

REGISTERED COMPANY NUMBER: 6032904 (England and Wales)
REGISTERED CHARITY NUMBER: 1120514

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 March 2009
for
JIGSAW4U INTERNATIONAL LIMITED**

Smithurst & Ryan Limited
Chartered Certified Accountants
20th Floor, Tolworth Tower
Ewell Road
Surbiton
SURREY
KT6 7EL

Jigsaw4U International Limited

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for the Year Ended 31 March 2009**

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JIGSAW4U INTERNATIONAL LIMITED

Report of the Trustees for the Year Ended 31 March 2009

The trustees who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 31 March 2009. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

6032904 (England and Wales)

Registered Charity number

1120514

Registered office

20th Floor
Tolworth Tower
Ewell Road
Surbiton
SURREY
KT6 7EL

Trustees

D S Goonetillake	Consultant	- resigned 22.10.08
W Hampson	Charity director	
Ms E Lawlor	Retired teacher	- appointed 25.8.09
Ms J Nwilene	Nurse	- appointed 25.8.09

Company Secretary

Miss A S Davies

Independent Examiner

Smithurst & Ryan Limited
Chartered Certified Accountants
20th Floor, Tolworth Tower
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Bankers

Barclays plc
Kingston upon Thames

COMMENCEMENT OF ACTIVITIES

The company received charitable status on 9th August 2007 and commenced charitable activities on that date,

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation was registered as a company on 19.12.06 and was registered as a charity on 9.8.07. The charity is controlled by its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 1985.

JIGSAW4U INTERNATIONAL LIMITED

Report of the Trustees for the Year Ended 31 March 2009

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company are also charity trustee for the purposes of charity law and under the company's Articles, known as the Management Committee. At each annual general meeting one-third or a multiple of three, the number nearest to one third must retire from office. If there is only one director he or she must retire. The Directors to retire by rotation shall be those who have been the longest in office since their last appointment. If any Directors became appointed directors on the same day those to retire shall unless otherwise agreed among themselves be determined by lot.

Due to the nature of the charity's work, focusing on supporting children and young people who have experienced loss and trauma, the Management Committee seeks to hear directly from the volunteer's forum, young people fora and any other users of the service, as appropriate.

Medical, Social services, education, management and business skills are represented within the Management Committee with an established team of specialist advisors and organisations from which the Management Committee may seek advice as required. In an effort to maintain a broad skill mix, members of the Management committee are requested to provide a list of skills (and update it each year) and in the event of particular skills being lost due to retirement or resignation, individuals are approached to offer themselves for relation to the Management Committee. No other outside party is entitled to appoint new trustees.

All trustees give of their time freely and no trustee remuneration, expenses or related party transactions were paid in the year. Trustees are required to disclose relevant interest and register them with the Chief Executive and, in accordance with Jigsaw4u's policy, withdraw from decisions where a conflict of interest arises.

Induction and training of new trustees

Trustees are provided with a trustees pack, the Charity Commission guide the 'Essential trustee' and a copy of the Memorandum and Articles and the latest minutes of the Management Committee, financial report and annual report. Management Committee members will also attend regular Saturday training and learning sessions throughout the year.

Organisational structure

The Management Committee currently has 3 member. They will meet every ten weeks and are responsible for the strategic direction and policy of the charity. The key performance indicators for the Chief Executive are agreed annually and reviewed at each Management Committee meeting.

Wider network

The company has worked in:

South Africa where new projects and services are being developed including pilot projects near Cape Town
Sri Lanka working in partnership with Epiphany Trust
Nigeria working in partnership with BOAT (Banner Over African Troubles)

Related parties

The Chief Executive is a board member of the Sutton Children's Trust for Disabled Children and Young People and of the Childhood Bereavement Network. She is also the Chief Executive of Jigsaw4U Limited, which operates solely in the UK and is a director of East Grinstead CVS, Spiritual England, Spirit of Peace and BOAT.

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.

Public Benefit

Benefit is ensured through the provision of:

- Training for professionals supporting families
- The development of support for children and young people experiencing bereavement, abuse, the effects of leprosy and young runaways
- Community engagement for volunteering

JIGSAW4U INTERNATIONAL LIMITED

Report of the Trustees for the Year Ended 31 March 2009

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are:

- i) To relieve those children and adults outside the UK, particularly, but not exclusively in Asia, Africa and Europe, who have suffered sexual, physical, mental and emotional distress by the provision of care, guidance, advice, advocacy and counselling as well as provision of advice and support for those responsible for the care of such persons.
- ii) To relieve the needs of socially or economically disadvantaged young persons and/or those who are excluded, or in danger of being excluded, from school in particular by the provision of care, advice, support and advocacy.

Grantmaking

The Charity does not make any grants at present

Volunteering

The organisation is developing a team of volunteers who will fundraise and also provide and participate in working parties in South Africa, Nigeria and Sri Lanka

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Jigsaw4u International now has a representative in South Africa who is working with the Chief Executive to develop a pilot project to provide 'tree clinics' i.e. a weekly opportunity for bereaved children and young people to meet and receive welfare, social and health care mentoring.

The charity is also working in partnership with BOAT, a charity registered in the UK and Nigeria, to audit and plan the development of services for children and young people living in a leprosy colony. It also works in partnership with the Epiphany Trust to support the services provided in Sri Lanka - work with tsunami survivors, disabled children and a street kids project.

Internal and external factors

Internal risks are minimised by comprehensive guidelines for all financial transactions, criteria and outcomes, quarterly review and six weekly reports from projects. Policies and procedures are in place to cover all aspects of health and safety, child protection, complaints etc.

FINANCIAL REVIEW

Reserves policy

Jigsaw4U International seeks to achieve a reserve of a total of six months of the expenditure of the organisation. It is hoped that this will be achieved within three years.

Principal funding sources

The principal funding sources are disclosed in the notes to the accounts

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD:

.....
W Hampson - Trustee

Date:

**Independent Examiner's Report to the Trustees of
Jigsaw4U International Limited**

I report on the accounts for the year ended 31 March 2009 set out on pages five to nine.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the 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 you as 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 221 of the Companies Act 1985; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 226 of the Companies Act 1985 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Smithurst & Ryan Limited
Chartered Certified Accountants
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Date:

JIGSAW4U INTERNATIONAL LIMITED

**Statement of Financial Activities
for the Year Ended 31 March 2009**

		Year Ended 31.3.09 Unrestricted funds J	Period 19.12.06 to 31.3.08 Total funds J
INCOMING RESOURCES	Notes		
Incoming resources from generated funds			
Voluntary income		7,512	940
Activities for generating funds	2	<u>-</u>	<u>1,280</u>
Total incoming resources		7,512	2,220
 RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		1,777	95
Fundraising trading: cost of goods sold and other costs		-	1,860
Charitable activities			
Relieve needs of children		2,607	2,002
Governance costs		<u>708</u>	<u>1,292</u>
Total resources expended		5,092	5,249
		<hr/>	<hr/>
NET INCOMING/(OUTGOING) RESOURCES		2,420	(3,029)
 RECONCILIATION OF FUNDS			
Total funds brought forward		(3,029)	-
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>(609)</u>	<u>(3,029)</u>

The notes form part of these financial statements

JIGSAW4U INTERNATIONAL LIMITED

**Balance Sheet
At 31 March 2009**

		31.3.09 Unrestricted funds J	31.3.08 Total funds J
	Notes		
CURRENT ASSETS			
Debtors	6	671	-
Cash at bank		<u>642</u>	<u>518</u>
		1,313	518
CREDITORS			
Amounts falling due within one year	7	(1,922)	(3,547)
		<u> </u>	<u> </u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(609)</u>	<u>(3,029)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(609)	(3,029)
		<u> </u>	<u> </u>
NET ASSETS/(LIABILITIES)		<u>(609)</u>	<u>(3,029)</u>
FUNDS	8		
Unrestricted funds		<u>(609)</u>	<u>(3,029)</u>
TOTAL FUNDS		<u>(609)</u>	<u>(3,029)</u>

The notes form part of these financial statements

JIGSAW4U INTERNATIONAL LIMITED

Balance Sheet - continued
At 31 March 2009

The charitable company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2009.

The trustees have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 221 of the Companies Act 1985 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 income and expenditure for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

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

.....
W Hampson -Trustee

JIGSAW4U INTERNATIONAL LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2009

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Companies Act 1985 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

2. ACTIVITIES FOR GENERATING FUNDS

	Year Ended	Period
	31.3.09	19.12.06
	J	to
		31.3.08
		J
Fundraising events	-	<u>1,280</u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	Year Ended	Period
	31.3.09	19.12.06
	J	to
		31.3.08
		J
Other operating leases	<u>1,762</u>	<u>-</u>

JIGSAW4U INTERNATIONAL LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2009**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2009 nor for the period ended 31 March 2008.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2009 nor for the period ended 31 March 2008.

5. STAFF COSTS

	Year Ended 31.3.09 J	Period 19.12.06 to 31.3.08 J
Wages and salaries	<u>1,874</u>	<u>-</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.09 J	31.3.08 J
Other debtors	<u>671</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.09 J	31.3.08 J
Trade creditors	618	470
Other creditors	<u>1,304</u>	<u>3,077</u>
	<u>1,922</u>	<u>3,547</u>

8. MOVEMENT IN FUNDS

	At 1.4.08 J	Net movement in funds J	At 31.3.09 J
Unrestricted funds			
General fund	(3,029)	2,420	(609)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>(3,029)</u>	<u>2,420</u>	<u>(609)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources J	Resources expended J	Movement in funds J
Unrestricted funds			
General fund	7,512	(5,092)	2,420
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>7,512</u>	<u>(5,092)</u>	<u>2,420</u>

JIGSAW4U INTERNATIONAL LIMITED

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2009**

	Year Ended 31.3.09 J	Period 19.12.06 to 31.3.08 J
INCOMING RESOURCES		
Voluntary income		
Donations	625	940
Gift aid	<u>6,887</u>	<u>-</u>
	7,512	940
Activities for generating funds		
Fundraising events	<u>-</u>	<u>1,280</u>
Total incoming resources	7,512	2,220
RESOURCES EXPENDED		
Costs of generating voluntary income		
Other operating leases	1,762	-
Sundries	15	15
Secretarial	<u>-</u>	<u>80</u>
	1,777	95
Fundraising trading: cost of goods sold and other costs		
Event refreshments	-	1,650
Event premises hire	<u>-</u>	<u>210</u>
	-	1,860
Charitable activities		
Wages	1,874	-
Travel & subsistence	605	1,928
Bank interest	2	-
Grants to individuals	<u>100</u>	<u>-</u>
	2,581	1,928
Governance costs		
Accountancy	708	470
Formation costs	<u>-</u>	<u>822</u>
	708	1,292
Support costs		
Finance		
Bank charges	<u>26</u>	<u>74</u>
Total resources expended	5,092	5,249

This page does not form part of the statutory financial statements

JIGSAW4U INTERNATIONAL LIMITED

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2009**

	Year Ended 31.3.09 J	Period 19.12.06 to 31.3.08 J
Net income/(expenditure)	<u>2,420</u>	<u>(3,029)</u>

This page does not form part of the statutory financial statements