

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

Trustees	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)
Charity number	1147696	
Company number	08014061	
Registered office	East Court Mansion College Lane East Grinstead West Sussex RH19 3LT	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

JIGSAW (SOUTH EAST)

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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 Responses](#)

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

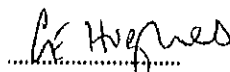
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

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.

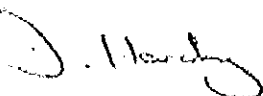
Independent examiner's statement

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					
<u>Income from:</u>						
Donations and grants	3	124,273	-	161,055	285,328	203,430
<u>Charitable activities</u>						
Providing Training	4	1,045	-	-	1,045	4,291
Fundraising activities	5	44,698	-	-	44,698	52,523
Investments	6	120	-	-	120	145
Total income		170,136	-	161,055	331,191	260,389
<u>Expenditure on:</u>						
Raising funds	7	27,310	-	-	27,310	26,121
<u>Charitable activities</u>						
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
Total charitable expenditure		56,081	-	163,715	219,796	232,684
Total resources expended		83,391	-	163,715	247,106	258,805
Net incoming/(outgoing) resources before transfers		86,745	-	(2,660)	84,085	1,584
Gross transfers between funds		(18,770)	20,000	(1,230)	-	-
Net income/(expenditure) for the year/ Net movement in funds		67,975	20,000	(3,890)	84,085	1,584
Fund balances at 1 April 2020		81,494	-	21,492	102,986	101,403
Fund balances at 31 March 2021		149,469	20,000	17,602	187,071	102,987

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			
<u>Income from:</u>				
Donations and grants	3	51,181	152,249	203,430
<u>Charitable activities</u>				
Providing Training	4	4,291	-	4,291
Fundraising activities	5	46,620	5,903	52,523
Investments	6	145	-	145
Total income		102,237	158,152	260,389
<u>Expenditure on:</u>				
Raising funds	7	26,121	-	26,121
<u>Charitable activities</u>				
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
Total charitable expenditure		75,473	157,211	232,684
Total resources expended		101,594	157,211	258,805
Net incoming/(outgoing) resources before transfers		643	941	1,584
Net income/(expenditure) for the year/ Net movement in funds		643	941	1,584
Fund balances at 1 April 2019		80,852	20,551	101,403
Fund balances at 31 March 2020		81,495	21,492	102,987

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 £	£
Fixed assets					
Tangible assets	12		615		-
Current assets					
Debtors	13	188		3,899	
Cash at bank and in hand		246,681		110,234	
		<u>246,869</u>		<u>114,133</u>	
Creditors: amounts falling due within one year	14	<u>(60,413)</u>		<u>(11,146)</u>	
Net current assets			186,456		102,987
Total assets less current liabilities			<u>187,071</u>		<u>102,987</u>
Income funds					
Restricted funds	17		17,602		21,492
<u>Unrestricted funds</u>					
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>

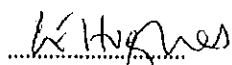
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

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

	Providing Training 2021 £	Providing Training 2020 £
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>
Analysis by fund				
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
Employment costs	2021 £	2020 £
Wages and salaries	197,630	192,753
Social security costs	6,255	7,882
Other pension costs	2,593	2,562
	206,478	203,197

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 £
Cost	
Additions	1,230
At 31 March 2021	1,230
Depreciation and impairment	
Depreciation charged in the year	615
At 31 March 2021	615
Carrying amount	
At 31 March 2021	615

JIGSAW (SOUTH EAST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
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

	Notes	2021	2020
		£	£
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 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
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 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
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.

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>
	-	-	20,000	20,000
	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>20,000</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.

	Unrestricted funds	Designated funds	Restricted funds	Total
	2021	2021	2021	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
	<u>149,469</u>	<u>20,000</u>	<u>17,602</u>	<u>187,071</u>

	Unrestricted funds	Designated funds	Restricted funds	Total
	2020	2020	2020	2020
	£	£	£	£
Fund balances at 31 March 2020 are represented by:				
Current assets/(liabilities)	81,495	-	21,492	102,987
	<u>81,495</u>	<u>-</u>	<u>21,492</u>	<u>102,987</u>

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.