

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

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for the year ended 31 August 2020

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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.

REPORT OF THE TRUSTEES
for the year ended 31 August 2020

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 accommodation 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 them 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.

REPORT OF THE TRUSTEES
for the year ended 31 August 2020

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.

REPORT OF THE TRUSTEES
for the year ended 31 August 2020

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		<u>1,806,521</u>	<u>51,493</u>	<u>1,858,014</u>	<u>1,650,255</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		1,645,088	54,504	1,699,592	1,602,034
NET INCOME/(EXPENDITURE)		<u>161,433</u>	<u>(3,011)</u>	<u>158,422</u>	<u>48,221</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		31,351	575,989	607,340	559,119
TOTAL FUNDS CARRIED FORWARD		<u><u>192,784</u></u>	<u><u>572,978</u></u>	<u><u>765,762</u></u>	<u><u>607,340</u></u>

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
		<u>487,771</u>	<u>-</u>	<u>487,771</u>	<u>649,519</u>
CREDITORS					
Amounts falling due within one year	13	(287,441)	(36,764)	(324,205)	(518,647)
NET CURRENT ASSETS		<u>200,330</u>	<u>(36,764)</u>	<u>163,566</u>	<u>130,872</u>
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		<u>192,784</u>	<u>572,978</u>	<u>765,762</u>	<u>607,340</u>
FUNDS	17				
Unrestricted funds				192,784	31,351
Restricted funds				572,978	575,989
TOTAL FUNDS				<u>765,762</u>	<u>607,340</u>

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

JIGSAW +

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		<u>54,752</u>	<u>321,975</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(213,109)	(168,751)
Interest received		265	-
Net cash used in investing activities		<u>(212,844)</u>	<u>(168,751)</u>
Cash flows from financing activities			
Loan repayments in year		<u>(9,000)</u>	<u>(7,664)</u>
Net cash used in financing activities		<u>(9,000)</u>	<u>(7,664)</u>
Change in cash and cash equivalents in the reporting period		<u>(167,092)</u>	<u>145,560</u>
Cash and cash equivalents at the beginning of the reporting period		<u>465,374</u>	<u>319,814</u>
Cash and cash equivalents at the end of the reporting period		<u><u>298,282</u></u>	<u><u>465,374</u></u>

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	<u>56,567</u>	<u>325,236</u>

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
	<u>465,374</u>	<u>(167,092)</u>	<u>298,282</u>
Debt			
Debts falling due within 1 year	(7,663)	-	(7,663)
Debts falling due after 1 year	(70,300)	9,000	(61,300)
	<u>(77,963)</u>	<u>9,000</u>	<u>(68,963)</u>
Total	<u>387,411</u>	<u>(158,092)</u>	<u>229,319</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2020

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Grants	<u>51,493</u>	<u>41,144</u>

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

	2020	2019
	£	£
Grants received (restricted)	<u>51,493</u>	<u>41,144</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>265</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. CHARITABLE ACTIVITIES COSTS

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

6. SUPPORT COSTS

	Governance costs
	£
Charitable activities	<u>58,433</u>

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	<u>160,035</u>	<u>151,316</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020

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
	<u>1,218,172</u>	<u>1,189,953</u>

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
	<u>46</u>	<u>46</u>

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

	2020	2019
£80,001 - £90,000	<u>1</u>	<u>-</u>

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	<u>1,609,111</u>	<u>41,144</u>	<u>1,650,255</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	1,602,034	-	1,602,034
NET INCOME	<u>7,077</u>	<u>41,144</u>	<u>48,221</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020

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	<u>31,351</u>	<u>575,989</u>	<u>607,340</u>

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	<u>151,788</u>	<u>2,178</u>	<u>59,143</u>	<u>213,109</u>
At 31 August 2020	<u>688,052</u>	<u>303,682</u>	<u>82,255</u>	<u>1,073,989</u>
DEPRECIATION				
At 1 September 2019	47,547	252,863	13,702	314,112
Charge for year	<u>34,955</u>	<u>45,174</u>	<u>16,252</u>	<u>96,381</u>
At 31 August 2020	<u>82,502</u>	<u>298,037</u>	<u>29,954</u>	<u>410,493</u>
NET BOOK VALUE				
At 31 August 2020	<u>605,550</u>	<u>5,645</u>	<u>52,301</u>	<u>663,496</u>
At 31 August 2019	<u>488,717</u>	<u>48,641</u>	<u>9,410</u>	<u>546,768</u>

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	<u>15,947</u>	<u>16,227</u>
	<u>189,489</u>	<u>184,145</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020

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
	<u>324,205</u>	<u>518,647</u>

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

	2020	2019
	£	£
Bank loans (see note 15)	<u>61,300</u>	<u>70,300</u>

15. LOANS

An analysis of the maturity of loans is given below:

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

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	<u>2,292,000</u>	<u>2,292,000</u>

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	<u>607,340</u>	<u>158,422</u>	<u>765,762</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020

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	<u>1,858,014</u>	<u>(1,699,592)</u>	<u>158,422</u>

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	<u>559,119</u>	<u>48,221</u>	<u>607,340</u>

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	<u>1,650,255</u>	<u>(1,602,034)</u>	<u>48,221</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020

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	<u>559,119</u>	<u>206,643</u>	<u>765,762</u>

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	<u>3,508,269</u>	<u>(3,301,626)</u>	<u>206,643</u>

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020

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.