

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 2025

JIGSAW (NORTHERN IRELAND)

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JIGSAW (NORTHERN IRELAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Status

Trustees

G Briggs
S Gillespie
A Moss
N Harte
M O'Halloran
T Woodside
F McCaughley
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 2025

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 2nd June 2025 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 2025, 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:

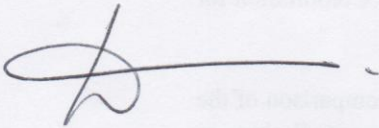
1. The accounting records were not kept in accordance with Section 63 of the Charities Act.
2. That the Accounts do not accord with those accounting records.
3. That the Accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper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



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

Date: 02/06/2025

JIGSAW (NORTHERN IRELAND)
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2025

	Notes	2025 Total £	2024 Total £
Incoming resources			
Donations	2	293	-
Grants- Service Level Agreements	3	108,560	101,311
Bank Interest	4	1,498	601
Taxi Contributions		7,174	7,728
Group Contributions		3,494	3,788
National Lottery		3,320	21,330
St Anne's Cathedral Sit-Out		1,300	880
Julia& Hans Rausing Trust		-	8,000
Total incoming resources		125,639	143,638
Resources expended			
Staff costs		69,509	60,556
Staff Pension (Including Employee contributions of £3,239.95)		6,480	5,728
Staff Cover		3,405	-
Training Costs		42	80
Rent and utilities		2,962	3,450
Electricity		549	608
Room Hire		3,858	3,528
Insurance		1,200	1,100
Catering		3,452	2,817
Printing, postage and stationery		2,087	1,016
Telephone & Internet		957	935
Computer costs		1,231	1,205
Materials		941	780
Uniforms		-	448
Staff Travel		1,728	1,437
Transport		17,165	19,548
Accountancy fees		720	720
Professional Fees		900	-
Group Tutors		17,063	18,770
Subscriptions		374	329
Gifts		200	140
Interest and charges		421	411
Total resources expended		(135,244)	(123,606)
Net movement in funds		(9,605)	20,032
Total funds brought forward		161,296	141,264
Total funds carried forward		151,691	161,296

JIGSAW (NORTHERN IRELAND)**BALANCE SHEET****AS AT 31 MARCH 2025**

	Notes	2025	2024
		£	£
Current assets			
Cash at bank and in hand		152,411	160,467
Debtors		-	1,549
		<u>152,411</u>	<u>162,016</u>
Creditors: amounts falling due within one year	6	(720)	(720)
Net current assets		<u>151,691</u>	<u>161,296</u>
Net assets		<u>151,691</u>	<u>161,296</u>
Funds			
Unrestricted funds		89,691	101,296
Restricted funds		62,000	60,000
		<u>151,691</u>	<u>161,296</u>

For the Year Ended 31st March 2025 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 2025

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;

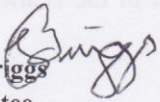
(b) that no notice has been deposited at the registered office of the company pursuant to Article 257B(2) requesting that an audit be conducted for the year ended 31 March 2025 and

(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 2nd June 2025 and signed on its behalf by


G Briggs
Trustee

JIGSAW (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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

2025	2024
£	£

Donations from Service Users and Friends of Jigsaw NI	293	-
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293	-
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3. Grant income- Service Level Agreements

2025	2024
£	£

South Eastern Health and Social Care Trust	19,889	18,584
Belfast Health & Social Care Trust	88,671	82,727

19,889	18,584
88,671	82,727
108,560	101,311

JIGSAW (NORTHERN IRELAND)
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st MARCH 2025

4. Investment income

	2025	2024
	£	£
Interest received	1,498	601
	<u>1,498</u>	<u>601</u>

5. Employees

Number of employees

The average monthly numbers of employees during the year were:

2025 Number	2024 Number
3	3
<u>3</u>	<u>3</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	69,509	60,556
	<u>69,509</u>	<u>60,556</u>

6. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	720	720
	<u>720</u>	<u>720</u>