

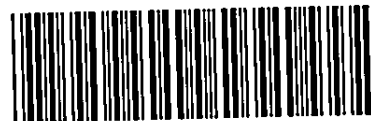
Company registered number 4278920
Registered charity number 1113759

Jigsaw Visitors Centre

Financial Statements

for the year ended 31st March 2013

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Jigsaw Visitors Centre
Report of the trustees for the year ended 31 March 2013

The trustees present their report and unaudited financial statements for the year ended 31st March 2013

Reference and Administrative Information

Charity name	Jigsaw Visitors Centre
Charity Registration Number	1113759
Company Registration Number	4278920
Registered Office	HMP Leeds 2 Gloucester Terrace Leeds LS12 2TJ

Trustees

Yvonne Rose OBE (chair)
Marlene Stokoe
Ciaran Sundstrem
Mark Illingworth
Patricia Cronin
Barry Ewart
Sharron Catton
Veronica Brown

Company Secretary

Ciaran Sundstrem

Principal staff

Lee Stephenson – Manager

Independent Examiner

Paul Cowham ACA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

Bankers

Unity Trust Bank plc
9 Brindley Place
Birmingham
B1 2HB

Jigsaw Visitors Centre
Report of the trustees
for the year ended 31 March 2013

Objectives and activities

Objects

- 1 The relief of poverty, hardship and distress among partners, families, children and dependants of persons who have suffered a legal restriction of their liberty and who are detained at HM Prison, Leeds,
- 2 To promote other charitable purposes for the benefit of people living or working in the Armley area of Leeds

Activities undertaken for public benefit in relation to objects

The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission

The company's overall aim remains the same, i.e. -

"To provide friendly and independent support, information and advice and healthy living activities for all communities associated with the Visitors Centre – families of prisoners, prisoners and ex-prisoners, prison staff and the local community. We aim to empower people and their families to make positive choices about their lives and lifestyle."

The public benefits from the work carried out at the Visitors Centre through Jigsaw trying to reduce re-offending for prisoners through strengthening family ties and relationships, as prisoners who keep family ties and contact whilst in prison are 6 times less likely to re-offend on release. This has a direct benefit to the public both financially and socially.

Achievements and Performance

Jigsaw Visitors Centre has continued to deliver excellent core services to our stakeholders, with 46,500 people accessing the activities and services offered during the year.

The Centre continues to provide a friendly, welcoming and pleasant facility. Services offered included family days/visits, a tea bar facility, family support with helpline and play provision, as well as advice to families and visitors to HMP Leeds.

A prison officer was seconded to Jigsaw in September 2012 for an initial 1 year period, which is likely to be extended. This officer delivers a weekly over 60's club for prisoners, in partnership with HMP Leeds diversity team, and is a very useful link with other prison staff.

Family Visits continued to run throughout the year. New visits were introduced for adults who have no children visiting and also for vulnerable prisoners.

Jigsaw delivered 3 drama projects for prisoners and children, these involved the dads and children spending a week together producing a show, which was then performed in front of an audience of their families, selected guests and prison staff.

Jigsaw continued to provide accredited courses in Healthy Relationships for prisoners and partners, strengthening their relationships prior to release, Deal with Domestic Violence Issues for prisoners and has introduced the Fathers Inside parenting course.

Jigsaw introduced the Storybook Dads service providing prisoners with the opportunity to record stories on CD's for their children to listen to at home.

Jigsaw, in partnership with Leeds NSPCC, introduced a 14 week Understanding Pregnancy course for prisoners and their pregnant partners.

Jigsaw has continued to strengthen the relationship between itself and HMP Leeds and continues to be part of HMP Leeds delivery plan, which was audited in January 2013. Jigsaw helped HMP Leeds to achieve the highest audit score for any local prison in the country.

The Tea Bar in the prison Visits Room has continued to strengthen, providing 'unrestricted income' to support the work of the centre and ensure its sustainability.

Financial Review

The financial year has been one of considerable progress in generating unrestricted funds and maintaining strong reserves.

The Management Committee and staff continue to recognise that the sustainability and the self reliance of the Centre depends on generating commercial income and maintaining the Service Level Agreement with HMP Leeds, both of which continue to be achieved through a high level of service delivery.

Reserves policy

The Policy of the charity is to maintain free reserves of 6 months resources expended, this enables continuity of services delivered and maintain salaries for a 6 month period for employed positions and volunteer expenses in the event of end of grants restricted sources and possibly reducing income from unrestricted sources. It also maintains the ability to meet our moral and contractual agreements.

This policy will be reviewed annually.

At the year end of year the free reserves equalled approximately five months of resources expended.

Jigsaw Visitors Centre
Report of the trustees
for the year ended 31 March 2013

Unrestricted reserves designated for 2011/2012 by the Trustees

The trustees had designated £20,000 in the year with the intention of using these funds to develop social enterprise

Plans for future Periods

- Delivery of Fathers Inside parenting course
- Investigating options for Social Enterprise to help reduce reoffending
- Delivery of Story Book Dads
- Pregnancy Birth and Beyond parenting course in partnership with NSPCC Leeds for fathers and their expectant partners

Structure, governance and management

Governing document

Jigsaw Visitors Centre is a company limited by guarantee and is registered as a charity with the Charity Commission

Jigsaw Visitors Centre, which changed its registered name from Armley Prison Visitors' Centre on 31st December 2010, started to operate in April 2006 following the merger of an unincorporated association also known as Armley Prison Visitors' Centre and the Jigsaw Healthy Living Project. The unincorporated association was established in 1993 and registered as a charity in November 1995 (charity number 1051052). The Jigsaw Healthy Living Project was initially known as "a project of the Visitors Centre", legally accountable to HMP Leeds who acted as the lead agency for the project with the Big Lottery Fund.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. The number of guarantees at 31st March 2013 was 8.

Governance

The Management Committee has adopted "The Good Governance Guide for Charitable Management Committees" as a focus for ensuring that Best Practice is in place regarding leadership, performance, delegation and integrity. Discussions have taken place around these principles confirming a consistent understanding of our position across the organisation.

Trustee selection methods

Trustees are elected by the members at the AGM. Recruitment is addressed through a number of methods – word of mouth connections, existing Management Committee members, as a result of project activities and awareness days undertaken by staff and via contact with the local voluntary and business community.

Induction and training of trustees

A suite of induction training exists allowing Trustees and co-opted representatives the opportunity to engage quickly and positively with the charity.

Organisational structure

All Trustees sit on the Management Committee which meets bi-monthly and is responsible for the operation and strategic direction of the charity. The Committee is underpinned by two Sub Groups – Finance & Funding and HR & Policies and Procedures – where a mix of Trustees, and senior operational staff in the Centre come together to discuss relevant issues and form plans for the future.

Day-to-day responsibility for the provision of services, management of staff and volunteers rests with the Manager of the Centre.

Jigsaw Visitors Centre
Report of the trustees
for the year ended 31 March 2013

Statement of trustees' responsibilities

The trustees are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and regulations

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the trustees are required to

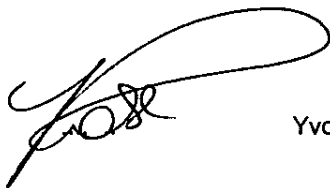
- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees, who are directors for the purposes of company law, and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the trustees and signed on its behalf by



Yvonne Rose (chair of trustees)

12 11 13

Date

Independent Examiner's Report to the trustees of

Jigsaw Visitors Centre

I report on the accounts of the company for the year ended 31st March 2013 which are set out on pages 6 to 14

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

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 145 of the 2011 Act,
- to follow the procedure laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention


Basis of independent examiner's report

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 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 statement below.

Independent examiner's statement

In the course of 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 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 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


Paul Cowham MA ACA DChA
Green Fish Resource Centre
46 – 50 Oldham Street
Manchester
M4 1LE

3.12.2013 ^{Date}

Jigsaw Visitors Centre
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2013

	Note	Unrestricted funds £	Restricted funds £	2013 £	2012 £
Incoming resources	2				
Donations		445	-	445	771
Grants		50,232	67,613	117,845	119,676
Fees and other income		198,111	-	198,111	172,636
Bank interest		339	-	339	362
Total incoming resources		249,127	67,613	316,740	293,445
Resources expended					
Charitable activities	3	248,047	76,586	324,633	284,829
Governance costs		2,330	-	2,330	2,401
Total resources expended		250,377	76,586	326,963	287,230
Net incoming/(outgoing) resources for the year	5	(1,250)	(8,973)	(10,223)	6,215
Transfer between funds		-	-	-	-
Net movement in funds		(1,250)	(8,973)	(10,223)	6,215
Funds at 31 March 2012		131,761	25,111	156,872	150,657
Funds at 31 March 2013		£ 130,511	£ 16,138	£ 146,649	£ 156,872

All of the charity's operations are classed as continuing

Movements on reserves and all recognised surpluses or deficits are shown above

**Jigsaw Visitors Centre
Company no. 4278920**

**Balance Sheet
as at 31 March 2013**

	Note	2013	2012
		£	£
Fixed assets			
Tangible assets	8	-	-
Current assets			
Stock		4,219	4,024
Debtors	9	37,612	19,342
Cash at bank and in hand		146,147	170,834
		<u>187,978</u>	<u>194,200</u>
Creditors: amounts falling due in less than one year	10	(41,329)	(37,328)
		<u></u>	<u></u>
Net current assets		146,649	156,872
		<u></u>	<u></u>
Total assets less current liabilities		<u>£ 146,649</u>	<u>£ 156,872</u>
		<u></u>	<u></u>
Reserves			
Unrestricted funds			
Designated funds	11	16,485	20,000
General funds		114,026	111,761
		<u></u>	<u></u>
Subtotal		130,511	131,761
Restricted funds	12	16,138	25,111
		<u></u>	<u></u>
		<u>£ 146,649</u>	<u>£ 156,872</u>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime (of the Companies Act 2006)

Approved by the Trustees and signed on their behalf by

Mark Illingworth (Treasurer)

Ciaran Sundstrom (Secretary)



Date 12 11 13
7

Jigsaw Visitors Centre
Notes to the accounts
for the year ended 31 March 2013

Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. They have been applied consistently during the year, and in the preceding year.

a Basis of preparation

The financial statements have been prepared under the historic cost convention and in accordance with the Companies Act 2006, the Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005) and the Financial Reporting Standard for Smaller Entities (effective April 2008).

b Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts. The HM Prison Leeds provides the use of the visitors centre and certain overheads such as heat, light and water to the charity free of charge. The value of these donations is not included in these accounts as it is not possible to quantify the value.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

d Resources expended

Expenditure is recognised on an accrual basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

e Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

Jigsaw Visitors Centre
Notes to the accounts
for the year ended 31 March 2013 (continued)

f Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Individual items costing less than £1,000 are not capitalised.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows

Asset Category	Annual rate
Office equipment	33%

g Stock

Stocks of purchased goods for resale (food and catering supplies) are valued at the lower of cost and net realisable value.

h Cash flow statement

The charity has taken advantage of the exemption in Financial Reporting Standard 1 from preparing a Cash Flow Statement on the grounds that it is a small charitable company.

2 Incoming resources

	Unrestricted £	Restricted £	Total 2013 £	Total 2012 £
Grants				
Henry Smith Charity	-	30,000	30,000	30,000
HM Prison Service Leeds	50,232	20,820	71,052	65,114
Children in Need	-	16,793	16,793	16,312
NOMS	-	-	-	8,000
Hope	-	-	-	250
	<u>50,232</u>	<u>67,613</u>	<u>117,845</u>	<u>119,676</u>
Donations	<u>445</u>	<u>-</u>	<u>445</u>	<u>771</u>
Fees and other income				
Café and room hire	7,271	-	7,271	5,711
Tea & Coffee bars	184,625	-	184,625	163,468
Student Placement Income	5,240	-	5,240	2,520
Other income	975	-	975	937
	<u>198,111</u>	<u>-</u>	<u>198,111</u>	<u>172,636</u>
Interest received	<u>339</u>	<u>-</u>	<u>339</u>	<u>362</u>
Total incoming resources	<u>£ 249,127</u>	<u>£ 67,613</u>	<u>£ 316,740</u>	<u>£ 293,445</u>

Jigsaw Visitors Centre
Notes to the accounts
for the year ended 31 March 2013 (continued)

3 Resources expended

	Unrestricted £	Restricted £	Total 2013 £	Total 2012 £
<i>Charitable activities</i>				
Salaries	116,953	60,405	177,358	172,980
Travel and subsistence	800	256	1,056	956
Recruitment and training	235	714	949	1,070
Administration	6,857	3,118	9,975	9,049
Project costs	9,418	12,093	21,511	18,160
Café and tea bar supplies	109,737		109,737	81,546
Social enterprise development costs	3,515		3,515	-
Miscellaneous expenses	532		532	610
Depreciation	-	-	-	458
	<hr/> 248,047	<hr/> 76,586	<hr/> 324,633	<hr/> 284,829
Governance costs	<hr/> 2,330	<hr/> -	<hr/> 2,330	<hr/> 2,401
Total resources expended	<hr/> £ 250,377	<hr/> £ 76,586	<hr/> £ 326,963	<hr/> £ 287,230

4 Corporation tax

The charity is exempt from tax on income and gains falling within S505 of the Income & Corporation Taxes Act 1988 (ICTA 1998) or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

5 Net incoming/(outgoing) resources

This is stated after charging/(crediting) the following

	2013 £	2012 £
Independent Examiner's remuneration	1,700	1,700
Depreciation	-	458
	<hr/>	<hr/>
Independent Examiner's remuneration comprised		
Independent examination	700	700
Accountancy	1,000	1,000
	<hr/>	<hr/>
	£ 1,700	£ 1,700
	<hr/>	<hr/>

Jigsaw Visitors Centre
Notes to the accounts
for the year ended 31 March 2013 (continued)

6 Staff costs

Staff costs during the year were as follows

	2013 £	2012 £
Wages and salaries	168,963	161,759
Social security costs	8,395	11,221
	<hr/>	<hr/>
	£ 177,358	£ 172,980
	<hr/>	<hr/>

The average number of employees during the year calculated on the basis of full-time equivalents was as follows

Manager	1	1
Deputy Manager	1	-
Administration and finance	1	0.7
Development workers	0.5	0.5
Family support workers	2	3
Refreshment Workers	1.4	1.4
Play Specialist	0.7	0.7
Play workers	0.7	0.7
	<hr/>	<hr/>
Total	8.3	8.0
	<hr/>	<hr/>

The number of employees earning over £60,000 per annum excluding pension contributions was nil (2012 nil)

7 Trustees' remuneration and expenses

Neither the trustees nor any persons connected with them received any remuneration during the year

No trustees received any travel and subsistence expenses during the year (2012 £8) One trustee received reimbursed expenses of £14 which were incurred filing the charity's Annual Return with Companies House

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2012 nil)

Jigsaw Visitors Centre
Notes to the accounts
for the year ended 31 March 2013 (continued)

8 Fixed assets: tangible assets

	Office equipment £
Cost	
At 1 April 2012	1,375
	<hr/>
At 31 March 2013	£ 1,375
	<hr/>
Depreciation	
At 1 April 2012	1,375
Charge for the year	-
	<hr/>
At 31 March 2013	£ 1,375
	<hr/>
Net book value	
At 31 March 2013	£ -
	<hr/>
At 31 March 2012	£ -
	<hr/>

9 Debtors

	2013 £	2012 £
Fees receivable	35,838	18,278
Prepayments	1,774	1,064
	<hr/>	<hr/>
	£ 37,612	£ 19,342
	<hr/>	<hr/>

10 Creditors: amounts falling due in less than one year

	2013 £	2012 £
Creditors	34,514	27,050
Accruals	6,815	10,278
	<hr/>	<hr/>
	£ 41,329	£ 37,328
	<hr/>	<hr/>

Jigsaw Visitors Centre
Notes to the accounts
for the year ended 31 March 2013 (continued)

11 Designated funds

	<i>As at 1 April 2012 £</i>	<i>Incoming transfers £</i>	<i>Outgoing transfers £</i>	<i>As at 31 March 2013 £</i>
Social Enterprise Fund	20,000	-	(3,515)	16,485
	<u>£ 20,000</u>	<u>£ -</u>	<u>£ (3,515)</u>	<u>£ 16,485</u>

Funds have been designated by the trustees for the following purposes

Social Enterprise Fund to develop ways for the charity to earn money

12 Restricted funds

	<i>As at 1 April 2012 £</i>	<i>Incoming resources £</i>	<i>Outgoing resources £</i>	<i>Transfers £</i>	<i>As at 31 March 2013 £</i>
Family and dependants' support					
Henry Smith Charity	-	30,000	(29,823)	-	177
HM Prison Service Leeds	5,818	20,820	(19,382)	-	7,256
Children in Need	2,864	16,793	(15,710)	-	3,947
Masonic	1,283	-	(1,283)	-	-
Porticus	6,698	-	(1,940)	-	4,758
Leeds City Council- Healthy Leeds fund	278	-	(278)	-	-
Hope	170	-	(170)	-	-
NOMS	8,000	-	(8,000)	-	-
	<u>£ 25,111</u>	<u>£ 67,613</u>	<u>£ (76,586)</u>	<u>£ -</u>	<u>£ 16,138</u>

Restricted funds represent monies to be used for the following specific purposes

Henry Smith Charity	Funding for the Stepping Stones Project and family support The transfer was due to a small overspend by the project
HM Prison Service, Leeds	For equipment and provision of weekend and school holiday play worker
Children in Need	Play specialist working with prisoner and family
Masonic	For "cooking with dads" visits
Porticus	For Healthy Relationship Accredited course
Leeds City Council- Healthy Leeds fund	To make fruit available free to visiting families
Hope	For toys
NOMS	For the provision of Drama/Arts Projects

Jigsaw Visitors Centre
Notes to the accounts
for the year ended 31 March 2013 (continued)

Play specialist working with prisoner and family

13 Analysis of net assets between funds

Fund balances at 31 March 2013 are represented by		Unrestricted funds £	Restricted funds £	Total £
Fixed assets		-	-	-
Net current assets		130,511	16,138	146,649
		<hr/>	<hr/>	<hr/>
Total net assets		£ 130,511	£ 16,138	£ 146,649
		<hr/>	<hr/>	<hr/>

14 Lease commitments

The charity had the following annual commitments under non-cancellable operating leases

	Equipment	
	2013 £	2012 £
Leases expiring in		
One year	-	-
Two to five years	976	976
	<hr/>	<hr/>