

**Jigsaw Family Support CIO**  
**Charity Number 1171718**

**Annual Accounts for year ended 31st January 2020**

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**Jigsaw Family Support CIO**

**Charity Number 1171718**

**Administrative & Legal information for the Year Ending 31<sup>st</sup> January 2020**

**Charity Name:** Jigsaw Family Support

**Charity Registration Number:** 1171718

**Registered Address:** Roman House, Rink Road, Ryde, Island of Wight,  
PO33 1LP

**Trustees:** Alex Tana ( Chairperson ), David Breach and Karen Lucioni.

**Bookkeeping & Annual Accounts preparation:** South Island  
Accountancy Ltd

**Independent Examiner:** David Simms B.A A.C.M.A. Office 1, Rill Farm,  
Canteen Road, Whiteley Bank, Isle of Wight, PO38 3AF

**Bank:** Lloyds Bank, Union Street, Ryde, Isle of Wight

Jigsaw Family Support CIO  
Charity Number 1171718

Independent Examiners Report

**INDEPENDENT EXAMINER'S REPORT**

I report on the financial statements of Jigsaw Family Support for the year ended 31<sup>st</sup> January 2020, which are set out on pages 1-7.

**Respective responsibilities**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

**Basis of Independent Examiner's report**

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the general directions given by the Charity Commission (under section 145(a)(b) of the Charities Act, and
- To state whether particular matters have come to my attention

**Independent Examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no material matters have come to my attention (other than that disclosed below\*) which gives me cause to believe that in, any material respect:

- The accounting records not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

I have come across no other matter in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

 ..... Date  .....

David Simms B.A A.C.M.A

Office 1 Rill Farm  
Canteen Road  
Whiteley Bank  
Isle of Wight  
PO383AF

Jigsaw Family Support CIO  
Charity Number 1171718

Statement of Financial Activities  
For the Year Ended 31st January 2020

	Notes	Unrestricted Funds 31/01/2020	Restricted Funds 31/01/2020	Total Funds 31/01/2020
<b>Income</b>				
Donations		7,863		7,863
Grants		7,805	10,000	17,805
		<u>15,668</u>	<u>10,000</u>	<u>25,668</u>
<b>Income from Charitable Activities</b>		19,030		19,030
Income from other Trading Activities				
Fundraising		10,222		10,222
Charity Shop Sales		6,627		6,627
		<u>51,547</u>	<u>10,000</u>	<u>61,547</u>
<b>Expenditure</b>				
Cost of Raising Funds		126		126
Charitable Activities		737		737
Other		60,884	3,000	63,884
Total Expenditure		<u>61,747</u>	<u>3,000</u>	<u>64,747</u>
Net Income(Expenditure)		<u>-10,200</u>	<u>7,000</u>	<u>-3,200</u>
Other Recognised Gains		0	0	0
Net Movement of Funds		<u>-10,200</u>	<u>7,000</u>	<u>-3,200</u>
<b>Reconciliation of Funds</b>				
Total Funds Brought Forward		<u>10,796</u>		<u>10,796</u>
Total Funds Carried Forward		<u>596</u>	<u>7,000</u>	<u>7,596</u>

Statement of Assets and Liabilities  
For the Year Ended 31st January 2020

	Unrestricted Funds 31/01/2020	Restricted Income Funds 31/01/2020	Total this year 31/01/2020
<b>Current Assets</b>			
Current Account - Lloyds	96	7,000	7,096
Cash in hand	500		500
<b>Total Current Assets</b>	<b>596</b>	<b>7,000</b>	<b>7,596</b>
<b>Total Net Assets</b>	<u><u>596</u></u>	<u><u>7,000</u></u>	<u><u>7,596</u></u>
<b>Funds of the Charity</b>			
Restricted income funds			
Unrestricted funds	596	7,000	7,596
<b>Total Funds</b>	<u><u>596</u></u>	<u><u>7,000</u></u>	<u><u>7,596</u></u>

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name



ALEX TAVA

Trustee

.....



DAVID BRAGHI

Trustee

.....

Notes to the Accounts for the year ended 31<sup>st</sup> January 2020

### 1.1 Basis of accounting

The financial statements have been prepared in accordance with the Charities Act 1993 Section 42(3), using the Receipts and Payments basis available to small charities.

### Accounting Policies

### 2.2 INCOME

**Recognition of** These are included in the Statement of Financial Activities (SoFA) when  
All voluntary giving is included for the period in which it is given  
All other income is generally recognised when it is receivable.

**Grants and Donations** Grants and donations are only included in the SoFA when the general income recognition criteria are met.  
In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

**Government grants** The charity has not received any government grants in the reporting period.

**Tax reclaims on** Gift aid receivable is included in income when there is a valid declaration from the donor. Any Gift  
**Donations and gifts** Aid recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or terms of the appeal specify otherwise.

**Support costs** The charity has incurred expenditure on support costs.

**Volunteer help** The support received from volunteers is intangible costs and is not included within the financial statements as this voluntary contribution to charity is incalculable.

**Taxation** The Charity is potentially exempt from taxation in respect of income to the extent that such income and gains are applied exclusively to charitable purposes. No provision for taxation has been made in these financial statements.

### 2.3 EXPENDITURE AND LIABILITIES

**Resources Expended** Resources expended are recognised in the period in which they were incurred and include any attributable VAT which cannot be recovered. They are allocated to the particular activity to

they relate.

**Liability recognition** Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation that can be measured with reasonable certainty.

**Governance and support costs** Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

## **2.4 ASSETS**

**Tangible Fixed Assets** These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost. Assets have been depreciated using the Straight Line method over a period of five years.

## **2.5 TRUSTEE REMUNERATION**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

**Trustees' expenses** No trustees have been reimbursed for out of pocket expenses .

Notes to the Accounts for the Year Ended 31st January 2020 - Continued  
Analysis of Income

Analysis of Income		Unrestricted Funds	Restricted Funds	Total Funds
Donations and Legacies	Donations - Individual	2,500		2,500
	Donations - Organisations	5,363		5,363
		<u>7,863</u>	<u>0</u>	<u>7,863</u>
Grants	Grants - Unrestricted	7,805		7,805
	Restricted Grants		10,000	10,000
		<u>7,805</u>	<u>10,000</u>	<u>17,805</u>
Charitable Activities	Project Service Income			
	C100 Fee	100		100
	Consultation with Tina	300		300
	Form Completion	310		310
	Handover Fee	1,550		1,550
	Playgroup	100		100
	Referral Fee	175		175
	Room Hire	4,175		4,175
	Sample Collection	350		350
	Supervised Contact	5,120		5,120
	Supported Contact	6,850		6,850
		<u>19,030</u>	<u>0</u>	<u>19,030</u>
Other Trading Activities	Fundraising	10,222		10,222
	Charity Shop Income	6,627		6,627
		<u>16,849</u>	<u>0</u>	<u>16,849</u>
Total		<u>51,547</u>	<u>10,000</u>	<u>61,547</u>



Notes to the Accounts for the Year Ended 31st January 2020 - Continued  
Analysis of Resources Expended

		Unrestricted Funds	Restricted Funds	Total Funds
cost of Sales				
Expenditure on raising funds	Fund Raising Expenses	126		126
	Promotional Expenses			0
		<u>126</u>	<u>0</u>	<u>126</u>
Expenditure on charitable activities	Direct Project Expenditure			
	Childrens' Play Equipment	101		101
	Childrens' Activity Sessions	7		7
	Support Worker Costs	<u>629</u>		<u>629</u>
		<u>737</u>	<u>0</u>	<u>737</u>
Governance Costs	Accountancy Fees			0
	Legal and Professional Costs	<u>311</u>		<u>311</u>
	Total Governance Costs	<u>311</u>	<u>0</u>	<u>311</u>
Office/General Administrative Expenses	Advertising/Promotional	217		217
	Bank Charges	421		421
	Clothing Branded			0
	Insurances	457		457
	Ipad on contract			0
	Mobile Phone			0
	Networking			0
	Phone Costs	5,259		5,259
	Photocopier Rental	412		412
	Printing Postage and Stationery	549		549
	Refreshments	129		129
	Software/Computer Costs	931		931
	Subscriptions	894		894
	Training and Development	168		168
	Travel and Accommodation	285		285
	Website Hosting	<u>207</u>		<u>207</u>
		<u>9,929</u>	<u>0</u>	<u>9,929</u>
Premises	Premises Expenditure - Offices			
	Business Rates Roman House	0		0
	CCTV & Security	509		509
	Cleaning	385		385
	Electricity	1,790		1,790
	Equipment expenses ( low value )	69		69
	Gas			0
	Repairs and maintenance ( Premises )	651		651
	Water Cooler			0
		<u>3,404</u>	<u>0</u>	<u>3,404</u>
	Rent or Lease of Buildings			
	Rent/Lease of Centre	14,400		14,400
	Rent/Lease of Storage Unit 6	<u>3,251</u>		<u>3,251</u>
		<u>17,651</u>	<u>0</u>	<u>17,651</u>
Charity Shop	Shop Expenditure			
	Maintenance	316		316
	Cleaning			0
	Electricity	460		460
	Gas			0
	Equipment			0
	Promotional	106		106
	Rent	<u>280</u>		<u>280</u>
		<u>1,162</u>	<u>0</u>	<u>1,162</u>
Staffing Costs	Staff & Volunteer Costs			
	Office Staffing Costs	28,072	3,000	31,072
	Staff Welfare	184		184
	Volunteer Gratuity			0
	Volunteer Travel Expenses			0
		<u>28,256</u>	<u>3,000</u>	<u>31,256</u>
	Other Expenditure			
	Uncategorised expenses	<u>171</u>		<u>171</u>
		<u>171</u>	<u>0</u>	<u>171</u>
	Total Expenditure	<u>61,747</u>	<u>3,000</u>	<u>64,747</u>