

Jigsaw Preschool
Statement of Financial Activities
for the year ended 31 August 2021

	Notes	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Incoming resources			
Incoming resources from generated funds			
Activities from generating funds:			
Voluntary income		-	654
Fundraising events		898	2,083
Investment income		-	92
Incoming resources from charitable activities			
Grants		129,073	124,011
Fee income		20,869	15,054
Other incoming resources		<u>755</u>	<u>106</u>
Total incoming resources		<u>151,595</u>	<u>142,000</u>
 Resources expended			
Costs of generating funds	3	-	466
Preschool activities	3	177,231	139,377
Total resources expended		<u>177,231</u>	<u>139,843</u>
Net incoming resources for the period		(25,636)	2,157
Balances at 31 August 2020		55,247	53,090
Balances at 31 August 2021		<u>29,611</u>	<u>55,247</u>

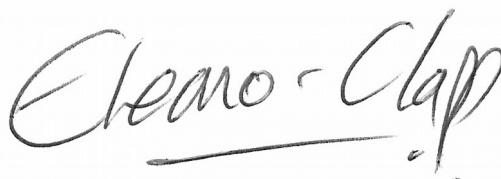
The Statement of Financial Activities includes all gains and losses recognised in the year.

**Jigsaw Preschool
Balance Sheet
as at 31 August 2021**

	Notes		2021		2020
		£	£	£	£
Current assets					
Cash at bank and in hand		<u>30,161</u>		<u>80,476</u>	
		30,161		80,476	
Creditors: amounts falling due within one year	6	<u>(550)</u>		<u>(25,229)</u>	
			29,611		55,247
			<u>29,611</u>		<u>55,247</u>
Net assets			<u>29,611</u>		<u>55,247</u>
Funds					
Unrestricted:			29,611		55,247
	7		<u>29,611</u>		<u>55,247</u>

The financial statements were approved by the Trustees on
and signed on their behalf by:

**Eleanor Clapp
Chair**



Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2021

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements for the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources and resources expended

Income and expenditure items have been credited or charged in the Statement of Financial Activities on an accruals basis.

Restricted funds

Resources are recorded on a receivable basis and allocated to a Restricted Fund if a limitations on their use is specified by the donors and providers. Funds received in the direct operation of the Charity are treated as unrestricted funds.

Direct charitable expenditure

Overheads are allocated to direct charitable expenditure on the basis of the time spent.

Taxation

The charity is exempt from tax on its charitable activities.

2 Trustees' Remuneration and Expenses

No Trustees received any remuneration or other benefits during the period.

During the period no Trustees received expenses

Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2021

3 Total Resources Expended

	Costs of generating income £	Preschool activity £	2021 TOTAL £
Costs directly allocated to activities			
Uniform	-	1,132	1,132
Wages	-	152,020	152,020
Staff Training	-	459	459
Materials & toys	-	3,208	3,208
Food & drink	-	2,404	2,404
Insurance	-	630	630
Rent of premises	-	9,600	9,600
Fundraising events	-	-	-
Support costs allocated to activities			
Governance costs	-	275	275
Travel	-	-	-
Office costs	-	7,503	7,503
	-	177,231	177,231
Costs directly allocated to activities			
Uniform	-	1,232	1,232
Wages	-	124,404	124,404
Staff Training	-	854	854
Materials & toys	-	2,062	2,062
Food & drink	-	2,177	2,177
Insurance	-	910	910
Rent of premises	-	4,254	4,254
Fundraising events	466	-	466
Support costs allocated to activities			
Governance costs	-	275	275
Travel	-	179	179
Office costs	-	3,030	3,030
	466	139,377	139,843

Jigsaw Preschool
Notes to the Accounts
for the year ended 31 August 2021

4	Staff Costs and numbers	2021	2020
		£	£
	Wages & salaries	152,020	124,404
	number of employees		
	Preschool manager	2	2
	Deputy preschool manager	1	1
	Early years assistants	13	10
		<u>16</u>	<u>13</u>

5 Taxation

The company is a registered charity and is therefore not liable to income tax or corporation tax on funds received and expended on activities covered by its charitable status

6	Creditors: amounts falling due within one year	2021	2020
		£	£
	Deferred income	-	24,954
	Accruals	550	275
		<u>550</u>	<u>25,229</u>

7 Funds

	Balance at 1 September 2020	Incoming Resources	Resources Expended	Balance at 31 August 2021
	£	£	£	£
Unrestricted Funds				
General Reserve	55,247	151,595	177,231	29,611
Total Funds	<u>55,247</u>	<u>151,595</u>	<u>177,231</u>	<u>29,611</u>

Independent examiner's report to the trustees of Jigsaw Preschool

I report to the charity trustees on my examination of the accounts of Jigsaw Preschool ("the Charity") for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). You are satisfied that the accounts are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the accounts. I have carried out my examination under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. accounting records, with respect to the Charity, were not kept as required by section 130 of the 2011 Act and, with respect to its subsidiaries, were not kept as required by section 386 of the Companies Act 2006; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 27 September 2021



Hilary Seaward, FCA
Chartered Accountant
9 Sherlock Road, Cambridge CB3 0HR