

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
IIGSAW +

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

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

	Page
Report of the Trustees	1 to 8
Report of the Independent Auditors	9 to 12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Cash Flow Statement	16
Notes to the Financial Statements	17 to 24

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 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 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)

REPORT OF THE TRUSTEES
for the year ended 31 August 2021

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).

REPORT OF THE TRUSTEES
for the year ended 31 August 2021

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.

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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF JIGSAW +

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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
JIGSAW +

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		<u>2,020,528</u>	<u>149,266</u>	<u>2,169,794</u>	<u>1,858,014</u>
 EXPENDITURE ON					
Charitable activities	6				
Charitable activities		<u>2,005,357</u>	<u>127,358</u>	<u>2,132,715</u>	<u>1,699,592</u>
 NET INCOME		<u>15,171</u>	<u>21,908</u>	<u>37,079</u>	<u>158,422</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>192,784</u>	<u>572,978</u>	<u>765,762</u>	<u>607,340</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>207,955</u></u>	<u><u>594,886</u></u>	<u><u>802,841</u></u>	<u><u>765,762</u></u>

The notes form part of these financial statements

IIGSAW + (REGISTERED NUMBER: 08278978)**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
		<u>501,151</u>	<u>93,413</u>	<u>594,564</u>	<u>487,771</u>
CREDITORS					
Amounts falling due within one year	14	(267,946)	(36,764)	(304,710)	(324,205)
NET CURRENT ASSETS		<u>233,205</u>	<u>56,649</u>	<u>289,854</u>	<u>163,566</u>
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		<u>207,955</u>	<u>594,886</u>	<u>802,841</u>	<u>765,762</u>
FUNDS	18				
Unrestricted funds				207,955	192,784
Restricted funds				594,886	572,978
TOTAL FUNDS				<u>802,841</u>	<u>765,762</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 21 April 2022 and were signed on its behalf by:

Mr G Prothero - Trustee

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		<u>64,818</u>	<u>54,752</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(213,109)
Interest received		-	265
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(212,844)</u>
Cash flows from financing activities			
Loan repayments in year		(7,475)	(9,000)
Net cash used in financing activities		<u>(7,475)</u>	<u>(9,000)</u>
Change in cash and cash equivalents in the reporting period		<u>57,343</u>	<u>(167,092)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>298,282</u>	<u>465,374</u>
Cash and cash equivalents at the end of the reporting period		<u><u>355,625</u></u>	<u><u>298,282</u></u>

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	<u>68,037</u>	<u>56,567</u>

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	<u>298,282</u>	<u>57,343</u>	<u>355,625</u>
	<u>298,282</u>	<u>57,343</u>	<u>355,625</u>
Debt			
Debts falling due within 1 year	(7,663)	7,475	(188)
Debts falling due after 1 year	<u>(61,300)</u>	<u>-</u>	<u>(61,300)</u>
	<u>(68,963)</u>	<u>7,475</u>	<u>(61,488)</u>
Total	<u>229,319</u>	<u>64,818</u>	<u>294,137</u>

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.

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

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.

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

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Grants	9,250	51,493
	<u> </u>	<u> </u>

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

	2021	2020
	£	£
Grants received (restricted)	9,250	51,493
	<u> </u>	<u> </u>

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	-
	<u> </u>	<u> </u>
	<u>140,016</u>	<u>-</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	265
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Learning and support income	<u>2,020,528</u>	<u>1,806,256</u>

6. CHARITABLE ACTIVITIES COSTS

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

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

7. SUPPORT COSTS

	Governance costs
	£
Charitable activities	81,780
	<u>81,780</u>

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
	<u>289,378</u>	<u>264,816</u>

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
	<u>1,345,507</u>	<u>1,218,172</u>

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
	<u>48</u>	<u>46</u>

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

	2021	2020
£80,001 - £90,000	1	1
	<u>1</u>	<u>1</u>

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

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

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

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
	<u>238,939</u>	<u>189,489</u>

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
	<u>304,710</u>	<u>324,205</u>

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

	2021	2020
	£	£
Bank loans (see note 16)	<u>61,300</u>	<u>61,300</u>

16. LOANS

An analysis of the maturity of loans is given below:

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

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

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

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
	<u>2,674,000</u>	<u>2,674,000</u>

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	<u>765,762</u>	<u>37,079</u>	<u>802,841</u>

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	<u>2,169,794</u>	<u>(2,132,715)</u>	<u>37,079</u>

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

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

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

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.