

Charity registration number 1147696

Company registration number 08014061 (England and Wales)

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

JIGSAW (SOUTH EAST)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr C Hughes Mrs D Springford Mr J Dean Mrs E Smith	(Appointed 6 November 2023)
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	
Patrons	The Rt Hon Ed Davey MP Mr Gary Andrews Mr John Treharne Ms Nickey Price	

JIGSAW (SOUTH EAST)

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Message from our Chair

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

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

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

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

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

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

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

Dr. Cecilia Hughes
Chair
Jigsaw South East

Message from our Charity Director

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

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

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

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

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

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

Catherine Hodgson
Charity Director
Jigsaw South East

Our Vision:

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

Our Mission:

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

Our Objectives:

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

Our Achievements

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

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

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

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

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

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

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

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

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

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

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

Our Projects

Preparing for Loss/Pre Bereavement

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

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

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

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

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

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

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

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

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

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

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

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

Grief Support Project/Post Bereavement

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

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

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

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

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

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

These family bereavement sessions currently have four components:

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

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

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

Social activity with participating families.

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

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

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

Our Activities and Events

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

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

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

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

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

“More meet ups! More face to face.”

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

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

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

Training and Information Sessions

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

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

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

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

Measuring Our Impact

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

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

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

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

Case Management System

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

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

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

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

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

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

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

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

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

Supporting Schools

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

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

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

Volunteers and Young Ambassadors

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

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

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

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

Collaborations

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

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

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

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

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

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

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

Fundraising and Communications

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

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

Report from the Board of Trustees

Financial Review - 2022/23

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

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

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

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

Reserves Policy

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

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

Funding Sources

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

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

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

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

We were also supported by:

Community Foundation for Surrey/Charles Russell Speechlys Community Fund

St. Faith's Trust

St James's Place Charitable Foundation

Lawson Trust

Sussex Community Foundation/Price Family Fund

Ashfield Trust

Chalk Cliff Trust

Structure, Governance and Management

Organisational Structure

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

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

Decision Making

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

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

Risk Statement

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

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

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

Public Benefit

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

Financial Statements

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

Signed on behalf of the Board of Trustees.



Dr. C Hughes

Chair

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

JIGSAW (SOUTH EAST)

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

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

Responsibilities and basis of report

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

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

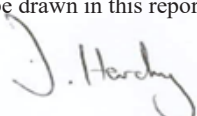
Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
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Crawley
West Sussex
RH10 1HT

Dated:12/12/2023....

JIGSAW (SOUTH EAST)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

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

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

All income and expenditure derive from continuing activities.

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

JIGSAW (SOUTH EAST)

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

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

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

JIGSAW (SOUTH EAST)

BALANCE SHEET

AS AT 31 MARCH 2023

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

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

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

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

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

The financial statements were approved by the Trustees on

6/11/23



Dr C Hughes
Trustee

Company registration number 08014061

JIGSAW (SOUTH EAST)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

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

1.4 Income

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

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

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

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

JIGSAW (SOUTH EAST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Charitable activities

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

Allocation and apportionment of costs

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

1.6 Tangible fixed assets

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

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

Computers	2 years Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

1.9 Taxation

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

JIGSAW (SOUTH EAST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.12 Debtors

Other debtors are recognised at the settlement amount due.

1.13 Creditors

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

1.14 Operating leases

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

2 Critical accounting estimates and judgements

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

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

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

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

3 Donations and grants

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

JIGSAW (SOUTH EAST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and grants

(Continued)

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

JIGSAW (SOUTH EAST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and grants (Continued)

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

4 Charitable activities

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

5 Fundraising activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising activities	53,224	51,636

6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	281	22

JIGSAW (SOUTH EAST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Raising funds

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

8 Charitable activities

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

JIGSAW (SOUTH EAST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

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

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

10 Trustees

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

Trustees' expenses

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

11 Employees

The average monthly number of employees during the year was:

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

JIGSAW (SOUTH EAST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Employees (Continued)

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

Key Management Personnel

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

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

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

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

12 Taxation

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

13 Tangible fixed assets

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

JIGSAW (SOUTH EAST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Debtors

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

15 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		4,868	4,284
Deferred income	16	6,953	17,437
Trade creditors		540	660
Accruals		7,680	3,648
		<u>20,041</u>	<u>26,029</u>

16 Deferred income

	2023	2022
	£	£
Other deferred income	<u>6,953</u>	<u>17,437</u>

Deferred income is included in the financial statements as follows:

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

JIGSAW (SOUTH EAST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Retirement benefit schemes

Defined contribution schemes

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

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

18 Restricted funds

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

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

JIGSAW (SOUTH EAST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(Continued)

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

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

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

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

We were also supported by:

Community Foundation for Surrey/Charles Russell Speechlys Community Fund

St. Faith's Trust

St James's Place Charitable Foundation

Sussex Community Foundation/Price Family Fund

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

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

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:

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

JIGSAW (SOUTH EAST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Operating lease commitments

Lessee

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

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

22 Related party transactions

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

23 Members Liability

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