

Recognised with The Charity Commission for Northern Ireland NIC100074
Recognised as a charity by HMRC
Company Registration Number: NI 35612

Jigsaw (Northern Ireland)

Trustees' report and financial statements

for the year ended 31 March 2023

JIGSAW (NORTHERN IRELAND)

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JIGSAW (NORTHERN IRELAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Status

Trustees	G Briggs	T Woodside
	M O'Halloran	N Harte
	F McCaughley	A Moss
	S Gillespie	A Deery

Company Registration Number NI 35612

Recognised with The Charity Commission for Northern Ireland NIC100074
Recognised as a charity by HMRC

Independent Examiner DMW Accountants (2011) Limited
28 Townsend Street
Belfast
BT13 2ES

Business address Townsend Enterprise Park
Office 4b
28-32 Townsend Street
Belfast
BT13 2ES

Bankers AIB
11 - 15 Donegall Sq North
Belfast
BT1 5GB

Solicitors Phil Nicholson & Associates
54 Orchardville Gardens
Belfast
BT10 0JX

JIGSAW (NORTHERN IRELAND)

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2023

Review of activities and achievements

The charity provides a range of activities on a weekly basis for approximately 130 members. Activities include community arts, exercise in water, keep fit, swimming and boccia.

Statement of trustees' responsibilities

Company and charity 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 charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees have overall responsibility for ensuring that the charity has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees recommend that DMW Accountants (2011) Limited remain in office until further notice.

This report was approved by the trustees on 4th September 2023 and signed on its behalf by

G Briggs



JIGSAW (NORTHERN IRELAND)

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF
JIGSAW(NORTHERN IRELAND)

Independent Examiner's Report to the Charity Trustees of Jigsaw Northern Ireland

I report on the Accounts of the trust for the year ended 31st March 2023, which are set out on Pages 6-10.

Respective Responsibilities of Charity Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the Accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the Accounts under Section 65 of the Charities Act
- Follow the procedures laid down in the general directions given by the Commission under Section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of Independent Examiner's Report

I have examined your charity Accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. The accounting records were not kept in accordance with Section 63 of the Charities Act.
2. That the Accounts do not accord with those accounting records.
3. That the Accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the Accounts to be reached.

JIGSAW (NORTHERN IRELAND)

INDEPENDENT EXAMINER'S REPORT TO THE CHARITY TRUSTEES OF
JIGSAW (NORTHERN IRELAND) Continued

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

A handwritten signature in blue ink, consisting of a large, stylized 'D' followed by a horizontal line extending to the right.

DMW Accountants (2011) Limited
Townsend Enterprise Park
28 Townsend Street
Belfast
BT13 2ES

Date: 4th September 2023

JIGSAW (NORTHERN IRELAND)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023

	Notes	2023 Total £	2022 Total £
Incoming resources			
Donations	2	200	150
Grants- Service Level Agreements	3	97,871	93,919
Bank Interest	4	19	132
Taxi Contributions		6,160	4,772
Group Contributions		3,215	2,717
National Lottery		13,788	7,687
St Anne's Cathedral Sit-Out		850	750
Total incoming resources		<u>122,103</u>	<u>110,127</u>
Resources expended			
Staff costs		56,998	48,203
Staff Pension (Including Employee contributions of £3,688.88)		7,053	6,734
Training Costs		684	127
Rent and utilities		3,007	3,209
Electricity		265	178
Room Hire		3,167	1,961
Insurance		900	820
Catering		2,159	2,866
Printing, postage and stationery		1,931	593
Telephone & Internet		1,106	1,504
Computer costs		754	1,483
Materials		327	822
Office Equipment		-	-
Staff Travel		1,532	1,513
Transport		19,270	14,687
Accountancy fees		720	720
Group Tutors		16,830	13,108
Assistant Tutors		380	720
Subscriptions		314	284
Gifts		120	337
Interest and charges		412	323
Total resources expended		<u>(117,929)</u>	<u>(100,192)</u>
Net movement in funds		<u>4,174</u>	<u>9,935</u>
Total funds brought forward		137,090	127,155
Total funds carried forward		<u>141,264</u>	<u>137,090</u>

JIGSAW (NORTHERN IRELAND)

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Current assets					
Cash at bank and in hand		140,545		137,932	
Debtors		1,439			
		<u>141,984</u>		<u>137,932</u>	
Creditors: amounts falling due within one year	6	(720)		(842)	
Net current assets			141,264		137,090
Net assets			<u>141,264</u>		<u>137,090</u>
Funds					
Unrestricted funds			86,264		-
Restricted funds			55,000		137,090
			<u>141,264</u>		<u>137,090</u>

For the Year Ended 31st March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The notes on pages 8 to 9 form an integral part of these financial statements.

JIGSAW (NORTHERN IRELAND)

BALANCE SHEET (CONTINUED)

TRUSTEES' STATEMENTS REQUIRED BY ARTICLE 257B(4)

YEAR ENDED 31 MARCH 2023

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Article 257A(1) of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Article 257B(2) requesting that an audit be conducted for the year ended 31 March 2023 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Article 229, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Article 234 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements were approved by the Board on 4th September 2023 and signed on its behalf by

G Briggs
Trustee



JIGSAW (NORTHERN IRELAND)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in October 2000.

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cash flow statement because it is a small charity.

1.2. Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

2. Donations	2023	2022
	£	£
Donations from Service Users and Friends of Jigsaw NI	200	150
	<hr/>	<hr/>
3. Grant income- Service Level Agreements	2023	2022
	£	£
South Eastern Health and Social Care Trust	17,948	17,268
Belfast Health & Social Care Trust	79,923	76,651
	<hr/>	<hr/>
	97,871	93,919
	<hr/>	<hr/>

JIGSAW (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st MARCH 2023

4. Investment income

	2023	2022
	£	£
Interest received	19	132
	<u>19</u>	<u>132</u>

5. Employees

Number of employees

The average monthly numbers of employees during the year were:

2023	2022
Number	Number
3	3
<u>3</u>	<u>3</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	56,998	48,203
	<u>56,998</u>	<u>48,203</u>

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	720	720
Credit Card	-	122
	<u>720</u>	<u>842</u>