

**Jigsaw Preschool**  
**Statement of Financial Activities**  
**for the year ended 31 August 2023**

	<b>Notes</b>	<b>Unrestricted Funds 2023 £</b>	<b>Unrestricted Funds 2022 £</b>
<b>Incoming resources</b>			
<b>Incoming resources from generated funds</b>			
Activities from generating funds:			
Fundraising events		6,131	3,532
Investment income		737	11
<b>Incoming resources from charitable activities</b>			
Grants		185,433	170,386
Fee income		32,294	36,546
<b>Other incoming resources</b>		237	353
<b>Total incoming resources</b>		<u>224,832</u>	<u>210,828</u>
 <b>Resources expended</b>			
<b>Costs of generating funds</b>	3	1,617	749
<b>Preschool activities</b>	3	211,872	199,598
 <b>Total resources expended</b>		<u>213,489</u>	<u>200,347</u>
 <b>Net incoming resources for the period</b>		11,343	10,481
Balances at 31 August 2022		40,092	29,611
Balances at 31 August 2023		<u>51,435</u>	<u>40,092</u>

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

**Jigsaw Preschool  
Balance Sheet  
as at 31 August 2023**

	Notes		2023		2022
		£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		<u>73,938</u>		<u>67,078</u>	
		73,938		67,078	
<b>Creditors: amounts falling due within one</b>	6	<u>(22,503)</u>		<u>(26,986)</u>	
			51,435		40,092
<b>Net assets</b>			<u>51,435</u>		<u>40,092</u>
<b>Funds</b>					
Unrestricted:			51,435		40,092
	7		<u>51,435</u>		<u>40,092</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 2023**

**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 of 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 2023**

**3 Total Resources Expended**

	Costs of generating income £	Preschool activity £	2023 TOTAL £
<b>Costs directly allocated to activities</b>			
Uniform	-	1,246	1,246
Wages	-	186,596	186,596
Staff Training	-	651	651
Materials & toys	-	3,236	3,236
Food & drink	-	2,884	2,884
Insurance	-	1,327	1,327
Rent of premises	-	9,168	9,168
Fundraising events	1,617	-	1,617
<b>Support costs allocated to activities</b>			
Governance costs	-	-	-
Travel	-	-	-
Office costs	-	6,764	6,764
	1,617	211,872	213,489

	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

**Jigsaw Preschool**  
**Notes to the Accounts**  
**for the year ended 31 August 2023**

<b>4</b>	<b>Staff Costs and numbers</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	186,596	180,463
	number of employees		
	Preschool manager	2	2
	Deputy preschool manager	1	1
	Early years assistants	14	14
		<u>17</u>	<u>17</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>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Deferred income	22,228	26,711
	Accruals	275	275
		<u>22,503</u>	<u>26,986</u>

**7**      **Funds**

	<b>Balance at 1 September 2022</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Balance at 31 August 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>				
General Reserve	40,092	224,832	213,489	51,435
Total Funds	<u>40,092</u>	<u>224,832</u>	<u>213,489</u>	<u>51,435</u>