

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

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
JIGSAW +

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

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for the year ended 31 August 2023

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REPORT OF THE TRUSTEES
for the year ended 31 August 2023

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

Our values

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

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

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

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

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

Public benefit

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

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

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

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

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

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

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

OBJECTIVES AND ACTIVITIES

Our services

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

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

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

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

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

Our strategy

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

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

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

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

OBJECTIVES AND ACTIVITIES

Equal opportunities policy

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

Selected policies can be found on the Jigsaw + website.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

For the period from September 2022 to August 2023, the number of staff gaining certification was:

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

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

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

Fundraising activities

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

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

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

FINANCIAL REVIEW

Reserves policy

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

Going concern

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

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

Independent assurance

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

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

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

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

FUTURE PLANS

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

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

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

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

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

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

Recruitment and appointment of new trustees

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

Organisational structure

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

Induction and training of new trustees

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

Related parties

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

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08278978 (England and Wales)

Registered Charity number

1151727

Registered office

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

Trustees

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

Company Secretary

Ms C F Grant

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

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

CHARITABLE OBJECTS AND PUBLIC BENEFIT

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

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

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

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

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

REPORT OF THE TRUSTEES
for the year ended 31 August 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

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

AUDITORS

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

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

Approved by order of the board of trustees on ^{7 May 2024}~~19 April 2024~~ and signed on its behalf by:



Mr G Prothero - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
JIGSAW +

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
JIGSAW +

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

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

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

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

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

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

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

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

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

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
JIGSAW +

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

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

Use of our report

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



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

16 May
~~19 April~~ 2024

JIGSAW +**STATEMENT OF FINANCIAL ACTIVITIES**
for the year ended 31 August 2023

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

The notes form part of these financial statements

BALANCE SHEET
31 August 2023

| | Notes | Unrestricted fund £ | Restricted fund £ | 2023 Total funds £ | 2022 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 12 | 11,829 | 468,636 | 480,465 | 527,094 |
| CURRENT ASSETS | | | | | |
| Debtors | 13 | 181,154 | - | 181,154 | 251,303 |
| Cash at bank and in hand | | 420,214 | - | 420,214 | 299,446 |
| | | <u>601,368</u> | <u>-</u> | <u>601,368</u> | <u>550,749</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 14 | (357,416) | - | (357,416) | (290,995) |
| NET CURRENT ASSETS | | <u>243,952</u> | <u>-</u> | <u>243,952</u> | <u>259,754</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 255,781 | 468,636 | 724,417 | 786,848 |
| CREDITORS | | | | | |
| Amounts falling due after more than one year | 15 | (35,864) | - | (35,864) | (46,214) |
| NET ASSETS | | <u>219,917</u> | <u>468,636</u> | <u>688,553</u> | <u>740,634</u> |
| FUNDS | 18 | | | | |
| Unrestricted funds | | | | 219,917 | 145,748 |
| Restricted funds | | | | 468,636 | 594,886 |
| TOTAL FUNDS | | | | <u>688,553</u> | <u>740,634</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 19 April 2024 and were signed on its behalf by:



Mr G Prothero - Trustee

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CASH FLOW STATEMENT
for the year ended 31 August 2023

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

The notes form part of these financial statements

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2023

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 2023

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.

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

2. DONATIONS AND LEGACIES

| | 2023 | 2022 |
|--------|-------------------|-------------------|
| | £ | £ |
| Grants | - | 2,456 |
| | <u> </u> | <u> </u> |

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

| | 2023 | 2022 |
|------------------------------|-------------------|-------------------|
| | £ | £ |
| Grants received (restricted) | - | 2,456 |
| | <u> </u> | <u> </u> |

3. OTHER TRADING ACTIVITIES

| | 2023 | 2022 |
|------------------------------------|-------------------|-------------------|
| | £ | £ |
| Infection Control Fund from Surrey | - | 400 |
| Other | - | 30,446 |
| | <u> </u> | <u> </u> |
| | - | 30,846 |
| | <u> </u> | <u> </u> |

4. INVESTMENT INCOME

| | 2023 | 2022 |
|--------------------------|-------------------|-------------------|
| | £ | £ |
| Deposit account interest | 263 | 2 |
| | <u> </u> | <u> </u> |

5. INCOME FROM CHARITABLE ACTIVITIES

| | 2023 | 2022 |
|-----------------------------|------------------|------------------|
| | £ | £ |
| Learning and support income | <u>2,237,589</u> | <u>2,082,571</u> |

6. CHARITABLE ACTIVITIES COSTS

| | Direct Costs £ | Support costs (see note 7) £ | Totals £ |
|-----------------------|----------------------|---------------------------------------|------------------|
| Charitable activities | <u>2,207,350</u> | <u>82,583</u> | <u>2,289,933</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

7. SUPPORT COSTS

| | |
|-----------------------|------------------|
| | Governance costs |
| | £ |
| Charitable activities | 82,583 |
| | <u>82,583</u> |

8. NET INCOME/(EXPENDITURE)

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

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

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

| | 2023 | 2022 |
|----------------------|-----------|-----------|
| Management | 2 | 2 |
| Administrative staff | 4 | 4 |
| Support workers | 41 | 43 |
| | <u>47</u> | <u>49</u> |

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

| | 2023 | 2022 |
|--------------------|----------|----------|
| £90,001 - £100,000 | 1 | 1 |
| | <u>1</u> | <u>1</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

12. TANGIBLE FIXED ASSETS

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

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

| | 2023 | 2022 |
|--------------------------|---------------|---------------|
| | £ | £ |
| Bank loans (see note 16) | <u>35,864</u> | <u>46,214</u> |

16. LOANS

An analysis of the maturity of loans is given below:

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

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

17. LEASING AGREEMENTS

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

| | 2023 | 2022 |
|----------------------------|------------------|------------------|
| | £ | £ |
| Between one and five years | 477,500 | 477,500 |
| In more than five years | 955,000 | 1,050,500 |
| | <u>1,432,500</u> | <u>1,528,000</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

18. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

18. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 2,082,573 | (2,144,780) | (62,207) |
| Restricted funds | | | |
| Restricted fund | 33,302 | (33,302) | - |
| TOTAL FUNDS | <u>2,115,875</u> | <u>(2,178,082)</u> | <u>(62,207)</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 £19,227 during the year (2022 - £17,131). There were no prepaid or accrued contributions at 31 August 2023 or 31 August 2022.

20. CONTINGENT LIABILITIES

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

21. RELATED PARTY DISCLOSURES

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

22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

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

23. COMPANY LIMITED BY GUARANTEE

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