

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

Trustees	Mr J Treharne Dr C Hughes Mrs S Pegg Mrs D Springford Mr J Dean Mr J Doran	(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 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.

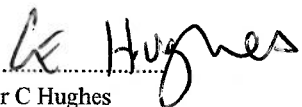
We have reviewed our financial controls during this financial year. The principal financial risks faced by the charity lie in the having a limited level of long-term guaranteed funding, which varies year on year. This is being mitigated by a continued focus on securing more multi-year grants/funding 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.


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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.

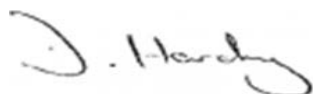
Independent examiner's statement

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					
<u>Income from:</u>						
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
Total income		135,128	-	187,774	322,902	331,191
<u>Expenditure on:</u>						
Raising funds	7	30,026	15,388	-	45,414	27,310
<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
Total charitable expenditure		75,138	-	179,154	254,292	219,796
Material other expenditure		10,366	-	-	10,366	-
Total expenditure		115,530	15,388	179,154	310,072	247,106
Net income for the year/ Net movement in funds		19,598	(15,388)	8,620	12,830	84,085
Fund balances at 1 April 2021		149,469	20,000	17,602	187,071	102,986
Fund balances at 31 March 2022		169,067	4,612	26,222	199,901	187,071

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				
<u>Income from:</u>					
Donations and grants	3	124,273	-	161,055	285,328
<u>Charitable activities</u>					
Providing Training	4	1,045	-	-	1,045
Fundraising activities	5	44,698	-	-	44,698
Investments	6	120	-	-	120
Total income		170,136	-	161,055	331,191
<u>Expenditure on:</u>					
Raising funds	7	27,310	-	-	27,310
<u>Charitable activities</u>					
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
Total charitable expenditure		56,081	-	163,715	219,796
Total expenditure		83,391	-	163,715	247,106
Gross transfers between funds		(18,770)	20,000	(1,230)	-
Net income for the year/					
Net movement in funds		67,975	20,000	(3,890)	84,085
Fund balances at 1 April 2020		81,494	-	21,492	102,986
Fund balances at 31 March 2021		149,469	20,000	17,602	187,071

JIGSAW (SOUTH EAST)

BALANCE SHEET

AS AT 31 MARCH 2022

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

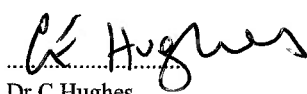
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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

	Providing Training 2022 £	Providing Training 2021 £
Sales within charitable activities	225	1,045

5 Fundraising activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising activities	51,636	44,698

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	22	120

7 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £	Unrestricted funds general 2021 £
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	<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>
Analysis by fund				
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>

	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
Depreciation and impairment	-	-	-	-
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

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
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
	246,115	206,478

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 £
Cost	
At 1 April 2021	1,230
At 31 March 2022	1,230
Depreciation and impairment	
At 1 April 2021	615
Depreciation charged in the year	615
At 31 March 2022	1,230
Carrying amount	
At 31 March 2021	615

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	<u>17,437</u>	<u>51,417</u>

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 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
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 1 April 2020	Incoming resources	Resources expended	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)	-
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)	-
	21,492	161,055	(163,715)	17,602

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 1 April 2021	Resources expended	Balance at 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>

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

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
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>169,067</u>	<u>4,612</u>	<u>26,222</u>	<u>199,901</u>
	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
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>148,854</u>	<u>20,000</u>	<u>17,602</u>	<u>186,456</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.