

REGISTERED COMPANY NUMBER: 08014061 (England and Wales)
REGISTERED CHARITY NUMBER: 1147696

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019
FOR
JIGSAW (SOUTHEAST)**



JIGSAW (SOUTHEAST)

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JIGSAW (SOUTHEAST)

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2019

TRUSTEES

John Treharne
Carol Bason (resigned 16.4.18)
Cecilia Wylie
Richard George Wilson (resigned 16.4.18)
Gerald Carew (appointed 16.4.18) (resigned 7.10.19)
Susan Pegg (appointed 16.4.18)
Debbie Springford (appointed 1.10.18)

REGISTERED OFFICE

East Court Mansion
College Lane
East Grinstead
West Sussex
RH19 3LT

REGISTERED COMPANY NUMBER 08014061 (England and Wales)

REGISTERED CHARITY NUMBER 1147696

INDEPENDENT EXAMINER

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Chartered Accountants
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

JIGSAW (SOUTHEAST)

REPORT OF THE TRUSTEES for the Year Ended 31 March 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The Trustees present their annual report and financial statements of the charity for the year ended 31st March 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) published on 1/1/15.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Jigsaw (South East) provides support to bereaved children who have experienced the death of a close family member through illness, accident, suicide or murder and in partnership with Macmillan young people who have a family member with a terminal diagnosis. We operate this service in Surrey, West Sussex and surrounding areas. We are able to provide 1:1 support, family groups and advice to parents.

Public benefit

The charitable company's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charitable company's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Family Support & Grief Support Service

This year we have received 270 new enquiries across both projects and have been able to support 278 families and 542 children and young people through advice, 1:1 intervention, family support groups or liaison with school and other agencies involved with the family. We have offered telephone support, signposting and resources to the remaining enquiries as part of our service.

Our support to bereaved children was delivered through family grief support groups which were run four times a year in various locations within Surrey and West Sussex. Families attended our groups one evening a week for six weeks and a Saturday. We invited up to ten families to attend each set of groups and our Grief Support Workers and Volunteers supported them through a series of therapeutic activities to help them communicate within their families and with their peers. This process helped them to make and keep memories, share experiences and learn coping strategies.

24 families with 38 children attended our grief support groups of which 31% of children attended primary school and 69% senior school. Most families (83%) attended between 1 and 4 years after the bereavement, with 12-18 months being the most common time frame (43% of families).

53% of these families had additional vulnerabilities including substance misuse, mental health issues, multiple bereavements within the family, a looked after child and children services involvement. 17% had lost a parent through suicide. All families evaluated the groups as good (30%) or excellent (70%).

Our Family Support service offered one to one support to children and young people where a family member had a life limiting illness. The support offered involved practical, emotional and therapeutic support to young people at a difficult time in their lives. The team were able to offer one to one support for young people either in the home or school environment and worked closely with the family to help build lasting memories using different creative resources.

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**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2019**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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After receiving our support, we invite families to our social events, so they can stay in touch and rekindle friendships they have made. 33 families joined us for our annual summer reunion BBQ taking part in a circus skills workshop, African drumming, face-painting, a football workshop and arts & crafts. Additional events that we ran throughout the year for our young people included a trip to Skaterham in February, a day out to Chessington World of Adventures in October and two bowling events in August & October.

Following on from our links with the University of Surrey we contributed to a new piece of research during in January to March 2019. Our service users, including parents and young people aged 16 - 25 years took part in surveys and focus groups used to evaluate the available support from health professionals for young people and adults before during and after a death. The results are currently being used to inform a co-designed intervention for families affected by a cancer diagnosis, aimed at improving available support.

We are members of the West Sussex Bereavement Forum and the Emotional Health and Wellbeing Board at Babcock, a Surrey based education provider.

We continue to work collaboratively with other charities, hospices and organisations for the benefit of our young people so we can raise awareness of the impact of bereavement on young people and also to be able to offer our resources and expertise.

Training

Our training programme delivers skills and support to health & school professionals working directly with children who have experienced a bereavement or a life limiting prognosis. During this year we have delivered 6 courses training 93 professionals. In response from schools for bespoke training, we will be developing a training programme policy to meet this need. In partnership with Babcock, a Surrey education provider, we delivered training with TAMHS (Targeted Mental Health in Schools) to 47 schools which 70 education professionals attended across Surrey during November 2018.

Monitoring

Our aims are to improve the emotional health & wellbeing of bereaved young people and those affected by a family member with a terminal diagnosis and help them to reach their full potential as young adults.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Outcomes for the bereaved children and young people attending our Grief Support Groups are measured using questionnaires that track a number of different improvements including the impact on the children's emotional well-being, improvements in their ability to communicate about the person who has died and their ability to cope with their loss. Evaluations during the year show that children supported through our Grief Support project demonstrated the following improvements: 62% of families reported an improvement in relationships within the family, with 41% reporting a significant improvement in emotional wellbeing and 50% a significant improvement in the confidence of their children following the support groups.

'Joining the Jigsaw programme was a wonderful experience for all of us. It has been extremely valuable and will help us in many years to come' (Father of two children who lost their mother)

We are also now using the Child Bereavement Network Questionnaire a national evaluation tool to measure the end to end service that we provide. This will give us more information about the positive impact we have delivered in all forms of intervention.

In line with our commitment to listening and responding to children and young people's needs and views we have appointed two young Ambassadors who have been involved in sharing their experience on our social media platforms, local radio and meeting grant providers to hear first-hand how support has helped them.

We hope that these roles as well as evaluations from our young people will enable us to gain valuable feedback on the services we deliver and to be able to shape future development.

Volunteers

Our Volunteers play an important role within the charity donating their time for our family grief support groups, fundraising activities and administrative support. We are members of the NCVO as well as local voluntary organisations which ensures we are able to support our volunteers with further training and development and are aware of current legislation too which informs our protocols and policies.

Publicity

We have developed and reviewed our social media platforms to ensure we continue to share current national research, policy and development impacting young people, provide updates on our charity activity and importantly link with other organisations.

We will be conducting a thorough review of our website in the coming year to assess the traffic and accessibility. Our newsletter enables us to update our supporters, staff and volunteers with current charity news and has been a valuable communication tool and ensures we are able to continue to engage with our supporters.

Fundraising activities

Our fundraising activities included our bi-annual fundraising ball in March 2019, raising over £10,000 and other local events. We organise around 2/3 events a year, a Race night and Quiz event and were generously supported through third party events and sporting challenges which contributed to increasing our fundraising income too. We also continued to work with our local corporate supporters.

We again took part in The Big Give Christmas Challenge, which was highly successful. We have been fortunate to recruit younger volunteers to help at the Castle Series Triathlon events through our partnerships with local schools.

We do not use the services of professional fundraisers but have recruited a part-time Fundraising Assistant to support our Fundraising Co-ordinator and increased fundraising activity.

We are registered with the Fundraising Regulator and comply with their guidance in our fundraising activities.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2019**

FINANCIAL REVIEW

Financial position

During the year the charitable company had net outgoing resources of £198 (2018: net outgoing resources £3,800) as shown on the Statement of Financial Activities on page 9 of the accounts.

Principal funding sources

Income is generated from grants, fundraising, corporate support and donations. During the year our 3-year grant from BBC Children in Need for part of our Grief Support project came to an end (October 2018) and we were pleased to secure a further 3- year grant. Our 4-year tapered grant from Macmillan Cancer Support for our Family Support service finished at the end of March 2019. We were able to secure a multi-year grant for our Family Support Service from April 2019 from the National Lottery Community Fund which has also been partly funding for a year by the Guildford & Waverley CCG through Camhs Transformation Funding.

Additional major grants included a second year of a 2-year grant from The Peter Harrison Foundation and a grant from the Garfield Weston Foundation. We achieved a higher level of income from grants in the year and are looking to maintain this level of income to cover our costs.

During the year, the Trustees continually assessed the financial risks and also set an increased target to secure more grant income from other funders in 2019/20 to mitigate the risks.

Reserves policy

The Trustees have been working towards building and maintaining sufficient reserves and regularly review this with the management team at quarterly meetings. We have introduced some policies and reviewed existing ones including Financial Controls, Tainted Donations and our Financial Cards Policy to ensure we have robust measures in place for the Trustees to review our finances. In addition, Trustees receive monthly management reports.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be built up to and then maintained at a level that the Trustees feel is sufficient to cover the essential running costs of the charity. This has been assessed at a level equivalent to a period of six to nine months during 2018/19 to ensure that the charity has sufficient funds and time to either secure the continuation of current income streams or secure alternative income sources due to end during 2018/19.

The Trustees are considering as part of our future financial strategy, the use of designated funds in light of our ongoing staff costs to mitigate any financial risk. This will form part of a review of our Reserves Policy.

FUTURE PLANS

We plan to continue to deliver our two core projects, the Grief Support Service and the Family Support Service within the same geographical area. We will continue to review our service delivery with input from our service users, staff & volunteers to respond to the changing needs of young people and their families that we support to meet our outcomes and highlight gaps in our service delivery. We have identified opportunities for increasing referrals from other sources such as GP's. and importantly we also plan to continue to reach out to the most deprived and disadvantaged in our community.

We will review the learning and development of our staff and volunteers in our commitment to enhancing their skills.

We are approaching the end of our seventh year operating within our reserves policy and recognise the challenges of identifying new funding streams but are committed to build on our successes to ensure future sustainability. With this in mind we plan to secure more multi-year grants in order to have a higher level of guaranteed funding in place to maintain and consolidate our services. Our income from fundraising events is stable, but we will seek to increase income from individual donations using our social media platforms. We will also continue to offer a training programme for professionals in health and education and increase the bespoke training we offer to meet the local demand.

We will continue to work collaboratively with other organisations, to collectively improve the outcomes of bereaved children and young people at a critical time in their lives.

JIGSAW (SOUTHEAST)

REPORT OF THE TRUSTEES for the Year Ended 31 March 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Jigsaw (South East) is a registered charity number 1147696 and has been established since 12th June 2012.

The charity is controlled by its governing document, Memorandum and Articles incorporated 30 March 2012 amended by special resolution registered at Companies House on 12th June 2012, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are appointed by the existing trustees and we follow our guidelines on our Trustee guidance for induction.

Organisational structure

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

- John Treharne
- Cecilia Wylie (appointed 11.7.17)
- Gerald Carew (appointed 16.4.18)
- Susan Pegg (appointed 16.4.18)
- Debbie Springford (appointed 1.10.18)

All trustees are required to disclose all relevant issues and withdraw from decisions where a conflict of interest arises and are DBS checked before joining the charity. Currently we have four Trustees:

- Mr John Treharne, Chair of Trustees, who is a successful businessman and accountant
- Dr Cecilia Wylie, (retired) Consultant Paediatrician who worked with many children that had additional needs either physical or developmental
- Mr Gerald Carew a fundraising professional working within the voluntary sector
- Mrs Sue Pegg, a business professional with experience of change management and people development
- Mrs Debbie Springford, a business professional with experience in marketing, consumer insight and learning and development.

As our service grows our management structure has been refined to acknowledge different skills and responsibilities within the roles. Our small management team now have individual responsibility for: fundraising, training, recruiting and supporting volunteers, accounts and business development, line management of our support workers, in addition to the core operational day to day running of the service. This helps to provide a clearer view of our service development looking forward to the next five and ten years.

Sir Edward Davey (former MP) and Tony Tobin, celebrity chef, continue to be our Patrons supporting our work.

The Jigsaw (South East) workforce is made up of the following part time staff:

Eight support workers, an Office & Communications Manager, an Office Administrator, a Training Administrator, a Fundraising & Volunteer Co-ordinator, a Fundraising Assistant, an Operations Manager, a Business Development Manager and a Family Support Team Manager. All these roles cover approximately 6.37 FTE to deliver our service.

Decision making

At the quarterly meetings the trustees agree the broad strategy and areas of activity for the charity, including consideration of finances, reserves and risk. The day to day administration, funding applications, activity and staffing issues are delegated to the Operations Manager, the Business Development Manager and Family Support Team Manager.

Induction and training of new trustees

On appointment new trustees are inducted into the charity and, depending on their level of experience and skills we adapt the induction to include familiarising them with referral processes, family groups and meeting staff and volunteers. Their welcome pack includes a brief history of the charity, financial information, a copy of the governing trust deed and a copy of the Charity Commission's guidance for new Trustees.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

We have reviewed our financial controls during this financial year plus have developed new policies to support the long-term financial sustainability of the charity.

The principal financial risks faced by the charity lie in securing funding from large and small grants and we are therefore seeking to increase our funding applications alongside our fundraising activities. Currently the charity has in place a Risk Management Policy, a Risk Register and a Reserves Policy which are reviewed by the Trustees.

We will be adopting the Trusted Charity standard to replace the PQASSO quality evaluation tool.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17th December and signed on its behalf by:



John Treharne - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JIGSAW (SOUTHEAST)

Independent examiner's report to the trustees of Jigsaw (Southeast) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('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.

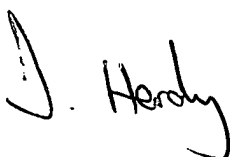
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants England and Wales which is one of the listed bodies

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 were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters 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



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Chartered Accountants
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Date:17/12/19.....

JIGSAW (SOUTHEAST)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2019

| | | Unrestricted funds £ | Restricted funds £ | 31.3.19 Total funds £ | 31.3.18 Total funds £ |
|--|--------------|-------------------------------------|-----------------------------------|--------------------------------------|--------------------------------------|
| | Notes | | | | |
| INCOME FROM | | | | | |
| Donations and grants | 2 | 83,595 | 62,256 | 145,851 | 115,744 |
| Charitable activities | | | | | |
| Supporting Children (Family Support Service) | | - | 34,456 | 34,456 | 46,115 |
| School Support | | - | 17,579 | 17,579 | 19,960 |
| Providing Training | | 5,617 | - | 5,617 | 8,250 |
| Fundraising activities | 3 | 55,227 | 6,475 | 61,702 | 61,965 |
| Investment income | 4 | 11 | - | 11 | 12 |
| Total | | 144,450 | 120,766 | 265,216 | 252,046 |
| EXPENDITURE ON | | | | | |
| Raising funds | 5 | 27,364 | - | 27,364 | 8,666 |
| Charitable activities | 6 | | | | |
| Supporting Children (Grief Support Service) | | 50,892 | 58,136 | 109,028 | 144,665 |
| Supporting Children (Family Support Service) | | 25,125 | 78,662 | 103,787 | 77,644 |
| School Support | | - | 17,580 | 17,580 | 19,960 |
| Providing Training | | 7,655 | - | 7,655 | 4,911 |
| Total | | 111,036 | 154,378 | 265,414 | 255,846 |
| NET INCOME/(EXPENDITURE) | | 33,414 | (33,612) | (198) | (3,800) |
| Transfers between funds | 15 | (36,327) | 36,327 | - | - |
| Net movement in funds | | (2,913) | 2,715 | (198) | (3,800) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 83,764 | 17,837 | 101,601 | 105,401 |
| TOTAL FUNDS CARRIED FORWARD | | 80,851 | 20,552 | 101,403 | 101,601 |

The notes form part of these financial statements

BALANCE SHEET
At 31 March 2019

| | | Unrestricted funds | Restricted funds | 31.3.19 Total funds | 31.3.18 Total funds |
|--|-------|-------------------------------|-----------------------------|--------------------------------|--------------------------------|
| | Notes | £ | £ | £ | £ |
| CURRENT ASSETS | | | | | |
| Debtors | 12 | 57,229 | - | 57,229 | 6,452 |
| Cash at bank and in hand | | <u>74,075</u> | <u>20,552</u> | <u>94,627</u> | <u>107,779</u> |
| | | 131,304 | 20,552 | 151,856 | 114,231 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 13 | <u>(50,453)</u> | - | <u>(50,453)</u> | <u>(12,630)</u> |
| NET CURRENT ASSETS | | <u>80,851</u> | <u>20,552</u> | <u>101,403</u> | <u>101,601</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>80,851</u> | <u>20,552</u> | <u>101,403</u> | <u>101,601</u> |
| NET ASSETS | | <u><u>80,851</u></u> | <u><u>20,552</u></u> | <u><u>101,403</u></u> | <u><u>101,601</u></u> |
| FUNDS | | | | | |
| Unrestricted funds | 15 | | | 80,851 | 83,764 |
| Restricted funds | | | | <u>20,552</u> | <u>17,837</u> |
| TOTAL FUNDS | | | | <u><u>101,403</u></u> | <u><u>101,601</u></u> |

The notes form part of these financial statements

BALANCE SHEET - CONTINUED

At 31 March 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

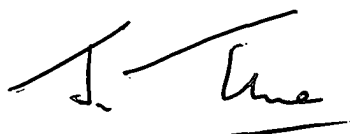
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 17th December and were signed on its behalf by:



John Trehame -Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, fundraising and grant income (including Macmillan income) is recognised in the year in which the income is receivable, which is when the charity becomes entitled to the resources.

Investment income, which includes interest receivable is included in the Statement of Financial Activities in the year in which it is receivable.

Income is received from three charitable activities which are, School Support, Partnership with Macmillan and Providing Training all of which is recognised in the year in which the income is receivable, which is when the charity becomes entitled to the resources.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All costs directly attributed to particular charitable activities are allocated to that activity. Support costs which includes management, IT and governance costs, support the main charitable activities but are not directly attributable to a particular activity.

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. The charity has identified four charitable activities which are Supporting Children (Grief Support Service), Supporting Children (Family Support Service), School Support and Providing Training, they have also incurred fundraising costs throughout the year.

Allocation and apportionment of costs

Support costs are allocated to all four charitable activities on a percentage basis. This is based on the percentage of direct costs in each of the activities, then the same percentage of support costs is calculated and attributed to that activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors

Other debtors are recognised at the settlement amount due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any discounts due.

Financial Instruments

The charitable company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Employee staff benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Operating leases

Rentals payable under operating leases, including any lease incentives received, are charged to income and expenditure on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

Key Judgements and Accounting Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgement and accounting estimates included in the accounts are:

- Deferral of grant income - Income is recognised when Jigsaw (Southeast) is entitled to the income and this will be based when the work is completed and there is no requirement to repay the grant.

Going Concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

2. DONATIONS AND GRANTS

| | Unrestricted | Restricted | 31.3.19 | 31.3.18 |
|-----------|---------------|---------------|----------------|----------------|
| | funds | funds | Total | Total |
| | £ | £ | £ | £ |
| Donations | 34,564 | 902 | 35,466 | 32,311 |
| Gift aid | 5,531 | - | 5,531 | 1,845 |
| Grants | <u>43,500</u> | <u>61,354</u> | <u>104,854</u> | <u>81,588</u> |
| | <u>83,595</u> | <u>62,256</u> | <u>145,851</u> | <u>115,744</u> |

Grants received, included in the above, are as follows:

| | 31.3.19 | 31.3.18 |
|--|----------------|---------------|
| | £ | £ |
| BBC Children in Need | 35,893 | 41,388 |
| Community Foundation for Surrey | 5,000 | 8,200 |
| Sussex Community Foundation | 5,255 | - |
| Betty Riseley Trust | - | 4,000 |
| East Grinstead and District Lions Club | 806 | - |
| British Humane Association | - | 8,000 |
| Peter Harrison Foundation | 10,000 | 10,000 |
| Gatwick Airport Community Trust | 1,000 | - |
| Guildford Lions | 400 | - |
| Charles Lewis Foundation | 3,000 | - |
| Clara E Burgess Trust | 5,000 | - |
| Tudor Trust | 2,000 | - |
| Garfield Weston Foundation | 20,000 | - |
| The Orr Mackintosh Foundation | 2,500 | 10,000 |
| Woodroffe Benton Foundation | 1,000 | - |
| Ian Askew Charitable Trust | 500 | - |
| The Lawson Trust | 5,000 | - |
| The Mrs Smith & Mount Trust | 5,000 | - |
| The Mildred Duveen Charitable Trust | 500 | - |
| The Misses Barrie Charitable Trust | <u>2,000</u> | <u>-</u> |
| | <u>104,854</u> | <u>81,588</u> |

3. FUNDRAISING ACTIVITIES

| | Unrestricted | Restricted | 31.3.19 | 31.3.18 |
|---------------------------|---------------|--------------|---------------|---------------|
| | funds | funds | Total | Total |
| | £ | £ | £ | £ |
| Fundraising events | 45,633 | 6,475 | 52,108 | 49,460 |
| Fundraising - Just Giving | <u>9,594</u> | <u>-</u> | <u>9,594</u> | <u>12,505</u> |
| | <u>55,227</u> | <u>6,475</u> | <u>61,702</u> | <u>61,965</u> |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

4. INVESTMENT INCOME

| | Unrestricted funds £ | Restricted funds £ | 31.3.19 Total funds £ | 31.3.18 Total funds £ |
|--------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| Deposit account interest | <u>11</u> | <u>-</u> | <u>11</u> | <u>12</u> |

5. RAISING FUNDS

**Raising donations and
Fundraising**

| | Unrestricted funds £ | Restricted funds £ | 31.3.19 Total funds £ | 31.3.18 Total funds £ |
|-------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| Staff costs | 18,325 | - | 18,325 | - |
| Fundraising costs | <u>9,039</u> | <u>-</u> | <u>9,039</u> | <u>8,666</u> |
| | <u>27,364</u> | <u>-</u> | <u>27,364</u> | <u>8,666</u> |

Fundraising staff costs are now included as expenditure for raising funds.

Fundraising costs include all the costs of our events, which are more than covered by fundraising income.

6. CHARITABLE ACTIVITIES COSTS

| | Direct costs £ | Support costs (See note 7) £ | Totals £ |
|--|-------------------|------------------------------------|----------------|
| Supporting Children (Grief Support Service) | 94,905 | 14,123 | 109,028 |
| Supporting Children (Family Support Service) | 87,133 | 16,654 | 103,787 |
| School Support | 16,321 | 1,259 | 17,580 |
| Providing Training | <u>6,430</u> | <u>1,225</u> | <u>7,655</u> |
| | <u>204,789</u> | <u>33,261</u> | <u>238,050</u> |

7. SUPPORT COSTS

| | Finance £ | Other £ | Governance costs £ | Totals £ |
|--|--------------|---------------|--------------------------|---------------|
| Supporting Children (Grief Support Service) | 10 | 13,073 | 1,040 | 14,123 |
| Supporting Children (Family Support Service) | 13 | 15,229 | 1,412 | 16,654 |
| School Support | 2 | 993 | 264 | 1,259 |
| Providing Training | <u>1</u> | <u>1,120</u> | <u>104</u> | <u>1,225</u> |
| | <u>26</u> | <u>30,415</u> | <u>2,820</u> | <u>33,261</u> |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 31.3.19 | 31.3.18 |
|------------------------------|---------------------|---------------------|
| | £ | £ |
| Independent Examination fees | <u>2,820</u> | <u>2,700</u> |

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

10. STAFF COSTS

| | 31.3.19 | 31.3.18 |
|-----------------------|-----------------------|-----------------------|
| | £ | £ |
| Wages and salaries | 195,255 | 185,559 |
| Social security costs | 7,916 | 7,541 |
| Other pension costs | <u>1,703</u> | <u>500</u> |
| | <u>204,874</u> | <u>193,600</u> |

Key Management Personnel

The trustees consider two members of staff to be key management personnel. The total employment benefits of key management personnel were £31,702 (2018: £37,329).

The average monthly number of employees during the year was as follows:

| | 31.3.19 | 31.3.18 |
|----------------------|-----------------|-----------------|
| Full time equivalent | <u>7</u> | <u>7</u> |

No employees received emoluments in excess of £60,000.

Jigsaw (SouthEast) workforce is made up of the following part time staff:

Eight support workers, an Office & Communications Manager, a Fundraising Assistant, an Office Administrator, a Training Administrator, a Fundraising & Volunteer Co-ordinator, an Operations Manager, a Business Development Manager and a Family Support Team manager. All these roles cover approximately seven FTE to deliver our service.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

11. 2018 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|--|----------------------------|--------------------------|------------------|
| INCOME FROM | | | |
| Donations and grants | 44,156 | 71,588 | 115,744 |
| Charitable activities | | | |
| Supporting Children (Family Support Service) | - | 46,115 | 46,115 |
| School Support | - | 19,960 | 19,960 |
| Providing Training | 8,250 | - | 8,250 |
| Fundraising activities | 61,965 | - | 61,965 |
| Investment income | 12 | - | 12 |
| Total | 114,383 | 137,663 | 252,046 |
| EXPENDITURE ON | | | |
| Raising funds | 8,666 | - | 8,666 |
| Charitable activities | | | |
| Supporting Children (Grief Support Service) | 100,378 | 44,287 | 144,665 |
| Supporting Children (Family Support Service) | - | 77,644 | 77,644 |
| School Support | - | 19,960 | 19,960 |
| Providing Training | 4,911 | - | 4,911 |
| Total | 113,955 | 141,891 | 255,846 |
| NET INCOME/(EXPENDITURE) | 428 | (4,228) | (3,800) |
| Transfers between funds | (15,569) | 15,569 | - |
| Net movement in funds | (15,141) | 11,341 | (3,800) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 98,904 | 6,497 | 105,401 |
| TOTAL FUNDS CARRIED FORWARD | 83,763 | 17,838 | 101,601 |

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------|---------------|--------------|
| | 31.3.19 | 31.3.18 |
| | £ | £ |
| Trade debtors | 47,332 | 5,036 |
| Other debtors | 9,602 | 1,416 |
| Prepayments | 295 | - |
| | <u>57,229</u> | <u>6,452</u> |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.19 | 31.3.18 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Social security and other taxes | 3,249 | 2,683 |
| Other creditors | 527 | 809 |
| Deferred income | 43,275 | 6,255 |
| Accrued expenses | <u>3,402</u> | <u>2,883</u> |
| | <u>50,453</u> | <u>12,630</u> |

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 31.3.19 | 31.3.18 |
|----------------------------|------------|------------|
| | £ | £ |
| Within one year | 305 | 610 |
| Between one and five years | <u>-</u> | <u>305</u> |
| | <u>305</u> | <u>915</u> |

15. MOVEMENT IN FUNDS

The restricted fund movements during the year were as follows:

| 2019: | Balance at 01.04.2018 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31.03.2019 £ |
|---|-------------------------------|----------------|------------------|----------------|-------------------------------|
| Grief Support Project - BBC Children in Need | 7,719 | 35,893 | (33,795) | - | 9,817 |
| Family Support Project - Macmillan Cancer Support | 6,978 | 35,358 | (78,663) | 36,327 | - |
| Community Foundation Surrey | - | 5,000 | (5,000) | - | - |
| Peter Harrison Foundation | 3,140 | 10,000 | (9,190) | - | 3,950 |
| Family Support Project - East Grinstead and District Lions Club | - | 806 | (496) | - | 310 |
| School Support | - | 17,579 | (17,579) | - | - |
| Gatwick Airport Community Trust | - | 1,000 | (1,000) | - | - |
| Sussex Community Foundation | - | 5,255 | (5,255) | - | - |
| Guildford Lions Club | - | 400 | (400) | - | - |
| Charles Lewis Foundation | - | 3,000 | (3,000) | - | - |
| Fundraising - The Big Give | - | 6,475 | - | - | 6,475 |
| | <u>17,837</u> | <u>120,766</u> | <u>(154,378)</u> | <u>36,327</u> | <u>20,552</u> |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

15. MOVEMENT IN FUNDS - continued

2018:

| | Balance at 01.04.2017 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31.03.2018 £ |
|---|-------------------------------|----------------|------------------|----------------|-------------------------------|
| Grief Support Project - BBC Children in Need | (4,832) | 41,388 | (28,838) | - | 7,718 |
| Family Support Project - Macmillan Cancer Support | 10,941 | 46,115 | (63,493) | 13,416 | 6,978 |
| British Humane Association | - | 8,000 | (9,836) | 1,836 | - |
| Community Foundation Surrey | - | 8,200 | (8,200) | - | - |
| Peter Harrison Foundation | - | 10,000 | (6,860) | - | 3,140 |
| Family Support Project - Betty Riseley Trust Fund | - | 4,000 | (4,313) | 313 | - |
| Family Support Project - East Grinstead and District Lions Club | 389 | - | (389) | - | - |
| School Support | - | 19,960 | (19,960) | - | - |
| | <u>6,498</u> | <u>137,663</u> | <u>(141,889)</u> | <u>15,565</u> | <u>17,837</u> |

BBC Children in Need - this is a 3 year grant that funds the staff costs of 3 Grief Support Workers delivering our Grief Project. The grant year runs from November to October. The difference in income and expenditure is due primarily to the timing of the grant instalments.

Macmillan Cancer Support - this included the main 4 year tapered funding grant that part funded the costs of the 3 Family Support Workers who run the Family (pre-bereavement) Service. In addition, some funds from other smaller grants were allocated to this project. They also provide an additional non- standard grant paid out on receipt of invoices.

Betty Riseley Trust - a grant contributing towards the Family Support Service to supplement the tapered funding from Macmillan.

East Grinstead and District Lions - a grant to provide the development and publication of a booklet for young people referred to our Grief Support Project (2018: Family support project).

Community Foundation for Surrey - A grant was provided to contribute towards the salary of one Grief Support Worker working in Surrey.

British Humane Association - grant towards the cost of funding the Family Support Service.

Peter Harrison Foundation - 2 year grant towards funding a Grief Support Worker post in Surrey.

School Support - This is funding received for the cost of a School Support Worker at a local school.

16. RELATED PARTY DISCLOSURES

During the financial year to 31 March 2019 the charitable company received £Nil (2018: £8,979) worth of donations from The Gym Group. John Treharne, one of the trustees of Jigsaw (SouthEast) is also a director of The Gym Group.

17. MEMBERS LIABILITY

The charitable company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.