JIGSAW +

England & Wales · Charity number 1151727

Details

Status	Registered
Legal form	Charitable company
Company number	08278978
Registered	2013-04-23
Register	View on the Charity Commission register

Contact

Address	Building 21 Dunsfold Park Stovolds Hill Cranleigh Surrey GU6 8TB
Phone	01483273874
Email	info@jigsawplus.co.uk
Website	www.jigsawplus.co.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE THE EDUCATION AND HEALTH OF THOSE AFFECTED BY AN AUTISM SPECTRUM DISORDER AND/OR RELATED DISABILITIES.

Activities: TO PROVIDE FACILITIES, SERVICES AND RESOURCES FOR THE EDUCATION, INTEGRATION, GUIDANCE, ASSESSMENT, OUTREACH AND SUPPORT OF PEOPLE AFFECTED BY AN AUTISM SPECTRUM DISORDER.TO PROMOTE A GREATER KNOWLEDGE AND UNDERSTANDING OF AUTISM.TO INVITE AND RECEIVE GRANTS, DONATIONS, PUBLIC FUNDING, GIFTS AND CONTRIBUTIONS TO SUPPORT THE PRIMARY OBJECTIVE OF THE TRUST.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£2,397,734	£2,539,474	£546,813	46
2023-08-31	£2,237,852	£2,289,933	£688,553	47
2022-08-31	£2,115,875	£2,178,082	£740,634	49
2021-08-31	£2,169,794	£2,132,715	£802,841	48
2020-08-31	£1,858,014	£1,699,592	£765,762	46

Trustees

Name	Role	Appointed
Ailsa Anne Kiely		2024-11-04
Alexander Cavell		2021-02-22
Bradley Sean Carver Revell		2021-03-16
GRAHAM PROTHERO		2013-01-21
Jillian Annette Kiely		2019-04-08

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JIGSAW +

England & Wales - Charity number 1151727

Accounts

REGISTERED COMPANY NUMBER: 08278978 (England and Wales)
REGISTERED CHARITY NUMBER: 1151727

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

FOR

JIGSAW +

Xeinadin Audit Limited, Statutory Auditor
8th Floor, Becket House
36 Old Jewry
London
EC2R 8DD

JIGSAW +

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for the year ended 31 August 2024

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JIGSAW + (REGISTERED NUMBER: 08278978)

REPORT OF THE TRUSTEES
for the year ended 31 August 2024

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Jigsaw + is dedicated and passionate in its commitment to support adults with autism spectrum disorders to make positive, personal choices that enhance their wellbeing, independence and social inclusion.

In order to achieve this, Jigsaw + promotes and supports the lifelong learning and wellbeing of those affected by autism.

Our values

We are person-centred - We value everyone, whether our adult learners or staff, as individuals. We respect their aspirations and commitments in life and support their priorities, needs and abilities as well as respecting their limits.
We are caring - We act with compassion, honesty and apply high ethical standards at all times. Listening with respect to others, valuing difference and enhancing our community is at the core of our work.
We act with integrity - We are professional, reliable and responsible. We deliver a quality service at all times.
We work as a team - We listen to and respect one another and work together to achieve mutually beneficial outcomes.

We focus on continuous learning for all - We promote learning, constructive feedback, coaching and mentoring for our learners as well as at all levels of the organisation.

Public benefit

Jigsaw + was established for the public benefit of offering lifelong learning and promoting the welfare of adults with autism spectrum disorders and related communication disorders, thus improving the lives of those affected. Maximising the potential and independence of adults with autism spectrum disorders also benefits their families and carers and the wider community. Our services and activities are designed on the basis of the latest evidence and evaluated rigorously.

The activities that the charitable company provides that are considered for the public benefit in summary are:
- Lifelong learning provision for adults with autism spectrum disorders and related communication disorders based on the principles of Applied Behaviour Analysis (ABA).
- Access to learning through participating in social enterprises provided through the auspices of The Jigsaw Trust.
- Training for professionals involved in the provision of lifelong learning and support of adult learners with autism spectrum disorders.
- Research opportunities for those with an interest in the provision of lifelong learning for adult learners with autism and other autistic and related communication disorders.
- Raising awareness among the general public of the challenges faced by those affected by autism.

These activities are for the benefit of individuals with autism spectrum disorders and related communication disorders, either directly or indirectly by way of supporting parents, carers or professionals involved in the lifelong learning and welfare of those with autism. Jigsaw + provides these public benefits to adults from a wide cross section of the community it serves. We offer our services to those most in need regardless of their background. Moreover, we attend community events hosted by Surrey County Council and others to encourage uptake of our provision by adults from a wide range of backgrounds.

The opportunity to benefit is not restricted to any one local authority but is determined by the number of places available at Jigsaw +. Adult learners' journey times are generally expected to be no longer than 90 minutes. There is no restriction by gender, although more beneficiaries are male rather than female due to the prevalent characteristics of autism. The fees payable to Jigsaw + are significant and would be outside the funding capacity of all but a very few families. Fees are in the main fully paid by the care package agreed and funded by the client's local authority.

The Trustees have had due regard to the public benefit guidance produced by the Charity Commission for England and Wales.

REPORT OF THE TRUSTEES
for the year ended 31 August 2024

OBJECTIVES AND ACTIVITIES

Our services

Jigsaw + supports those aged 18 and over with an autism spectrum disorder through the provision of lifelong learning opportunities and wellbeing support.

This year our provision increased from supporting 47 learners in August 2023 (Whole time equivalent (WTE) 48.55) to 48 learners in August 2024 (WTE 49.35). WTE is the average of the ratio of learning support worker to adult learner as this varies depending on required support.

We work together as a team to offer every adult learner:
- Learning support through person-centred, individually designed learning plans suited to their needs, likes and abilities and drawing on the appropriate and relevant topics from a comprehensive central curriculum aimed to develop communication and life skills.
- Employment support through access to vocational training, volunteering, and work experience whether with social enterprises operated by The Jigsaw Trust, including Cafe on the Park, GardenWORKS, ArtWORKS, or other places of employment, for example at Cranleigh Library.
- Wellbeing support through access to social, leisure, fitness and therapeutic opportunities.

Jigsaw + is open Mondays to Fridays for 49 weeks a year and learners or their parents/carers choose how many sessions they wish to attend in a week.

Our strategy

In 2023/24 the core strategic priorities of Jigsaw + has been to ensure that our vulnerable adult learners continue to receive the support they and their families depend on and to seek to grow the service in a sustainable way. This has remained a challenge due to the ability to attract and retain staff, a situation common across much of the UK care sector. We have continued to maintain high standards of delivery and to be recognised for the high quality of staff training, including certified training.

As outlined in recent Trustees Reports , the care sector has seen substantial competition for staff with a seemingly more limited pool of potential applicants, in part related to the impact of both the Covid pandemic and Brexit. As a result, many operators in the sector, including Jigsaw + offered increased salary packages to attract and retain staff. . Whilst this initially led to a significant increase in the number and quality of applicants, this was not sustained, mirroring the trend seen in the wider adult social care sector, and difficulties in recruitment and retention necessitated the re-introduction of a restricted service from October 2023 with a concomitant reduction in income.

Given these on-going issues, a review of the business operating model was undertaken, and a revised staffing structure implemented that enables Jigsaw + to continue to provide a high quality service within existing staffing levels and facilitated the on-boarding of new learners, there being considerable demand for places both from past pupils at Jigsaw CABAS® School and the wider community. A full service was resumed from February 2024 and has been maintained to the date of signing these accounts. However, the business continues to experience difficulties with recruitment and retention, as the case with other providers, and this has led to the decision to both defer on-boarding of further new learners in the short term and a managed reduction in service to four days per week for learners funded by adult social care with effect from 26th May 2025 for a period of six months. The Trustees were cognisant that there would be an adverse financial impact associated with these organisational changes, leading to a forecast financial loss for 2023/24 covered by existing reserves but would restore and ensure delivery capability to operate profitably. In the event, the financial loss sustained for 2023/24 is lower by some £57.5k than anticipated. The budget for 2024/25 forecast a return to profitability, and management accounts for the first six months are ahead of budget and continue to forecast an operating profit for the year notwithstanding the decision to operate a reduced service, delay increasing the number of learners and the increase in employers national insurance contributions announced in the 2024 government budget effective from April 2025. The Trustees remain confident that the business continues to be a going concern on the proviso that there is no immediate requirement to repay the loan outstanding to The Jigsaw Trust.

OBJECTIVES AND ACTIVITIES

Equal opportunities policy

The Trustees recognise that equal opportunities should be an integral part of good practice within the workplace. Jigsaw + aims to establish equal opportunities in all areas of its activities including creating a working environment in which the contributions and needs of all people are fully valued.

Selected policies can be found on the Jigsaw + website.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Jigsaw + is dedicated and passionate in its commitment to support adults with an autism spectrum disorder and help them make positive choices that enhance their wellbeing, independence, and social inclusion. Learning support workers work closely with learners to create a personal development plan that focuses on the identification and achievement of meaningful, individual goals. We have continued to provide specialist support to aid the development of social and communication skills and life skills and have provided opportunities for wellbeing activities including yoga, art, drama and music lessons. All learners are able to access social enterprises provided under the auspices of The Jigsaw Trust including ARTworks, GARDENWorks and Cafe on the Park providing them with rich opportunities to develop skills for employment and contribute to the local community.

JigsawPlus continues to offer professional development to all staff on a permanent contract, this includes both Health and Social Care and Behaviour Analysis courses and training programmes.

All staff continue to complete mandatory training in health and social care via the CareSkills Academy, an online training platform. Staff are also required to complete mandatory training in safeguarding adults at risk, PROACT-SCIPr-UK, First Aid, and behaviour analysis.

The Trustees would like to record their sincere thanks to all those associated with Jigsaw + staff, volunteers, and our adult learners whose efforts and dedication enable Jigsaw + to provide a friendly, happy, and secure environment where individuals learn and achieve. In particular, we wish to recognise the dedication and resilience of all the staff who have continued to provide a high quality service in what has been another difficult and challenging year. It is the commitment of staff, volunteers, our adult learners themselves, together with their parents and carers, Trustees and supporters that ensures the continued success of Jigsaw + to move forward in furtherance of its strategic aims. We would also like to express our thanks to parents and carers for their support and understanding during the year.

Fundraising activities

Jigsaw + was supported in its fundraising activities by the Fundraising Team (Chigwell Consultancy), employed by The Jigsaw Trust. We are very grateful to the following who have provided support during the year:
The Mulberry Trust, Setfords Solicitors, Pumpserv, Catercall and all those individuals who have supported Jigsaw + through gifts in kind.

FINANCIAL REVIEW

Reserves policy

The Trustees have agreed that the charitable company should maintain unrestricted funds, which are the free reserves of the charitable company at a level equivalent to cover approximately three months running costs of Jigsaw +. For the year ended 31 August 2024, three months running costs are estimated at £635,000 and the total free reserves as at 31 August 2024 were £114,337. Although reserves as at 31st August 2024 do not meet the desired level, the Trustees are committed to the reserves policy. While the challenges of Covid, the squeeze on Local Authority social security budgets and recent increases in Employers NI contributions have made it difficult to build reserves to these levels, the Trustees are committed to the policy and focused on raising additional funds to improve reserves at the earliest opportunity.

FINANCIAL REVIEW

Going concern

Whilst the business suffered a further overall loss for the year as predicted in the last Trustee Report, the Trustees have carefully considered the circumstances giving rise to this loss and the budget for 2024/25 which evidences a return to profitability based on conservative projections. In particular, the Trustees have sought and obtained written assurance from the Trustees of The Jigsaw Trust that they have no intention of calling in the loan made to Jigsaw+ detailed under 'other creditors' in note 14 to the financial statements below in the foreseeable future. For these reasons, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

In conclusion, after making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Independent assurance

Raffingers LLP have undertaken the statutory external audit of Jigsaw +. They also report on the adequacy and effectiveness of Jigsaw + system of internal financial control through, if considered necessary, the qualification of the annual financial accounts, the "management letter" and ad hoc assessments and reviews.

The financial results for the year to 31 August 2024 are shown in the attached financial statements.

Income from Charitable activities amounted to £2,396,490 representing an average WTE of 48.6 during the year. This is an increase in Charitable activity Income of £158,901 (7%) compared with 2022-23.

There was a net reduction in funds of £141,740 (2022-23 reduction in funds of £52,081) with total funds carried forward of £546,813 (2022-23 £688,553). Of the funds at year end, £432,476 was restricted and the remaining £114,337 unrestricted.

FUTURE PLANS

The Trustees and Management are committed to working closely to ensure that Jigsaw + can continue to offer high quality support to our learners and sustainably grow the service. We look to continue to improve services and resources for the lifelong learning, integration, guidance, assessment and support of people affected by an autism spectrum disorder in these challenging circumstances.

We will also continue to promote a greater knowledge and understanding of autism spectrum disorders by the public and those concerned with the welfare of those affected by autism, with the aim of creating and delivering an integrated model for lifelong learning.

We continue to aspire to expand our services to offer independent living options, which a growing number of our learners and their families require. It is however, recognised that a challenging recruitment market, together with restrictions on local authority funding, has impacted on our aspirations to develop an integrated life-long learning model and whilst this remains a medium-term aim, the immediate focus continues to be on ensuring the efficient operation and growth of our adult learner day service.

REPORT OF THE TRUSTEES
for the year ended 31 August 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

Jigsaw + is constituted as a company limited by guarantee and was incorporated on 1 November 2012. The company is registered under the Companies Act, England and Wales (Company Registration Number 08278978) and with the Charity Commission (Charity Registration Number 1151727) and is governed by its memorandum and articles of association

The Jigsaw Trust is the sole member of Jigsaw + and provides services principally finance, facilities, HR and IT to Jigsaw +. Staff in these business areas are employed by The Jigsaw Trust and the costs associated with these areas are apportioned between the activities of The Jigsaw Trust and Jigsaw +.

Recruitment and appointment of new trustees

The Articles of Association stipulate that there must be a minimum of three trustees and a maximum of thirty trustees.

Organisational structure

Overall responsibility for the charity lies with the trustees, a number of whom additionally sit on the Board of Trustees for The Jigsaw Trust.

Induction and training of new trustees

Potential trustees are invited to informally attend trustee meetings prior to appointment and a comprehensive induction programme is available. Additionally individual trustees may undertake external training in a particular area of their role.

Related parties

No trustee had any beneficial interest in any contract with the charitable company during the year. Save as disclosed in Note 21 to the Financial Statements there were no related party transactions during the financial year.

Risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08278978 (England and Wales)

Registered Charity number

1151727

Registered office

19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

Trustees

Mr G Prothero
Mrs J A Kiely Trustee (Chair)
Mr A Cavell Director
Mr B S C Revell Trustee
A Kiely (appointed 4.11.24)

Company Secretary

Ms C F Grant

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Raffingers LLP, Statutory Auditor
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

CHARITABLE OBJECTS AND PUBLIC BENEFIT

Jigsaw + is established for the public benefit by way of offering lifelong learning opportunities and promoting the welfare of adults with autism spectrum disorder and related communication disorders, improving the lives of those affected by these lifelong disorders.

In deciding the activities of the charitable company, the Trustees have had due regard to the public benefit guidance produced by the Charity Commission for England and Wales.

The aims of the charitable company for the public benefit are detailed in the 'Objectives and Activities' section of this report and the main activities undertaken in order to carry out the charitable company's aims for the public benefit are outlined under 'Achievements and Performance' above.

The activities that the charitable company provides that are considered for the public benefit in summary are:

- A provision for adults with autism spectrum disorder and related communication disorders based on the principles of Applied Behaviour Analysis (ABA)
- Social enterprises
- Family support by way of outreach services and parent education sessions
- Training for professionals involved in the education and support of adults with autism spectrum disorders
- Research opportunities for those with an interest in the education of individuals with autism and other autistic and related communication disorders
- Raising awareness of the difficulties faced by those affected by autism

These activities are for the benefit of individuals with autism spectrum disorder and related communication disorders, either directly or indirectly by way of supporting parents, carers or professionals involved in the education and welfare of those with autism. The opportunity to benefit is not restricted to any one local authority but is determined by the number of places available at Jigsaw + Centre for Lifelong Learning. There is no restriction by gender, although more beneficiaries are male rather than female due to the prevalence characteristics of autism.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Jigsaw + for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Xeinadin Audit Limited, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 12 May 2025 and signed on its behalf by:

Mr G Prothero - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF JIGSAW +

Opinion

We have audited the financial statements of Jigsaw + (the 'charitable company') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF JIGSAW +

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the company's sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity. These included but were not limited to the Companies Act 2006, Charities Act 2011; Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019); Employment Law; Data Protection Legislation; The Code of Fundraising Practice; and Safeguarding Regulations as they affect the direct charitable activities of the charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected transactions;
- tested the appropriateness of journal entries;
- tested authorisation of expenditure;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

To address the risk that revenue could be misstated due to fraud, we:

- obtained an understanding of the company's revenue recognition policies and compared these to the accounting standard;
- performed a walkthrough to confirm our understanding of the processes and controls through which the business initiates, records, processes and reports revenue transactions;
- tested a sample of revenue transactions to supporting evidence; and
- tested, on a sample basis, revenue related balances in the balance sheet.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Thurairatnam Sudarshan FCCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited, Statutory Auditor
8th Floor, Becket House
36 Old Jewry
London
EC2R 8DD

12 May 2025

JIGSAW +

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Charitable activities		2,396,490	-	2,396,490	2,237,589
Investment income	2	1,244	-	1,244	263
Total		2,397,734	-	2,397,734	2,237,852
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		2,503,314	36,160	2,539,474	2,289,933
NET INCOME/(EXPENDITURE)		(105,580)	(36,160)	(141,740)	(52,081)
RECONCILIATION OF FUNDS					
Total funds brought forward		219,917	468,636	688,553	740,634
TOTAL FUNDS CARRIED FORWARD		114,337	432,476	546,813	688,553

The notes form part of these financial statements

JIGSAW + (REGISTERED NUMBER: 08278978)

BALANCE SHEET
31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	7,098	432,476	439,574	480,465
CURRENT ASSETS					
Debtors	11	164,070	-	164,070	181,154
Cash at bank and in hand		286,972	-	286,972	420,214
		451,042	-	451,042	601,368
CREDITORS					
Amounts falling due within one year	12	(317,005)	-	(317,005)	(357,416)
NET CURRENT ASSETS		134,037	-	134,037	243,952
TOTAL ASSETS LESS CURRENT LIABILITIES		141,135	432,476	573,611	724,417
CREDITORS					
Amounts falling due after more than one year	13	(26,798)	-	(26,798)	(35,864)
NET ASSETS		114,337	432,476	546,813	688,553
FUNDS	16				
Unrestricted funds				114,337	219,917
Restricted funds				432,476	468,636
TOTAL FUNDS				546,813	688,553

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 May 2025 and were signed on its behalf by:

.....
Mr G Prothero - Trustee

The notes form part of these financial statements

JIGSAW +

CASH FLOW STATEMENT
for the year ended 31 August 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(121,340)	133,119
Interest paid		(3,041)	(2,864)
Net cash (used in)/provided by operating activities		(124,381)	130,255
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,097)	-
Sale of tangible fixed assets		6,058	-
Interest received		1,244	263
Net cash provided by investing activities		205	263
Cash flows from financing activities			
Loan repayments in year		(9,066)	(9,750)
Net cash used in financing activities		(9,066)	(9,750)
Change in cash and cash equivalents in the reporting period		(133,242)	120,768
Cash and cash equivalents at the beginning of the reporting period		420,214	299,446
Cash and cash equivalents at the end of the reporting period		286,972	420,214

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 August 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(141,740)	(52,081)
Adjustments for:		
Depreciation charges	47,989	46,630
Profit on disposal of fixed assets	(6,058)	-
Interest received	(1,244)	(263)
Interest paid	3,041	2,864
Decrease in debtors	17,084	70,148
(Decrease)/increase in creditors	(40,412)	65,821
Net cash (used in)/provided by operations	(121,340)	133,119

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.23 £	Cash flow £	At 31.8.24 £
Net cash			
Cash at bank and in hand	420,214	(133,242)	286,972
	420,214	(133,242)	286,972
Debt			
Debts falling due within 1 year	(9,000)	-	(9,000)
Debts falling due after 1 year	(35,864)	9,066	(26,798)
	(44,864)	9,066	(35,798)
Total	375,350	(124,176)	251,174

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees, in their consideration of going concern, have reviewed the charity's future cash flow forecasts and revenue projections which they believe are based on market data and past experience of similar charities. The charity is subject to a number of risks and uncertainties, and a risk register has been prepared which sets out the risks and the controls that are in place to mitigate their effect. The Trustees believe that the charity is adequately placed to manage its risks.

After making enquiries, and taking into account the above, the Trustees have formed a judgement, at the time of approving the financial statements, that there is a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. For this reason, they have adopted the going concern basis in preparing the financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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

Charitable activities
Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

continued...

1. ACCOUNTING POLICIES - continued

Governance costs
Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity

Allocation and apportionment of costs
Overhead and support costs relating to charitable activities have been apportioned based on staff time.

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

Short leasehold	- 5% on cost
Fixtures, fitting and office equipment	- 33% on cost
Motor vehicles	- 20% on cost

The cost of tangible fixed assets includes expenditure incurred in bringing the assets into working condition for their intended use. Items of equipment are capitalised where the unit purchase price exceeds £5,000.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	1,244	263

3. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Learning and support income	2,396,490	2,237,589

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Charitable activities	2,456,529	82,945	2,539,474

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable activities	(6,058)	89,003	82,945

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	10,200	8,584
Depreciation - owned assets	47,988	46,629
Other operating leases	180,132	178,303
Surplus on disposal of fixed assets	(6,058)	-

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

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

continued...

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,768,694	1,578,149
Social security costs	118,592	109,439
Other pension costs	23,427	20,239
	1,910,713	1,707,827

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

	2024	2023
Management	2	2
Administrative staff	4	4
Support workers	40	41
	46	47

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	1	-
£90,001 - £100,000	1	1
	2	1

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities	2,237,589	-	2,237,589
Investment income	263	-	263
Total	2,237,852	-	2,237,852
EXPENDITURE ON			
Charitable activities			
Charitable activities	2,163,683	126,250	2,289,933
NET INCOME/(EXPENDITURE)	74,169	(126,250)	(52,081)
RECONCILIATION OF FUNDS			
Total funds brought forward	145,748	594,886	740,634

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	219,917	468,636	688,553

10. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures, fitting and office equipment £	Motor vehicles £	Totals £
COST				
At 1 September 2023	690,042	308,580	82,255	1,080,877
Additions	-	7,097	-	7,097
Disposals	-	-	(82,255)	(82,255)
At 31 August 2024	690,042	315,677	-	1,005,719
DEPRECIATION				
At 1 September 2023	221,406	308,580	70,426	600,412
Charge for year	34,800	1,359	11,829	47,988
Eliminated on disposal	-	-	(82,255)	(82,255)
At 31 August 2024	256,206	309,939	-	566,145
NET BOOK VALUE				
At 31 August 2024	433,836	5,738	-	439,574
At 31 August 2023	468,636	-	11,829	480,465

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	122,307	165,182
Prepayments	41,763	15,972
	164,070	181,154

continued...

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 14)	9,000	9,000
Trade creditors	23,989	22,853
Social security and other taxes	24,961	26,347
Other creditors	15,552	14,187
Jigsaw Trust loan	152,189	155,606
Accruals and deferred income	91,314	129,423
	317,005	357,416

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 14)	26,798	35,864

14. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	9,000	9,000
Amounts falling between one and two years:		
Bank loans	26,798	35,864

The loan is secured on the assets of the charity and the assets of The Jigsaw Trust, a related charity.

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Between one and five years	477,500	477,500
In more than five years	859,500	955,000
	1,337,000	1,432,500

continued...

16. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	219,917	(105,580)	114,337
Restricted funds			
Restricted fund	468,636	(36,160)	432,476
TOTAL FUNDS	688,553	(141,740)	546,813

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,397,734	(2,503,314)	(105,580)
Restricted funds			
Restricted fund	-	(36,160)	(36,160)
TOTAL FUNDS	2,397,734	(2,539,474)	(141,740)

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	145,748	74,169	219,917
Restricted funds			
Restricted fund	594,886	(126,250)	468,636
TOTAL FUNDS	740,634	(52,081)	688,553

continued...

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,237,852	(2,163,683)	74,169
Restricted funds			
Restricted fund	-	(126,250)	(126,250)
TOTAL FUNDS	2,237,852	(2,289,933)	(52,081)

17. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined contribution scheme. The assets of the scheme are held separately from those of the company, being invested with an insurance company. Contributions payable by the company to the fund amounted to £22,242 during the year (2023 - £19,227). There were no prepaid or accrued contributions at 31 August 2024 or 31 August 2023.

18. CONTINGENT LIABILITIES

There were no contingent liabilities at either the beginning or end of the financial year.

19. RELATED PARTY DISCLOSURES

At the balance sheet date, the charity owed £152,189 (2023 - £155,606) to The Jigsaw Trust, a sister charity.

20. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

21. COMPANY LIMITED BY GUARANTEE

The guarantee of the members is limited to £1 each. There were five members at 31 August 2024 (31 August 2023: four). The liability of the members extends to twelve months after the date of resignation.

JIGSAW +

England & Wales - Charity number 1151727

Accounts

REGISTERED COMPANY NUMBER: 08278978 (England and Wales)
REGISTERED CHARITY NUMBER: 1151727

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

FOR

JIGSAW +

Raffingers LLP, Statutory Auditor
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

JIGSAW +

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for the year ended 31 August 2023

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JIGSAW + (REGISTERED NUMBER: 08278978)

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Jigsaw + is dedicated and passionate in its commitment to support adults with autism spectrum disorders to make positive, personal choices that enhance their wellbeing, independence and social inclusion.

In order to achieve this, Jigsaw + promotes and supports the lifelong learning and wellbeing of those affected by autism.

Our values

We are person-centred - We value everyone, whether our adult learners or staff, as individuals. We respect their aspirations and commitments in life and support their priorities, needs and abilities as well as respecting their limits.
We are caring - We act with compassion, honesty and apply high ethical standards at all times. Listening with respect to others, valuing difference and enhancing our community is at the core of our work.
We act with integrity - We are professional, reliable and responsible. We deliver a quality service at all times.
We work as a team - We listen to and respect one another and work together to achieve mutually beneficial outcomes.

We focus on continuous learning for all - We promote learning, constructive feedback, coaching and mentoring for our learners as well as at all levels of the organisation.

Public benefit

Jigsaw + was established for the public benefit of offering lifelong learning and promoting the welfare of adults with autism spectrum disorders and related communication disorders, thus improving the lives of those affected. Maximising the potential and independence of adults with autism spectrum disorders also benefits their families and carers and the wider community. Our services and activities are designed on the basis of the latest evidence and evaluated rigorously.

The activities that the charitable company provides that are considered for the public benefit in summary are:
- Lifelong learning provision for adults with autism spectrum disorders and related communication disorders based on the principles of applied behaviour analysis.
- Access to learning through participating in social enterprises provided through the auspices of The Jigsaw Trust.
- Training for professionals involved in the provision of lifelong learning and support of adult learners with autism spectrum disorders.
- Research opportunities for those with an interest in the provision of lifelong learning for adult learners with autism and other autistic and related communication disorders.
- Raising awareness among the general public of the challenges faced by those affected by autism.

These activities are for the benefit of individuals with autism spectrum disorders and related communication disorders, either directly or indirectly by way of supporting parents, carers or professionals involved in the lifelong learning and welfare of those with autism. Jigsaw + provides these public benefits to adults from a wide cross section of the community it serves. We offer our services to those most in need regardless of their background. Moreover, we attend community events hosted by Surrey County Council and others to encourage uptake of our provision by adults from a wide range of backgrounds.

The opportunity to benefit is not restricted to any one local authority but is determined by the number of places available at Jigsaw +. Adult learners' journey times are generally expected to be no longer than 90 minutes. There is no restriction by gender, although more beneficiaries are male rather than female due to the prevalent characteristics of autism. The fees payable to Jigsaw + are significant and would be outside the funding capacity of all but a very few families. Fees are in the main fully paid by the care package agreed and funded by the client's local authority.

The Trustees have had due regard to the public benefit guidance produced by the Charity Commission for England and Wales.

OBJECTIVES AND ACTIVITIES

Our services

Jigsaw + supports those aged 16 and over with an autism spectrum disorder through the provision of lifelong learning opportunities and wellbeing support.

This year our provision fell from supporting 50 learners in August 2022 (Whole time equivalent (WTE) 51.35) to 47 learners in August 2023 (WTE 48.55). WTE is the average of the ratio of learning support worker to adult learner as this varies depending on required support. This was as a result of the loss of 3 learners for differing reasons and whilst Jigsaw + has a pipeline of those wishing to use the service, challenges around recruitment had an adverse impact on the ability of the business to take on new learners.

We work together as a team to offer every adult learner:
- Learning support through person-centred, individually designed learning plans suited to their needs, likes and abilities and drawing on the appropriate and relevant topics from a comprehensive central curriculum aimed to develop communication and life skills.
- Employment support through access to vocational training, volunteering, and work experience whether with social enterprises operated by The Jigsaw Trust, including Cafe on the Park, GardenWORKS, ArtWORKS, or other places of employment, for example at a local horse sanctuary, Co-op supermarket and St Nicolas church.
- Wellbeing support through access to social, leisure, fitness and therapeutic opportunities.

Jigsaw + is open Mondays to Fridays for 49 weeks a year and learners or their parents/carers choose how many sessions they wish to attend in a week.

Our strategy

In 2022/23 the core strategic priorities of Jigsaw + has been to ensure that our vulnerable adult learners continue to receive the support they and their families depend on and to seek to grow the service in a sustainable way. This has remained a challenge due to the ability to attract and retain staff, a situation common across much of the UK care sector. We have continued to maintain high standards of delivery and to be recognised for the high quality of staff training, including certified training.

As outlined in the Trustees Report for 2021/22, the care sector has seen substantive competition for staff with a seemingly more limited pool of potential applicants, in part related to the impact of both the Covid pandemic and Brexit. As a result, many operators in the sector offered increased salary packages to attract and retain staff. Jigsaw + was not immune to this trend, and in addition to steps taken by the business to improve recruitment, the Trustees approved an uplift in salaries for all staff in February 2023 to seek to maintain an unrestricted service to all learners. It was recognised that this additional cost would result in a short-term financial loss for 2022/23 covered by existing reserves but would restore and ensure the delivery capability required to operate profitably. Whilst this initially led to a significant increase in the number and quality of applicants, this was not sustained, mirroring the trend seen in the wider adult social care sector, albeit this resulted in a lower than anticipated operational loss for the financial year.

Difficulties in recruitment and retention necessitated the re-introduction of a restricted service from October 2023 with a concomitant reduction in income. Given these on-going issues, a review of the business operating model was undertaken, and a revised staffing structure implemented that enables Jigsaw + to continue to provide a high quality service within existing staffing levels and facilitate the on-boarding of new learners, there being considerable demand for places both from past pupils at Jigsaw CABAS® School and the wider community. As a result, it has been possible to resume a full service from February 2024. There is an adverse financial impact associated with these organisational changes, leading to a forecast financial loss for 2023/24 which can be met from reserves and the Trustees are confident that the business remains a going concern on the proviso that there is no immediate requirement to repay the loan outstanding to The Jigsaw Trust. Furthermore, the budget for 2024/25 forecasts a return to profitability, which will be enhanced further by any fee increase expected to be announced by the relevant local authorities. The business is closely monitoring the 2023/24 financial position and this is subject to enhanced reporting to the Trustees; as at February 2024, the latest figures available, the operational results are showing an improvement on that forecast at the time the Trustees approved the new operating model, including a return to month on month surplus in June 2024.

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

OBJECTIVES AND ACTIVITIES

Equal opportunities policy

The Trustees recognise that equal opportunities should be an integral part of good practice within the workplace. Jigsaw + aims to establish equal opportunities in all areas of its activities including creating a working environment in which the contributions and needs of all people are fully valued.

Selected policies can be found on the Jigsaw + website.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Jigsaw + is dedicated and passionate in its commitment to support adults with an autism spectrum disorder and help them make positive choices that enhance their wellbeing, independence, and social inclusion. Learning support workers work closely with learners to create a personal development plan that focuses on the identification and achievement of meaningful, individual goals. We have continued to provide specialist support to aid the development of social and communication skills and life skills and have provided opportunities for wellbeing activities including yoga, art, drama and music lessons. All learners are able to access social enterprises provided under the auspices of The Jigsaw Trust including ARTworks, GARDENWorks and Cafe on the Park providing them with rich opportunities to develop skills for employment and contribute to the local community.

JigsawPlus continues to offer professional development to all staff on a permanent contract, this includes both Health and Social Care and Behaviour Analysis courses and training programmes.
For the period from September 2022 to August 2023, the number of staff gaining certification was:

- Fifteen staff completed the Care Certificate. The Care Certificate is a nationally identified set of standards that health and social care workers adhere to in their daily working life and includes online completion and assessment of 15 modules, completion of a training portfolio and observations of workplace practice.
- No staff completed the JigsawPlus Introductory rank. However, this rank has been superseded by the Learning Assistant rank and several staff started the rank.
- Four staff completed the Registered Behaviour Technician (RBT) online course; one of these staff intends to complete the competency assessment and subsequently the RBT exam. Two of the staff to complete the course were interns and wanted to complete the RBT as part of their internship/work placement experience. The RBT is a paraprofessional certification in behaviour analysis. RBTs assist in delivering behaviour analysis practice under the supervision of an RBT Supervisor and/or an RBT Requirements Coordinator.
- No staff completed the CABAS Teacher ranks; however, six staff continued to work through the Teacher I or Teacher II ranks.
- One staff member qualified as a Board Certified Behaviour Analyst (BCBA). The BCBA is a graduate-level certification in behaviour analysis. Professionals certified at the BCBA level are independent practitioners who provide behaviour-analytic services.

All staff continue to complete mandatory training in health and social care via the CareSkills Academy, an online training platform. Staff are also required to complete mandatory training in safeguarding adults at risk, PROACT-SCIPr-UK, First Aid, and behaviour analysis.

The Trustees would like to record their sincere thanks to all those associated with Jigsaw + staff, volunteers, and our adult learners whose efforts and dedication enable Jigsaw + to provide a friendly, happy, and secure environment where individuals learn and achieve. In particular, we wish to recognise the dedication and resilience of all the staff who have continued to provide a high quality service in what has been another difficult and challenging year. It is the commitment of staff, volunteers, our adult learners themselves, together with their parents and carers, Trustees and supporters that ensures the continued success of Jigsaw + to move forward in furtherance of its strategic aims. We would also like to express our thanks to parents and carers for their support and understanding during the year.

Fundraising activities

Jigsaw + was supported in its fundraising activities by the Fundraising Team (Chigwell Consultancy), employed by The Jigsaw Trust. We are very grateful to the following who have provided support during the year:

The Mulberry Trust, Variety Golf and all those individuals who have supported Jigsaw + through gifts in kind.

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

FINANCIAL REVIEW

Reserves policy

The Trustees have agreed that the charitable company should maintain unrestricted funds, which are the free reserves of the charitable company at a level equivalent to cover approximately three months running costs of Jigsaw +. For the year ended 31 August 2023, three months running costs are estimated at £572,000 and the total free reserves as at 31 August 2023 were £219,917. Although reserves as at 31st August 2023 do not meet the desired level, the Trustees are committed to the reserves policy. The Trustees continue to consider ways in which additional unrestricted funds can be raised.

Going concern

Whilst the financial projections for 2023/24 indicate an overall loss for the year as intimated above, the Trustees have carefully considered the circumstances giving rise to this loss and the budget for 2024/25 which evidences a return to profitability based on conservative projections. In particular, the Trustees have sought and obtained written assurance from the Trustees of The Jigsaw Trust that they have no intention of calling in the loan made to Jigsaw+ detailed under 'other creditors' in note 14 to the financial statements below in the foreseeable future. For these reasons, the Trustees continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

In conclusion, after making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Independent assurance

Raffingers LLP have undertaken the statutory external audit of Jigsaw +. They also report on the adequacy and effectiveness of Jigsaw + system of internal financial control through, if considered necessary, the qualification of the annual financial accounts, the "management letter" and ad hoc assessments and reviews.

The financial results for the year to 31 August 2023 are shown in the attached financial statements.

Income from Charitable activities amounted to £2,237,589 representing an average WTE of 48.6 during the year. This is an increase in Charitable activity Income of £155,018 (7%) compared with 2021-22.

There was a net reduction in funds of £52,081 (2021-22 reduction in funds of £62,207) with total funds carried forward of £688,553 (2021-22 £740,634). Of the funds at year end, £468,636 was restricted and the remaining £219,917 unrestricted.

FUTURE PLANS

The Trustees and Management are committed to working closely to ensure that Jigsaw + can continue to offer high quality support to our learners and sustainably grow the service. We look to continue to improve services and resources for the lifelong learning, integration, guidance, assessment and support of people affected by an autism spectrum disorder in these challenging circumstances.

We will also continue to promote a greater knowledge and understanding of autism spectrum disorders by the public and those concerned with the welfare of those affected by autism, with the aim of creating and delivering an integrated model for lifelong learning.

We continue to aspire to expand our services to offer independent living options, which a growing number of our learners and their families require. It is however, recognised that the impact of the Covid pandemic on those looking to enter the care sector, leading to a challenging recruitment market, together with restrictions on local authority funding, has impacted on our aspirations to develop an integrated life-long learning model and whilst this remains a medium-term aim, the immediate focus continues to be on ensuring the efficient operation and growth of our adult learner day service.

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

Jigsaw + is constituted as a company limited by guarantee and was incorporated on 1 November 2012. The company is registered under the Companies Act, England and Wales (Company Registration Number 08278978) and with the Charity Commission (Charity Registration Number 1151727) and is governed by its memorandum and articles of association

The Jigsaw Trust is the sole member of Jigsaw + and provides services principally finance, facilities, HR and IT to Jigsaw +. Staff in these business areas are employed by The Jigsaw Trust and the costs associated with these areas are apportioned between the activities of The Jigsaw Trust and Jigsaw +.

Recruitment and appointment of new trustees

The Articles of Association stipulate that there must be a minimum of three trustees and a maximum of thirty trustees.

Organisational structure

Overall responsibility for the charity lies with the trustees, a number of whom additionally sit on the Board of Trustees for The Jigsaw Trust.

Induction and training of new trustees

Potential trustees are invited to informally attend trustee meetings prior to appointment and a comprehensive induction programme is available. Additionally individual trustees may undertake external training in a particular area of their role.

Related parties

No trustee had any beneficial interest in any contract with the charitable company during the year. Save as disclosed in Note 21 to the Financial Statements there were no related party transactions during the financial year.

Risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08278978 (England and Wales)

Registered Charity number

1151727

Registered office

19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

Trustees

Mr G Prothero
Mrs J A Kiely Trustee (Chair)
Miss L Reed Trustee (resigned 17.7.23)
Mr A Cavell Director
Mr B S C Revell Trustee

Company Secretary

Ms C F Grant

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Raffingers LLP, Statutory Auditor
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

CHARITABLE OBJECTS AND PUBLIC BENEFIT

Jigsaw + is established for the public benefit by way of offering lifelong learning opportunities and promoting the welfare of adults with autism spectrum disorder and related communication disorders, improving the lives of those affected by these lifelong disorders.

In deciding the activities of the charitable company, the Trustees have had due regard to the public benefit guidance produced by the Charity Commission for England and Wales.

The aims of the charitable company for the public benefit are detailed in the 'Objectives and Activities' section of this report and the main activities undertaken in order to carry out the charitable company's aims for the public benefit are outlined under 'Achievements and Performance' above.

The activities that the charitable company provides that are considered for the public benefit in summary are:

- A provision for adults with autism spectrum disorder and related communication disorders based on the principles of applied behaviour analysis
- Social enterprises
- Family support by way of outreach services and parent education sessions
- Training for professionals involved in the education and support of adults with autism spectrum disorders
- Research opportunities for those with an interest in the education of individuals with autism and other autistic and related communication disorders
- Raising awareness of the difficulties faced by those affected by autism

These activities are for the benefit of individuals with autism spectrum disorder and related communication disorders, either directly or indirectly by way of supporting parents, carers or professionals involved in the education and welfare of those with autism. The opportunity to benefit is not restricted to any one local authority but is determined by the number of places available at Jigsaw + Centre for Lifelong Learning. There is no restriction by gender, although more beneficiaries are male rather than female due to the prevalence characteristics of autism.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Jigsaw + for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Raffingers LLP, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 7 May 2024 and signed on its behalf by:



Mr G Prothero - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF JIGSAW +

Opinion

We have audited the financial statements of Jigsaw + (the 'charitable company') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF JIGSAW +

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the company's sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity. These included but were not limited to the Companies Act 2006, Charities Act 2011; Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019); Employment Law; Data Protection Legislation; The Code of Fundraising Practice; and Safeguarding Regulations as they affect the direct charitable activities of the charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected transactions;
- tested the appropriateness of journal entries;
- tested authorisation of expenditure;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

To address the risk that revenue could be misstated due to fraud, we:

- obtained an understanding of the company's revenue recognition policies and compared these to the accounting standard;
- performed a walkthrough to confirm our understanding of the processes and controls through which the business initiates, records, processes and reports revenue transactions;
- tested a sample of revenue transactions to supporting evidence; and
- tested, on a sample basis, revenue related balances in the balance sheet.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Thurairatnam Sudarshan FCCA (Senior Statutory Auditor)
for and on behalf of Raffingers LLP, Statutory Auditor
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

16 May
~~19 April~~ 2024

JIGSAW +

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	2,456
Charitable activities	5				
Charitable activities		2,237,589	-	2,237,589	2,082,571
Other trading activities	3	-	-	-	30,846
Investment income	4	263	-	263	2
Total		2,237,852	-	2,237,852	2,115,875
EXPENDITURE ON					
Charitable activities	6				
Charitable activities		2,163,683	126,250	2,289,933	2,178,082
NET INCOME/(EXPENDITURE)		74,169	(126,250)	(52,081)	(62,207)
RECONCILIATION OF FUNDS					
Total funds brought forward		145,748	594,886	740,634	802,841
TOTAL FUNDS CARRIED FORWARD		219,917	468,636	688,553	740,634

The notes form part of these financial statements

BALANCE SHEET
31 August 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	11,829	468,636	480,465	527,094
CURRENT ASSETS					
Debtors	13	181,154	-	181,154	251,303
Cash at bank and in hand		420,214	-	420,214	299,446
		601,368	-	601,368	550,749
CREDITORS					
Amounts falling due within one year	14	(357,416)	-	(357,416)	(290,995)
NET CURRENT ASSETS		243,952	-	243,952	259,754
TOTAL ASSETS LESS CURRENT LIABILITIES		255,781	468,636	724,417	786,848
CREDITORS					
Amounts falling due after more than one year	15	(35,864)	-	(35,864)	(46,214)
NET ASSETS		219,917	468,636	688,553	740,634
FUNDS	18				
Unrestricted funds				219,917	145,748
Restricted funds				468,636	594,886
TOTAL FUNDS				688,553	740,634

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 ~~April 2024~~ 7 May 2024 and were signed on its behalf by:

Mr G Prothero - Trustee

The notes form part of these financial statements

JIGSAW +

CASH FLOW STATEMENT
for the year ended 31 August 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	133,119	(38,471)
Interest paid		(2,864)	(3,947)
Net cash provided by/(used in) operating activities		130,255	(42,418)
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(6,888)
Interest received		263	2
Net cash provided by/(used in) investing activities		263	(6,886)
Cash flows from financing activities			
Loan repayments in year		(9,750)	(6,875)
Net cash used in financing activities		(9,750)	(6,875)
Change in cash and cash equivalents in the reporting period		120,768	(56,179)
Cash and cash equivalents at the beginning of the reporting period		299,446	355,625
Cash and cash equivalents at the end of the reporting period		420,214	299,446

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 August 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(52,081)	(62,207)
Adjustments for:		
Depreciation charges	46,630	54,082
Interest received	(263)	(2)
Interest paid	2,864	3,947
Decrease/(increase) in debtors	70,148	(12,364)
Increase/(decrease) in creditors	65,821	(21,927)
Net cash provided by/(used in) operations	133,119	(38,471)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.22 £	Cash flow £	At 31.8.23 £
Net cash			
Cash at bank and in hand	299,446	120,768	420,214
	299,446	120,768	420,214
Debt			
Debts falling due within 1 year	(8,400)	(600)	(9,000)
Debts falling due after 1 year	(46,214)	10,350	(35,864)
	(54,614)	9,750	(44,864)
Total	244,832	130,518	375,350

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees, in their consideration of going concern, have reviewed the charity's future cash flow forecasts and revenue projections which they believe are based on market data and past experience of similar charities. The charity is subject to a number of risks and uncertainties, and a risk register has been prepared which sets out the risks and the controls that are in place to mitigate their effect. The Trustees believe that the charity is adequately placed to manage its risks.

After making enquiries, and taking into account the above, the Trustees have formed a judgement, at the time of approving the financial statements, that there is a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. For this reason, they have adopted the going concern basis in preparing the financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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

Charitable activities
Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

continued...

1. ACCOUNTING POLICIES - continued

Governance costs
Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity

Allocation and apportionment of costs
Overhead and support costs relating to charitable activities have been apportioned based on staff time.

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

Short leasehold	- 5% on cost
Fixtures, fitting and office equipment	- 33% on cost
Motor vehicles	- 20% on cost

The cost of tangible fixed assets includes expenditure incurred in bringing the assets into working condition for their intended use. Items of equipment are capitalised where the unit purchase price exceeds £5,000.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Grants	-	2,456

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

	2023	2022
	£	£
Grants received (restricted)	-	2,456

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Infection Control Fund from Surrey	-	400
Other	-	30,446
	-	30,846

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	263	2

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Learning and support income	2,237,589	2,082,571

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	2,207,350	82,583	2,289,933

continued...

7. SUPPORT COSTS

	Governance costs
	£
Charitable activities	82,583

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	8,584	9,418
Depreciation - owned assets	46,629	54,081
Other operating leases	178,303	181,816

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	1,578,149	1,519,179
Social security costs	109,439	90,121
Other pension costs	20,239	18,033
	1,707,827	1,627,333

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

	2023	2022
Management	2	2
Administrative staff	4	4
Support workers	41	43
	47	49

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
£90,001 - £100,000	1	1

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	2,456	2,456
Charitable activities			
Charitable activities	2,082,571	-	2,082,571
Other trading activities	-	30,846	30,846
Investment income	2	-	2
Total	2,082,573	33,302	2,115,875
EXPENDITURE ON			
Charitable activities			
Charitable activities	2,144,780	33,302	2,178,082
NET INCOME/(EXPENDITURE)	(62,207)	-	(62,207)
RECONCILIATION OF FUNDS			
Total funds brought forward	207,955	594,886	802,841
TOTAL FUNDS CARRIED FORWARD	145,748	594,886	740,634

12. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures, fitting and office equipment £	Motor vehicles £	Totals £
COST				
At 1 September 2022 and 31 August 2023	690,042	308,580	82,255	1,080,877
DEPRECIATION				
At 1 September 2022	186,605	308,580	58,598	553,783
Charge for year	34,801	-	11,828	46,629
At 31 August 2023	221,406	308,580	70,426	600,412
NET BOOK VALUE				
At 31 August 2023	468,636	-	11,829	480,465
At 31 August 2022	503,437	-	23,657	527,094

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	165,182	203,754
Other debtors	-	24,294
Prepayments	15,972	23,255
	181,154	251,303

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 16)	9,000	8,400
Trade creditors	22,853	27,624
Social security and other taxes	26,347	23,177
Other creditors	14,187	35,412
Jigsaw Trust loan	155,606	155,606
Accruals and deferred income	129,423	40,776
	357,416	290,995

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 16)	35,864	46,214

16. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	9,000	8,400
Amounts falling between one and two years:		
Bank loans	35,864	46,214

The loan is secured on the assets of the charity and the assets of The Jigsaw Trust, a related charity.

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Between one and five years	477,500	477,500
In more than five years	955,000	1,050,500
	1,432,500	1,528,000

continued...

18. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	145,748	74,169	219,917
Restricted funds			
Restricted fund	594,886	(126,250)	468,636
TOTAL FUNDS	740,634	(52,081)	688,553

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,237,852	(2,163,683)	74,169
Restricted funds			
Restricted fund	-	(126,250)	(126,250)
TOTAL FUNDS	2,237,852	(2,289,933)	(52,081)

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	207,955	(62,207)	145,748
Restricted funds			
Restricted fund	594,886	-	594,886
TOTAL FUNDS	802,841	(62,207)	740,634

continued...

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,082,573	(2,144,780)	(62,207)
Restricted funds			
Restricted fund	33,302	(33,302)	-
TOTAL FUNDS	2,115,875	(2,178,082)	(62,207)

19. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined contribution scheme. The assets of the scheme are held separately from those of the company, being invested with an insurance company. Contributions payable by the company to the fund amounted to £19,227 during the year (2022 - £17,131). There were no prepaid or accrued contributions at 31 August 2023 or 31 August 2022.

20. CONTINGENT LIABILITIES

There were no contingent liabilities at either the beginning or end of the financial year.

21. RELATED PARTY DISCLOSURES

At the balance sheet date, the charity owed £163,817 (2022 - £155,606) to The Jigsaw Trust, a sister charity.

22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

23. COMPANY LIMITED BY GUARANTEE

The guarantee of the members is limited to £1 each. There were four members at 31 August 2023 (31 August 2022: five). The liability of the members extends to twelve months after the date of resignation.

JIGSAW +

England & Wales - Charity number 1151727

Accounts

REGISTERED COMPANY NUMBER: 08278978 (England and Wales)
REGISTERED CHARITY NUMBER: 1151727

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

FOR

JIGSAW +

Raffingers LLP, Statutory Auditor
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

JIGSAW +

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for the year ended 31 August 2022

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JIGSAW +

REPORT OF THE TRUSTEES
for the year ended 31 August 2022

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Jigsaw + is dedicated and passionate in its commitment to support adults with autism spectrum disorders to make positive, personal choices that enhance their wellbeing, independence and social inclusion.

In order to achieve this, Jigsaw + promotes and supports the lifelong learning and wellbeing of those affected by autism.

Our values

We are person-centred - We value everyone, whether our adult learners or staff, as individuals. We respect their aspirations and commitments in life and support their priorities, needs and abilities as well as respecting their limits.
We are caring - We act with compassion, honesty and apply high ethical standards at all times. Listening with respect to others, valuing difference and enhancing our community is at the core of our work.
We act with integrity - We are professional, reliable and responsible. We deliver a quality service at all times.
We work as a team - We listen to and respect one another and work together to achieve mutually beneficial outcomes.

We focus on continuous learning for all - We promote learning, constructive feedback, coaching and mentoring for our learners as well as at all levels of the organisation.

Public benefit

Jigsaw + was established for the public benefit of offering lifelong learning and promoting the welfare of adults with autism spectrum disorders and related communication disorders, thus improving the lives of those affected. Maximising the potential and independence of adults with autism spectrum disorders also benefits their families and carers and the wider community. Our services and activities are designed on the basis of the latest evidence and evaluated rigorously.

The activities that the charitable company provides that are considered for the public benefit in summary are:
- Lifelong learning provision for adults with autism spectrum disorders and related communication disorders based on the principles of applied behaviour analysis.
- Access to learning through participating in social enterprises provided through the auspices of The Jigsaw Trust.
- Training for professionals involved in the provision of lifelong learning and support of adult learners with autism spectrum disorders.
- Research opportunities for those with an interest in the provision of lifelong learning for adult learners with autism and other autistic and related communication disorders.
- Raising awareness among the general public of the challenges faced by those affected by autism.

These activities are for the benefit of individuals with autism spectrum disorders and related communication disorders, either directly or indirectly by way of supporting parents, carers or professionals involved in the lifelong learning and welfare of those with autism. Jigsaw + provides these public benefits to adults from a wide cross section of the community it serves. We offer our services to those most in need regardless of their background. Moreover, we attend community events hosted by Surrey County Council and others to encourage uptake of our provision by adults from a wide range of backgrounds.

The opportunity to benefit is not restricted to any one local authority but is determined by the number of places available at Jigsaw +. Adult learners' journey times are generally expected to be no longer than 90 minutes. There is no restriction by gender, although more beneficiaries are male rather than female due to the prevalent characteristics of autism. The fees payable to Jigsaw + are significant and would be outside the funding capacity of all but a very few families. Fees are in the main fully paid by the care package agreed and funded by the client's local authority.

The Trustees have had due regard to the public benefit guidance produced by the Charity Commission for England and Wales.

OBJECTIVES AND ACTIVITIES

Our services

Jigsaw + supports those aged 16 and over with an autism spectrum disorder through the provision of lifelong learning opportunities and wellbeing support.

This year our provision grew from supporting 46 learners in September 2021 (Whole time equivalent (WTE) 47.95) to 50 learners in August 2022 (WTE 51.35) WTE is the average of the ratio of Learning support worker to Adult learner as this varies depending on required support.

We work together as a team to offer every adult learner:
- Learning support through person-centred, individually designed learning plans suited to their needs, likes and abilities and drawing on the appropriate and relevant topics from a comprehensive central curriculum aimed to develop communication and life skills.
- Employment support through access to vocational training, volunteering and work experience whether with social enterprises operated by The Jigsaw Trust, including Cafe on the Park, GardenWORKS, ArtWORKS, or other places of employment, for example at a local horse sanctuary, Co-op supermarket and St Nicolas church.
- Wellbeing support through access to social, leisure, fitness and therapeutic opportunities.

Jigsaw + is open for 49 weeks a year and continued its services throughout the Covid pandemic. Given the vulnerability of our learners, we have offered both face-to-face support as well as home learning support, for those who were shielding or whose parents/carers chose for them to remain at home due to the pandemic.

OBJECTIVES AND ACTIVITIES

Our strategy

In 2021/22 the core strategic priority of Jigsaw + has remained that of continuing to grow services in a sustainable way, although this has remained a challenge due to the ability to attract staff, a situation common across much of the UK care sector. We have continued to maintain high standards of delivery and to be recognised for the high quality of staff training, including certified training.

Our strategy at all times throughout the financial year has been to ensure that our vulnerable adult learners would continue to receive the support they and their families depend on. Regrettably, challenges around recruitment allied with staff absences due to the need to self-isolate under Covid guidelines meant that we were not able to offer an unrestricted service throughout the initial part of financial year and a reduced timetable had to be implemented for a number of our adult learners from July 2021 to ensure the safety and wellbeing of all those on site. For those adult learners who were on a reduced timetable, this typically meant that they missed two sessions a week (equating to one day for those who attend full time). However, all learners who were not able to be onsite for whatever reason received welfare calls, home learning packs, resources for activities, and advice and guidance. At all times, Jigsaw + operated in full accordance with the guidance provided for social care settings arising from the pandemic.

A number of steps were taken before the end of the financial year to improve recruitment; however, it became clear at the start of the 2021/22 financial year that further action was required in order to achieve staffing levels that would permit the re-instatement of full service delivery and allow Jigsaw + to confirm start dates for those adult learners with an offer of a place, including former pupils of Jigsaw School. Accordingly, the Trustees approved the payment of a market supplement with effect from October 2021. This strategy proved effective in attracting staff and since January 2022, a full service to all existing adult learners has been provided and it has been possible to offer start dates for those waiting to take up a place at Jigsaw +.

There was an adverse impact on the financial performance for Jigsaw + as reflected in these financial results resulting from the payment of the market supplement and loss of fees for those sessions adult learners on a reduced timetable were unable to attend. However, the Trustees consider that the steps taken will mitigate the impact going forward and allow the growth of services.

Regrettably, the impact of the market supplement, which has now been incorporated within the salary scales, proved insufficient to sustain recruitment levels from the latter part of the financial year and beyond as others within the care sector pursued similar increased remuneration packages. This allied with the ongoing levels of staff attrition meant that there was a significant risk that Jigsaw + would not be in a position to offer an unrestricted service from March 2023. Consequently, a salary uplift for all staff was approved by the Trustees effective from February 2023, the additional cost of which for the 2022-23 financial year can be met from reserves. This strategy has seen a significant increase in the number and quality of applicants and recruitment and retention rates are being closely monitored by the business and subject to enhanced reporting to Trustees.

Fee uplifts were negotiated during the 2021-22 financial year with those adult learners funded by Surrey County Council and a further fee increase is being sought for the 2022-23 financial year. Negotiations are being held with other local authorities who fund care packages for adult learners at Jigsaw + for similar increases.

Equal opportunities policy

The Trustees recognise that equal opportunities should be an integral part of good practice within the workplace. Jigsaw + aims to establish equal opportunities in all areas of its activities including creating a working environment in which the contributions and needs of all people are fully valued.

Selected policies can be found on the Jigsaw + website.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Jigsaw + is dedicated and passionate in its commitment to support adults with an autism spectrum disorder and help them make positive choices that enhance their wellbeing, independence and social inclusion. Learning support workers work closely with clients to create a personal development plan that focuses on the identification and achievement of meaningful, individual goals. We have continued to provide specialist support to aid the development of social and communication skills and life skills and have provided opportunities for wellbeing activities including yoga, art, drama and music lessons. All clients are able to access social enterprises provided under the auspices of The Jigsaw Trust including ARTworks, GARDENWorks and Cafe on the Park providing them with rich opportunities to develop skills for employment and contribute to the local community.

Jigsaw + is an OCN London accredited training provider. This enables Jigsaw + to offer our learners recognised qualifications in areas such as Personal Progress, Independent Living and Vocational Training providing learners with the tools they need to live as independently as possible.

Jigsaw + continues to offer professional development programmes to staff on permanent contract, this includes both Health and Social Care and Behaviour Analysis programmes. For the period from September 2021 to August 2022, the number of Staff gaining certification was:

- Eight staff completed the Care Certificate. The Care Certificate is an identified set of standards that health and social care workers adhere to in their daily working life and involves online completion and assessment of 15 workbooks, completion of a training portfolio and observations of workplace practice.
- Two staff completed the Jigsaw + Introductory Rank which comprises 4 modules requiring staff to complete study and research related to behaviour analysis and observations of work in practice. Both staff who completed this rank gained promotion at Jigsaw +.
- One staff member completed the Registered Behaviour Technician (RBT) exam. The RBT is a paraprofessional certification in behaviour analysis. RBTs assist in delivering behaviour analysis practice under the supervision of an RBT Supervisor and/or an RBT Requirements Coordinator.
- One staff member qualified as a Board Certified Behaviour Analyst (BCBA). The BCBA is a graduate-level certification in behaviour analysis. Professionals certified at the BCBA level are independent practitioners who provide behaviour-analytic services.
- Two staff completed the NCFE Cache Level 5 Diploma in Leadership for Health and Social Care and Children and Young People's Services. This diploma fulfils the regulatory requirement for those looking to become managers of children's homes or adults residential and domiciliary services.

All staff continue to complete mandatory training in health and social care via the CareSkills Academy, an online training platform. Staff are also required to complete mandatory training in safeguarding adults at risk, PROACT-SCIPr-UK, First Aid and behaviour analysis.

The Trustees would like to record their sincere thanks to all those associated with Jigsaw + staff, volunteers and adult learners whose efforts and dedication enable Jigsaw + to provide a friendly, happy and secure environment where individuals learn and achieve. In particular, we wish to recognise the dedication and resilience of all the staff who have continued to provide a high quality service in what has been a difficult and challenging year. It is the commitment of staff, volunteers and our adult learners themselves, together with their parents and carers, Trustees and supporters that ensures the continued success of Jigsaw + to move forward in furtherance of its strategic aims. We would also like to express out thanks to parents and carers for their support and understanding during the year.

Fundraising activities

Jigsaw + was supported in its fundraising activities by the Fundraising Team (Chigwell Consultancy), employed by The Jigsaw Trust. We are very grateful to the following who have provided support during the year:

Surrey County Council who contributed towards the costs of additional covid prevention measures. The Mulberry Trust and all those individuals who have supported Jigsaw + through gifts in kind.

REPORT OF THE TRUSTEES
for the year ended 31 August 2022

FINANCIAL REVIEW

Reserves policy

The Trustees have agreed that the charitable company should maintain unrestricted funds, which are the free reserves of the charitable company at a level equivalent to cover approximately three months running costs of Jigsaw +. For the year ended 31 August 2022, three months running costs are estimated at £545,000 and the total free reserves as at 31 August 2022 were £145,748. Although reserves as at 31st August 2022 do not meet the desired level, the Trustees are committed to the reserves policy. The Trustees will continue to consider ways in which additional unrestricted funds can be raised.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Independent assurance

Raffingers LLP have undertaken the statutory external audit of Jigsaw +. They also report on the adequacy and effectiveness of Jigsaw + system of internal financial control through, if considered necessary, the qualification of the annual financial accounts, the "management letter" and ad hoc assessments and reviews.

The financial results for the year to 31 August 2022 are shown in the attached financial statements.

Income from Charitable activities amounted to £2,082,571 representing an average WTE of 51 during the year. This is an increase in Charitable activity Income of £62,043 (3%) compared with 2020-21. In 2020-21 the average WTE stood at 48, an increase in the year therefore of 3.

Donations, legacy restricted funds and fundraising income attained in year were £33,304; a reduction of £115,962 from 2020-21 when funds attained were £149,266 In the main, this relates to fewer funds received towards the extraordinary costs associated with Covid.

There was a net reduction in funds of £62,207, (2020-21 Increase in funds of £37,079) with total funds carried forward of £740,634 (2020-21 £802,841). Of the funds at year end, £594,886 was restricted and the remaining £145,748 unrestricted.

FUTURE PLANS

The Trustees and Management are committed to working closely to ensure that Jigsaw + can continue to offer high quality support to our learners and sustainably grow the service. We look to continue to improve services and resources for the lifelong learning, integration, guidance, assessment and support of people affected by an autism spectrum disorder in these challenging circumstances.

We will also continue to promote a greater knowledge and understanding of autism spectrum disorders by the public and those concerned with the welfare of those affected by autism, with the aim of creating and delivering an integrated model for lifelong learning.

We continue to aspire to expand our services to offer independent living options, which a growing number of our learners and their families require. It is however, recognised that the impact of the Covid pandemic on those looking to enter the care sector leading to a challenging recruitment market together with restrictions on local authority funding has impacted on our aspirations to develop an integrated life-long learning model and whilst this remains a medium-term aim, the immediate focus continues to be on ensuring the efficient operation and growth of our adult learner day service.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

Jigsaw + is constituted as a company limited by guarantee and was incorporated on 1 November 2012. The company is registered under the Companies Act, England and Wales (Company Registration Number 08278978) and with the Charity Commission (Charity Registration Number 1151727) and is governed by its memorandum and articles of association

The Jigsaw Trust is the sole member of Jigsaw + and provides services principally finance, facilities, HR and IT to Jigsaw +. Staff in these business areas are employed by The Jigsaw Trust and the costs associated with these areas are apportioned between the activities of The Jigsaw Trust and Jigsaw +.

Recruitment and appointment of new trustees

The Articles of Association stipulate that there must be a minimum of three trustees and a maximum of thirty trustees.

Organisational structure

Overall responsibility for the charity lies with the trustees, a number of whom additionally sit on the Board of Trustees for The Jigsaw Trust.

Induction and training of new trustees

Potential trustees are invited to informally attend trustee meetings prior to appointment and a comprehensive induction programme is available. Additionally individual trustees may undertake external training in a particular area of their role.

Related parties

No trustee had any beneficial interest in any contract with the charitable company during the year.
Save as disclosed in Note 21 to the Financial Statements there were no related party transactions during the financial year.

Risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08278978 (England and Wales)

Registered Charity number

1151727

Registered office

19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

Trustees

Mr S R Vincent (resigned 12.5.22)
Mr G Prothero
Mrs J A Kiely Trustee (Chair)
Miss L Reed Trustee
Mr A Cavell Director
Mr B S C Revell Trustee

Company Secretary

Ms C F Grant

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Raffingers LLP, Statutory Auditor
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

CHARITABLE OBJECTS AND PUBLIC BENEFIT

Jigsaw + is established for the public benefit by way of offering lifelong learning opportunities and promoting the welfare of adults with autism spectrum disorder and related communication disorders, improving the lives of those affected by these lifelong disorders.

In deciding the activities of the charitable company, the Trustees have had due regard to the public benefit guidance produced by the Charity Commission for England and Wales.

The aims of the charitable company for the public benefit are detailed in the 'Objectives and Activities' section of this report and the main activities undertaken in order to carry out the charitable company's aims for the public benefit are outlined under 'Achievements and Performance' above.

The activities that the charitable company provides that are considered for the public benefit in summary are:

- A provision for adults with autism spectrum disorder and related communication disorders based on the principles of applied behaviour analysis
- Social enterprises
- Family support by way of outreach services and parent education sessions
- Training for professionals involved in the education and support of adults with autism spectrum disorders
- Research opportunities for those with an interest in the education of individuals with autism and other autistic and related communication disorders
- Raising awareness of the difficulties faced by those affected by autism

These activities are for the benefit of individuals with autism spectrum disorder and related communication disorders, either directly or indirectly by way of supporting parents, carers or professionals involved in the education and welfare of those with autism. The opportunity to benefit is not restricted to any one local authority but is determined by the number of places available at Jigsaw CABAS School and Jigsaw+ Centre for Lifelong Learning. There is no restriction by gender, although more beneficiaries are male rather than female due to the prevalence characteristics of autism.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Jigsaw + for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Raffingers LLP, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 2 May 2023 and signed on its behalf by:

Mr G Prothero - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF JIGSAW +

Opinion
We have audited the financial statements of Jigsaw + (the 'charitable company') for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management and from our commercial knowledge and experience of the sector Jigsaw + belongs to;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the association, including the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019), Trustees Act, Bribery Act and data protection;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations, including the ones that ensure that the grants are used for intended purposes.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF JIGSAW +

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Thurairatnam Sudarshan FCCA (Senior Statutory Auditor)
for and on behalf of Raffingers LLP, Statutory Auditor
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

22 May 2023

JIGSAW +

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	2,456	2,456	9,250
Charitable activities	4				
Charitable activities		2,082,571	-	2,082,571	2,020,528
Other trading activities	3	2	30,846	30,848	140,018
Total		2,082,573	33,302	2,115,875	2,169,796
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		2,144,780	33,302	2,178,082	2,132,717
NET INCOME/(EXPENDITURE)		(62,207)	-	(62,207)	37,079
RECONCILIATION OF FUNDS					
Total funds brought forward		207,955	594,886	802,841	765,762
TOTAL FUNDS CARRIED FORWARD		145,748	594,886	740,634	802,841

The notes form part of these financial statements

JIGSAW +

BALANCE SHEET
31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	24,667	502,427	527,094	574,287
CURRENT ASSETS					
Debtors	12	251,303	-	251,303	238,939
Cash at bank and in hand		206,987	92,459	299,446	355,625
		458,290	92,459	550,749	594,564
CREDITORS					
Amounts falling due within one year	13	(290,995)	-	(290,995)	(312,922)
NET CURRENT ASSETS		167,295	92,459	259,754	281,642
TOTAL ASSETS LESS CURRENT LIABILITIES		191,962	594,886	786,848	855,929
CREDITORS					
Amounts falling due after more than one year	14	(46,214)	-	(46,214)	(53,088)
NET ASSETS		145,748	594,886	740,634	802,841
FUNDS	17				
Unrestricted funds				145,748	207,955
Restricted funds				594,886	594,886
TOTAL FUNDS				740,634	802,841

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2 May 2023 and were signed on its behalf by:

Mr G Prothero - Trustee

The notes form part of these financial statements

JIGSAW +

CASH FLOW STATEMENT
for the year ended 31 August 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(38,469)	68,037
Interest paid		(3,947)	(3,219)
Net cash (used in)/provided by operating activities		(42,416)	64,818
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,888)	-
Net cash (used in)/provided by investing activities		(6,888)	-
Cash flows from financing activities			
Loan repayments in year		(6,875)	(7,475)
Net cash used in financing activities		(6,875)	(7,475)
Change in cash and cash equivalents in the reporting period		(56,179)	57,343
Cash and cash equivalents at the beginning of the reporting period		355,625	298,282
Cash and cash equivalents at the end of the reporting period		299,446	355,625

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 August 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(62,207)	37,079
Adjustments for:		
Depreciation charges	54,082	89,209
Interest paid	3,947	3,219
Increase in debtors	(12,364)	(49,450)
Decrease in creditors	(21,927)	(12,020)
Net cash (used in)/provided by operations	(38,469)	68,037

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.21 £	Cash flow £	At 31.8.22 £
Net cash			
Cash at bank and in hand	355,625	(56,179)	299,446
	355,625	(56,179)	299,446
Debt			
Debts falling due within 1 year	(8,400)	-	(8,400)
Debts falling due after 1 year	(53,088)	6,874	(46,214)
	(61,488)	6,874	(54,614)
Total	294,137	(49,305)	244,832

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Trustees, in their consideration of going concern, have reviewed the charity's future cash flow forecasts and revenue projections which they believe are based on market data and past experience of similar charities. The charity is subject to a number of risks and uncertainties, and a risk register has been prepared which sets out the risks and the controls that are in place to mitigate their effect. The Trustees believe that the charity is adequately placed to manage its risks

After making enquiries, and taking into account the above, the Trustees have formed a judgement, at the time of approving the financial statements, that there is a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. For this reason, they have adopted the going concern basis in preparing the financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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

Charitable activities
Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

continued...

1. ACCOUNTING POLICIES - continued

Governance costs
Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity

Allocation and apportionment of costs
Overhead and support costs relating to charitable activities have been apportioned based on staff time.

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

Short leasehold	- 5% on cost
Fixtures, fitting and office equipment	- 33% on cost
Motor vehicles	- 20% on cost

The cost of tangible fixed assets includes expenditure incurred in bringing the assets into working condition for their intended use. Items of equipment are capitalised where the unit purchase price exceeds £5,000.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Grants	2,456	9,250

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

	2022	2021
	£	£
Grants received (restricted)	2,456	9,250

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Infection Control Fund from Surrey	400	58,000
National Lottery Grant	-	47,336
Insurance claim against exceptional Covid-19 costs	-	10,000
Other	30,448	24,682
	30,848	140,018

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Learning and support income	2,020,528	1,806,256

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	2,102,374	75,708	2,178,082

6. SUPPORT COSTS

	Governance costs
	£
Charitable activities	75,708

continued...

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	9,418	9,222
Depreciation - owned assets	54,081	89,209
Other operating leases	181,816	190,947

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

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

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,519,179	1,266,502
Social security costs	90,121	66,621
Other pension costs	18,033	12,384
	1,627,333	1,345,507

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

	2022	2021
Management	2	2
Administrative staff	4	4
Support workers	43	42
	49	48

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£80,001 - £90,000	-	1
£90,001 - £100,000	1	-
	1	1

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	9,250	9,250
Charitable activities			
Charitable activities	2,020,528	-	2,020,528
Other trading activities	2	140,016	140,018
Total	2,020,530	149,266	2,169,796
EXPENDITURE ON			
Charitable activities			
Charitable activities	2,005,359	127,358	2,132,717
NET INCOME	15,171	21,908	37,079
RECONCILIATION OF FUNDS			
Total funds brought forward	192,784	572,978	765,762
TOTAL FUNDS CARRIED FORWARD	207,955	594,886	802,841

11. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures, fitting and office equipment £	Motor vehicles £	Totals £
COST				
At 1 September 2021	688,052	303,682	82,255	1,073,989
Additions	1,990	4,898	-	6,888
At 31 August 2022	690,042	308,580	82,255	1,080,877
DEPRECIATION				
At 1 September 2021	149,815	303,682	46,205	499,702
Charge for year	36,790	4,898	12,393	54,081
At 31 August 2022	186,605	308,580	58,598	553,783
NET BOOK VALUE				
At 31 August 2022	503,437	-	23,657	527,094
At 31 August 2021	538,237	-	36,050	574,287

continued...

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	203,754	190,613
Other debtors	24,294	35,060
Prepayments	23,255	13,266
	251,303	238,939

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 15)	8,400	8,400
Trade creditors	27,624	15,451
Social security and other taxes	23,177	16,440
Other creditors	191,018	189,142
Accruals and deferred income	40,776	83,489
	290,995	312,922

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 15)	46,214	53,088

15. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	8,400	8,400
Amounts falling between one and two years:		
Bank loans	46,214	53,088

The loan is secured on the assets of the charity and the assets of The Jigsaw Trust, a related charity.

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Between one and five years	477,500	477,500
In more than five years	2,101,000	2,196,500
	2,578,500	2,674,000

continued...

17. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	207,955	(62,207)	145,748
Restricted funds			
Restricted fund	594,886	-	594,886
TOTAL FUNDS	802,841	(62,207)	740,634

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,082,573	(2,144,780)	(62,207)
Restricted funds			
Restricted fund	33,302	(33,302)	-
TOTAL FUNDS	2,115,875	(2,178,082)	(62,207)

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	192,784	15,171	207,955
Restricted funds			
Restricted fund	572,978	21,908	594,886
TOTAL FUNDS	765,762	37,079	802,841

continued...

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,020,530	(2,005,359)	15,171
Restricted funds			
Restricted fund	149,266	(127,358)	21,908
TOTAL FUNDS	2,169,796	(2,132,717)	37,079

18. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined contribution scheme. The assets of the scheme are held separately from those of the company, being invested with an insurance company. Contributions payable by the company to the fund amounted to £17,131 during the year (2021 - £11,765). There were no prepaid or accrued contributions at 31 August 2022 or 31 August 2021.

19. CONTINGENT LIABILITIES

There were no contingent liabilities at either the beginning or end of the financial year.

20. RELATED PARTY DISCLOSURES

At the balance sheet date, the charity owed £155,606 (2021 - £155,626) to The Jigsaw Trust, a sister charity.

21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

22. COMPANY LIMITED BY GUARANTEE

The guarantee of the members is limited to £1 each. There were five members at 31 August 2022 (31 August 2021: four). The liability of the members extends to twelve months after the date of resignation.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	2,456	9,250
Other trading activities		
Infection Control Fund from Surrey	400	58,000
National Lottery Grant	-	47,336
Insurance claim against exceptional Covid-19 costs	-	10,000
Other	30,448	24,682
	30,848	140,018
Charitable activities		
Learning and support income	2,082,571	2,020,528
Total incoming resources	2,115,875	2,169,796
EXPENDITURE		
Charitable activities		
Wages	1,462,781	1,221,082
Social security	85,252	63,285
Pensions	17,131	11,765
Other operating leases	181,816	190,947
Telephone, postage and stationery	16,257	17,312
Sundries	20,987	26,687
Recruitment costs	49,779	18,496
Materials and activities	109,869	331,472
Consultant fees and expenses	53,100	30,473
Training costs	9,807	7,639
Transport costs	35,690	37,350
Computer running costs	1,876	2,001
Short leasehold	36,791	67,313
Fixtures and fittings	4,898	5,645
Motor vehicles	12,393	16,251
Bank loan interest	3,947	3,219
	2,102,374	2,050,937
Support costs		
Governance costs		
Wages	56,398	45,420
Social security	4,869	3,336
Pensions	902	619
Auditors' remuneration	9,418	9,222
Accountancy and payroll costs	4,121	3,183
Carried forward	75,708	61,780

	2022 £	2021 £
Governance costs		
Brought forward	75,708	61,780
Legal and professional fees	-	20,000
	75,708	81,780
Total resources expended	2,178,082	2,132,717
Net (expenditure)/income	(62,207)	37,079

JIGSAW +

England & Wales - Charity number 1151727

Accounts

REGISTERED COMPANY NUMBER: 08278978 (England and Wales)
REGISTERED CHARITY NUMBER: 1151727

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

FOR

JIGSAW +

Raffingers LLP, Statutory Auditor
Chartered Certified Accountants
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

JIGSAW +

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for the year ended 31 August 2021

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REPORT OF THE TRUSTEES
for the year ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Jigsaw + is dedicated and passionate in its commitment to support adults with autism spectrum disorders to make positive, personal choices that enhance their wellbeing, independence and social inclusion.

In order to achieve this, Jigsaw + promotes and supports the lifelong learning and wellbeing of those affected by autism.

Our values

We are person-centred - We value everyone, whether our adult learners or staff, as individuals. We respect their aspirations and commitments in life and support their priorities, needs and abilities as well as respecting their limits.

We are caring - We act with compassion, honesty and apply high ethical standards at all times. Listening with respect to others, valuing difference and enhancing our community is at the core of our work.

We act with integrity - We are professional, reliable and responsible. We deliver a quality service at all times.

We work as a team - We listen to and respect one another and work together to achieve mutually beneficial outcomes

.

We focus on continuous learning for all - We promote learning, constructive feedback, coaching and mentoring for our learners as well as at all levels of the organisation.

REPORT OF THE TRUSTEES
for the year ended 31 August 2021

OBJECTIVES AND ACTIVITIES
Public benefit

Jigsaw + was established for the public benefit of offering lifelong learning and promoting the welfare of adults with autism spectrum disorders and related communication disorders, thus improving the lives of those affected. Maximising the potential and independence of adults with autism spectrum disorders also benefits their families and the wider community. Our services and activities are designed on the basis of the latest evidence and evaluated rigorously.

The activities that the charitable company provides that are considered for the public benefit in summary are:
- Lifelong learning provision for adults with autism spectrum disorders and related communication disorders based on the principles of applied behaviour analysis.
- Access to learning through participating in social enterprises provided through the auspices of The Jigsaw Trust.
- Training for professionals involved in the provision of lifelong learning and support of adult learners with autism spectrum disorders.
- Research opportunities for those with an interest in the provision of lifelong learning for adult learners with autism and other autistic and related communication disorders.
- Raising awareness among the general public of the challenges faced by those affected by autism.

These activities are for the benefit of individuals with autism spectrum disorders and related communication disorders, either directly or indirectly by way of supporting parents, carers or professionals involved in the lifelong learning and welfare of those with autism. Jigsaw + provides these public benefits to adults from a wide cross section of the community it serves. We offer our services to those most in need regardless of their background. Moreover, we attended community events hosted by Surrey County Council and others to encourage uptake of our provision by adults from a wide range of backgrounds.

The opportunity to benefit is not restricted to any one local authority but is determined by the number of places available at Jigsaw +. Adult learners' journey times are generally expected to be no longer than 90 minutes. There is no restriction by gender, although more beneficiaries are male rather than female due to the prevalent characteristics of autism. The fees payable to Jigsaw + are significant and would be outside the funding capacity of all but a very few families. Fees are in the main fully paid by the care package agreed and funded by the client's local authority

The Trustees have had due regard to the public benefit guidance produced by the Charity Commission for England and Wales.

Our services

Jigsaw + supports those aged 16 and over with an autism spectrum disorder through the provision of lifelong learning opportunities and wellbeing support.

This year our provision grew from supporting 39 learners in September 2020 (Whole time equivalent (WTE) 42.05) to 46 learners in August 2021 (WTE 47.95) WTE is the average of the ratio of Learning support worker to Adult learner as this varies depending on required support.

We work together as a team to offer every adult learner:
- Learning support through person-centred, individually designed learning plans suited to their needs, likes and abilities and drawing on the appropriate and relevant topics from a comprehensive central curriculum aimed to develop communication and life skills
- Employment support through access to vocational training, volunteering and work experience whether with social enterprises operated by The Jigsaw Trust, including Cafe on the Park, GardenWORKS, ArtWORKS, or other places of employment, for example at a local horse sanctuary, Co-op supermarket and St Nicolas church.
- Wellbeing support through access to social, leisure, fitness and therapeutic opportunities.

Jigsaw + is open for 49 weeks a year and continued its services throughout the Covid-19 lockdowns. Given the vulnerability of our learners, we have offered both face-to-face support as well as home learning support, for those who were shielding or whose parents/carers chose for them to remain at home as a result of the pandemic.

REPORT OF THE TRUSTEES
for the year ended 31 August 2021

OBJECTIVES AND ACTIVITIES

Our strategy

In 2020/21 the core strategic priority of Jigsaw + has remained that of continuing to grow services in a sustainable way, although this has been a challenge in the latter part of the financial year and beyond due to the ability to attract staff, which is referred to further below . We have continued to maintain high standards of delivery and to be recognised for the high quality of staff training, including certified training.

Our strategy at all times during the covid pandemic, including during the various lockdowns has been , to ensure vulnerable adult learners would continue to receive the support they and their families depend on. Regrettably, challenges around recruitment allied with staff absences due to the need to self-isolate meant that we were not able to offer an unrestricted service throughout the financial year and a reduced timetable had to be implemented for a number of our adult learners from July 2021 to ensure the safety and wellbeing of all those on site. For those adult learners who were on a reduced timetable, this has typically meant that they missed two sessions a week (equating to one day for those who attend full time). However, all learners who were not able to be onsite for whatever reason received welfare calls, home learning packs, resources for activities, and advice and guidance. At all times, Jigsaw + operated in full accordance with the guidance provided for social care settings arising from the pandemic, such as regular testing of staff and dividing our cohort into bubbles..

A number of steps were taken before the end of the financial year to improve recruitment; however, it became clear at the start of the 2021/22 financial year that further action was required in order to achieve staffing levels that would permit the re-instatement of full-service delivery and allow Jigsaw + to confirm start dates for those adult learners with an offer of a place, including former pupils of Jigsaw School. Accordingly, the Trustees approved the payment of a market supplement with effect from October 2021. This strategy has proved effective in attracting staff and since January 2022, a full service to all existing adult learners has been provided and it has been possible to offer start dates for those waiting to take up a place at Jigsaw +.

There will be an adverse impact on the financial performance for Jigsaw + for the 2021/22 financial year resulting from the payment of the market supplement and loss of fees for those sessions adult learners on a reduced timetable were unable to attend. However, the Trustees consider that the steps taken will mitigate the impact going forward and allow the growth of services.

Equal opportunities policy

The Trustees recognise that equal opportunities should be an integral part of good practice within the workplace. Jigsaw + aims to establish equal opportunities in all areas of its activities including creating a working environment in which the contributions and needs of all people are fully valued.

Selected policies can be found on the Jigsaw + website.

REPORT OF THE TRUSTEES
for the year ended 31 August 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Jigsaw + is dedicated and passionate in its commitment to support adults with an autism spectrum disorder and help them make positive choices that enhance their wellbeing, independence and social inclusion. Learning support workers work closely with clients to create a personal development plan that focuses on the identification and achievement of meaningful, individual goals. We have continued to provide specialist support to aid the development of social and communication skills and life skills and have provided opportunities for wellbeing activities including yoga, art, drama and music lessons. All clients are able to access social enterprises provided under the auspices of The Jigsaw Trust including ARTworks, GARDENWorks and Cafe on the Park providing them with rich opportunities to develop skills for employment and contribute to the local community.

Although much of our offsite learning opportunities remained suspended during the year due to the pandemic, onsite teaching and learning sessions continued, and baking and GARDENWorks sessions were delivered. This has enabled our learners to continue to learn and progress.

Jigsaw + is an OCN London accredited training provider. This enables Jigsaw + to offer our learners recognised qualifications in areas such as Personal Progress, Independent Living and Vocational Training providing learners with the tools they need to live as independently as possible.

Jigsaw +continues to offer professional development programmes to staff on permanent contract. For the period from September 2020 to August 2021, the number of staff gaining certification was:
- Five staff completed the Care Certificate; the Care Certificate is an identified set of standards that health and social care workers adhere to in their daily working life and involves online assessments of 15 workbooks, completion of a training portfolio and observations of work in practice.
- Four staff completed the Jigsaw + Introductory Rank which comprises 4 modules requiring staff to complete study and research related to behaviour analysis and observations of work in practice. Three staff who completed this rank gained promotion.
- One staff member completed the CABAS Teacher I Rank which comprises ten modules consistent with training staff as strategic behaviour analysts of instruction; completion of each module requires research, study, observations and data analyses
- One staff member completed the Registered Behaviour Technician (RBT) exam; the RBT is a paraprofessional certification in behaviour analysis.

All staff continue to complete mandatory training in health and social care via the CareSkills Academy, an online training platform. Staff are also required to complete mandatory training in safeguarding adults at risk, PROACT-SCIPr-UK and behaviour analysis.

The Trustees would like to record their sincere thanks to all those associated with Jigsaw + staff, volunteers and adult learners whose efforts and dedication enable Jigsaw + to provide a friendly, happy and secure environment where individuals learn and achieve. In particular, we wish to recognise the dedication and resilience of all the staff who have continued to provide a high quality service in what has been a difficult and challenging year. It is the commitment of staff, volunteers and our adult learners themselves, together with the parents and carers, Trustees and supporters that ensures the continued success of Jigsaw + to move forward in furtherance of its strategic aims. We would also like to express out thanks to parents and carers for their support and understanding during the year.

Fundraising activities

Jigsaw + was supported in its fundraising activities by the Fundraising Team employed by The Jigsaw Trust. We are very grateful to the following who have provided support during the year:

The National Lottery for funding an additional portacabin to facilitate the creation of bubbles for our adult learners as part of our covid precautions
Surrey County Council who contributed towards the costs of additional covid prevention measures
Blakemore Foundation
Cranleigh & District Lions
Edward Gostling

and all those individuals who have supported Jigsaw + through gifts in kind.

REPORT OF THE TRUSTEES
for the year ended 31 August 2021

FINANCIAL REVIEW

Reserves policy

The Trustees have agreed that the charitable company should maintain unrestricted funds, which are the free reserves of the charitable company at a level equivalent to cover approximately three months running costs of Jigsaw +. For the year ended 31 August 2021, three months running costs are estimated at £530,000 and the total free reserves as at 31 August 2021 were £207,955. Although reserves as at 31st August 2021 do not meet the desired level the Trustees are committed to the reserves policy. The Trustees will continue to consider ways in which additional unrestricted funds can be raised.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Independent assurance

Raffingers have undertaken the statutory external audit of The Jigsaw Trust and its subsidiary Jigsaw Trading (2013) Limited. They also report on the adequacy and effectiveness of The Jigsaw Trust's system of internal financial control through, if considered necessary, the qualification of the annual financial accounts, the "management letter" and ad hoc assessments and reviews.

The financial results for the year to 31 August 2021 are shown in the attached financial statements.

Income from Charitable activities amounted to £2,020,528 representing an average WTE of 48 during the year. This is an increase in Charitable activity Income of £214,272 (11.9%) compared with 2019/20. In 2019/20 the average WTE stood at 45, an increase in the year therefore of 3.

Donations, legacy restricted funds and fundraising income attained in year were £149,266; an increase of £97,773 from 2019/20 when funds attained were £51,493 In the main, this relates to funds received towards the extraordinary costs associated with covid.

There was a net increase in funds of £37,079 (2019/20 - £158,422) with total funds carried forward of £802,841 (2019/20 -
£765,762). Of the funds at year end, £594,886 was restricted and the remaining £207,955 unrestricted.

FUTURE PLANS

The Trustees and Management are committed to working closely to ensure that Jigsaw + can continue to offer high quality support to our learners and grow the service through the remainder of the Covid-19 pandemic and beyond. We look to continue to improve services and resources for the lifelong learning, integration, guidance, assessment and support of people affected by an autism spectrum disorder in these challenging circumstances.

We will also continue to promote a greater knowledge and understanding of autism spectrum disorders by the public and those concerned with the welfare of those affected by autism, , with the aim of creating and delivering an integrated model for lifelong learning.

Notwithstanding the on-going challenges to our day-to-day service delivery, we continue to aspire to expand our services to offer independent living options, which a growing number of our learners and their families require.

REPORT OF THE TRUSTEES
for the year ended 31 August 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

Jigsaw + is constituted as a company limited by guarantee and was incorporated on 1 November 2012. The company is registered under the Companies Act, England and Wales (Company Registration Number 08278978) and with the Charity Commission (Charity Registration Number 1151727) and is governed by its memorandum and articles of association

The Jigsaw Trust is the sole member of Jigsaw + and provides services principally finance, facilities, HR and IT to Jigsaw +. Staff in these business areas are employed by The Jigsaw Trust and the costs associated with these areas are apportioned between the activities of The Jigsaw Trust and Jigsaw +.

Recruitment and appointment of new trustees

The Articles of Association stipulate that there must be a minimum of three trustees and a maximum of thirty trustees.

Organisational structure

Overall responsibility for the charity lies with the trustees, a number of whom additionally sit on the Board of Trustees for The Jigsaw Trust.

Induction and training of new trustees

Potential trustees are invited to informally attend trustee meetings prior to appointment and a comprehensive induction programme is available. Additionally individual trustees may undertake external training in a particular area of their role.

Related parties

No trustee had any beneficial interest in any contract with the charitable company during the year.
Save as disclosed in Note 21 to the Financial Statements there were no related party transactions during the financial year.

Risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08278978 (England and Wales)

Registered Charity number

1151727

Registered office

19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

Trustees

Mr S R Vincent
Mr G Prothero
Ms J A Kiely Trustee
Miss L Reed Trustee
Mr A Cavell Director (appointed 22.2.21)
Mr B S C Revell Trustee (appointed 16.3.21)
Mr D Chadwick Trustee (appointed 23.3.21) (resigned 19.6.21)

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
Ms C F Grant

Auditors
Mr Thurairatnam Sudarshan
FCCA
Raffingers LLP, Statutory Auditor
Chartered Certified Accountants
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

CHARITABLE OBJECTS AND PUBLIC BENEFIT

Jigsaw + is established for the public benefit by way of offering lifelong learning opportunities and promoting the welfare of adults with autism spectrum disorder and related communication disorders, improving the lives of those affected by these lifelong disorders.

In deciding the activities of the charitable company, the Trustees have had due regard to the public benefit guidance produced by the Charity Commission for England and Wales.

The aims of the charitable company for the public benefit are detailed in the 'Objectives and Activities' section of this report and the main activities undertaken in order to carry out the charitable company's aims for the public benefit are outlined under 'Achievements and Performance' above.

The activities that the charitable company provides that are considered for the public benefit in summary are:

- A provision for adults with autism spectrum disorder and related communication disorders based on the principles of applied behaviour analysis.
- Social enterprises
- Family support by way of outreach services and parent education sessions
- Training for professionals involved in the education and support of adults with autism spectrum disorders
- Research opportunities for those with an interest in the education of individuals with autism and other autistic and related communication disorders
- Raising awareness of the difficulties faced by those affected by autism

These activities are for the benefit of individuals with autism spectrum disorder and related communication disorders, either directly or indirectly by way of supporting parents, carers or professionals involved in the education and welfare of those with autism. The opportunity to benefit is not restricted to any one local authority but is determined by the number of places available at Jigsaw CABAS School and Jigsaw+ Centre for Lifelong Learning. There is no restriction by gender, although more beneficiaries are male rather than female due to the prevalence characteristics of autism.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Jigsaw + for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Raffingers LLP, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 April 2022 and signed on its behalf by:

Mr G Prothero - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF JIGSAW +

Opinion

We have audited the financial statements of Jigsaw + (the 'charitable company') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with management and from our commercial knowledge and experience of the sector Jigsaw + belongs to;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the association, including the Charities Act 2011, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the
Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019), Trustees Act, Bribary Act and data protection;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations, including the ones that ensure that the grants are used for intended purposes.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and
other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Thurairatnam Sudarshan FCCA (Senior Statutory Auditor)
for and on behalf of Raffingers LLP, Statutory Auditor
Chartered Certified Accountants
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

25 April 2022

JIGSAW +

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	9,250	9,250	51,493
Charitable activities	5				
Charitable activities		2,020,528	-	2,020,528	1,806,256
Other trading activities	3	-	140,016	140,016	-
Investment income	4	-	-	-	265
Total		2,020,528	149,266	2,169,794	1,858,014
EXPENDITURE ON					
Charitable activities	6				
Charitable activities		2,005,357	127,358	2,132,715	1,699,592
NET INCOME		15,171	21,908	37,079	158,422
RECONCILIATION OF FUNDS					
Total funds brought forward		192,784	572,978	765,762	607,340
TOTAL FUNDS CARRIED FORWARD		207,955	594,886	802,841	765,762

The notes form part of these financial statements

BALANCE SHEET
31 August 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	36,050	538,237	574,287	663,496
CURRENT ASSETS					
Debtors	13	238,939	-	238,939	189,489
Cash at bank and in hand		262,212	93,413	355,625	298,282
		501,151	93,413	594,564	487,771
CREDITORS					
Amounts falling due within one year	14	(267,946)	(36,764)	(304,710)	(324,205)
NET CURRENT ASSETS		233,205	56,649	289,854	163,566
TOTAL ASSETS LESS CURRENT LIABILITIES		269,255	594,886	864,141	827,062
CREDITORS					
Amounts falling due after more than one year	15	(61,300)	-	(61,300)	(61,300)
NET ASSETS		207,955	594,886	802,841	765,762
FUNDS	18				
Unrestricted funds				207,955	192,784
Restricted funds				594,886	572,978
TOTAL FUNDS				802,841	765,762

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 April 2022 and were signed on its behalf by:

Mr G Prothero - Trustee

The notes form part of these financial statements

JIGSAW +

CASH FLOW STATEMENT
for the year ended 31 August 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	68,037	56,567
Interest paid		(3,219)	(1,815)
Net cash provided by operating activities		64,818	54,752
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(213,109)
Interest received		-	265
Net cash provided by/(used in) investing activities		-	(212,844)
Cash flows from financing activities			
Loan repayments in year		(7,475)	(9,000)
Net cash used in financing activities		(7,475)	(9,000)
Change in cash and cash equivalents in the reporting period		57,343	(167,092)
Cash and cash equivalents at the beginning of the reporting period		298,282	465,374
Cash and cash equivalents at the end of the reporting period		355,625	298,282

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 August 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	37,079	158,422
Adjustments for:		
Depreciation charges	89,209	96,381
Interest received	-	(265)
Interest paid	3,219	1,815
Increase in debtors	(49,450)	(5,344)
Decrease in creditors	(12,020)	(194,442)
Net cash provided by operations	68,037	56,567

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.20 £	Cash flow £	At 31.8.21 £
Net cash			
Cash at bank and in hand	298,282	57,343	355,625
	298,282	57,343	355,625
Debt			
Debts falling due within 1 year	(7,663)	7,475	(188)
Debts falling due after 1 year	(61,300)	-	(61,300)
	(68,963)	7,475	(61,488)
Total	229,319	64,818	294,137

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees, in their consideration of going concern, have reviewed the charity's future cash flow forecasts and revenue projections which they believe are based on market data and past experience of similar charities. The charity is subject to a number of risks and uncertainties, and a risk register has been prepared which sets out the risks and the controls that are in place to mitigate their effect. The trustees believe that the charity is adequately placed to manage its risks

After making enquiries, and taking into account the above, the trustees have formed a judgement, at the time of approving the financial statements, that there is a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. For this reason, they have adopted the going concern basis in preparing the financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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

Charitable activities
Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

continued...

1. ACCOUNTING POLICIES - continued

Governance costs
Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity

Allocation and apportionment of costs
Overhead and support costs relating to charitable activities have been apportioned based on staff time.

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

Short leasehold	-	5% on cost
Fixtures, fitting and office equipment	-	33% on cost
Motor vehicles	-	20% on cost

The cost of tangible fixed assets includes expenditure incurred in bringing the assets into working condition for their intended use. Items of equipment are capitalised where the unit purchase price exceeds £5,000.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Grants	9,250	51,493

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

	2021	2020
	£	£
Grants received (restricted)	9,250	51,493

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Infection Control Fund from Surrey	58,000	-
National Lottery Grant	47,336	-
Insurance claim against exceptional Covid-19 costs	10,000	-
Other	24,680	-
	140,016	-

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	265

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Learning and support income	2,020,528	1,806,256

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	2,050,935	81,780	2,132,715

continued...

7. SUPPORT COSTS

	Governance costs
	£
Charitable activities	81,780

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	9,222	8,400
Depreciation - owned assets	89,209	96,381
Other operating leases	190,947	160,035

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	1,266,502	1,138,195
Social security costs	66,621	65,323
Other pension costs	12,384	14,654
	1,345,507	1,218,172

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

	2021	2020
Management	2	2
Administrative staff	4	3
Support workers	42	41
	48	46

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
£80,001 - £90,000	1	1

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	51,493	51,493
Charitable activities			
Charitable activities	1,806,256	-	1,806,256
Investment income	265	-	265
Total	1,806,521	51,493	1,858,014
EXPENDITURE ON			
Charitable activities			
Charitable activities	1,645,088	54,504	1,699,592
NET INCOME/(EXPENDITURE)	161,433	(3,011)	158,422
RECONCILIATION OF FUNDS			
Total funds brought forward	31,351	575,989	607,340
TOTAL FUNDS CARRIED FORWARD	192,784	572,978	765,762

12. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures, fitting and office equipment £	Motor vehicles £	Totals £
COST				
At 1 September 2020 and 31 August 2021	688,052	303,682	82,255	1,073,989
DEPRECIATION				
At 1 September 2020	82,502	298,037	29,954	410,493
Charge for year	67,313	5,645	16,251	89,209
At 31 August 2021	149,815	303,682	46,205	499,702
NET BOOK VALUE				
At 31 August 2021	538,237	-	36,050	574,287
At 31 August 2020	605,550	5,645	52,301	663,496

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	190,613	141,985
Other debtors	35,060	31,557
Prepayments	13,266	15,947
	238,939	189,489

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 16)	188	7,663
Trade creditors	15,451	24,766
Amounts owed to group undertakings	-	3,668
Social security and other taxes	16,440	89,746
Other creditors	189,142	189,962
Accruals and deferred income	83,489	8,400
	304,710	324,205

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 16)	61,300	61,300

16. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	188	7,663
Amounts falling between one and two years:		
Bank loans	61,300	61,300

The loan is secured on the assets of the charity and the assets of The Jigsaw Trust, a related charity.

continued...

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Between one and five years	477,500	477,500
In more than five years	2,196,500	2,196,500
	2,674,000	2,674,000

18. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	192,784	15,171	207,955
Restricted funds			
Restricted fund	572,978	21,908	594,886
TOTAL FUNDS	765,762	37,079	802,841

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	2,020,528	(2,005,357)	15,171
Restricted funds			
Restricted fund	149,266	(127,358)	21,908
TOTAL FUNDS	2,169,794	(2,132,715)	37,079

Comparatives for movement in funds

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	31,351	161,433	192,784
Restricted funds			
Restricted fund	575,989	(3,011)	572,978
TOTAL FUNDS	607,340	158,422	765,762

continued...

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,806,521	(1,645,088)	161,433
Restricted funds			
Restricted fund	51,493	(54,504)	(3,011)
TOTAL FUNDS	1,858,014	(1,699,592)	158,422

19. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined contribution scheme. The assets of the scheme are held separately from those of the company, being invested with an insurance company. Contributions payable by the company to the fund amounted to £11,765 during the year (2020 - £13,848). There were no prepaid or accrued contributions at 31 August 2021 or 31 August 2020.

20. CONTINGENT LIABILITIES

There were no contingent liabilities at either the beginning or end of the financial year.

21. RELATED PARTY DISCLOSURES

At the balance sheet date, the charity owed £155,626 (2020 - £155,626 to The Jigsaw Trust, a sister charity.

22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

23. COMPANY LIMITED BY GUARANTEE

The guarantee of the members is limited to £1 each. There were four members at 31 August 2021 (31 August 2020: three). The liability of the members extends to twelve months after the date of resignation.

JIGSAW +

England & Wales - Charity number 1151727

Accounts

REGISTERED COMPANY NUMBER: 08278978 (England and Wales)
REGISTERED CHARITY NUMBER: 1151727

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

FOR

JIGSAW +

Raffingers LLP
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

JIGSAW +

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for the year ended 31 August 2020

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JIGSAW + (REGISTERED NUMBER: 08278978)

REPORT OF THE TRUSTEES
for the year ended 31 August 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Jigsaw + is dedicated and passionate in its commitment to support adults with autism spectrum disorders to make positive, personal choices that enhance their wellbeing, independence and social inclusion.

In order to achieve this, Jigsaw + promotes and supports the lifelong learning and wellbeing of those affected by autism.

Our values
We are person-centred - We value everyone, whether our adult learners or staff, as individuals. We respect their aspirations and commitments in life and support their priorities, needs, abilities as well as respecting their limits.
We are caring - We act with compassion, honesty and apply high ethical standards at all times. Listening with respect to others, valuing difference and enhancing our community is at the core of our work.
We act with integrity - We are professional, reliable and responsible. We deliver a quality service at all times.
We work as a team - We listen to and respect one another and work together to achieve mutually beneficial outcomes.
We focus on continuous learning for all - We promote learning, constructive feedback, coaching and mentoring for our learners as well as at all levels of the organisation.

Public benefit

Jigsaw + was established for the public benefit of offering lifelong learning and promoting the welfare of adults with autism spectrum disorders and related communication disorders, thus improving the lives of those affected. Maximising the potential and independence of adults with autism spectrum disorders also benefits their families and the wider community. Our services and activities are designed on the basis of the latest evidence and evaluated rigorously.

The activities that the charitable company provides that are considered for the public benefit in summary are:
- Lifelong learning provision for adults with autism spectrum disorders and related communication disorders based on the principles of applied behaviour analysis.
- Access to learning through participating in social enterprises provided through the auspices of The Jigsaw Trust.
- Training for professionals involved in the provision of lifelong learning and support of adult learners with autism spectrum disorders.
- Research opportunities for those with an interest in the provision of lifelong learning for adult learners with autism and other autistic and related communication disorders.
- Raising awareness among the general public of the challenges faced by those affected by autism.

These activities are for the benefit of individuals with autism spectrum disorders and related communication disorders, either directly or indirectly by way of supporting parents, carers or professionals involved in the lifelong learning and welfare of those with autism. Jigsaw + provides these public benefits to adults from a wide cross section of the community it serves. We offer our services to those most in need regardless of their background. Moreover, we attended community events hosted by Surrey County Council and others to encourage uptake of our provision by adults from a wide range of backgrounds.

The opportunity to benefit is not restricted to any one local authority but is determined by the number of places available at Jigsaw +. Adult learners' journey times are generally expected to be no longer than 90 minutes. There is no restriction by gender, although more beneficiaries are male rather than female due to the prevalence characteristics of autism. The fees payable to Jigsaw + are significant and would be outside the funding capacity of all but a very few families. Fees are in the main fully paid by the care package agreed and funded by the client's local authority

The Trustees have had due regard to the public benefit guidance produced by the Charity Commission for England and Wales.

OBJECTIVES AND ACTIVITIES

Our services

Jigsaw + supports those aged 16 and over with an autism spectrum disorder through the provision of lifelong learning opportunities and wellbeing support.

This year our provision grew from supporting 38 learners in September 2019 (Whole time equivalent (WTE) 40.6) to 42 learners in April 2020 (WTE 44.9) before declining slightly during the Covid-19 outbreak to 39 learners in August 2020 (WTE 42.1). WTE is the average of the ratio of Learning support worker to Adult learner as this varies depending on required support.

We work together as a team to offer every adult learner:

- Learning support through person-centred, individually designed learning plans suited to their needs, likes and abilities and drawing on the appropriate and relevant topics from a comprehensive central curriculum aimed to develop communication and life skills
- Employment support through access to vocational training, volunteering and work experience whether with social enterprises operated by The Jigsaw Trust, including Café on the Park, GardenWORKS, ArtWORKS, or other places of employment, for example at a local horse sanctuary, Co-op supermarket and St Nicolas church.
- Wellbeing support through access to social, leisure, fitness and therapeutic opportunities.

Jigsaw + is open for 49 weeks a year and has continued its services throughout the first Covid-19 lockdown. Given the vulnerability of our learners, we have offered both face-to-face support as well as home learning support, for those who were shielding or whose parents/carers chose for them to remain at home.

Our strategy

In 2019/20 the core strategic priority of Jigsaw + has been to continue to grow services in a sustainable way, which was achieved prior to the Covid-19 pandemic. We have maintained high standards of delivery and continue to be recognised for the high quality of staff training, including certified training.

From March 2020 our strategic priorities shifted towards securing continuity of service during the Covid-19 outbreak, to ensure vulnerable adult learners would continue to receive the support they and their families depend on. We offered an unrestricted service throughout the financial year. Moreover, all learners who were not onsite received welfare calls, home learning packs, resources for activities, and advice and guidance at all times. In order to achieve this we implemented a number of changes to our service such as dividing our cohort into four bubbles, which required additional accomodation facilities to be taken on at short notice.

REPORT OF THE TRUSTEES
for the year ended 31 August 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Jigsaw + is dedicated and passionate in its commitment to support adults with an autism spectrum disorder and help them make positive choices that enhance their wellbeing, independence and social inclusion. Learning support workers work closely with clients to create a personal development plan that focuses on the identification and achievement of meaningful, individual goals. We have continued to provide specialist support to aid the development of social and communication skills and life skills and have provided opportunities for wellbeing activities including yoga, art, drama and music lessons. All clients accessed social enterprises provided under the auspices of The Jigsaw Trust including ARTworks, GARDENWorks and Café on the Park providing them with rich opportunities to develop skills for employment and contribute to the local community.

During 2019/2020, a major achievement for Jigsaw + was maintaining continuity of support for learners and their families. Jigsaw + continued to offer support onsite for our vulnerable adults. Although much of our offsite learning opportunities have had to be suspended, onsite teaching and learning sessions continued, baking and GARDENWorks sessions were delivered. This enabled our learners to continue to learn and progress, although how learners accessed learning opportunities had to change very quickly. In a recent survey, 100% of families that responded reported that their son or daughter was making good progress at Jigsaw +, and of those 50% of families report that their son or daughters' progress had not been impacted by Covid-19.

Jigsaw + applied, and has been approved, to become an OCN London accredited training provider. This will enable Jigsaw + to offer our learners qualifications, as an accredited training provider, in areas such as Personal Progress, Independent Living and Vocational Training. We look forward to rolling this out over the coming year to provide learners with the tools they need to live as independently as possible.

Our team of learning support workers continued to progress through our professional development programmes. Eleven members of staff completed the Care Certificate (The Care Certificate is an identified set of standards that health and social care workers adhere to in their daily working life). Three staff completed the CABAS Introductory rank, all of whom were subsequently promoted within the organisation. Two staff completed the Registered Behaviour Technician (RBT) exam, two further staff completed the 40 hours of training and supervision for the RBT course. All staff continue to work through the Care Skills Academy Health and Social Care online courses.

The Trustees would like to record their thanks to all those associated with Jigsaw + staff, volunteers and adult learners whose efforts and dedication enable Jigsaw + to provide a friendly, happy and secure environment where individuals learn and achieve. It is the commitment of all these, together with the parents, Trustees and supporters that ensures the continued success of Jigsaw + to move forward in furtherance of its strategic aims.

REPORT OF THE TRUSTEES
for the year ended 31 August 2020

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Jigsaw + is supported in its fundraising activities by the Fundraising Team employed by The Jigsaw Trust.

During the year funds totalling £49,446 were raised which ensured the completion of a new Horticulture Centre which opened in early 2020 on land immediately adjacent to the Lifelong Learning Centre. The Trustees would like to extend thanks to the following organisations who have supported Jigsaw + in this project (both during the 2019-20 financial year and previously):

The National Lottery Community Fund
Hobson Charity Trust
The Coleman Trust
Garfield Weston
The Baily Thomas Charitable Fund
Cranleigh Golf Club
Childwick Trust

2019-20 also saw the Fundraising Team taking their first steps towards raising funds towards Jigsaw's embedded enterprises which offer valuable vocational opportunities to Adult Learners and include GARDENWorks, Jigsaw Café and Baking programme. We are incredibly grateful to the following funders for their support:

The Bishop of Guildford's Communities Fund
Mulberry Trust

Jigsaw + is very grateful to all those listed above and all those individuals who have supported us through gifts in kind.

Due to the outbreak of Covid-19, it was necessary for Jigsaw + to purchase an additional Annex to support social distancing and ensure Adult Learners could be contained in specific bubbles. Jigsaw + would like to say a special thank you to the National Lottery Community Foundation and the Edward Gostling Trust who between then donated £55,331 towards the cost.

FINANCIAL REVIEW

Reserves policy

The Trustees have agreed that the charitable company should maintain unrestricted funds, which are the free reserves of the charitable company at a level equivalent to cover approximately three months running costs of Jigsaw +. For the year ended 31 August 2020, three months running costs are estimated at £425,000 and the total free reserves as at 31 August 2020 were £192,785. Although reserves as at 31st August 2020 do not meet the desired level the Trustees are committed to the reserves policy. The Trustees will continue to consider ways in which additional unrestricted funds can be raised.

Equal opportunities policy

The Trustees recognise that equal opportunities should be an integral part of good practice within the workplace. Jigsaw + aims to establish equal opportunities in all areas of its activities including creating a working environment in which the contributions and needs of all people are fully valued.

Selected policies can be found on the Jigsaw + website.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Independent assurance

Raffingers have undertaken the statutory external audit of The Jigsaw Trust and its subsidiary Jigsaw Trading (2013) Limited. They also report on the adequacy and effectiveness of The Jigsaw Trust's system of internal financial control through, if considered necessary, the qualification of the annual financial accounts, the "management letter" and ad hoc assessments and reviews.

REPORT OF THE TRUSTEES
for the year ended 31 August 2020

FINANCIAL REVIEW

Financial results

The financial results for the year to 31 August 2020 are shown in the attached financial statements.

Income from Charitable activities amounted to £1,806,256 representing an average WTE of 46.1 during the year. This is an increase in Charitable activity Income of £197,145 (12.3%) compared with 2018/19. In 2018/19 the average WTE stood at 40.7, an increase in the year therefore of 5.4.

Donations and legacy restricted funds attained in year were £51,493, in 2018/19 funds attained were £41,144 an increase of £10,349. In the main, the 2019/20 Restricted Income of £51,493 was raised towards the construction of a new Horticultural Centre.

There was a net increase in funds of £158,422 (2019 - £48,221) with total funds carried forward of £765,762 (2019 - £607,340). Of the funds at year end, £572,978 was restricted and the remaining £192,784 unrestricted.

FUTURE PLANS

The Trustees and Management are committed to working closely to ensure that Jigsaw + can continue to offer high quality support to our learners through the remainder of the Covid-19 pandemic and beyond. We look to continue to improve services and resources for the lifelong learning, integration, guidance, assessment and support of people affected by an autism spectrum disorder in these challenging circumstances.

We will also promote a greater knowledge and understanding of autism spectrum disorders by the public and those concerned with the welfare of those affected by autism, including how they are impacted by local and national lockdowns, with the aim of creating and delivering an integrated model for lifelong learning.

Notwithstanding the on-going challenges to our day-to-day service delivery, we are also investigating options to expand our services to offer independent living options, which a growing number of our learners and their families require. We expect to be registering with the CQC and piloting supported living services in the short term.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

Jigsaw + is constituted as a company limited by guarantee and was incorporated on 1 November 2012. The company is registered under the Companies Act, England and Wales (Company Registration Number 08278978) and with the Charity Commission (Charity Registration Number 1151727) and is governed by its memorandum and articles of association

The Jigsaw Trust is the sole member of Jigsaw + and provides services principally finance, facilities, HR and IT to Jigsaw +. Staff in these business areas are employed by The Jigsaw Trust and the costs associated with these areas are apportioned between the activities of The Jigsaw Trust and Jigsaw +.

Recruitment and appointment of new trustees

The Articles of Association stipulate that there must be a minimum of three trustees and a maximum of thirty trustees.

Organisational structure

Overall responsibility for the charity lies with the trustees, a number of whom additionally sit on the Board of Trustees for the Jigsaw Trust.

Induction and training of new trustees

Potential trustees are invited to informally attend trustee meetings prior to appointment and a comprehensive induction programme is available. Additionally individual trustees may undertake external training in a particular area of their role.

Related parties

No trustee had any beneficial interest in any contract with the charitable company during the year.

Save as disclosed in Note 20 to the Financial Statements there were no related party transactions during the financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08278978 (England and Wales)

Registered Charity number
1151727

Registered office
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

Trustees
Mr S R Vincent
Mr G Prothero
Ms J A Kiely Trustee
Miss L Reed Trustee (appointed 27.1.20)
Mr A Cavell (appointed 22.2.21)
Mr B S C Revell (appointed 16.3.21)
Mr D Chadwick (appointed 23.3.21)

Company Secretary
Ms C F Grant

Auditors
Raffingers LLP
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Jigsaw + for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Raffingers LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 31 March 2021 and signed on its behalf by:

Mr G Prothero - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF JIGSAW +

Opinion

We have audited the financial statements of Jigsaw + (the 'charitable company') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF JIGSAW +

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Suda Ratnam FCCA (Senior Statutory Auditor)
for and on behalf of Raffingers LLP
19-20 Bourne Court
Southend Road
Woodford Green
Essex
IG8 8HD

7 April 2021

JIGSAW +

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	51,493	51,493	41,144
Charitable activities	4				
Charitable activities		1,806,256	-	1,806,256	1,609,111
Investment income	3	265	-	265	-
Total		1,806,521	51,493	1,858,014	1,650,255
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		1,645,088	54,504	1,699,592	1,602,034
NET INCOME/(EXPENDITURE)		161,433	(3,011)	158,422	48,221
RECONCILIATION OF FUNDS					
Total funds brought forward		31,351	575,989	607,340	559,119
TOTAL FUNDS CARRIED FORWARD		192,784	572,978	765,762	607,340

The notes form part of these financial statements

BALANCE SHEET
31 August 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	11	53,754	609,742	663,496	546,768
CURRENT ASSETS					
Debtors	12	189,489	-	189,489	184,145
Cash at bank and in hand		298,282	-	298,282	465,374
		487,771	-	487,771	649,519
CREDITORS					
Amounts falling due within one year	13	(287,441)	(36,764)	(324,205)	(518,647)
NET CURRENT ASSETS		200,330	(36,764)	163,566	130,872
TOTAL ASSETS LESS CURRENT LIABILITIES		254,084	572,978	827,062	677,640
CREDITORS					
Amounts falling due after more than one year	14	(61,300)	-	(61,300)	(70,300)
NET ASSETS		192,784	572,978	765,762	607,340
FUNDS	17				
Unrestricted funds				192,784	31,351
Restricted funds				572,978	575,989
TOTAL FUNDS				765,762	607,340

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2021 and were signed on its behalf by:

Mr G Prothero - Trustee

The notes form part of these financial statements

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CASH FLOW STATEMENT
for the year ended 31 August 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	56,567	325,236
Interest paid		(1,815)	(3,261)
Net cash provided by operating activities		54,752	321,975
Cash flows from investing activities			
Purchase of tangible fixed assets		(213,109)	(168,751)
Interest received		265	-
Net cash used in investing activities		(212,844)	(168,751)
Cash flows from financing activities			
Loan repayments in year		(9,000)	(7,664)
Net cash used in financing activities		(9,000)	(7,664)
Change in cash and cash equivalents in the reporting period		(167,092)	145,560
Cash and cash equivalents at the beginning of the reporting period		465,374	319,814
Cash and cash equivalents at the end of the reporting period		298,282	465,374

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 August 2020

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	158,422	48,221
Adjustments for:		
Depreciation charges	96,381	64,769
Interest received	(265)	-
Interest paid	1,815	3,261
(Increase)/decrease in debtors	(5,344)	34,173
(Decrease)/increase in creditors	(194,442)	174,812
Net cash provided by operations	56,567	325,236

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.19	Cash flow	At 31.8.20
	£	£	£
Net cash			
Cash at bank and in hand	465,374	(167,092)	298,282
	465,374	(167,092)	298,282
Debt			
Debts falling due within 1 year	(7,663)	-	(7,663)
Debts falling due after 1 year	(70,300)	9,000	(61,300)
	(77,963)	9,000	(68,963)
Total	387,411	(158,092)	229,319

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees, in their consideration of going concern, have reviewed the charity's future cash flow forecasts and revenue projections which they believe are based on market data and past experience of similar charities. The charity is subject to a number of risks and uncertainties, and a risk register has been prepared which sets out the risks and the controls that are in place to mitigate their effect. The trustees believe that the charity is adequately placed to manage its risks for a period of at least twelve months from the date when the financial statements are authorised for issue.

After making enquiries, and taking into account the above, the trustees have formed a judgement, at the time of approving the financial statements, that there is a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. For this reason, they have adopted the going concern basis in preparing the financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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

Charitable activities
Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

continued...

1. ACCOUNTING POLICIES - continued

Governance costs
Governance costs comprise those costs associated with meeting the constitutional and strategic requirements of the charity and the audit fees and costs linked to the strategic management of the charity

Allocation and apportionment of costs
Overhead and support costs relating to charitable activities have been apportioned based on staff time.

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

Short leasehold	- 5% on cost
Fixtures, fitting and office equipment	- 33% on cost
Motor vehicles	- 20% on cost

The cost of tangible fixed assets includes expenditure incurred in bringing the assets into working condition for their intended use. Items of equipment are capitalised where the unit purchase price exceeds £1,000.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Grants	51,493	41,144

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

	2020	2019
	£	£
Grants received (restricted)	51,493	41,144

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	265	-

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2020	2019
		£	£
Learning and support income	Charitable activities	1,806,256	1,609,111

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	1,641,159	58,433	1,699,592

6. SUPPORT COSTS

	Governance costs
	£
Charitable activities	58,433

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Auditors' remuneration	8,400	7,200
Depreciation - owned assets	96,381	64,769
Other operating leases	160,035	151,316

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

9. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	1,138,195	1,114,380
Social security costs	65,323	52,527
Other pension costs	14,654	23,046
	1,218,172	1,189,953

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

	2020	2019
Management	2	2
Administrative staff	3	2
Support workers	41	42
	46	46

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2020	2019
£80,001 - £90,000	1	-

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	41,144	41,144
Charitable activities			
Charitable activities	1,609,111	-	1,609,111
Total	1,609,111	41,144	1,650,255
EXPENDITURE ON			
Charitable activities			
Charitable activities	1,602,034	-	1,602,034
NET INCOME	7,077	41,144	48,221

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	24,274	534,845	559,119
TOTAL FUNDS CARRIED FORWARD	31,351	575,989	607,340

11. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures, fitting and office equipment £	Motor vehicles £	Totals £
COST				
At 1 September 2019	536,264	301,504	23,112	860,880
Additions	151,788	2,178	59,143	213,109
At 31 August 2020	688,052	303,682	82,255	1,073,989
DEPRECIATION				
At 1 September 2019	47,547	252,863	13,702	314,112
Charge for year	34,955	45,174	16,252	96,381
At 31 August 2020	82,502	298,037	29,954	410,493
NET BOOK VALUE				
At 31 August 2020	605,550	5,645	52,301	663,496
At 31 August 2019	488,717	48,641	9,410	546,768

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	141,985	108,662
Amounts owed by group undertakings	-	9,300
Other debtors	31,557	49,956
Prepayments	15,947	16,227
	189,489	184,145

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Bank loans and overdrafts (see note 15)	7,663	7,663
Trade creditors	24,766	16,279
Amounts owed to group undertakings	3,668	-
Social security and other taxes	89,746	64,792
Other creditors	189,962	423,018
Accruals and deferred income	8,400	6,895
	324,205	518,647

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Bank loans (see note 15)	61,300	70,300

15. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Bank loans	7,663	7,663
Amounts falling between one and two years:		
Bank loans	61,300	70,300

The loan is secured on the assets of the charity and the assets of The Jigsaw Trust, a related charity.

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Between one and five years	2,292,000	2,292,000

17. MOVEMENT IN FUNDS

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
Unrestricted funds			
General fund	31,351	161,433	192,784
Restricted funds			
Restricted fund	575,989	(3,011)	572,978
TOTAL FUNDS	607,340	158,422	765,762

continued...

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,806,521	(1,645,088)	161,433
Restricted funds			
Restricted fund	51,493	(54,504)	(3,011)
TOTAL FUNDS	1,858,014	(1,699,592)	158,422

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	24,274	7,077	31,351
Restricted funds			
Restricted fund	534,845	41,144	575,989
TOTAL FUNDS	559,119	48,221	607,340

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,609,111	(1,602,034)	7,077
Restricted funds			
Restricted fund	41,144	-	41,144
TOTAL FUNDS	1,650,255	(1,602,034)	48,221

continued...

17. MOVEMENT IN FUNDS - continued

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	24,274	168,510	192,784
Restricted funds			
Restricted fund	534,845	38,133	572,978
TOTAL FUNDS	559,119	206,643	765,762

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,415,632	(3,247,122)	168,510
Restricted funds			
Restricted fund	92,637	(54,504)	38,133
TOTAL FUNDS	3,508,269	(3,301,626)	206,643

18. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined contribution scheme. The assets of the scheme are held separately from those of the company, being invested with an insurance company. Contributions payable by the company to the fund amounted to £13,848 during the year (2019 - £23,046). There were no prepaid or accrued contributions at 31 August 2020 or 31 August 2019.

19. CONTINGENT LIABILITIES

There were no contingent liabilities at either the beginning or end of the financial year.

continued...

20. RELATED PARTY DISCLOSURES

At the balance sheet date, the charity owed £155,626 (2019 - £356,740) to The Jigsaw Trust, a sister charity.

21. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

22. COMPANY LIMITED BY GUARANTEE

The guarantee of the members is limited to £1 each. There were three members at 31 August 2020 (31 August 2019: three). The liability of the members extends to twelve months after the date of resignation.