of governance costs (see note 9)	1,680	1,295	8	2,983
	<u>122,787</u>	<u>96,403</u>	<u>606</u>	<u>219,796</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	48,711	6,764	606	56,081
Restricted funds	74,076	89,639	-	163,715

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable activities		(Continued)				
			122,787	96,403	606	219,796
			<u>122,787</u>	<u>96,403</u>	<u>606</u>	<u>219,796</u>
9 Support costs						
	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	22,516	-	22,516	-	-	-
Depreciation	615	-	615	615	-	615
Operating lease charges	6,186	-	6,186	4,898	-	4,898
Computer and office expenses	4,368	-	4,368	4,531	-	4,531
Equipment and room hire	846	-	846	846	-	846
Insurance	3,326	-	3,326	3,403	-	3,403
Printing, postage and stationery	397	-	397	364	-	364
Marketing and communications consultant	2,313	-	2,313	-	-	-
Staff training and welfare	1,607	-	1,607	704	-	704
Subscriptions	125	-	125	232	-	232
Telephone	2,131	-	2,131	2,482	-	2,482
Sundries	112	-	112	59	-	59
Bookkeeping and payroll	7,459	-	7,459	6,120	-	6,120
Independent Examination fees	-	3,050	3,050	-	2,909	2,909
Bank charges	-	59	59	-	74	74
	<u>52,001</u>	<u>3,109</u>	<u>55,110</u>	<u>24,254</u>	<u>2,983</u>	<u>27,237</u>
Analysed between						
Fundraising	8,307	496	8,803	-	-	-
Charitable activities	43,694	2,613	46,307	24,254	2,983	27,237
	<u>52,001</u>	<u>3,109</u>	<u>55,110</u>	<u>24,254</u>	<u>2,983</u>	<u>27,237</u>

Governance costs includes payments to the Independent Examiner of £2,909 (2021- £2,940).

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Full time equivalent	9	8

#### Employment costs

	2022 £	2021 £
Wages and salaries	233,471	197,630
Social security costs	9,270	6,255
Other pension costs	3,374	2,593
	<u>246,115</u>	<u>206,478</u>

#### Key Management Personnel

The trustees consider four members of staff to be key management personnel, which has increased from prior year due to a restructure. The total employment benefits of key management personnel were £52,448 (2021: £52,300).

Jigsaw (SouthEast) workforce is made up of the following part time staff:

A Charity Director, a Finance & Resources Manager, a Business Development Manager, a Communications & Media Manager, a Service Team Manager, a Service Development Manager, a Service & Volunteer Co-ordinator, eight Support Workers, a Grants Manager, a Grants Co-ordinator, a Fundraising Co-ordinator, a Fundraising Assistant.

There were no employees whose annual remuneration was more than £60,000.

### 12 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 April 2021	1,230
At 31 March 2022	<u>1,230</u>
<b>Depreciation and impairment</b>	
At 1 April 2021	615
Depreciation charged in the year	615
At 31 March 2022	<u>1,230</u>
<b>Carrying amount</b>	
At 31 March 2021	<u>615</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 13 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	3,212	-
Prepayments	-	188
	<u>3,212</u>	<u>188</u>

### 14 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Other taxation and social security		4,284	3,667
Deferred income	15	17,437	51,417
Trade creditors		660	980
Accruals		3,648	4,349
		<u>26,029</u>	<u>60,413</u>

### 15 Deferred income

	2022	2021
	£	£
Other deferred income	17,437	51,417

Deferred income is included in the financial statements as follows:

	2022	2021
	£	£
Deferred income is included within:		
Current liabilities	<u>17,437</u>	<u>51,417</u>
Movements in the year:		
Deferred income at 1 April 2021	51,417	3,800
Released from previous periods	(51,417)	(3,800)
Resources deferred in the year	<u>17,437</u>	<u>51,417</u>
Deferred income at 31 March 2022	<u>17,437</u>	<u>51,417</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 16 Retirement benefit schemes

#### Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,374 (2021 - £2,593).

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	
BBC Children in Need	8,119	34,811	(32,763)	10,167
Community Foundation for Surrey	596	-	(596)	-
Community Foundation Surrey 2022	-	1,491	(1,491)	-
Postcode Neighbourhood Trust	-	14,435	(14,435)	-
Sussex Community Foundation	-	3,591	(3,591)	-
Fundraising - The Big Give	3,123	-	(3,123)	-
National Lottery Community Fund	-	68,946	(65,803)	3,143
Barbara Ward Children's Foundation	-	5,000	(5,000)	-
SCC & NHS Surrey (CAMHS 21-22)	-	28,000	(28,000)	-
Hospital Saturday Fund	-	10,000	(3,333)	6,667
St Faith's Trust	1,939	-	(1,939)	-
Haskins Charitable Trust	1,266	-	(921)	345
Toyota Charitable Trust	-	2,000	(2,000)	-
Shanly Foundation	58	-	(58)	-
Gatwick Airport Community Trust	2,501	-	(453)	2,048
Russell Kin Trust	-	4,500	(648)	3,852
Woking Borough Council	-	5,500	(5,500)	-
Edward Gostling Foundation	-	5,000	(5,000)	-
Kent Community Foundation	-	1,500	(1,500)	-
Brian Murtagh Charitable Trust	-	3,000	(3,000)	-
	<u>17,602</u>	<u>187,774</u>	<u>(179,154)</u>	<u>26,222</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 17 Restricted funds

(Continued)

	Movement in funds			Balance at 31 March 2022
	Balance at 1 April 2020	Incoming resources	Resources expended	
	£	£	£	£
BBC Children in Need	8,025	35,353	(35,259)	8,119
Community Foundation for Surrey	336	8,584	(8,324)	596
Sussex Community Foundation	963	1,144	(2,107)	-
Charles Lewis Foundation	-	1,310	(80)	-
Fundraising - The Big Give	5,376	-	(2,253)	3,123
NHS Guildford and Waverley CCG	-	23,226	(23,226)	-
National Lottery Community Fund	-	67,594	(67,594)	-
St James's Place Foundation	6,792	-	(6,792)	-
St Faith's Trust	-	5,000	(3,061)	1,939
Haskins Charitable Trust	-	2,500	(1,234)	1,266
Shanly Foundation	-	1,000	(942)	58
BBC Children in Need Covid grant	-	3,000	(3,000)	-
Gatwick Airport Community Trust	-	3,000	(499)	2,501
NLCF (Early Bereavement)	-	9,344	(9,344)	-
	<u>21,492</u>	<u>161,055</u>	<u>(163,715)</u>	<u>17,602</u>

BBC Children in Need – The 2018 grant was a three year grant running from November 2018 to October 2021 for three Grief Support Workers delivering our Grief project. The 2021 grant was a three year grant starting in November 2021 for two Grief Support Workers delivering our Grief project.

Community Foundation for Surrey 2022 – The start of a two-year grant running for £8,752 per year running from February 2022 for a Grief Support Worker supporting Surrey Families. The income shown for the year covers two months only with the remainder deferred to 2022/23.

Sussex Community Foundation - A one year grant of £4576, running from January 2021 to December 2021, part funding for our Grief support project supporting Sussex families, with £1144 allocated to the year. The balance of £3432 was carried forward into 2021-2022.

Sussex Community Foundation £4840 – A grant towards the Grief Support project in Sussex.

Fundraising - The Big Give - Proceeds from The Big Give Christmas Challenge fundraising campaigns in December 2018 and December 2019 to fund our Grief Support groups in 2019 and 2020. The remainder of these funds were spent during the year.

Surrey County Council and NHS Surrey (CAMHS) – joint funding for one year to support the increased capacity of the service.

National Lottery Community Fund – Year 3 of a five year grant to fund the staff costs for the Preparing for Loss project. The agreed underspend is carried forward to the following year.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 17 Restricted funds

(Continued)

Gatwick Airport Community Trust – A two-year grant from July 2020 funding Parent Information Evenings across both services. This funding has been carried over.

Haskins Charitable Trust – A grant with funds carried over to fund local activity days.

St Faith's Trust – A grant funding part of a Grief Support Worker post working in Surrey.

Postcode Neighbourhood Trust – A grant for continued funding of a Support Worker covering the new Early Bereavement service set up during the pandemic.

The Toyota Charitable Trust - A one year grant towards Grief Family Support Groups.

Hospital Saturday Fund – A one-year grant from December 2021 to contribute towards the Grief project.

Woking Borough Council – A one-year grant to fund Grief support work in the Woking Borough.

Russell Kin Trust – A grant to part cover core costs and part fund grief support work for teenagers.

Kent Community Foundation – A one-year grant from September 2021 to fund grief support work in Kent.

Edward Gostling Foundation – A grant towards the Grief project.

Brian Murtagh Charitable Trust – A grant towards the Grief project.

Barbara Ward Children's Foundation - the final year of a three-year grant towards our Grief project.

### 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Transfers	Balance at	Resources	Balance at
		1 April 2021	expended	31 March
	£	£	£	2022
Development Fund	20,000	20,000	(15,388)	4,612
	<u>20,000</u>	<u>20,000</u>	<u>(15,388)</u>	<u>4,612</u>
	<u>20,000</u>	<u>20,000</u>	<u>(15,388)</u>	<u>4,612</u>

The Development Fund has been set aside to support strategic growth within the charitable company by funding a new role of Grants Manager to further develop the Grants function, the development of a CRM to support the growth in individual, corporate and regular giving, and other additional marketing/fundraising resources.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

---

### 19 Analysis of net assets between funds

	<b>Unrestricted funds 2022 £</b>	<b>Designated funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
Fund balances at 31 March 2022 are represented by:				
Current assets/(liabilities)	169,067	4,612	26,222	199,901
	<u>169,067</u>	<u>4,612</u>	<u>26,222</u>	<u>199,901</u>
	<u><u>169,067</u></u>	<u><u>4,612</u></u>	<u><u>26,222</u></u>	<u><u>199,901</u></u>
	<b>Unrestricted funds 2021 £</b>	<b>Designated funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Fund balances at 31 March 2021 are represented by:				
Current assets/(liabilities)	148,854	20,000	17,602	186,456
	<u>148,854</u>	<u>20,000</u>	<u>17,602</u>	<u>186,456</u>
	<u><u>148,854</u></u>	<u><u>20,000</u></u>	<u><u>17,602</u></u>	<u><u>186,456</u></u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 20 Operating lease commitments

#### Lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	744	2,238
Between two and five years	744	1,487
	<u>1,488</u>	<u>3,725</u>

### 21 Related party transactions

During the financial year to 31 March 2022 there were no related party transactions (2021: £4,712).

### 22 Members Liability

The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

### 23 Impact of COVID-19

At the reporting date COVID-19 was still present but most restrictions had been lifted. The charity has been able to adapt and maintain its financial stability. Management have assessed the impact of COVID-19 on the results reported for the financial year ended 31st March 2022 and consider that all COVID-19 related costs and effects have been reflected in the accounts.

**JIGSAW(SOUTHEAST)**

England & Wales - Charity number 1147696

---

# Accounts

---

Charity Registration No. 1147696

Company Registration No. 08014061 (England and Wales)

**JIGSAW (SOUTH EAST)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

## JIGSAW (SOUTH EAST)

### LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Mr J Treharne Dr C Hughes Mrs S Pegg Mrs D Springford Mr J Dean Mr J Doran	(Appointed 1 October 2020) (Appointed 1 April 2021)
<b>Charity number</b>	1147696	
<b>Company number</b>	08014061	
<b>Registered office</b>	East Court Mansion College Lane East Grinstead West Sussex RH19 3LT	
<b>Independent examiner</b>	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

---

# JIGSAW (SOUTH EAST)

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 7
Independent examiner's report	8
Statement of financial activities	9 - 10
Balance sheet	11
Notes to the financial statements	12 - 24

---

# **JIGSAW (SOUTH EAST)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2021***

---

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

It should be noted by readers of this report that the global pandemic has continued throughout the period of this report. We have had to adapt our services and our income generation in response to the restrictions imposed as a result of the pandemic.

Most of our services were provided remotely, via phone and virtual meetings. We adapted quickly to providing online training to professionals, online information evenings and drop-in coffee sessions for parents.

Our income generation team had to adapt to online fundraising and applying for emergency Covid grants.

The Founder member and Operations Manager of the Charity left the charity in Spring 2020, which left a gap in the management team. A brief organisational review was conducted by the Board of Trustees, management team and administration/support staff resulting in 2 new roles for the Charity. We recruited a Finance & Resources manager who took up post in May 2020. We agreed to recruit a Charity Director (part-time) but this process was delayed due to Covid, we appointed to this position in November 2020. The trustees met regularly with the management team during the early part of the pandemic to support the operational side of the charity and take appropriate steps to ensure our financial security.

### **Objectives and activities**

Jigsaw (SouthEast) provides support to bereaved children and young people who have experienced the death of a close family member through illness, accident, suicide or murder. We also support children and young people who have a family member with a terminal diagnosis. We operate our services across all of Surrey, the northern part of West Sussex, western part of Kent and a small area of East Sussex. We are able to provide advice, 1:1 support, Family Groups, social events, information and resources for both parents and professionals. We provide bereavement training to professionals working with children.

### **Public benefit**

The charitable company's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charitable company's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

### **Achievements and performance**

#### **Charitable activities**

We continued to run both our pre and post-bereavement support projects - Preparing for Loss and Grief Support. Across both projects we have supported 278 families and 471 children and young people at some point in the year. Over 200 new children and young people were referred during this period, with monthly referrals increasing from 15 per month to 25 per month in the same period. Both of our projects have specific aims around the improvements we aim to achieve in the children's ability to manage their emotions, family relationships and their ability to cope with everyday life after our support has ended. Both projects continue to complement each other and allow us to offer ongoing support to families, typically over 6-18 months, but sometimes over years. The continuation of the Covid-19 pandemic forced us to adapt to longer term online and remote delivery of our service for both projects through 2020/21.

#### **Adaptation of services in relation to the Pandemic**

We quickly set up a bereavement helpline in response to the pandemic. This led to the recruitment of a new role, Early Bereavement Support worker, as a result of an emergency covid grant and had someone in place by September who developed the role quickly with very positive feedback from the families supported. We are planning to continue and expand this service in the future.

## JIGSAW (SOUTH EAST)

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

*"This service has been invaluable to my son and myself since the loss of my husband. They have not only been supportive, but offered useful links to various groups to help with our grief. Also provided extra support to my son's school, and provided the emotional tools needed to cope through these difficult times."*

We adapted our Information Evenings providing advice and information to parents and carers on how they could best support their child either through the loss of a loved one or through their journey after the death of a loved one to be delivered online using Zoom. The Preparing for Loss team held an evening in July that was attended by 15 parents and a further 16 watched the recording. In August the Grief Support team had 24 parents on the live event with a further 11 watching the recording. These events continue to run regularly, reaching large numbers of families. We also held 4 drop-in social coffee sessions on Zoom and offered online story time sessions for 4-8 year olds, even reaching a family in Newcastle!

The new Key Stage One (KS1) family support group was adapted for delivery online and took place on 28th November 2020.

After much planning we delivered our family support groups online for the first time in February 2021. They were attended by 8 families with 12 children. It was challenging for workers and families alike but, again positive feedback was received.

7. How was your experience of the family grief support groups?

[View Results](#)

7

Responses

★★★★★

1.00 Average Rating

*"They enjoyed sharing their memories and it helped them knowing they are not the only children experiencing such grief."*

*"He now knows that there are other kids out there going through similar pain and that we shall always remember his mum."*

#### Preparing for Loss project

Our team of trained Support Workers gave support to 149 children and young people who were facing the loss of a loved one, mostly a parent. This support was individual to each child and family, and included practical, emotional and therapeutic support to young people at a difficult time in their lives. The team supported them mostly remotely over the year, although some outside face to face meetings were possible over the Summer period. They liaised with schools and other services to try and best meet their needs during this very challenging time for everyone.

We undertook over 200 face to face support sessions during 2020/21, 75% taking place via video calls. This accounts for around 25% of children and young people receiving 1:1 direct support from our support workers. They deliver a minimum of six sessions, but for around 10% of our children and young people, longer term support is required due to the complexity of their situation. Most of these particular children and young people (75%) are known to children's services and have multiple vulnerabilities. In these situations, support may be offered at several times through their journey, before and after the death of their loved one.

#### Grief Project

Our support to children who had suffered a significant bereavement included a dedicated Support Worker for every family and access to a growing range of group activities and events for children and their families adapted to be online due to the pandemic. We supported 322 children and young people at some point during the year. Support varied from a few hours of advice and reassurance by our support worker, which is often enough for some children to help them move on, to over 30 hours of contact with us. Every child's needs are different, and our support workers identify through an early assessment the interventions that are right for every child. Almost 34% of the children from new referrals had additional vulnerabilities such as multiple losses. Over 20% had lost a parent to suicide. Both of these reflect an increase over previous years.

#### Social Events

The Covid 19 pandemic prevented us from running any of our normal face to face social events this year.

## JIGSAW (SOUTH EAST)

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

---

#### **Training Programme**

We had a number of requests for training on bereavement issues from professionals and training webinars were held for school and health care staff, which were well received. We ran 3 bereavement webinars and reached over 1,000 professionals. Bespoke training was provided to some schools and also recorded.

#### **Outcomes**

We have continued to develop our outcomes reporting and are making progress towards our target to have complete sets of both qualitative and quantitative data for every child which evaluates the impact of every stage of our interventions. Our evaluations measure the impact we have had on the three key objectives we have for each of our services and interventions. Over the past few years we have transitioned from our Family Group questionnaires, to the CBSQ (Child Bereavement Service Quality Questionnaire), a recognised tool for child bereavement charities, and this in time will provide a better evaluation of the end-to-end impact of our support and all our interventions. As we wait until the end of our support for the final CBSQ evaluations, which can be 18 months after the initial referral, we do not yet have sufficient quantitative data for trend analysis. Whilst we adapted our evaluation tools to be completed online rather than in person, the pandemic impacted the response rate for these questionnaires.

However, the qualitative information in them speaks volumes:

*"I feel able to understand my grief better" (Young Person, Grief Project)*

*"I made a couple of friends and I feel more confident in my life" (Child, Grief Project)*

*"So useful- I got to say stuff I wouldn't have said otherwise" (Young Person, Preparing for Loss)*

*"I feel better and not so sad" (Child, Preparing for Loss)*

*"We really enjoyed the community groups and it such a special moment for me and the kids. We really appreciate coming to the groups" (Parent, Grief Project)*

From our Family Group questionnaires, 100% of adults reported that the support that the family had had from their support worker was either good or excellent, in line with last year's feedback.

#### **Supporting schools**

Local schools are increasingly aware of our services and make up around a half of our referrals, although families are encouraged to self-refer. We have kept schools up to date with our service changes through email and our collaborations with education organisations to continue to raise awareness. Our work with individual children can often include helping the school staff to support the child in school. This is an area that has been particularly developed through our early bereavement work.

#### **Young Ambassadors**

Our wonderful two Young Ambassadors continued to support us and help extend our profile, but expansion of the programme was hampered by the pandemic. We involve them when we can in the running of the charity and one of them joined the interview panel for our Charity Director. We also welcomed a Marketing student to the Jigsaw team on a university placement from January to March 2021, working remotely throughout. We plan to run some focus groups with small groups of young people when restrictions are lifted, and we will be developing our YA programme to recruit more young people in the future.

#### **Volunteers**

Our volunteers play an important role within the charity donating their time to support at our Family Groups, fundraising activities and administrative support. As you can imagine, it has been difficult for them to engage with our activities during the pandemic, although we have tried to keep them updated through our regular newsletters. We are members of the NCVO as well as local voluntary organisations which ensures we can support our volunteers with further training and development and we stay up to date with the current legislation which informs our protocols. We currently have 20 active volunteers and will be looking to identify further opportunities for using volunteers to as part of our longer-term strategy.

## **JIGSAW (SOUTH EAST)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

---

#### **Collaborations**

As the pandemic took hold, many agencies looked to us for advice and training in regard to supporting bereaved children and young people. Surrey County Council, local commissioning groups as well as schools and healthcare professionals all looked to us to provide support. In response we ran training webinars, introduced our helpline and ran our information evenings online. All of this was made free and simple to access.

We collaborated with our local Intensive Care Unit team to produce a leaflet with information for parents and carers of children suddenly and unexpectedly bereaved, helping the healthcare teams to provide detailed and accessible advice to those impacted by the pandemic.

School nurses self-identified as available support for children and young people in schools, but felt they needed some bespoke training, which we provided to the 60 strong team across Surrey.

Child Bereavement Network commenced a monthly webinar for organisations supporting bereaved families, children and young people. These enabled us to collaborate and share information and ideas. We presented the work we have been doing to tailor our support to young children in October 2020.

We are members of the West Sussex Bereavement Forum and part of the Surrey Healthy Schools Initiative.

Funding from the Guildford and Waverley CCG, part of the CAMHS Transformation fund, continued for another year, one of only two out of 30 previous grant holders to be supported as the pandemic took hold in March 2020.

We continue to work collaboratively with other charities, hospices and organisations for the benefit of our young people, raise awareness of the impact of bereavement on young people and offer resources and expertise to those seeking advice and information.

#### **Publicity**

We continued to develop our social media presence and publicised our work in various local publications in a drive to improve awareness. The use of social media enabled us to advertise our Information Evenings which led to much higher numbers accessing these useful sessions. With traditional fundraising events suspended, we also used digital channels to fundraise and communicate with our supporters. We now have a regular Supporters' newsletter issued every three or four months. Moving forward, one challenge for us is to raise our profile across all of Surrey, to areas where we are less well-known, to both reach more children who may need our support and also to increase our fundraising income across the county.

#### **Fundraising Activities**

Covid 19 had a significant impact on our fundraising activities, which essentially had to switch to online. However, we had some standout successes early on in the pandemic due to individuals' exceptional efforts – the 2.6 Challenge and Brave the Shave, to name just two. A local supporter ran weekly speed quizzing events on-line. We launched a Covid-19 appeal, had virtual challenge supporters and changed our Christmas event to Pick up the pieces. This reduced the impact of not being able to do face to face fundraising activities.

We are registered with the Fundraising Regulator and comply with the code of Fundraising Practice. We have not received any complaints and did not use the services of any third-party fundraising agents.

#### **Financial review**

##### **Financial position**

During the year the charitable company had net incoming resources of £84,085 (2020: £1,584) as shown on the Statement of Financial Activities on page 9 of the accounts.

##### **Reserves policy**

The trustees considered the uncertainty of the pandemic on future fundraising income in the short term and the natural lag in time between any increase in fundraising resources and additional income. In order to build capacity in the fundraising team to be able to sustain and fund the increased capacity of the service longer term, and minimise the use of reserves to fund growth, it was agreed to designate £20,000 to a Development Fund that would fund additional fundraising resources and spread awareness of the charity.

## JIGSAW (SOUTH EAST)

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

---

This would include a new role of Grants Manager to further develop the Grants function, the development of a CRM to support the growth in individual, corporate and regular giving, and other additional marketing/fundraising resources. The majority of the fund would be spent in 2021/22, but some might be carried forward to 2022/23.

The Trustees continue to work towards building and maintaining sufficient reserves in line with the reserves policy which is reviewed annually. It is the current policy of the charitable company that unrestricted funds which have not been designated for a specific use should be built up to and then maintained at a level that the trustees feel is sufficient to cover the essential running costs of the charitable company and maintain our core services, this includes restricted costs which would have to be covered if sufficient restricted funding was not received. This was assessed at a level equivalent to at least six months of expenditure. In previous years this calculation was based on unrestricted reserves over unrestricted costs, rather than total costs. A review this year by the charity's Independent Assessor of the 2020/21 accounts determined that this should be changed to unrestricted reserves as a proportion of total costs on the basis that restricted income was meeting core and staff costs essential to running core activities. On this basis, the charity held 7.2 months of unrestricted reserves at the end of the year.

However, looking ahead to 2021/22, this was predicted to fall back to around 6 months through the planned use of reserves to meet increased costs.

Financial policies were reviewed with the management team at quarterly meetings as appropriate. During the early weeks of the pandemic the trustees held weekly virtual meetings with the management team and received headline weekly financial updates. In addition, trustees continued to receive the standard monthly management reports and formally reviewed the budget after six months which led to an uplift in income projections.

#### **Principal funding sources**

We have been developing our grant programme as our principal income stream in recent years, and this proved to be a lifeline when Covid-19 affected other income streams. The team quickly dedicated energy and time to applying for a number of Covid-19 'emergency' grants that became available and we were successful in many of these. These ran alongside our standard grant applications. In total, £48,500 was secured in 'emergency' grants, mostly unrestricted, to adapt our services and increase the capacity of the Grief Support team to meet the growth in demand that was beginning to emerge.

Our multi-year grants from The National Lottery Community Fund and BBC Children in Need provided stable and vital income for our Preparing for Loss and Grief Support projects respectively. We entered the final year of our three-year grant from BBC Children in Need in October and started the re-application process for continued funding from November 2021. We secured a second one-year grant for the remaining costs of the Preparing for Loss project from the Guildford and Waverley CCG, providing a continued good partnership. The local Community Foundations provided both regular annual grants and Covid-19 funding to support our work.

The pandemic forced us to pause our face-to-face professional training programme. Income from this source has declined in recent years and we were about to review the format of our programme before the pandemic. We were able to equip more professionals with the tools to support bereaved children and young people by utilising free on-line webinars and our Information Evenings have been attended by professionals too. These are free sessions funded by a grant. We will undertake a review of our professional training programme as part of our ongoing strategic planning.

#### **Overview**

We finished the year with a healthy surplus, much higher than we had imagined possible at the start of the pandemic, achieved from the combination of our successful and exceptional grant funding (our highest ever) and lower costs due to limited activity costs, reduced travel expenses, no venue hire and the fact that most of our services moved on-line. Whilst this put us in a very strong position at the end of the financial year, the trustees noted that some core spending was simply being postponed to the following year due to growing waiting lists and would need to increase to meet the 25-30% increase in demand that was emerging. A budget review of 2021/22 indicated that costs in 2021/22 were likely to rise to around £325,000, a significant rise from £247,000 in just one year.

Given that the exceptional additional grants received were unlikely to be repeatable in 2021/22, and other fundraising income was unlikely to recover to pre-pandemic levels within the year, the trustees agreed that the projected shortfall in income in 2021/22 to fund increased capacity in the service would be met by this surplus/increased reserves. This was therefore considered to be a short-term position.

## JIGSAW (SOUTH EAST)

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

---

#### **Future plans**

We plan to continue to deliver our two core projects within our current geographical area. As this financial year closes on the continuation of the global pandemic, we continue with our adapted services but are hoping to return to some of our face-to-face services when restrictions and safety issues allow.

We have worked with our service users, staff & volunteers to respond to the changing needs of young people and their families in these unusual times to settle with the new 'normal'. We continue to meet our projected outcomes and highlight opportunities for service enhancements. We have previously identified opportunities for increasing referrals from other sources such as healthcare professionals, and importantly we also plan to continue to reach out more to the most deprived and disadvantaged in our community.

We will review the learning and development of our staff and volunteers in our commitment to enhancing their skills.

We are approaching the end of our ninth year operating within our reserves policy and recognise the challenges of identifying new funding streams at a particularly difficult time. With this in mind, we plan to secure more multi-year grants to aid future planning and explore opportunities for commissioned funding. It is also timely to review our training programme and identify the best ways of helping professionals in our community support the hundreds of bereaved children in their everyday lives.

During this financial year, we began a review into the objectives and benefits of Charity Patrons, this work was undertaken by two of the Trustees. We now have a clear view of the responsibilities and qualities we require of our Patrons as we move forward into this financial year, we look forward to the energy and motivation that will help grow the charity further.

We also believe there are many benefits, including financial, to growing our volunteer numbers. This project was started during year 2020/2021, but was delayed due to the pandemic. We aim to move forward with this next year.

We will continue to work collaboratively with other organisations, to collectively improve the outcomes of bereaved children and young people at a critical time in their lives.

We will invest in the fundraising team in support of growing and sustaining our income at a higher level to meet increased capacity and costs whilst maintaining reserves within our policy.

#### **Structure, governance and management**

Jigsaw (South East) is a registered charity number 1147696 and has been established since 12th June 2012.

The charitable company is controlled by its governing document, Memorandum and Articles incorporated 30 March 2012 amended by special resolution registered at Companies House on 12th June 2012, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J Treharne

Dr C Hughes

Mrs S Pegg

Mrs D Springford

Mr J Dean

(Appointed 1 October 2020)

Mrs J Fairbourn

(Appointed 2 October 2020 and resigned 14 August 2021)

Mr J Doran

(Appointed 1 April 2021)

All trustees are required to disclose all relevant issues and withdraw from decisions where a conflict of interest arises and are DBS checked before joining the charity. Currently we have seven Trustees.

The review of the management structure in early 2020 resulted in the appointment of a Charity Director in November 2020 which enabled us to develop both our service and fundraising strategies.

## JIGSAW (SOUTH EAST)

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

#### Decision making

The Trustees continue to hold quarterly meetings to agree the broad strategy and areas of activity for the charity, including consideration of finances, service delivery, policy reviews, safeguarding and risk. As the pandemic took hold additional weekly meetings took place. The day-to-day administration, funding applications, activity and staffing issues are delegated to the Business Development Manager, Service Manager and Finance & Resources Manager. From November 2020 the Charity Director had overall accountability for the running of the charity.

#### Recruitment, appointment and training of new trustees

New trustees are appointed by the existing trustees according to our guidelines for trustee recruitment and with regard to the skills that we need to achieve a broad range of skills and experience on the Trustee Board. This includes an application form, references and an informal interview.

On appointment, new trustees receive induction according to their skills and experience to include a financial and service overview and opportunities to meet staff and volunteers. Their induction pack includes a brief history of the charity, financial information, a copy of the governing trust deed, a copy of the Charity Commission's guidance for new Trustees and key policies.

#### Risk management

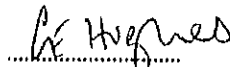
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

We have reviewed our financial controls during this financial year. The principal financial risks faced by the charity lie in the having a limited level of long-term guaranteed funding, which varies year on year. This is being mitigated by a continued focus on securing more multi-year grants/funding and developing more relationships with business and regular supporters. Currently the charity has in place a Risk Management Policy, a Financial Controls Policy, a Risk Register and a Reserves Policy which are reviewed by the Trustees.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants and donations from supportive and solvent funders.

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.



Dr C Hughes

Trustee

Dated: 16/12/21

# JIGSAW (SOUTH EAST)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF JIGSAW (SOUTH EAST)

---

I report to the trustees on my examination of the financial statements of Jigsaw (South East) (the charitable company) for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

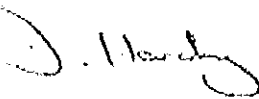
#### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**Darren Harding ACA FCCA DChA**  
Richard Place Dobson Services Limited  
1-7 Station Road  
Crawley  
West Sussex  
RH10 1HT

Dated: 21 December 2021

## JIGSAW (SOUTH EAST)

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<b>Income from:</b>						
Donations and grants	3	124,273	-	161,055	285,328	203,430
<b>Charitable activities</b>						
Providing Training	4	1,045	-	-	1,045	4,291
Fundraising activities	5	44,698	-	-	44,698	52,523
Investments	6	120	-	-	120	145
<b>Total income</b>		<b>170,136</b>	<b>-</b>	<b>161,055</b>	<b>331,191</b>	<b>260,389</b>
<b>Expenditure on:</b>						
Raising funds	7	27,310	-	-	27,310	26,121
<b>Charitable activities</b>						
Supporting Children (Grief Support)	8	48,711	-	74,076	122,787	128,005
Supporting Children (Preparing for Loss)	8	6,764	-	89,639	96,403	99,290
Providing Training	8	606	-	-	606	5,389
<b>Total charitable expenditure</b>		<b>56,081</b>	<b>-</b>	<b>163,715</b>	<b>219,796</b>	<b>232,684</b>
<b>Total resources expended</b>		<b>83,391</b>	<b>-</b>	<b>163,715</b>	<b>247,106</b>	<b>258,805</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>86,745</b>	<b>-</b>	<b>(2,660)</b>	<b>84,085</b>	<b>1,584</b>
Gross transfers between funds		(18,770)	20,000	(1,230)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>67,975</b>	<b>20,000</b>	<b>(3,890)</b>	<b>84,085</b>	<b>1,584</b>
Fund balances at 1 April 2020		81,494	-	21,492	102,986	101,403
<b>Fund balances at 31 March 2021</b>		<b>149,469</b>	<b>20,000</b>	<b>17,602</b>	<b>187,071</b>	<b>102,987</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## JIGSAW (SOUTH EAST)

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<b><u>Income from:</u></b>				
Donations and grants	3	51,181	152,249	203,430
<b><u>Charitable activities</u></b>				
Providing Training	4	4,291	-	4,291
Fundraising activities	5	46,620	5,903	52,523
Investments	6	145	-	145
<b>Total income</b>		<b>102,237</b>	<b>158,152</b>	<b>260,389</b>
<b><u>Expenditure on:</u></b>				
Raising funds	7	26,121	-	26,121
<b><u>Charitable activities</u></b>				
Supporting Children (Grief Support)	8	57,345	70,660	128,005
Supporting Children (Preparing for Loss)	8	12,739	86,551	99,290
Providing Training	8	5,389	-	5,389
<b>Total charitable expenditure</b>		<b>75,473</b>	<b>157,211</b>	<b>232,684</b>
<b>Total resources expended</b>		<b>101,594</b>	<b>157,211</b>	<b>258,805</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>643</b>	<b>941</b>	<b>1,584</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>643</b>	<b>941</b>	<b>1,584</b>
Fund balances at 1 April 2019		80,852	20,551	101,403
<b>Fund balances at 31 March 2020</b>		<b>81,495</b>	<b>21,492</b>	<b>102,987</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# JIGSAW (SOUTH EAST)

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	12		615		-
<b>Current assets</b>					
Debtors	13	188		3,899	
Cash at bank and in hand		246,681		110,234	
		<u>246,869</u>		<u>114,133</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(60,413)</u>		<u>(11,146)</u>	
Net current assets			186,456		102,987
<b>Total assets less current liabilities</b>			<u>187,071</u>		<u>102,987</u>
<b>Income funds</b>					
Restricted funds	17		17,602		21,492
<b>Unrestricted funds</b>					
Designated funds	18	20,000		-	
General unrestricted funds		<u>149,469</u>		<u>81,495</u>	
			169,469		81,495
			<u>187,071</u>		<u>102,987</u>

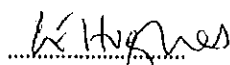
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 16/12/21



Dr C Hughes  
Trustee 16/12/21

Company Registration No. 08014061

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2021*

---

### 1 Accounting policies

#### Charity information

Jigsaw (South East) is a private company limited by guarantee incorporated in England and Wales. The registered office is East Court Mansion, College Lane, East Grinstead, West Sussex, RH19 3LT.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

#### 1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations, fundraising and grant income is recognised in the year in which the income is receivable, which is when the charitable company becomes entitled to the resources.

Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Income is received from two charitable activities which are, School Support and Providing Training all of which is recognised in the year in which the income is receivable, which is when the charitable company becomes entitled to the resources.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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.

All costs directly attributed to particular charitable activities are allocated to that activity. Support costs which includes management, IT and governance costs, support the main charitable activities but are not directly attributable to a particular activity.

#### Charitable activities

Charitable activities comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. The charitable company has identified four charitable activities which are Supporting Children (Grief Support Service), Supporting Children (Preparing for Loss) and Providing Training, they have also incurred fundraising costs throughout the year.

#### Allocation and apportionment of costs

Support costs are allocated to all three charitable activities on a percentage basis. This is based on the percentage of direct costs in each of the activities, then the same percentage of support costs is calculated and attributed to that activity.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	2 years Straight Line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charitable company only has financial assets and 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.

#### 1.9 Taxation

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

#### 1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies (Continued)

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Debtors

Other debtors are recognised at the settlement amount due.

#### 1.13 Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

#### 1.14 Operating leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The main judgement and accounting estimates included in the accounts are:

- Deferral of grant income - Income is recognised when Jigsaw (Southeast) is entitled to the income and this will be based when the work is completed and there is no requirement to repay the grant.

### 3 Donations and grants

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	36,102	-	36,102	39,581	-	39,581
Grants	88,171	161,055	249,226	11,600	152,249	163,849
	<u>124,273</u>	<u>161,055</u>	<u>285,328</u>	<u>51,181</u>	<u>152,249</u>	<u>203,430</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 3 Donations and grants (Continued)

**Grants receivable for core activities**

BBC Children in Need	-	38,353	38,353	-	33,174	33,174
Community Foundation for Surrey	5,000	8,584	13,584	-	4,700	4,700
St James's Place Foundation	-	-	-	-	10,000	10,000
Sussex Community Foundation	5,000	1,144	6,144	-	4,225	4,225
Charles Lewis Foundation	1,500	1,310	2,810	-	3,300	3,300
Guildford and Waverley CCG	-	23,226	23,226	-	43,275	43,275
National Lottery Community Fund	25,000	67,594	92,594	-	43,275	43,275
NLCF (Early Bereavement)	-	9,344	9,344	-	-	-
Barbara Ward Children's Foundation	5,000	-	5,000	-	5,000	5,000
Masonic Charitable Foundation	5,000	-	5,000	5,000	-	5,000
St Faith's Trust	-	5,000	5,000	-	-	-
Anton Jurgens Charitable Trust	5,000	-	5,000	-	-	-
Childwick Trust	9,500	-	9,500	-	-	-
The Lawson Trust	5,000	-	5,000	-	-	-
CAF	7,000	-	7,000	-	-	-
HMRC JRS Grant	1,621	-	1,621	-	-	-
Other	13,550	6,500	20,050	6,600	5,300	11,900
	<u>88,171</u>	<u>161,055</u>	<u>249,226</u>	<u>11,600</u>	<u>152,249</u>	<u>163,849</u>

### 4 Charitable activities

	<b>Providing Training 2021 £</b>	<b>Providing Training 2020 £</b>
Sales within charitable activities	<u>1,045</u>	<u>4,291</u>

## JIGSAW (SOUTH EAST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 5 Fundraising activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Fundraising activities	44,698	46,620	5,903	52,523

#### 6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	120	145

#### 7 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
<u>Raising donations and fundraising</u>		
Fundraising costs	1,967	2,970
Staff costs	25,343	23,151
Raising donations and fundraising	27,310	26,121
	27,310	26,121

Fundraising costs include all the costs of our events.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 8 Charitable activities

	Supporting Children (Grief Support)	Supporting Children (Preparing for Loss)	Providing Training	Total 2021
	2021	2021	2021	
	£	£	£	£
Staff costs	99,052	81,551	532	181,135
Grant expenditure - other	4,921	3,051	-	7,972
Project costs	929	-	-	929
Groups	2,523	-	-	2,523
	<u>107,425</u>	<u>84,602</u>	<u>532</u>	<u>192,559</u>
Share of support costs (see note 9)	13,682	10,506	66	24,254
Share of governance costs (see note 9)	1,680	1,295	8	2,983
	<u>122,787</u>	<u>96,403</u>	<u>606</u>	<u>219,796</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	48,711	6,764	606	56,081
Restricted funds	74,076	89,639	-	163,715
	<u>122,787</u>	<u>96,403</u>	<u>606</u>	<u>219,796</u>
	Supporting Children (Grief Support)	Supporting Children (Preparing for Loss)	Providing Training	Total 2020
	2020	2020	2020	
	£	£	£	£
Staff costs	97,867	79,526	2,653	180,046
Depreciation and impairment	-	-	-	-
Grant expenditure - other	7,098	7,025	-	14,123
Project costs	-	-	-	-
Groups	7,155	-	-	7,155
Training	-	-	2,100	2,100
Family events	77	-	-	77
Schools - other costs	281	-	-	281
	<u>112,478</u>	<u>86,551</u>	<u>4,753</u>	<u>203,782</u>
Share of support costs (see note 9)	13,882	11,462	567	25,911
Share of governance costs (see note 9)	1,645	1,277	69	2,991
	<u>128,005</u>	<u>99,290</u>	<u>5,389</u>	<u>232,684</u>

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 8 Charitable activities (Continued)

#### Analysis by fund

Unrestricted funds - general	57,345	12,739	5,389	75,473
Restricted funds	70,660	86,551	-	157,211
	<u>128,005</u>	<u>99,290</u>	<u>5,389</u>	<u>232,684</u>

### 9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Depreciation	615	-	615	-	-	-
Operating lease charges	4,898	-	4,898	6,170	-	6,170
Computer and office expenses	4,531	-	4,531	3,557	-	3,557
Equipment and room hire	846	-	846	957	-	957
Insurance	3,403	-	3,403	3,310	-	3,310
Printing, postage and stationery	364	-	364	696	-	696
Travel and entertainment	1	-	1	637	-	637
Staff training and welfare	704	-	704	478	-	478
Subscriptions	232	-	232	365	-	365
Telephone	2,482	-	2,482	3,033	-	3,033
Sundries	58	-	58	588	-	588
Bookkeeping and payroll	6,120	-	6,120	6,120	-	6,120
Independent Examination fees	-	2,909	2,909	-	2,940	2,940
Legal and professional	-	-	-	-	13	13
Bank charges	-	74	74	-	38	38
	<u>24,254</u>	<u>2,983</u>	<u>27,237</u>	<u>25,911</u>	<u>2,991</u>	<u>28,902</u>
Analysed between Charitable activities	<u>24,254</u>	<u>2,983</u>	<u>27,237</u>	<u>25,911</u>	<u>2,991</u>	<u>28,902</u>

Governance costs includes payments to the Independent Examiner of £2,909 (2020- £2,940).

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Full time equivalent	8	7
	<u>8</u>	<u>7</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	197,630	192,753
Social security costs	6,255	7,882
Other pension costs	2,593	2,562
	<u>206,478</u>	<u>203,197</u>

#### Key Management Personnel

The trustees consider four members of staff to be key management personnel, which has increased from prior year due to a restructure. The total employment benefits of key management personnel were £52,300 (2020: £30,815).

Jigsaw (SouthEast) workforce is made up of the following part time staff:

A Charity Director, a Finance & Resources Manager, a Business Development Manager, a Service Manager, eight Support Workers, a Service Co-ordinator & Volunteer Co-ordinator, a Communications Co-ordinator, a Grants Co-ordinator, a Fundraising Co-ordinator, a Fundraising Assistant, a Training Assistant.

There were no employees whose annual remuneration was £60,000 or more.

### 12 Tangible fixed assets

	Computers £
<b>Cost</b>	
Additions	1,230
At 31 March 2021	<u>1,230</u>
<b>Depreciation and impairment</b>	
Depreciation charged in the year	615
At 31 March 2021	<u>615</u>
<b>Carrying amount</b>	
At 31 March 2021	<u>615</u>

## JIGSAW (SOUTH EAST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

13 Debtors	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	-	3,533
Other debtors	-	140
Prepayments	188	226
	<u>188</u>	<u>3,899</u>

14 Creditors: amounts falling due within one year	2021	2020
	£	£
	<b>Notes</b>	
Other taxation and social security	3,667	3,114
Deferred income	15 51,417	3,800
Trade creditors	980	1,027
Accruals	4,349	3,205
	<u>60,413</u>	<u>11,146</u>

15 Deferred income	2021	2020
	£	£
Other deferred income	<u>51,417</u>	<u>3,800</u>

#### 16 Retirement benefit schemes

##### Defined contribution schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,593 (2020 - £2,562).

# JIGSAW (SOUTH EAST)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2021 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	
BBC Children in Need	8,025	35,353	(35,259)	-	8,119
Community Foundation for Surrey	336	8,584	(8,324)	-	596
Sussex Community Foundation	963	1,144	(2,107)	-	-
Charles Lewis Foundation	-	1,310	(80)	(1,230)	-
Fundraising - The Big Give	5,376	-	(2,253)	-	3,123
NHS Guildford and Waverley CCG	-	23,226	(23,226)	-	-
National Lottery Community Fund	-	67,594	(67,594)	-	-
St James's Place Foundation	6,792	-	(6,792)	-	-
Shanly Foundation	-	1,000	(942)	-	58
BBC Children in Need Covid grant	-	3,000	(3,000)	-	-
Gatwick Airport Community Trust	-	3,000	(499)	-	2,501
NLCF (Early Bereavement)	-	9,344	(9,344)	-	-
Haskins Charitable Trust	-	2,500	(1,234)	-	1,266
St Faith's Trust	-	5,000	(3,061)	-	1,939
	<u>21,492</u>	<u>161,055</u>	<u>(163,715)</u>	<u>(1,230)</u>	<u>17,602</u>

	Movement in funds				Balance at 31 March 2020 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	
BBC Children in Need	9,816	33,174	(34,965)	-	8,025
Community Foundation for Surrey	-	4,700	(4,364)	-	336
Peter Harrison Foundation	3,950	-	(3,950)	-	-
East Grinstead Lions Club	310	-	(310)	-	-
Sussex Community Foundation	-	3,475	(2,512)	-	963
Charles Lewis Foundation	-	1,800	(1,800)	-	-
Fundraising - The Big Give	6,475	5,903	(7,002)	-	5,376
NHS Guildford and Waverley CCG	-	43,275	(43,275)	-	-
National Lottery Community Fund	-	43,275	(43,275)	-	-
East Grinstead Common Good Trust	-	500	(500)	-	-
JC Robinson Trust	-	500	(500)	-	-
Kent Community Foundation	-	2,500	(2,500)	-	-
St James's Place Foundation	-	10,000	(3,208)	-	6,792
Woodroffe Benton Foundation	-	750	(750)	-	-
Barbara Ward Children's Foundation	-	5,000	(5,000)	-	-
Dixie Rose Charitable Trust	-	1,500	(1,500)	-	-
Shanly Foundation	-	1,800	(1,800)	-	-
	<u>20,551</u>	<u>158,152</u>	<u>(157,211)</u>	<u>-</u>	<u>21,492</u>

## JIGSAW (SOUTH EAST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

17 Restricted funds

(Continued)

BBC Children in Need - A three year grant running from November 2018 to October 2021. This funds three Grief Support Workers delivering our Grief project. The movement in funds is primarily due to the timing of grant instalments in relation to our financial year.

Community Foundation for Surrey - A one year grant running from May 2019 to April 2020, part funding for a Grief Support Worker supporting Surrey families.

Sussex Community Foundation - A one year grant running from August 2019 to July 2020, part funding a Grief Support Worker supporting Sussex families.

Charles Lewis Foundation - A grant to provide and set up two laptops for one of the support workers and the service manager.

Fundraising - The Big Give - Proceeds from The Big Give Christmas Challenge fundraising campaigns in December 2018 and December 2019 to fund our Grief Support groups in 2019 and 2020 and ongoing.

NHS Guildford and Waverley CCG - A one-year grant to part fund the Preparing for Loss project.

National Lottery Community Fund - Second year of a five year grant to fund direct staff costs of the Preparing for Loss project.

St James's Place Foundation - A one year grant running from December 2019 to November 2020 to fund a Grief Support Worker working in Surrey.

Shanly Foundation - A grant towards providing 1:1 support our Grief Support Project.

BBC Children in Need Covid grant - A grant to provide additional funding for COVID.

Gatwick Airport Community Trust - A grant to fund parent information evenings over a two year period.

NLCF (Early Bereavement) - A grant to support a grief early bereavement support worker.

Haskins Charitable Trust - A grant to support the grief support project by funding a branded gazebo, workshop, activity day and new parent evening.

St Faith's Trust - A grant to provide part funding for a grief support worker.

## JIGSAW (SOUTH EAST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

#### 18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Incoming resources £	Balance at 1 April 2020 £	Transfers £	Balance at 31 March 2021 £
Development Fund	-	-	20,000	20,000
	-	-	20,000	20,000

The Development Fund has been set aside to support strategic growth within the charitable company by funding a new role of Grants Manager to further develop the Grants function, the development of a CRM to support the growth in individual, corporate and regular giving, and other additional marketing/fundraising resources.

#### 19 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2021 are represented by:				
Tangible assets	615	-	-	615
Current assets/(liabilities)	148,854	20,000	17,602	186,456
	149,469	20,000	17,602	187,071

	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2020 are represented by:				
Current assets/(liabilities)	81,495	-	21,492	102,987
	81,495	-	21,492	102,987

## JIGSAW (SOUTH EAST)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

---

#### 20 Operating lease commitments

##### Lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	2,238	744
Between two and five years	1,487	2,231
	<u>3,725</u>	<u>2,975</u>

#### 21 Related party transactions

During the financial year to 31 March 2021 the charitable company received £4,712 (2020: £7,819) worth of donations from members of The Gym Group plc. John Treharne, one of the trustees of Jigsaw (SouthEast) is also a director of The Gym Group plc.

#### 22 Members Liability

The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

#### 23 Impact of COVID-19

At the reporting date COVID-19 caused widespread lockdown measures to be imposed in the UK and worldwide. This has resulted in a reduction in both supply and demand in the economy. It is not currently possible to estimate the impact this will have on the future financial results of the charitable company. Management have assessed the impact of COVID-19 on the results reported for the financial year ended 31 March 2021 and consider that all COVID-19 related costs and effects have been reflected in the accounts.