

Company registered number 4278920
Registered charity number 1113759

Jigsaw Visitors Centre

Financial Statements

for the year ended 31st March 2019

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Jigsaw Visitors Centre
Report of the trustees for the year ended 31 March 2019

The trustees present their report and unaudited financial statements for the year ended 31st March 2019.

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

Patricia Cronin	retired 18 July 2018
Barry Ewart	retired 26 September 2018
Valerie Heywood	
Guy Hill	Treasurer
Neil Clephan	Co-chair
Helen Daly	Vice-chair
Philip Turnpenny	

Company Secretary

Valerie Heywood

Principal staff

Lee Stephenson – Project Director

Independent Examiner

Paul Cowham FCA 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 2019

Objectives and activities

The charity's objects ("Objects") are specifically restricted to the following:

- a) The relief of poverty, hardship and distress among partners, families, children and dependents of persons who have suffered a legal restriction of their liberty and who are detained at HM Prison, Leeds, or are otherwise involved in the justice system, such as other HM Prisons and the probation service;
- b) To relieve sickness and poor health and to promote health and health education among those detained at HM Prison, Leeds, their dependants and other family members and amongst people living in the Armley area of Leeds through the promotion of health and wellbeing in the work of Jigsaw.
- c) To work with HM Prison Service to provide services including, but not limited to, independent support, information and advice to the families of prisoners; management of play areas within the prison and provision of catering services;
- d) To work across the justice system to increase opportunities for the rehabilitation of offenders through activities including the maintenance of family ties and offering opportunities for work placements and job-based training through catering services and supporting the day to day activities of the charity;
- e) To consider other ways of working with offenders to reduce reoffending including, but not limited to, social housing, catering and other proposals that will enable offenders to gain work experience and find employment; and
- f) To promote other charitable purposes for the benefit of in particular but not exclusively anyone affected by the criminal justice system and 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 charity's overall aim remains the same, although the mission statement was updated in the year:-

"To provide a range of services at our prison sites and in the community, offering emotional support, advice and guidance, rehabilitation and family time. Enabling offenders and their loved ones to sustain meaningful relationships to benefit them during time in custody and beyond".

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 like 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 57,126 people accessing the activities and services offered in the year
- Jigsaw rebranded which resulted in a new Strapline, Vision Statement, Mission Statement and a new Jigsaw logo

Jigsaw Visitors Centre
Report of the trustees
for the year ended 31 March 2019

- As in previous years Jigsaw continues to provide a friendly, welcoming and pleasant facility. Services offered include: family days/visits, refreshment areas, family support with helplines, play provision, advice to families and visitors to HMP Leeds and HMP Wealstun
- The refreshment areas at HMP Leeds and HMP Wealstun continue to provide refreshments to prisoners, prisoners families, prison staff and the local community and is an essential part of the Charity's purpose
- Jigsaw developed and delivered a new resettlement individual family visit to add to other activities undertaken during year including Storybook dads, Parent and Toddler Group and Homework clubs

Financial review

Jigsaw continued to grow in the year and increased its turnover through improved trading figures and the first full year of a new prison contract. Costs also increased in the year with higher staff costs and catering suppliers than the previous year. Jigsaw therefore utilised some of its reserves to achieve financial balance.

Reserves policy

The policy of the charity is to maintain a level of reserves at least sufficient to cover liabilities in the event of closure of the charity. This figure is currently set at £45,000 and will be reviewed, along with the policy, annually. Any remaining reserves will be held as a means of support in the event of revenue losses and to enable investment in any new ventures which further the aims of the organisation.

At the year end the free reserves equalled £93,331 (unrestricted funds less fixed assets).

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.

Jigsaw Visitors Centre
Report of the trustees
for the year ended 31 March 2019

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 2019 was 7.

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 ~ advertising, 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

An induction process 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 every two months and is responsible for the operation and strategic direction of the charity. There are now two subgroups rather than three – the Strategy, Finance and Funding and the People, Policies and Procedures sub-groups where a mix of Trustees, co-opted members 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 Director of the Centre.

Jigsaw Visitors Centre
Report of the trustees
for the year ended 31 March 2019

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:

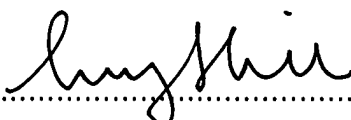
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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:

.....  Signed

..... GUY HILL Name

..... 4th DECEMBER 2019 Date

Independent Examiner's Report to the trustees of

Jigsaw Visitors Centre

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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in 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.

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

Date

Jigsaw Visitors Centre
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2019

	Note	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
Income					
Donations and legacies	3	175	-	175	180
Charitable activities	4	123,830	123,038	246,868	188,735
Fees and other income	5	293,832	-	293,832	268,313
Investments	6	-	-	-	-
Total income		417,837	123,038	540,875	457,228
Expenditure					
Raising funds	-	-	-	-	-
Charitable activities	7	446,924	88,330	535,254	481,427
Total expenditure		446,924	88,330	535,254	481,427
Net income/(expenditure) for the year	9	(29,087)	34,708	5,621	(24,199)
Transfer between funds		-	-	-	-
Net movement in funds for the year		(29,087)	34,708	5,621	(24,199)
Reconciliation of funds					
Total funds brought forward		126,485	11,245	137,730	161,929
Total funds carried forward		97,398	45,953	143,351	137,730

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Jigsaw Visitors Centre
Company number 4278920
Balance sheet as at 31 March 2019

	Note	2019	2018
		£	£
Fixed assets			
Tangible assets	14	4,067	-
Total fixed assets		4,067	-
Current assets			
Stock		5,856	9,604
Debtors	15	8,103	19,450
Cash at bank and in hand		145,985	140,469
Total current assets		159,944	169,523
Liabilities			
Creditors: amounts falling due in less than one year	16	(20,660)	(31,793)
Net current assets		139,284	137,730
Total assets less current liabilities		143,351	137,730
Net assets		143,351	137,730
Funds of the charity			
Restricted income funds	17	45,953	11,245
Unrestricted income funds	18	97,398	126,485
Total charity funds		143,351	137,730

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 are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

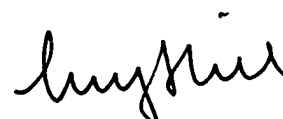
The notes on pages 10 to 21 form part of these accounts.

Approved by the trustees on 4/12/2019 and signed on their behalf by:

Name

Guy Hill

Signed



Jigsaw Visitors Centre

Statement of Cash Flows for the year ending 31 March 2019

	Note	2019 £	2018 £
Cash provided by/(used in) operating activities	-	11,616	(40,890)
<hr/>			
<i>Cash flows from investing activities:</i>			
Bank interest		-	-
Proceeds from sale of tangible fixed assets		-	-
Purchase of tangible fixed assets		(6,100)	-
Proceeds from sale of investments		-	-
Purchase of investments		-	-
		<hr/>	<hr/>
Cash provided by/(used in) investing activities		(6,100)	-
<hr/>			
<i>Cash flows from financing activities:</i>			
Repayment of borrowing		-	-
Cash inflows from new borrowing		-	-
		<hr/>	<hr/>
Cash provided by/(used in) financing activities		-	-
<hr/>			
Increase/(decrease) in cash and cash equivalents in the year		5,516	(40,890)
Cash and cash equivalents at the beginning of the year		140,469	181,359
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year		145,985	140,469
		<hr/> <hr/>	<hr/> <hr/>

Jigsaw Visitors Centre

Notes to the accounts for the year ended 31 March 2019

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Jigsaw Visitors Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

c Preparation of the accounts on a going concern basis

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

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Jigsaw Visitors Centre

Notes to the accounts for the year ended 31 March 2019 (continued)

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Jigsaw Visitors Centre

Notes to the accounts for the year ended 31 March 2019 (continued)

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Motor vehicles:	4 years
Office fixtures and equipment	4 years
Improvements to premises	4 years

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l 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.

m Creditors and provisions

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Jigsaw Visitors Centre

Notes to the accounts for the year ended 31 March 2019 (continued)

N Financial instruments

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

O Pensions

Jigsaw Visitor's Centre operates a work place pension scheme with People's Pensions.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2019 £	Unrestricted £	Restricted £	Total 2018 £
Donations	175	-	175	180	-	180
Total	175	-	175	180	-	180

Jigsaw Visitors Centre

Notes to the accounts for the year ended 31 March 2019 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2019 £	Unrestricted £	Restricted £	Total 2018 £
Grants						
Awards for All	-	5,967	5,967	-	-	-
Big Lottery	-	62,553	62,553	-	46,872	46,872
Charles Haywood	-	15,000	15,000	-	15,000	15,000
Children in Need	-	19,872	19,872	-	19,294	19,294
Clinks	-	6,812	6,812	-	-	-
Hilden Trust	-	6,417	6,417	-	4,583	4,583
HM Prison Service						
Leeds	123,830	-	123,830	90,903	7,500	98,403
Kelly Trust	-	6,417	6,417	-	4,583	4,583
Total	123,830	123,038	246,868	90,903	97,832	188,735

5 Fees and other income

	Unrestricted £	Restricted £	2019 £	Unrestricted £	Restricted £	2018 £
Café income and room hire	7,034	-	7,034	6,684	-	6,684
Tea and coffee bars	158,430	-	158,430	154,702	-	154,702
The Gatehouse	74,234	-	74,234	66,992	-	66,992
Lock Inn	50,385	-	50,385	37,058	-	37,058
Other income	3,749	-	3,749	2,877	-	2,877
	293,832	-	293,832	268,313	-	268,313

All income from fees and trading is unrestricted.

6 Investment income

	Unrestricted £	Restricted £	2019 £	2018 £
Income from bank deposits	-	-	-	-
	-	-	-	-

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Jigsaw Visitors Centre

Notes to the accounts for the year ended 31 March 2019 (continued)

7 Analysis of expenditure on charitable activities

	Total 2019 £	Total 2018 £
Salaries	341,025	303,162
Travel and subsistence	2,177	2,986
Recruitment and training	3,324	3,748
Administration	19,099	17,824
Project costs	9,934	9,536
Café and tea bar supplies	144,731	131,741
Irrecoverable VAT	4,890	5,049
Miscellaneous expenses	6,271	2,675
Depreciation	2,033	2,994
Governance costs		
Independent examination	1,515	1,515
Trustee and other expenses	255	197
	<hr/> 535,254	<hr/> 481,427
	<hr/> <hr/>	<hr/> <hr/>
	2019 £	2018 £
Restricted expenditure	88,330	106,145
Unrestricted expenditure	446,924	375,282
	<hr/> 535,254	<hr/> 481,427
	<hr/> <hr/>	<hr/> <hr/>

Jigsaw Visitors Centre

Notes to the accounts for the year ended 31 March 2019 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2019	2018
	£	£
Depreciation	2,033	2,994
Independent examiner's remuneration		
- accountancy	815	815
- independent examination	700	700
	<hr/> <hr/>	<hr/> <hr/>

10 Staff costs

Staff costs during the year were as follows:

	2019	2018
	£	£
Wages and salaries	311,458	278,417
Social security costs	18,572	15,086
Employers pension contributions	10,995	9,659
	<hr/> <hr/>	<hr/> <hr/>
	341,025	303,162

No employee has employee benefits in excess of £60,000 (2018: Nil).

The average number of staff employed during the period was 19 (2018: 19).

The average full time equivalent number of staff employed during the period was 14.9 (2018: 15.6).

The key management personnel of the charity comprise the trustees, the Project Director, Family Support Coordinator, Office & Finance Co-ordinator, Business Development Officer, Kitchen Manager and Senior engagement worker (Wealstun). The total employee benefits of the key management personnel of the charity were £140,082 (2018: £130,197).

11 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration during the year (2018: Nil), in addition, no expenses were claimed by a trustee in the year (2018 £197).

Aggregate donations from related parties were £nil (2018: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

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 (2018: nil).

Jigsaw Visitors Centre

Notes to the accounts for the year ended 31 March 2019 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2019 £	2018 £
HM Prison Service Leeds	123,830	98,403
	<hr/> 123,830	<hr/> 98,403
	<hr/> <hr/>	<hr/> <hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 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.

14 Fixed assets: tangible assets

	Kitchen equipment £	Office equipment & furniture £	Total £
Cost			
At 1 April 2018	-	14,069	14,069
Additions	6,100	-	6,100
Disposals	-	-	-
	<hr/> 6,100	<hr/> 14,069	<hr/> 20,169
Depreciation			
At 1 April 2018	-	14,069	14,069
Charge for the year	2,033	-	2,033
Disposals	-	-	-
	<hr/> 2,033	<hr/> 14,069	<hr/> 16,102
Net book value			
At 31 March	<hr/> 4,067	<hr/> -	<hr/> 4,067
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March	<hr/> -	<hr/> -	<hr/> -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Jigsaw Visitors Centre

Notes to the accounts for the year ended 31 March 2019 (continued)

15 Debtors

	2019 £	2018 £
Trade debtors and grant income	3,506	14,969
Prepayments & other debtors	4,597	4,481
	<u>8,103</u>	<u>19,450</u>

16 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	15,198	9,331
Other creditors and accruals	1,515	1,515
Taxation and social security costs	3,947	4,234
Deferred income	-	16,713
	<u>20,660</u>	<u>31,793</u>

17 Analysis of movements in restricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2019 £
Awards for All	-	5,967	-	-	5,967
Children in Need	4,256	19,872	(20,879)	-	3,249
Porticus	4,758	-	-	-	4,758
Big Lottery	2,122	62,553	(47,547)	-	17,128
Charles Haywood	22	15,000	(15,022)	-	-
Clinks	-	6,812	(73)	-	6,739
Hilden Trust	87	6,417	(2,822)	-	3,682
Kelly Triust	-	6,417	(1,987)	-	4,430
	<u>11,245</u>	<u>123,038</u>	<u>(88,330)</u>	<u>-</u>	<u>45,953</u>

Jigsaw Visitors Centre

Notes to the accounts for the year ended 31 March 2019 (continued)

17 Analysis of movements in restricted funds (continued)

Previous reporting period	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2018 £
Henry Smith Charity	7,728	-	(7,728)	-	-
HM Prison	-	7,500	(7,500)	-	-
Children in Need	1,748	19,294	(16,786)	-	4,256
Porticus	4,758	-	-	-	4,758
AB Charitable	1,667	-	(1,667)	-	-
Awards for All	1,202	-	(1,202)	-	-
Big Lottery	2,455	46,872	(47,205)	-	2,122
Charles Haywood	-	15,000	(14,978)	-	22
Hilden Trust	-	4,583	(4,496)	-	87
Kelly Triust	-	4,583	(4,583)	-	-
	19,558	97,832	(106,145)	-	11,245

Name of	Description, nature and purposes of the fund
Awards for All	Funding for the Maintaining Family Ties project. Funds to cover salary costs for the case facilitator, specialist activity worker and the specialized group worker catering, and activity materials
Big Lottery	Funding for the joint partnership project with West Yorkshire Community Chaplaincy (WYCCP) for 3 years to support prisoners' families in the community. Funding is for 2 part time workers' salaries and on costs, project costs and management costs
AB Charitable Trust	Funding for the legal advocacy project. The fund is to cover administration and salary costs for the part time advocacy worker to promote the service, process applications, arrange solicitor visits and booking the visits
Charles Haywood	Funding towards the Family Support Coordinator salary and related costs
Clinks	Funding in relation to 10 prisons project
Henry Smith Charity	Funding for Family Support worker and Training and Development worker
Hilden Trust	Funding towards the Family Support Coordinator salary
HM Prison Service, Leeds	Funding for equipment and provision of weekend and school holiday play worker.
Kelly Trust	Funding towards the Family Support Coordinator salary
Children in Need	Funding for Play specialist working with prisoners and families
The Gatehouse	Funding for Development of The Gatehouse Project including Restaurant, Coffee Shop and Conference facility
Porticus	Funding for the delivery of the Healthy Relationship Course

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Notes to the accounts for the year ended 31 March 2019 (continued)

18 Analysis of movement in unrestricted funds

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers £	As at 31 March 2019 £
General fund	126,485	417,837	(446,924)	-	97,398
	126,485	417,837	(446,924)	-	97,398

Previous reporting period	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	As at 31 March 2018 £
General fund	142,371	359,396	(375,282)	-	126,485
	142,371	359,396	(375,282)	-	126,485

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	4,067	-	-	4,067
Net current assets/(liabilities)	93,331	-	45,953	139,284
Total	97,398	-	45,953	143,351

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Notes to the accounts for the year ended 31 March 2019 (continued)

21 Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
Net income/(expenditure) for the year	5,621	(24,199)
Adjustments for:		
Depreciation charge	2,033	2,994
Loss/(profit) on sale of fixed assets	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	-	-
Decrease/(increase) in stock	3,748	(56)
Decrease/(increase) in debtors	11,347	(12,137)
Increase/(decrease) in creditors	(11,133)	(7,492)
	<hr/>	<hr/>
Net cash provided by/(used in)	11,616	(40,890)
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