

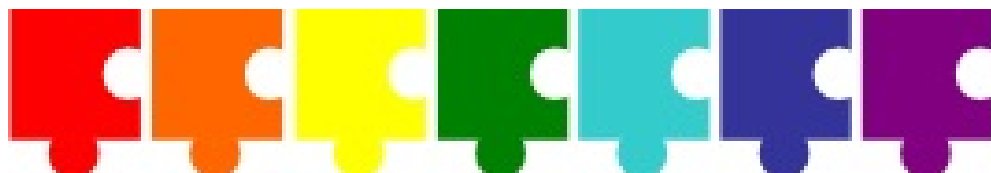


# Jigsaw Preschool

Charity Number 1155860

## Annual Return

2021-2022



## Jigsaw Preschool

### Chair's Report

We started the year with only four committee members – the smallest committee we've had for many years. We finally signed the new licence to occupy agreement and service level agreement with the Bellbird School and South Cambs District Council in December 2021 – finally completing Jigsaw's expansion into its new premises.

As a committee we decided to focus on a couple of larger fund raising events throughout the year that would be manageable for us to organise.

We held a very successful family disco in February held at the Marven Centre. Having purchased a wireless card reader for this event, we were able to keep selling drinks, snacks and glowing accessories throughout the evening, which attendees found convenient and enabled us to make a good profit from the event. Families were keen for us to hold another similar event, and we are planning to do so next February.

Our other main fundraising events were the Nearly New Sales in October and March. Our treasurer, Beth, coordinated all the sellers and sorted out the advertising – following our well-honed planning schedule for these events. On the day we had sufficient helpers and cake donations for the cake stall and both sales were profitable, although numbers of buyers were rather lower than we'd hoped for in March.

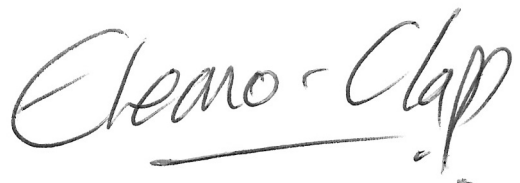
A grant application was made to the Sawston Fun Run committee, which successfully resulted in us being awarded £500 funding towards a climbing frame for our outdoor area. We also held stalls at the Bellbird Primary School's Christmas Mini Market and Summer Fairs and staff organised an Easter egg raffle – which raised additional proceeds.

We spent some of our fund raising money on improving the role play areas by making a cosy home area. We also purchased another air conditioning unit for our second playroom – which was purchased just in time to ensure the comfort of the children during the heatwave in the early summer.

We've had a small amount of staff turnover – needing to replace our regular cleaner and recruit a couple of new early years assistants (although one was a re-appointment of a staff member who had left and returned to us).

The committee continued to review Jigsaw's policies on a 2 years rolling schedule. Eleanor, the chair, undertook termly supervision meetings with Preschool Managers, who have been supervising the other staff members ensuring they are well prepared and supported in readiness for our next Ofsted inspection which is expected this year. The committee also agreed to an inflationary pay increase for staff in February following the annual pay review.

We have been keeping an eye on our outside safety surface, which has been showing signs of wear for a number of years. There are many pot-holes and cracks around the sides, which we have monitored and reported to the school. As Jigsaw is merely an occupier of the premises, not a tenant, we are not in a position to effect repairs or replacement. We hope that the Council will deem it necessary to replace this surface and support the school with being able to fund the cost of this. Until then, we continue to report any incidents, near misses and concerns to the School.



Eleanor Clapp

**Jigsaw Preschool**  
**Statement of Financial Activities**  
**for the year ended 31 August 2022**

	<b>Notes</b>	<b>Unrestricted Funds 2022 £</b>	<b>Unrestricted Funds 2021 £</b>
<b>Incoming resources</b>			
<b>Incoming resources from generated funds</b>			
Activities from generating funds:			
Fundraising events		3,532	898
Investment income		11	-
<b>Incoming resources from charitable activities</b>			
Grants		170,386	129,073
Fee income		36,546	20,869
<b>Other incoming resources</b>		<u>353</u>	<u>755</u>
<b>Total incoming resources</b>		<u>210,828</u>	<u>151,595</u>
 <b>Resources expended</b>			
<b>Costs of generating funds</b>	3	749	-
<b>Preschool activities</b>	3	199,598	177,231
<b>Total resources expended</b>		<u>200,347</u>	<u>177,231</u>
<b>Net incoming resources for the period</b>		10,481	( 25,636)
Balances at 31 August 2021		29,611	55,247
Balances at 31 August 2022		<u>40,092</u>	<u>29,611</u>

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

**Jigsaw Preschool  
Balance Sheet  
as at 31 August 2022**

	Notes		2022		2021
		£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		<u>67,078</u>		<u>30,161</u>	
		67,078		30,161	
<b>Creditors: amounts falling due within one</b>	6	<u>(26,986)</u>		<u>(550)</u>	
			40,092		29,611
<b>Net assets</b>			<u>40,092</u>		<u>29,611</u>
<b>Funds</b>					
Unrestricted:			40,092		29,611
	7		<u>40,092</u>		<u>29,611</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 2022**

**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 limitation 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 2022**

**3 Total Resources Expended**

	Costs of generating income £	Preschool activity £	2022 TOTAL £
<b>Costs directly allocated to activities</b>			
Uniform	-	1,221	1,221
Wages	-	180,463	180,463
Staff Training	-	1,045	1,045
Materials & toys	-	3,342	3,342
Food & drink	-	2,822	2,822
Insurance	-	-	-
Rent of premises	-	4,918	4,918
Fundraising events	749	-	749
<b>Support costs allocated to activities</b>			
Governance costs	-	-	-
Travel	-	-	-
Office costs	-	5,787	5,787
	749	199,598	200,347

	Costs of generating income £	Preschool activity £	2021 TOTAL £
<b>Costs directly allocated to activities</b>			
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	-	-	-
<b>Support costs allocated to activities</b>			
Governance costs	-	275	275
Travel	-	-	-
Office costs	-	7,503	7,503
	-	177,231	177,231

**Jigsaw Preschool**  
**Notes to the Accounts**  
**for the year ended 31 August 2022**

<b>4</b>	<b>Staff Costs and numbers</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	180,463	152,020
	number of employees		
	Preschool manager	2	2
	Deputy preschool manager	1	1
	Early years assistants	14	13
		<u>17</u>	<u>16</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

<b>6</b>	<b>Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Deferred income	26,711	-
	Accruals	275	550
		<u>26,986</u>	<u>550</u>

**7 Funds**

	<b>Balance at 1 September 2021 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Balance at 31 August 2022 £</b>
<b>Unrestricted Funds</b>				
General Reserve	<u>29,611</u>	<u>210,828</u>	<u>200,347</u>	<u>40,092</u>
Total Funds	<u>29,611</u>	<u>210,828</u>	<u>200,347</u>	<u>40,092</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 2022.

### **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**

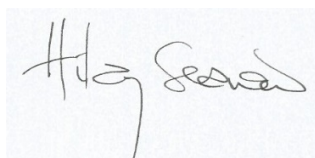
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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: 3 October 2022

A handwritten signature in black ink, appearing to read 'Hilary Seaward', is written over a light blue grid background.

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