

# JIGSAW

Young people's  
health in mind

Annual Report 2017

We are Jigsaw...

leading the change in youth mental health.

Follow us on:



**We are Jigsaw...**

leading the change in youth mental health.

“**An Ireland where every young person’s mental health is valued and supported.**”

**Jigsaw: Our Strategy 2018–2020**

“**I have improved a lot of aspects of my life by coming to Jigsaw... I’m so glad I took the step to come.**”

A quote from a young person who attended Jigsaw for support with their mental health

**GROWING  
UP  
CAN BE  
TOUGH...**

National Centre for Youth Mental Health CLG

Trading as: **Jigsaw**

**2017 Directors’ Report and Audited Financial Statements**

Company Registration No: 421016

Revenue Charity No: CHY17439

**Follow us on:**



### **Who we are.**

We are Jigsaw. Our vision is an Ireland where every young person's mental health is valued and supported. Our mission is to advance the mental health of young people in Ireland (aged 12-25) by influencing change, strengthening communities, and delivering services through our evidence informed early intervention and prevention approach.

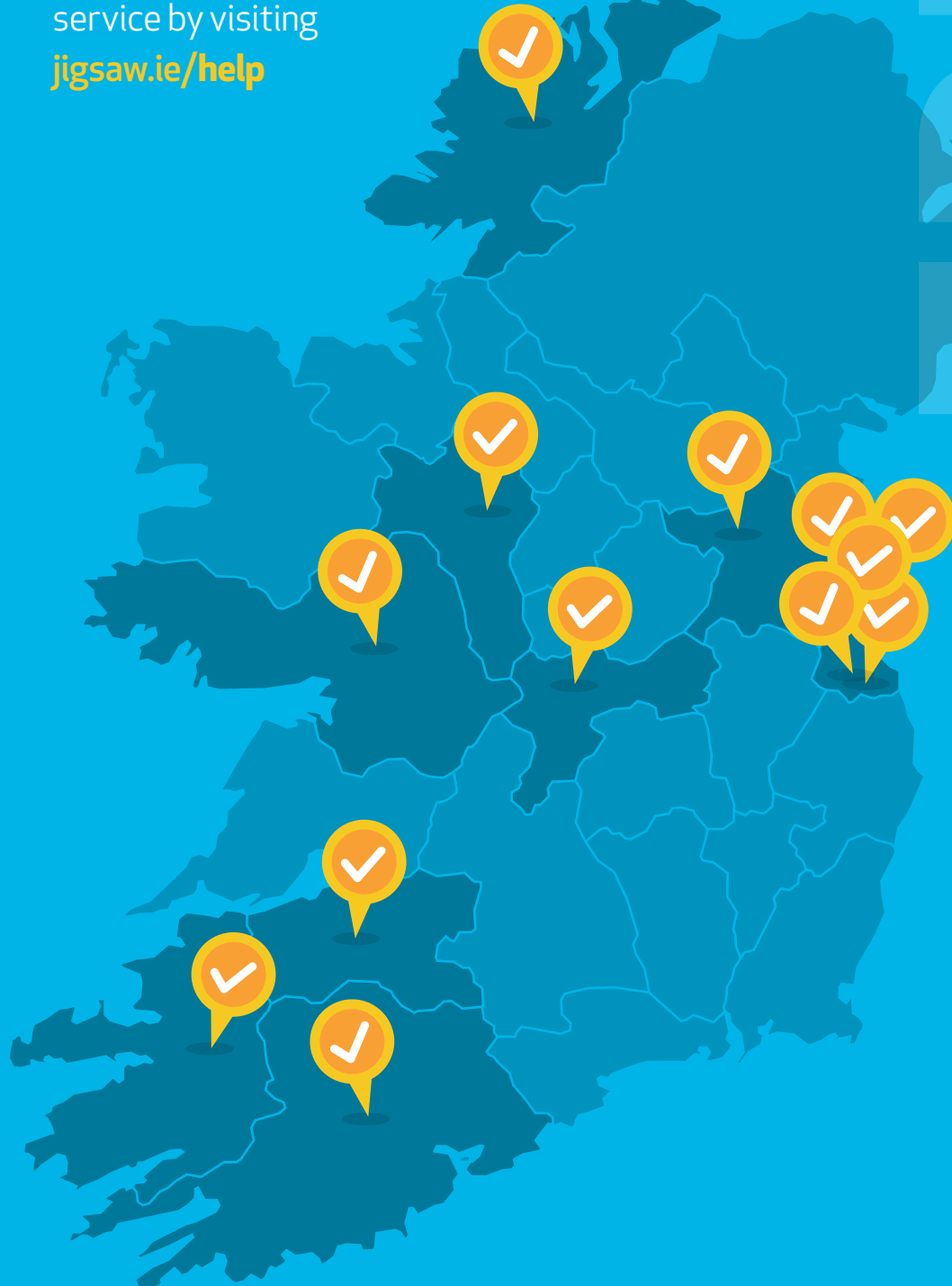
We strive to improve the mental health outcomes for young people and develop mentally healthy and supportive communities that can continue to thrive long after our work with them is done.

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“ **It was friendly and open. I never felt like I was here because there was something wrong with me.** ”

A quote from a young person who attended Jigsaw for support with their mental health

Find your nearest Jigsaw service by visiting [jigsaw.ie/help](https://www.jigsaw.ie/help)



[www.jigsaw.ie](https://www.jigsaw.ie)



## Chairperson's statement

**Throughout 2017, Jigsaw continued to develop and grow our supports to young people, their families and surrounding communities.**

We know that our early intervention supports can make a real difference to the mental health of young people. The data we gather from our services shows a reduction in the psychological distress felt by young people who come to Jigsaw, and that through our training we can increase understanding amongst young people and the adults in their communities about when and where to seek mental health support.

Our satisfaction ratings are overwhelmingly positive – people are happy with the services we provide and are willing to recommend them to family, friends and colleagues.

The Jigsaw services are designed with the support of young people to be a friendly, relaxed and welcoming place. Young people can come to our services and be listened to without judgement. They are situated in the heart of local communities across Ireland, and staff work closely with schools, GAA clubs and local services to increase understanding about youth mental health, and where support is available to young people.

The work can at times be both challenging and demanding, but the value is there to be seen in the words of those we have supported:

**“ I have improved a lot of aspects of my life by coming to Jigsaw. ”**

**“ It was friendly and open. I never felt I was here because there was something wrong with me. ”**

**“ Jigsaw turned up the brightness in my life when things seemed the darkest. ”**



**“ Our satisfaction ratings are overwhelmingly positive – people are happy with the services we provide and are willing to recommend them to family, friends and colleagues. ”**

**Dr Patricia O’Hara, Chairperson.**

**Jigsaw’s dedicated staff are at the heart of what we do**, and all are committed to the highest standards of service. Working to support them are many volunteers including our Board, Advisory Groups and Youth Advisory Panels who give so much of their time and energy to the organisation. Our work is supported by organisations and individuals who are committed to helping us transform the lives of young people for the better.

**For my own part, it has been a pleasure this past year to work with an extremely able and committed set of people on the Jigsaw Board, and with a team of people across Jigsaw who are second to none. For all of us in Jigsaw, young people matter most, and we will continue to strive towards creating an Ireland where every young person’s mental health is valued and supported.**

**Dr Patricia O’Hara**

Chairperson

YOUTH MATTER

## Chief Executive Officer's review

**“ For Jigsaw, 2017 was a year in which we supported more young people than ever before. ”**

Dr Joseph Duffy, Chief Executive Officer.

**With three new services opening in Dublin, Limerick and Cork, we extended our reach to a total of 13 communities across Ireland. We grew our specialist education and training programme, launching seven new workshops to further increase awareness and understanding of young people's mental health.**

Much has been achieved since we were founded in 2006. We have established Jigsaw services across the country and between them they have supported, directly and indirectly over 20,000 young people, the majority within the last three years. Youth volunteers, through the development of our Youth Advisory Panels, have provided advice, guidance and helped promote our work. We've trained tens of thousands adults and young people in communities across Ireland, increasing their understanding and knowledge about youth mental health. In collaboration with University College Dublin (UCD) we published the first and largest survey of young people's mental health in Ireland, the My World Survey. Along with emerging data gathered in our services, this has established the evidence base for the effectiveness of early intervention and prevention in youth mental health.

**“ Our organisational values will guide our actions and behaviours and influence the way we work with each other and how we serve our various audiences. We will live our values in our everyday behaviours and actions. ”**

Jigsaw's Strategy 2018-2020 A framework for action...



**“ Jigsaw’s vision is an Ireland where every young person’s mental health is valued and supported. ”**

Jigsaw - Our Strategy 2018-2020



**But we know that there is still much more to do.**

Mental health remains the number one concern for young people across Ireland. And the impact is clear – suicide remains a significant cause of death among Irish young people aged 15-24, rates of self-harm are higher than ever before and young people across the country are experiencing unprecedented levels of anxiety and stress in their everyday lives.

The pressure on young people particularly matters to Ireland, because we have one of the youngest populations in Europe, with one-third of our population aged under 25. Adolescents (12-17 years) and emerging adults (18-25) make up over 17% of Ireland's population (approx. 795,000 people). By 2020, this number is due to swell by over 13% (Central Statistics Office, 2016).

Alongside this, mental health support services across primary and secondary care are stretched and under-resourced; areas such as research and stigma reduction remain under-invested in and innovations in areas such as e-mental health, school supports and services operating outside 9am to 5pm are limited in scale and ambition.

Despite these challenges, as a country our understanding of mental health has increased as it has emerged from the shadows, which in turn provides us with new and exciting opportunities to consider how our mental health services are conceptualised and delivered to young people. In 2017 we agreed to work together with UCD to advance the research and understanding of youth mental health in Ireland and laid down the plans for conducting the My World Survey for the second time. We began looking at how we can reach more young people that need our support through working with schools, and developing a range of digital and online supports.

You will see in this report that we are coming to the end of a three year strategy (2015-2017), and are beginning a new phase. Jigsaw is, and remains, an organisation committed to serving young people, aged 12-25, and one that adopts an evidence informed and early intervention approach. Over the next three years we will expand the reach and impact of our services, increase and strengthen the involvement of communities across Ireland to help drive the change in how we as a country support youth mental health, and use our influence to advocate for better mental health supports for young people to inform the decisions made by policy makers and politicians.

We set ourselves the vision of creating 'an Ireland where every young person's mental health is valued and supported'. It's ambitious. We are hugely thankful, throughout the year, for the support from individuals all over Ireland, and our partners including the HSE, County Councils, Lidl, MSD, Three and others. This support allows us to end 2017 in a strong position and able to begin investing in tackling those new challenges that will lead us towards achieving our vision.

All of us in Jigsaw have one thing in common. We come to work every day because there is a young person who needs us. And that's true whether we work directly with young people, or whether we work behind the scenes supporting our IT, fundraising, finance or human resources. I know the Jigsaw team are a determined bunch, the quality of their work is hugely important to them, and as a team we will continue to strive towards a stronger, healthier Ireland.

**Dr Joseph Duffy**

Chief Executive Officer

## Youth Advisory Panel's statement

**During 2017 the Youth Advisory Panel has been involved in a wide range of projects to support Jigsaw services and raise awareness about youth mental health.**



**“ The respect Jigsaw has for young people’s voices is a great reflection on the organisation as a representative of young people in Ireland. ”**

Chloe Maguire Sedgwick, Jigsaw Youth Advisory Panel

We have sat on interview panels throughout the year so as to ensure that young people are involved from the very beginning of a staff member’s role in Jigsaw. We are involved in all interview panels from Finance Managers to Clinical Support Workers to HR Officers, to ask questions about youth participation and to gauge people’s interest and understanding of it.

In 2017, Jigsaw were selected for partnerships with both Lidl and Three. As part of this the Youth Advisory Panel have been involved in media and promotion for both partnerships. We have also begun working with Three to develop online mental health supports for young people.

We continue to provide our unique perspectives and insights as young people. This year Joseph (our Chief Executive Officer) and Gillian (our Director of Clinical Governance) consulted closely with us before they spoke to the Joint Committee on the Future of Mental Health Care at the Oireachtas. We are also being consulted on the development of the second My World Survey.

These are just a few examples of the ways in which the Youth Advisory Panel helps to shape Jigsaw. Jigsaw values youth participation in a way that few other organisations do. We have our voice heard and incorporated into everything Jigsaw does. The respect Jigsaw has for young people’s voices is a great reflection on the organisation as a representative of young people in Ireland. It makes it easier for young people to trust the organisation, and it means the service can more accurately help young people with their mental health.

**Chloe Maguire Sedgwick**

Jigsaw Youth Advisory Panel

## Company information

Name: **National Centre for Youth Mental Health - Rep. of Ireland**  
Company Limited by Guarantee (CLG). Trading as **Jigsaw**

**Registered Office:**

16 Westland Square,  
Pearse Street, Dublin 2

**Company Registration No:** 421016

**Revenue Charity No:** CHY17439

**Registered Charity No:** 20064846

**Bankers:** Bank of Ireland plc.

Lower Baggot Street, Dublin 2

**Directors:**

Dr. Patricia O'Hara, Chair

Jacinta Stewart

Greg Sparks

Eamonn Gaffney

Aoife Geraghty

Martina Moloney

Mary Cunningham

Dr. Justin Brophy

Noel Mulvihill

Brian Geoghegan

**Auditors:** GBW

Statutory Auditor

Westmoreland House,

Westmoreland Park,

Ranelagh, Dublin 6.

**Solicitors:**

Eversheds Sutherland

One Earlsfort Terrace,

Dublin 2

Arthur Cox

Ten Earlsfort Terrace,

Dublin 2

**Company Secretary:**

Dr. Joseph Duffy

(to 4th April 2017)

Blanaid Cleary

(from 4th April 2017)

## Directors' report

**The members of the Board hereby present their annual report and the audited financial statements for the year ended 31st December 2017.**

### Structure

Jigsaw is a trading name of the National Centre for Youth Mental Health – Republic of Ireland Company Limited by Guarantee, a charitable company incorporated under the Companies Act 2014 on 31st May 2006. It is a Company Limited by Guarantee and does not have a share capital. It was established under a Memorandum of Association and is governed by a Constitution.

### Jigsaw's Board, Officers and Management

Jigsaw is governed by a Board of Directors who work in a voluntary capacity. Directors are appointed for three-year terms, which are renewable twice (a total of nine years). The Directors, who are non-executive, represent a diverse range of relevant expertise. On average, they meet eight times a year and have responsibility for all business of the organisation

The Board is supported by five sub-committees, which deal with specific aspects of the business of the organisation. The sub-committees in place are the Finance Sub-committee, HR and Governance Sub-committee, Quality and Safety Sub-committee, Audit Sub-committee, and Schools Sub-committee. Each sub-committee are made up of at least three Directors, one external member and one Youth Advisory Panel volunteer, with the exception of the HR and Governance Sub-committee. Due to the nature of the business discussed this does not include a Youth Advisory Panel volunteer.

The Board delegates the day-to-day management of Jigsaw to a Senior Management Team, headed by the Chief Executive Officer and comprising of a Jigsaw Programme Director, Director of Clinical Governance, Head of Fundraising and Communications, Director of Finance, and Head of Quality, IT and Facilities.

The Board do not receive payment for their services to Jigsaw. Expenses are reimbursed where claimed, full details of which are disclosed in the financial statements. There have been no arrangements entered into during 2017 in which a Board Director was materially interested.

The HR and Governance Sub-committee conduct a skills audit of the needs of the organisation at Board level as required. From this, the Board and Chief Executive Officer seek to identify new Directors to match the skills needed on the Board. We advertise publicly for new Board members with particular skills and experience. After reviewing applicants, a short list is drawn up and the most suitable applicants are invited to meet with the Board Chair, the Chief Executive Officer and a member of the Youth Advisory Panel. Following this, recommendations are brought to the Board for approval.

**“ In our work at Jigsaw it's imperative that we ensure we're doing the right things, and then doing those things right... ”**

**Dr Joseph Duffy, Chief Executive Officer.**

**Board members 2017****Meeting attendance**

<b>Dr. Patricia O'Hara</b> , Chair	8/8
<b>Jacinta Stewart</b> (appointed May 2017)	4/5
<b>Greg Sparks</b>	7/8
<b>Eamonn Gaffney</b>	8/8
<b>Aoife Geraghty</b>	5/8
<b>Martina Moloney</b>	6/8
<b>Mary Cunningham</b>	5/8
<b>Dr. Justin Brophy</b>	6/8
<b>Noel Mulvihill</b>	7/8
<b>Brian Geoghegan</b>	5/8

**Company Secretary:**

**Dr. Joseph Duffy** (to 4th April 2017)

**Blanaid Cleary** (from 4th April 2017)

**Senior Management Team**

**Chief Executive Officer** Dr. Joseph Duffy

**Director of Clinical Governance** Dr. Gillian O'Brien

**Director of Finance** Blanaid Cleary

**Head of Fundraising and Communications** Mike Mansfield

**Jigsaw Programme Director** Sarah Cullinan

**Head of Quality, IT and Facilities** Regina Buckley

### Audit Sub-committee

The role of the Audit Sub-committee is to keep under review the adequacy, scope and effectiveness of accounting and financial controls of activities carried out by Jigsaw.

The sub-committee is chaired by a Board member, and consists of three other members, including a member of the Youth Advisory Panel and one external member. The sub-committee should meet at least once year, and more times if required.

The Chief Executive Officer and Director of Finance attend as required.

Members	Meeting attendance
<b>Aoife Geraghty</b> , Chair	2/2
<b>Eamonn Gaffney</b>	2/2
<b>John Chambers</b> , External member	0/2
<b>Jane Gormley</b> , Youth Advisory Panel volunteer	1/2

### HR and Governance Sub-committee

The role of the HR and Governance Sub-committee is to keep under review policies and practices relating to the recruitment of Board members and employment of staff. They consider the remuneration of the Chief Executive Officer and pay policy for all staff making recommendations in relation to salary ranges and increases.

The sub-committee is chaired by a Board member, and consists of four other members including one external member. The sub-committee should meet at least four times a year, and more times if required.

The Chair of the Board, Chief Executive Officer and members of the staff team attend as required.

Members	Meeting attendance
<b>Mary Cunningham</b> , Chair	5/5
<b>Dr. Patricia O'Hara</b>	3/3
<b>Martina Moloney</b>	5/5
<b>Brian Geoghegan</b>	1/2
<b>Ruth D'Alton</b> , External member	4/5

**“ I would like to truly thank you for your service... it changed my life. ”**

A quote from a young person who attended Jigsaw for support with their mental health

### Finance Sub-committee

The role of the Finance Sub-committee is to keep under review the financial and operational performance of Jigsaw.

The sub-committee is chaired by a Board member, and consists of four other members, including a member of the Youth Advisory Panel and one external member. The sub-committee should meet at least four times a year, and more times if required.

The Chair of the Board, Chief Executive Officer and Director of Finance attend as required.

Members	Meeting attendance
<b>Greg Sparks</b> , Chair	5/5
<b>Jacinta Stewart</b>	2/2
<b>Aoife Geraghty</b>	5/5
<b>Graham Law</b> , External member	5/5
<b>Jane Gormley</b> , Youth Advisory Panel volunteer	1/3

### Quality and Safety Sub-committee

The role of the Quality and Safety Sub-committee is to keep under review the quality and safety programme for Jigsaw, and ensure compliance with all regulatory and legal requirements.

The sub-committee is chaired by a Board member, and consists of four other members, including a member of the Youth Advisory Panel and one external member.

The Chair of the Board, Chief Executive Officer, Director of Clinical Governance and members of the staff team attend as required.

Members	Meeting attendance
<b>Martina Moloney</b> , Chair	4/4
<b>Noel Mulvihill</b>	3/4
<b>Mary Cunningham</b>	4/4
<b>Ian Daly</b> , External member	2/4
<b>Jordan Byrne</b> , Youth Advisory Panel volunteer	1/4

### Schools Sub-committee

The role of the Schools Sub-committee is to assist the development of the Jigsaw schools project by providing oversight and governance.

The sub-committee is chaired by a Board member, and consists of three other members. The sub-committee should meet at least four times a year, and more times if required.

The Chair of the Board, Chief Executive Officer and members of the staff team attend as required.

Members	Meeting attendance
<b>Greg Sparks</b> , Chair	2/2
<b>Eamonn Gaffney</b>	2/2
<b>Jacinta Stewart</b>	1/1
<b>Brian Geoghegan</b>	1/2

## Governance

At Jigsaw, it's vitally important to us to be open and honest in everything that we do. To actively demonstrate openness, transparency and integrity to our beneficiaries and donors Jigsaw operates to the Charities Institute Ireland Triple Lock Standards of transparent reporting, good fundraising, and governance.

Our financial accounts are published annually. They are prepared in accordance with the UK best practice Statement of Recommended Practice (FRS102), in the absence of statutory reporting standards for charities in Ireland.

Our annual reports dating back to the year 2007 are available on our website, [jigsaw.ie](http://jigsaw.ie). We have always lodged our reports with the Companies Registration Office (CRO).

As a charity seeking donations from the public, we follow the Statement of Guiding Principles for Fundraising as set out by the ICTR (Irish Charities Tax Reform Group). We comply with the Guidelines for Charitable Organisations on Fundraising from the Public as set out by the Charities Regulator pursuant to section 14(1) (i) of the Charities Act 2009, to encourage and facilitate the better administration and management of charitable organisations.

We achieved full compliance with the Good Governance Code in January 2015, a code of practice for good governance of community, voluntary and charitable organisations in Ireland. The Good Governance Code is principles-based and voluntary. It has been designed by the sector for the sector. We review our compliance annually and update our policies and procedures in accordance with the latest regulations and best practice within the sector.

### Accounting records

The Board of Directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations. The Directors believe they have complied with the requirements with regard to accounting records by employing people with appropriate expertise and by providing adequate resources to the financial function.

As a limited company, the financial statements have been prepared in accordance with the Companies Act 2014 and, voluntarily in the absence of statutory reporting in Ireland, in accordance with international best practice accounting standards [Charities SORP (FRS 102)], as recommended by the Charity Commission for England and Wales. The accounting records of the company are maintained at Jigsaw National Office, 16 Westland Square, Pearse Street, Dublin 2.

This Directors' report contains the information required to be provided in the Trustees Annual Report under the SORP guidelines.

### Political contributions

There were no political contributions in 2017, and as a result no disclosures are required under the Electoral Act, 1997.

### Post balance sheet events

The HSE National Mental Health Directorate have confirmed a Service Level Agreement for 2018 of €8.75m for the operational costs of Jigsaw services to continue the delivery across the network of 13 service locations. In addition the HSE CHO Area 2 Service Level Agreement reflects funding of €892,040 for the delivery of Jigsaw in Galway for 2018. A contribution of local and HSE CHO Area 1 funding for Jigsaw Donegal of €348,970 has been agreed. This level of funding is considered sufficient for the delivery of Jigsaw services in the 13 locations in 2018.

Jigsaw has concluded lease negotiations for a number of new and existing premises since the year end. This includes continuing to rent the 3rd floor of 16 Westland Square, Pearse Street, Dublin, and additionally renting the 2nd floor to meet the need for increased space in line with growth in the work and human resource requirements for Jigsaw.

We have agreed a new lease for the existing premises in Kerry. The assignment of the lease for the Jigsaw premises in Meath was completed in early 2018. New larger premises in Tallaght have been leased, which will enable us to increase the level and comfort of services delivered to young people and their families in Tallaght.

Jigsaw finalised significant corporate partnerships early in 2018 with Lidl, Three and MSD to support the new strategic areas of influencing change and strengthening communities.

There are no other post balance sheet events affecting the company.

### Statement on relevant audit information

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a Director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware.

Having made enquiries of fellow Directors, each Director has taken all the steps they are obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of the information.

### Auditor

GBW Chartered Accountants have indicated their willingness to continue in office in accordance with the provisions of Section 383 (2) of the Companies Act, 2014.



## Risk management

Jigsaw works with young people aged 12-25 and the adults in their communities to provide early intervention services and support for young people's mental health. The very nature of our work means that we take on a degree of medium to high level risk in our core activity. We look to minimise this through our ongoing risk assessment process and controls, including the need to ensure our work is appropriately resourced, across our identified areas of risk.

### Risk management roles and responsibilities

#### Board of Directors

Maintains strategic oversight of risk across the organisation through:

- Consideration of the Chief Executive Officer's risk trends report at each Board meeting.
- Annual review of risk and the risk management process from a strategic perspective.

#### Quality and Safety Sub-committee, Responsible for:

- Regular review of corporate risk across the organisation.
- Oversee implementation of the risk management by the executive to provide assurance that appropriate risk management processes are in place.
- Oversee compliance with all regulatory and legal requirements.
- Specific oversight of the risk associated with clinical governance and items within the committee's remit.

#### Other Sub-committees, Responsible for:

- Identification of areas of risk and appropriate mitigation measures relevant to their sub-committee area.
- Providing assurance to the Quality and Safety Sub-committee that risks have been identified and actions to mitigate against risks have been taken.
- Supporting the executive in implementing recommendations to address risk.

#### Chief Executive Officer, Responsible for:

- Including risk as a standing item in the Chief Executive Officer's report to each Board meeting.
- Reporting high level risks and trends in risk to the Board.
- On an annual basis bringing a report to the Board on organisational risk, including the executive's recommendation in relation to priority risk areas to address in the coming year.
- Reporting changes in the organisational/corporate risk register to the Board, including flagging any new risks that have emerged.

The Chief Executive Officer designates a Risk Officer with specific responsibility for:

- Ensuring there is a risk policy and process.
- Coordinating risk management and risk review.
- Communication of the risk policy to staff.
- Bringing risk considerations from other Board Sub-committees to the Quality and Safety Sub-committee.
- Reporting to the Quality and Safety Sub-committee of the Board of Directors.

### **Senior Management Team**

Each member of the Senior Management Team has responsibility for risk in their defined areas of responsibility, yet collectively the Senior Management Team holds responsibility for:

- Reviewing risk across the organisation, i.e. across all risk domains as articulated in the risk register.
- Implementation of risk policy across the organisation.
- Continuously improving risk management policy, strategy and supporting framework.

### **Regional and Local Managers**

Ensure staff in their teams comply with the risk management policy and foster a culture where risks can be identified and escalated by taking a lead role in developing and maintaining local risk registers.

### **Staff and Contractors**

Responsible for informing themselves of risk policy, complying with risk management policies and procedures, this includes identifying risk and notifying relevant individuals with responsibility for managing risk.

### **The key components of Jigsaw's internal control and risk management environment include the following:**

- An approved plan and annual budget against which progress is reported on a regular basis, including monthly financial reporting of actual results compared with budgets and forecasts.
- Annual review of financial controls by an external auditor reported to the Audit Sub-committee.
- Regular reviews across all areas of our operations with the results of each review reported to management, the Quality and Safety Sub-committee, and via the Chief Executive Officer, to the Board of Directors.
- Key policies on clinical governance, child protection and welfare, safeguarding vulnerable adults, usage of IT, data protection, health and safety, complaints and reporting of the same.
- Formal consideration by the Board of quarterly risk assessments and the risk management process, in which the charity's operational internal controls have been reviewed.

**“ I thought Jigsaw was amazing. There should be more out there for teens. They helped me get my life back, and I know that more teens need that kind of support. ”**

A quote from a young person who attended Jigsaw for support with their mental health

Jigsaw operates a risk management process that culminates in a corporate risk register. This identifies the top risks, their likelihood and impact, and the consequent actions necessary to manage them effectively. Corporate risks and mitigating actions are regularly scrutinised at each Quality and Safety Sub-committee meeting, and by the Senior Management Team and the Board of Directors. The principal operational risks that we have identified that could have a potential impact on performance and future prospects or reputation are as follows:

- Inefficiency as a result of poor IT infrastructure.
- Challenge in the recruitment and retention of clinical staff.
- Adverse incident involving a young person attending a Jigsaw service i.e. serious self-harm.
- Risk to quality of service provided as a result of waiting times.
- Insufficient funding.
- Reputation risk as a charity.
- Premises – the challenge of locating suitable affordable premises for our services (both in relation to opening new services and evolving existing ones).

Our risk register is underpinned by an annual plan of audits and reviews. Audits/reviews in 2017 were carried out in the areas of:

- External financial audit.
- Regular supervision of clinical staff as per our clinical supervision policy.
- Internal health and safety audit conducted throughout all services.
- External HR audit completed in 2016 with recommendations reviewed and actioned in 2017.

### **Vetting**

Jigsaw are fully compliant with the obligations of the National Vetting Bureau (Children and Vulnerable Adults) Act 2012. Jigsaw applies child protection policies, which are based on Children First (2017) and Our Duty to Care (2002), and best practice recruitment policies and procedures.

**“ ...we know mental health remains  
the number one concern for young  
people across Ireland. ”**

**Jigsaw** - Our Strategy 2018-2020

**Objectives, achievements and future plans**

“ **Jigsaw’s vision is an Ireland where every young person’s mental health is valued and supported...** ”

“ **Our mission is to advance the mental health of young people in Ireland (aged 12-25) by influencing change, strengthening communities, and delivering services through our evidence informed early intervention and prevention approach.** ”

Jigsaw - Our Strategy 2018-2020

This year we saw our 2015-2017 Strategic Plan draw to a close. Jigsaw has grown and evolved significantly during the duration of the plan. The plan put our mission at the heart of our organisation, a mission which has informed everything we have done since we were founded in 2006. It had three overarching objectives:

- To ensure access to youth friendly, integrated mental health supports when and where young people need them in their community.
- To build the confidence and capacity of front line workers to directly support young people in their mental health and wellbeing and connect them with Jigsaw.
- To promote community awareness around youth mental health in order to enhance understanding of young people and the risk and protective factors that contribute to their mental health and well-being.

The main activities undertaken to further these objectives were three inter-related programmes of: (i) Research, (ii) Engagement and (iii) Jigsaw services.

To support this we focused heavily on growing our services, and developing mentally healthy and supportive communities across Ireland, all guided by our research and evaluation. Our outcomes for young people and their communities over the period were:

- Increased provision of local Jigsaw services.
- A reduction in psychological distress felt by young people.
- Increased education and training, raising awareness and enhancing understanding of young people's mental health.

Over the 12 years since we were founded, we have contributed to and achieved some significant successes in support of the mental health of young people across Ireland:

- 13 Jigsaw services established across the country, between them supporting over 20,000 young people.
- Youth Advisory Panels made up of youth volunteers developed to advise, guide and promote the work of Jigsaw.
- Over 1,000 professionals engaged in training and tens of thousands members of the public attended educational workshops aimed at increasing awareness of how they can play a role in supporting young people with their mental health.
- Collaboration with University College Dublin to publish the first and largest survey of young people's mental health in Ireland, My World Survey. This research, along with emerging data from the Jigsaw services, established the evidence base for the effectiveness of early intervention and prevention in youth mental health.
- Moved from being dependent on philanthropic funding to receiving Department of Health innovation funding, and now mainstream funding from the HSE securing a commitment to support and develop Jigsaw as a national youth mental health initiative in Ireland.

Achievements of note for the year of 2017 are reported in other sections of the report.

**Much has been achieved since 2006 when the first staff were employed in Jigsaw. However, we know there is still a lot more to do. Mental health remains the number one concern for young people across Ireland.**

Alongside this, mental health support services across primary and secondary care are stretched and under-resourced; areas such as research and stigma reduction remain under-invested in and innovations in areas such as e-mental health, school supports and services operating outside 9am to 5pm are limited

The pressure on young people particularly matters to Ireland because we have one of the youngest populations in Europe, with one-third of our population aged under 25. Adolescents (12-17 years) and emerging adults (18-25) make up over 17% of Ireland's population (approx. 795,000 people). By 2020, this number is due to swell by over 13%.

Our understanding of mental health has increased as it has emerged from the shadows, which in turn provides new and exciting opportunities to consider how our mental health services are conceptualised and delivered to young people.

Regulatory and legal changes have increased the need for transparent governance in all that we do, alongside the need to provide the best value for money and greatest impact for those who invest in our work.

In early 2017 we took this experience along with our insight and learning, and in conversation with others started to create a new three-year strategy to commence in 2018. This strategy will build on the successes of our last strategy and on the lessons learnt.

Jigsaw is, and will remain, an organisation committed to serving young people, aged 12-25 and one that adopts an evidence-informed early intervention and prevention approach.

In order to achieve our mission, we have identified three strategic priorities for the next three years, aimed at promoting better alignment and focus, ensuring proactive, productive action that unites our people, our passion, our resources, and our energy in the appropriate direction:

### Priority 1: **We will influence change**

We use our experience and knowledge to create a more supportive environment for young people. We influence decisions and work collectively with our partners to secure changes to awareness levels, laws, policies, funding and more to advance our vision for the mental health of Ireland's young people.

### Priority 2: **We will strengthen communities**

We believe in a community based, holistic approach and we cannot achieve our vision without the active involvement of, and engagement with, communities across Ireland. In order to drive the change we see as essential in youth mental health we aim to inform, support, educate and empower a wide section of our communities, enabling a better understanding of our collective responsibility in supporting young people's mental health.

### Priority 3: **We will deliver services**

Our early intervention youth mental health services are designed to be safe and compassionate spaces in and of the community. They offer quality care to a young person when and where they need it.

These strategic priorities are underpinned by a new set of values that define who we are and how we act in our day-to-day steps towards achieving our new strategy:

**We value young people**

**We show compassion**

**We are progressive**

**We act with integrity**

**We work collaboratively**

**We are driven by evidence**

**Our new strategy was launched in early 2018.**

While this strategy will guide the organisation for the next three years, we have an ambitious vision for an Ireland where every young person's mental health is valued and supported. We know that this will take time, and that we can't do it alone. It will involve communities across Ireland coming together to make it happen like never before. This strategy is just the first step on that path to a stronger, healthier Ireland.

## Jigsaw services

**Jigsaw services are a free mental health support service for young people aged 12-25 situated in the heart of local communities across Ireland.**

We provide a range of supports to young people and the adults in their communities, including individual work with young people, parents, school teachers, and health professionals, and working with them together through a programme of education and training.

All of our services work to improve the mental health outcomes for young people and develop mentally healthy and supportive communities that can continue to thrive long after our work with them is done.

### Our services

Jigsaw provides 13 services in communities across Ireland providing early intervention mental health support to young people. Our services are designed in consultation with young people to be a welcoming place they can visit for free information and support from trained mental health professionals. If a young person wants support, our service teams are there to listen, without making judgements, and to provide supportive guidance. They also provide information and advice to anyone who is worried about a friend or young person in their life.

A key part of our service is our free therapeutic support to help young people cope with the mental health challenges they face including anxiety, stress and sleep issues. Young people can take part in up to eight sessions with a mental health professional. They are encouraged to identify goals which they are supported in working towards through problem solving, learning new skills and connecting with other services that might be able to help.

We provide a range of specialist education and training programmes in schools, workplaces and community groups which aim to encourage understanding and increase knowledge about youth mental health and the support our services can offer. These include workshops on Understanding Youth Mental Health, Supporting Young People's Mental Health, My Mental Health: What Helps, and Self Care For One Good Adult. Our Peer Education Training programme works across schools to train young people in the delivery of our It's Time To Start Talking workshops aiming to promote awareness of youth mental health and encourage young people to talk to someone they trust when feeling worried or down.

Our Read Your Mind programme works with local libraries to provide and promote the availability of a collection of books on mental health. To help people find the right book for them, libraries, local schools, and community groups are provided with a catalogue covering a range of topics including anger, anxiety, bullying, social media, and mindfulness.

We also work in partnership with other local services to increase understanding of how our services can work with them, increase awareness of the mental health supports available to young people, and make mental health services easier for young people to access.

**“ It’s a great service, and it really helped me through a rough time and helped me to change my thinking for the better. ”**

A quote from a young person who attended Jigsaw for support with their mental health



### 2017 highlights

Our services supported directly and indirectly an increased number of young people, reaching over **4,300 young people**. Comparing the period May to December 2016 (2240 referrals) to the same period in 2017 (3388 referrals), **we saw a 51% increase year on year**.

We asked young people who attended our services to tell us about their experience of Jigsaw, 956 young people participated. **The overwhelming majority said that they were really satisfied with the support they got and would be willing to recommend our services to others, and gave us some useful insights as to how our services supported them.**

**We opened three new Jigsaw services in partnership with the HSE in Dublin, Limerick and Cork**, offering a range of supports to young people and the adults in their communities.

**Our Read Your Mind programme was launched in Tallaght and Clondalkin in partnership with South Dublin Libraries**, providing access to a range of books to support young people and the adults in their communities.

**We launched seven new workshops as part of our education and training programme** including Self Care For One Good Adult, My Mental Health: What Helps, Five-A-Day for Mental Health, One Good Coach, and Supporting The Mental Health Of LGBT Young People. **In total our new workshops reached over 2,700 people, helping our education and training programme reach over 4000 more people than in 2016.**

“ **Our services supported directly and indirectly an increased number of young people, reaching over 4,300 young people... we saw a 51% increase year on year.** ”

#### **Inter-agency working**

Throughout 2017, Jigsaw continued to work closely with our partners, led by the HSE and County Councils, who contribute to the resources required in running our local services. These local partnerships are vital for the continued delivery of our services. Jigsaw Donegal is partnered with the local HSE and Alcohol Forum who act as employers and financial administrators. Jigsaw provides funding to our partners for the costs of Jigsaw Donegal.

Jigsaw continues to be actively involved in the implementation of the Better Outcomes, Brighter Futures - National Policy Framework for Children and Young People (2014-2020) through participation in the Children and Young People's Service Committees (CYPSCs).

Jigsaw's partnerships in various local programmes continues to go well. As part of our Peer Education programme we work with 35 schools across Clondalkin, Tallaght, Dublin 15, Offaly, and North Fingal. We continue to deliver our Read Your Mind programme in partnership with libraries and local councils across Clondalkin, Tallaght, Offaly and Donegal.

#### **Ensuring quality**

Jigsaw's national office provides central programme support to all of our services including clinical governance, quality assurance, fidelity management, evaluation, education and training, project management, fundraising, communications, finance, HR, IT and facilities functions.

Jigsaw remains committed to ensuring high quality, safe and effective clinical practice across our services. Clinical team members undergo regular supervision as per our clinical supervision policy.

In 2017 an internal health and safety audit was conducted throughout all services and any issues highlighted were addressed.

Jigsaw services use an online data collection and case management system. This system facilitates electronic case management data collection and enables Jigsaw to conduct comprehensive quantitative and qualitative evaluation of our service delivery.

Regular reviews across all areas of our operations take place as part of our ongoing risk assessment and controls, with the results of each review reported to management, the Quality and Safety Sub-committee, and via the Chief Executive Officer, to the Board of Directors.

We began working towards achieving the Practical Quality Assurance System for Small Organisations (PQASSO) quality mark - a quality standard developed for the charity sector, offering external verification of the quality and credibility of an organisation. We also began the development of a Quality Assurance Framework for activities that fall outside the PQASSO standard.

**“ I was going through a rough time.  
I was constantly worrying and it wasn't  
doing me any good. That's why I decided  
to make a move and talk to someone. ”**

A quote from a young person who attended Jigsaw for support with their mental health

## Eva, Case study

Each year **Jigsaw works with thousands of young people to help them cope with the mental health challenges they face. Eva is just one of them...**

### Why did you come to Jigsaw?

I was going through a rough time. It was the month before my exams. I remember I was in the library and I was so down that I couldn't focus at all. I was thinking, if this is going to continue, I will mess up my exams. I was constantly worrying and it wasn't doing me any good. That's why I decided to make a move and talk to someone.

### What was your experience of Jigsaw?

It was exactly what I was looking for at that time. I just wanted to speak to someone and let it all out, because at that stage I hadn't mentioned my problems to anyone. It was such a relief to talk about the feelings and the thoughts I was having, and to not be judged and asked questions I didn't want to answer.

The support worker I met at Jigsaw just listened and I found that extremely helpful. She calmed me down. I went into a lot of detail with her, so she knew everything that was going on. She guided me through it. She even set up a strategy for how I could deal with it. I really appreciate that.

Then it kept getting better. I didn't tell anyone what I was going through until I was speaking with my support worker. Then I told my family and it has turned completely from me not talking about it at all to now being open with friends and family.

### How has being able to talk about it helped?

You're not keeping this, like secret to yourself. I remember at that time my mom just kept asking me, "What's wrong with you?" I didn't know how to approach it. I just didn't know how to bring it up. I was completely avoiding conversation and that was upsetting her. Then when I opened up to her and my family, she felt relieved that it wasn't anything against her. I remember that she told me that she felt like she had failed as a parent. I told her that it wasn't her, it was just that I needed to speak to someone and find the courage to open up to my family. Then she understood and she was really impressed. She definitely feels more at peace now.

### Do you feel more at peace yourself?

Oh yeah. I started to work on myself and feel more confident about the issue. The fact that my family knows and they support me and don't judge me, that they're not mad. It makes a whole lot of difference. If something goes wrong with college or friends or something, I always know I have the support of my family. That was the turning point really.

**\*Please note:** To protect the privacy of the young people who visit Jigsaw, names and identifying features are changed in our case studies.

**“ Jigsaw has helped me in ways I didn't know were possible. I feel like a new stronger person. ”**

A quote from a young person who attended Jigsaw for support with their mental health

## Capacity building and engagement

**In Jigsaw we work closely with communities, and policy makers and politicians to increase conversation and understanding of how best to support young people's mental health.**

We work with communities to kick-start conversations, encourage understanding and increase knowledge about youth mental health. We engage with policy makers and politicians to inform their decisions and advocate for better mental health supports for young people.

### **The National Taskforce on Youth Mental Health**

Throughout 2017, Jigsaw continued to be actively involved with the National Taskforce on Youth Mental Health. Dr Tony Bates, Jigsaw's Founding Director, was asked to join the taskforce in 2016 by then Minister of State for Mental Health and Older People, Helen McEntee TD. Its aim was to make recommendations on how to increase awareness of youth mental health and strengthen coordination between support services.

The taskforce issued a report of their recommendations after their final meeting in December 2017. While these recommendations were welcomed, we know there is still a long way to go in making sure that all young people who need support have access to it when they need it and in a way that works for them. We will continue to engage with policy makers and politicians to further influence decision making to deliver better mental health supports for young people.

### **Education and training**

Building on our range of specialist education and training programmes has been a key part of our work in local communities in 2017. Our workshops have a number of aims including to raise awareness, increase help-seeking, and encourage conversations about young people's mental health.

2017 saw the development and delivery of a number of new workshops including Supporting The Mental Health of LGBT Young People, My Mental Health: What Helps, Five-A-Day for Mental Health, Self-Care For One Good Adult, and One Good Coach.

**We delivered workshops to 23,895 people across Ireland including parents and guardians, teachers, GPs, youth leaders and young people. An increase on the 2016 figure of 4840 people.**

Evaluation of the programme has shown a significant increase in attendees' mental health knowledge and beliefs about help-seeking, with overall findings suggesting that participation in the programme is enjoyable and beneficial.

**“ As teachers we often prioritise others ahead of ourselves. The workshop on self-care was relevant, concise, topical and delivered excellently so as to connect with every staff member. ”**

A quote from a participant of the Jigsaw education and training workshops

### Participants' voices

We asked people who took part in our education and training workshops **what they liked about them.**

- “ **Fantastic**, very well delivered and worthwhile for any professional who deals with young people. ”
- “ **Lovely workshop.** I usually find workshops are repetitive, but this was **refreshing and contained some great ideas and initiatives.** ”
- “ I have **gained many skills from today** that I can apply in my work. Also I can apply self-care to my own day-to-day life. ”
- “ I found the workshop **very helpful** in understanding my ability to help the young people I work with. ”
- “ I really liked how **practical** the workshop was. ”



## Research and evaluation

**Research and evaluation helps to inform all our decisions in Jigsaw. We conduct ongoing, rigorous monitoring and evaluation of our services to ensure they are effectively meeting the mental health needs of young people.**

**Our services use an online data collection and case management system (the Jigsaw Data System) that allows us to conduct regular and comprehensive quantitative and qualitative analysis of our service delivery.**

**We also undertake research, working collaboratively with partners such as University College Dublin (UCD) to further understanding about young people's lives and the risk and supportive factors to their mental health.**

### My World Survey

Since the end of 2017, we have agreed with University College Dublin a broad memorandum of understanding to work together to advance the research and understanding of youth mental health in Ireland. This will allow for a variety of work with UCD as our academic partner. The initial work to be undertaken in 2018 is to research youth mental health through a second My World Survey.

Published in collaboration with UCD in 2012, the original My World Survey captured the views of over 14,000 young people, making it the most comprehensive study of youth mental health for those aged 12-25 years in Ireland.

The main aim was to gather information about the mental health needs of young people aged 12-25 in Ireland. Among the most striking findings from the study were:

### 1 in 3 Depressed and anxious.

Almost 1 in 3 young people reported feelings of **depression and anxiety**.

### 21% Self-harm.

21% of young adults reported that at some point in the last year they had **engaged in deliberate self-harm**.

### 58% Excessive alcohol use.

Excessive alcohol use was reported by 58% of young people, aged 16 years plus. For these young adults, **strong links were found between excessive drinking and suicidal behavior**.

### 41% Bullied.

**41% of adolescents reported having been bullied** at some point in their lives.

### Over 70% Supported by an adult.

Over 70% of young people reported that they had **high or very high support from a supportive adult**.

### Over 20% Need professional help.

Over 10% of adolescents and 20% of young adults reported significant personal problems for which they felt they needed professional help, but did not seek it.

Information from the My World Survey directly helped to shape the provision of supports and services for young people across Ireland and beyond.

“ I liked being able to talk about my feelings with nobody judging me. ”

A quote from a young person who attended Jigsaw for support with their mental health

#### Breakdown of work with young people in services during 2017

# 4,387

**4,387 young people were supported directly and indirectly by our services.** Comparing the period May to December 2016 (2240 referrals) to the same period in 2017 (3388 referrals), **we saw a 51% increase year on year.**

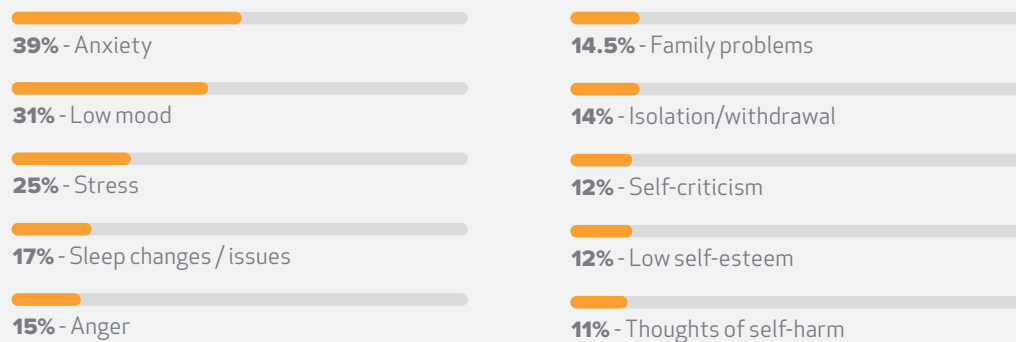
# 24,000

**Since 2008 we have supported over 24,000 young people.**

#### Referrals

Of the young people who were supported by our services, the main source of referral were parents, with 49%, and a further 27% were self-referrals, reflecting the embedded nature of our services in local communities. Other sources of referrals include GPs (5.5%) and schools (3.6%).

#### Young people came to our services for support with a range of issues:



“ Jigsaw is the best place to be if you’re having a rough time. Thanks guys! ”

A quote from a young person who attended Jigsaw for support with their mental health



“**It’s an amazing place  
with amazing people.**”

A quote from a young person who attended  
Jigsaw for support with their mental health

**Young people received support from our Jigsaw services in three ways:**

**50.7%** Brief intervention.

50.7% took part in a brief intervention, up to eight sessions  
of therapeutic support with a mental health professional.

**31%** Case consultation.

31% took part in a case consultation, supported indirectly  
through providing advice and information to a parent,  
guardian, teacher or other significant person.

**18.3%** Brief contact.

18.3% took part in a brief contact, seeking information or  
meeting with one of our mental health professionals for an  
initial screening session.

**51% of 12-16 year olds** who came to our services for a  
brief intervention saw a **reduction in their psychological distress.**

**73.2% of 17-25 year olds** who came to our services for a  
brief intervention saw a **reduction in their psychological distress.**

#### **Satisfaction with service**

Of the young people who attended a service for sessions with a mental health  
professional 98% reported they were satisfied with the quality of support they  
received. While 96% said they would be willing to recommend Jigsaw to a friend.  
The results are the same as in 2016, showing that trust in the quality of support we  
provide in communities remains consistently high.

**98%**

**Satisfied with the quality of  
support they received**

**96%**

**Would recommend Jigsaw  
to a friend**

## Education and training

# 23,895

**23,895 people across Ireland took part in workshops as part of our education and training programme**, including parents and guardians, teachers, GPs, youth leaders and young people. An increase on the 2016 figure of 4,840 people.

### Number of workshops delivered and attendees during 2017

Workshop	No. of workshops	No. of attendees
<b>Understanding Youth Mental Health</b>	61	857
<b>Minding Youth Mental Health</b>	24	314
<b>Supporting the Mental Health of LGBT Young People</b>	2	29
<b>Supporting Young People's Mental Health</b>	79	1827
<b>It's Time To Start Talking</b>	452	17,818
<b>My Mental Health: What Helps</b> (Young adult workshops - informal settings)	51	1125
<b>5-A-Day for Mental Health</b> (Young adult workshops - third level settings)	21	818
<b>Self-Care for One Good Adult</b>	46	922
<b>One Good Coach</b>	13	185

### 2017 Research highlights

**We collaborated with the International Association for Youth Mental Health to bring the 4th International Conference On Youth Mental Health to Dublin.** The conference brought together leaders in the field of youth mental health to share the latest research, ideas and learnings. Jigsaw were also actively involved in sharing what we've learnt since 2006 along with findings from the My World Survey.

We began planning for **My World Survey 2 working in collaboration with UCD.** The original My World Survey in 2012 gathered data from over 14,000 young people asking questions about their mental health and what impacts upon it. My World Survey 2 looks to see how things have changed since then, and provide fresh insights on how we can best support young people.

We introduced a new measure of **parent satisfaction and also piloted new measures looking at wellbeing and equality monitoring.**

**“ It is the drive, passion and determination of our supporters that makes it possible for us to deliver vital mental health support to young people. ”**

## Fundraising

It is the **drive, passion and determination of our supporters** that makes it possible for us to deliver vital mental health support to young people. They are the **Jigsaw Heroes**, and without them we could not do the work that we do every day within **communities across Ireland**.

In 2017, with the help and generosity of our supporters and donors, **we raised over €700,000 and in addition secured over €750,000 in pro-bono support**. This was a significant increase on the 2016 figure of fundraising income of €410,000 and pro-bono support of €93,000.

### A new fundraising strategy

In 2016 we spoke directly with our donors and supporters and asked them what they thought of Jigsaw. This informed the development of our new fundraising strategy, which was launched in 2017. The strategy looks to support growth and investment in our fundraising over the next three years so we can support even more young people across Ireland.

### 2017 highlights

75 people took part in our annual **Croke Park abseil, raising over €35,000**.

We launched our new annual cycling event, the **BoxyMo Giro D'Jigsaw**. **44 people covered 470km** around Ireland over three days **to raise over €50,000**.

Extreme adventurer Gavan Hennigan became our newest National Ambassador. Gavan is the fastest Irish man to row solo across the Atlantic – a 5,000 km crossing he undertook in just 49 days. Throughout 2017 Gavan **promoted and supported our fundraising, taking part in the BoxyMo Giro D'Jigsaw and talking about our work at a number of events**.

**Lidl selected Jigsaw as their new charity partner for the next three years, pledging to fundraise €1million** for Jigsaw and raise awareness of youth mental health nationwide.

**Maria Kelly walked 160km** home from Dublin Airport to Clara in County Offaly **to raise over €4,000** and awareness about our Jigsaw Offaly service.

**Intel Ireland selected Jigsaw as a charity partner for 2017**. Staff volunteered over 2000 hours of their time and raised over €28,000.

**With the support of Independent News and Media (INM)**, we ran a print campaign revolving around our One Good Adult message. The **#TalkIWillListen campaign** ran across all INM titles in June, with an **equivalent ad revenue of €621,860**.



## Maria, Case study

In December 2017, Maria took on a fundraising challenge to walk home to Offaly from Dublin Airport. She raised an amazing €5,700 for Jigsaw. Here she tells her story on why she took on this challenge...

“ I wanted to do something to help ensure that Jigsaw can continue to be such an inspiration to young people throughout Ireland. ”

Maria, Fundraiser for Jigsaw.



### What inspired you to fundraise for Jigsaw?

I have a lot of friends who have worked with Jigsaw to help control and overcome issues with their mental health. I strongly believe that Jigsaw has been an amazing help and support network for these people that mean so much to me, so I wanted to do something to help ensure that Jigsaw can continue to be such an inspiration to young people throughout Ireland.

### Tell us about the challenge you undertook and why you chose to do it?

I chose to walk home for Christmas. I was living in Boston for the past 18 months and returned home on December 20th 2017 for good. I decided to walk from Dublin Airport all the way home to Clara in County Offaly. It took me approximately three days to cover the 137 kilometres. I was very fortunate and grateful to have had such a good opportunity in the US and wanted to finish it by doing something good at what is such a special time of year but can also be a very hard time for many people.

### What change in youth mental health would you like to see in Ireland?

I just want to spread awareness and promote Jigsaw and the work that they do so that hopefully young people will begin to realise more and more that there is always someone there to support and help them. I have also noticed this year on World Mental Health Day that many people shared their stories and experiences with their mental health issues for the first time, and I think it is beneficial for everyone to read and share stories so that everyone feels that they have someone to talk to and that no one is alone.

**“ Very helpful and lovely people...  
gradually my confidence got better. ”**

A quote from a young person who attended Jigsaw for support with their mental health

### **Our people**

**We strive to be a good employer, and at the end of 2017 we employed 108 people, working across our national office and Jigsaw services around the country.**

**We engage with both staff and volunteers regularly and value their opinions and receive feedback through a variety of channels. During 2017 we consulted and listened to our employees in the development of our new strategic plan. Our people work directly with young people and their communities on a daily basis, and know best the challenges they face. We consulted via online forums, regular regional and national team meetings, and our annual All Staff Day.**

Jigsaw recognises the importance of attracting and retaining talented staff to ensure our continued success. We aim to maximise our impact in supporting young people and their communities, and doing this successfully means balancing different needs. These include ensuring value for money in everything we do including how we pay our staff, whilst offering a wage which enables us to attract, retain and motivate people with the right knowledge, experience and skills to do the complex work required.

**“ ...our new vision is one that better understands, cares for and values our young people’s mental health. ”**

Jigsaw - Our Strategy 2018–2020

**“ Our organisational values will guide our actions and behaviours and influence the way we work with each other and how we serve our various audiences. We will live our values in our everyday behaviours and actions. ”**

Jigsaw - Our Strategy 2018–2020

The Board of Directors has overall responsibility for our pay policy and the salaries of our executive. It exercises this through the HR and Governance Sub-committee, which is a sub-committee of the Board. The sub-committee considers the remuneration of the Chief Executive and members of the Senior Management Team, as well as reviewing the pay policy for all staff. Jigsaw uses HSE, public service pay scales, and pay ranges within the charity sector as a reference in setting salaries for employees.

We continue to invest in the learning and development of our people. Jigsaw staff are provided with a range of benefits and training courses including pension scheme, Continued Professional Development and payment of professional membership fees.

### **Youth Advisory Panel**

Since Jigsaw was founded in 2006, young people have been involved in helping us to develop and design our services.

Through a national and regional network of Youth Advisory Panels, over 130 youth volunteers aged 16-25 help to inform and guide our decision making at all levels of the organisation. Youth Advisory Panel members are represented on the Board of Directors, the Board sub-committees, involved in recruitment of staff, represent Jigsaw at national and international events, and help us to make sure our work is relevant to the communities we support.

### **2017 highlights**

**Over 80 Youth Advisory Panel members** took part in the sixth annual Youth Learning Network, coming together to share knowledge and plans for the next year.

The Youth Advisory Panel were consulted and listened to in the **development of our new strategic plan.**

Youth Advisory Panel members **represented Jigsaw at the 4th International Conference on Youth Mental Health in Dublin.** They were actively involved in discussions and sharing their experiences with an international audience.

**Youth Advisory Panel members from Jigsaw Dublin City took part in BBC+ in Switzerland** at the invitation of the National Youth Council of Ireland. There they met with a number of youth councils from across Europe to discuss and inform youth council policy on LGBT and gender.



## Aly, Case study

**Our national and regional network of Youth Advisory Panels help to inform and guide how we support the mental health of Ireland's young people. Aly shares her story about being part of the Youth Advisory Panel at Jigsaw Offaly...**



**“ I left that day feeling inspired and motivated to strive to make a difference... ”**

Aly - Jigsaw Offaly Youth Advisory Panel from 2015 - 2017.

I had just turned 16 when I first became part of the Youth Advisory Panel for Jigsaw Offaly. It's hard to believe that was over three years ago. A member of the Youth Advisory Panel had delivered a talk to us in school one day about Jigsaw Offaly. They went on to tell us about the Youth Advisory Panel, a group of youth volunteers aged 16-25, their role was to bridge the gap between the youth community and Jigsaw in Offaly.

I felt apprehensive about signing up, despite my innate passion for the issues surrounding youth mental health. None of my circle of friends seemed interested and it appeared easier to go with the crowd and not bother. However, I decided to give it a go, what had I to lose? Absolutely nothing it turned out. In fact, I have gained so much from my experience as a Youth Advisory Panel member, and I have never once looked back.

I'll never forget the butterflies in my stomach prior to my initial interview. This was a one on one interview with Angela, the Youth and Community Engagement Worker at Jigsaw Offaly, just after I signed up as a youth volunteer. Seeing as my only experience of interviews were those for a job, I was incredibly nervous. Mind you, my nerves were quickly settled when Angela warmly welcomed me into the kitchen, offered me a cup of tea and biscuit. It was more like a chat than an interview, and what I loved most about it was being asked what I thought about mental health and the stigma that surrounds it amongst young people. It was so unlike school, where I sat at a desk all day, taking down notes and listening to a teacher speak to a class of 30+ people. Here, I was an individual, and it was my own personal suggestions and opinions that were being considered, nothing I could have learned in the school yard. I left that day feeling inspired and motivated to strive to make a difference.

“ **I would just like to truly thank you for your services, as I feel like it did sincerely change my life and the decisions I’ve made since I visited.** ”

A quote from a young person who attended Jigsaw for support with their mental health

Every four weeks, the Youth Advisory Panel meet in Jigsaw Offaly to discuss how they feel Jigsaw can maintain and improve its current services, in keeping with the ever-changing youth population. These meetings are always informal, and provide people with an opportunity to express their opinions as well as a place where we can chill out and catch up with our friends.

One of the best things about the Youth Advisory Panel is that it can appeal to anyone, regardless of their backgrounds, interests and hobbies. From sports events like the BoxyMo Giro D’Jigsaw to mother-baby coffee mornings, there was something for everyone to take part in. For me, my passion lies in creative writing, and when I was given the opportunity to write a monologue surrounding men’s mental health, it was beyond my wildest dreams. I was terrified of course, given that this piece was going to be performed in front of an audience of young people just like me in both Birr and Portlaoise, alongside other fantastic monologues written by well-known amateur Irish writers. However, the emotions running through me as I saw my paper draft transformed into a stage production, those I will never forget for as long as I’ll live.

Overall, I thoroughly enjoyed my experience with the Youth Advisory Panel over the last three years. I have grown in confidence and gained some amazing new friends and I cannot thank Jigsaw enough for giving me the opportunity to play an active role in my local community in trying to lessen the stigma surrounding mental health.

**Aly was a member of the Jigsaw Offaly Youth Advisory Panel from 2015 - 2017.**

## Financial review

### Results for the year and state of affairs at 31st December 2017.

The Statement of Financial Activity and Balance Sheet for the year ended 31st December 2017 are set out on pages 53 and 54 and the financial review is based on these results.

	2017 €	2016 €
<b>Income and Endowments from:</b>		
Donations and Legacies	1,461,114	499,424
<b>Income from Charitable Activities</b>		
HSE - National Section 39 Agreement	6,628,875	4,809,419
HSE - Local Funding	1,141,481	1,454,504
Other	20,933	13,385
<b>Total Income from Charitable Activities</b>	<b>7,791,289</b>	<b>6,277,308</b>
<b>Income from Investments</b>	-	2,298
<b>Total Income and Endowments</b>	<b>9,252,403</b>	<b>6,779,030</b>
<b>Expenditure on Charitable Activities</b>		
Jigsaw Service Development	8,378,434	7,296,375
Research	83,157	73,466
Engagement	723,122	222,971
Raising funds	243,885	185,690
<b>Total Resources Expended</b>	<b>9,428,598</b>	<b>7,778,502</b>
<b>Net Movement in funds</b>	<b>(176,195)</b>	<b>(999,472)</b>

“ At Jigsaw, it’s vitally important to us to be open and honest about how we are funded and how we use those funds to support young people with their mental health. ”

## Income

### Total income in 2017

**€9,250,000**

**Total income in 2017 was €9.25m, which represents an increase on 2016 income (2016: €6.8m) of 36%.** This increase relates mainly to funding from the HSE Service Level Agreement for local Jigsaw services, in line with the expansion of the Jigsaw network with three new services, and growth in fundraising income.

**€6,628,875**

**In 2017 Jigsaw received €6,628,875 from the HSE Mental Health Directorate under a Service Level Agreement. This was to support the delivery of Jigsaw services through a growing network of 13 local services.**

### Statutory contracts

In 2017 Jigsaw received €6,628,875 from the HSE Mental Health Directorate under a Service Level Agreement. This was **to support the delivery of Jigsaw services through a growing network of 13 local services.** This represents an increase on 2016 Service Level Agreement funding of 36% related to the increased number of local Jigsaw services, with the opening of services in Dublin City, Cork and Limerick in 2016.

In addition to this national Service Level Agreement the local HSE in Galway and Donegal provide additional resourcing to delivering Jigsaw in these communities. During 2017, the HSE in Galway transferred the operations of Jigsaw Galway to the national Jigsaw office. This involved a transfer of staffing to Jigsaw under a TUPE agreement and a Service Level Agreement between the HSE in Galway and Jigsaw. Under this Service Level Agreement the HSE in Galway paid Jigsaw €722,000 to contribute to Jigsaw Galway costs from March – December 2017. Prior to March 2017 the HSE Galway contribution to the costs of Jigsaw Galway in 2017 is valued at €97,277.

The HSE in Donegal contributes resources to Jigsaw Donegal through a local fiscal agent, the North West Alcohol Forum. The local contributions in Donegal are valued at €322,204.

The value of local contributions to Jigsaw Galway and Donegal are reflected in the Statement of Financial Activity as both income and expenditure.

Jigsaw was included in the Programme for Partnership Government published in May 2016: “Accessible and informal mental health services can play a vital role in connecting with young people. We will extend these services, such as Jigsaw, which is free to access and does not require GP referral, which are more informal and attractive to young people.”

**The HSE Service Plan for 2017 also refers to Jigsaw: “Mental health strategic priority 3 – Deliver timely, clinically effective and standardised safe mental health services in adherence to statutory requirements: embed existing 10 Jigsaw sites to full capacity and develop new sites in Cork, Dublin and Limerick.”**

This significant support and endorsement of Jigsaw, as an accessible early intervention and prevention youth mental health service, in the Programme for Partnership Government and HSE Mental Health Service Plan and through funding from HSE Mental Health, and Primary Care at local and national levels, is highly valued and appreciated by Jigsaw. We continue to work with the HSE to secure sufficient finance to meet the costs to deliver the network of local services. Jigsaw is heavily dependent on the Service Level Agreement with the HSE for the continued delivery of its youth mental health services.

## Fundraising

# €716,145

Fundraising income is increasing, in line with a new fundraising strategy, the employment of a Head of Fundraising and Communications and related investment in fundraising resources. This has been a priority for Jigsaw to grow fundraising to replace income that previously came from philanthropy and funding from reserves to cover the day to day operations of activities related to research, engagement and services. **In 2017 fundraising income amounted to €716,145 which is an increase of some 78% (2016: €411,738).**

Return on investment in Fundraising	2017	2016
Fundraising Income	716,145	411,738
Pro-bono support	765,902	101,071
<b>Total Fundraising income</b>	<b>1,482,047</b>	<b>512,809</b>
Cost of generating funds	243,885	185,690
Return on investment in Fundraising (excluding pro-bono support)	3:1	2:1
Return on investment (Total Fundraising income)	6:1	3:1

### Pro-bono support

Jigsaw receives pro-bono support for services and for premises from a range of supports. Premises in a number of service locations are provide free or at a reduced rate and county councils and DIT support Jigsaw in this manner.

**The value of these premises is €72,714. Additionally, we receive pro-bono legal support for premises related legal advice from Arthur Cox valued in 2017 at €25,342.**

Our auditor GBW, provides audit services on a **low bono basis, contributing €5,486 in 2017.**

In 2017 we secured through an IBM Grant Application, services to conduct **an IT audit of our network infrastructure valued at €40,500.** We also secured a **free advertising campaign in national print media that is valued at €621,860.**

**The value of pro-bono support can vary year on year and impacts on the overall income and expenditure figures for comparing years. In 2017 pro-bono support of €765,902 was achieved, which is an increase of more than €660,000 on 2016 (2016: €101,071).**

### General fundraising

Fundraising income is increasing, in line with a new fundraising strategy, the employment of a Head of Fundraising and Communications and related investment in fundraising resources. This has been a priority for Jigsaw to grow fundraising to replace income that previously came from philanthropy and funding from reserves to cover the day to day operations of activities related to research, engagement and services. **In 2017 fundraising income amounted to €716,145 which is an increase of some 78% (2016: €411,738).**

The 2017 return on investment in fundraising is 3:1 (excluding pro-bono income) and 6:1 (including pro-bono income).

Jigsaw is committed to continuing to develop our work in research, engagement and services. Ongoing and sustained growth in fundraising income is necessary to fund these elements of Jigsaw's work.

## Expenditure

# €9,400,000

Overall expenditure in 2017 was €9.4m which represents an increase on 2016 expenditure (2016: €7.8m) of 21%. **This increase relates mainly to increased costs for the delivery of Jigsaw services and increased expenditure on engagement, related to the free advertising campaign during 2017.**

How we spend our money	2017	2016	2017	2016
Jigsaw services	8,378,434	7,296,375	89%	94%
Research	83,157	73,466	1%	1%
Engagement	723,122	222,971	8%	3%
Cost of generating funds	243,885	185,690	2%	2%
	<b>9,428,598</b>	<b>7,778,502</b>	<b>100%</b>	<b>100%</b>

Jigsaw services delivery continues to be the main focus of Jigsaw's work and related costs and represents 89% of the total costs in 2017. This is borne out by the increase in the number of staff employed for Jigsaw services with 108 staff employed at the end of 2017 (2016: 85). 2017 was the first full year of operation in newly established Jigsaw services in Dublin City, Cork and Limerick.

There is a significant increase on the expenditure for engagement in 2017 of €0.7m compared to 2016 €0.2m. This relates to a national advertising campaign that was free of charge in 2017. Expenditure on research of some €83,000 is in line with expenditure in 2016. Expenditure on fundraising has increased from 2016 levels and relates to our increased investment in fundraising to enable Jigsaw to increase fundraising income.

### Unrestricted funds expenditure

The total expenditure of unrestricted funds for all activities including Jigsaw services, research, engagement and cost of generating funds was €0.75m (2016:€0.84m) which exceed unrestricted income by €0.24m (2016: €0.54m). This was funded through unrestricted reserves.

### Outline summary of fund movements

The net movement in fund for 2017 was a deficit of €176,195 (2016: €999,472), which is analysed by restricted/unrestricted in Note 21 in the accounts. The total Jigsaw services expenditure funded by the HSE Mental Health Directorate was €6.7m and this was fully met by a reserve coming into the year of €91,755 and income in 2017 of €6.6m.

### Unrestricted funding

There was a deficit in the year of €235,183 (2016: €541,313) related to activities funded through unrestricted funding and this is due to annual expenditure that was higher than the unrestricted fundraising coming into the company.

The deficit in unrestricted funding will be met by increasing fundraising income to meet related expenditure levels on an annual basis.

### **Reserves**

In accordance with recommended best practice, each charity should have a reserve policy.

The Board of Directors has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the working capital requirements are considered for both the HSE funded and non-HSE funded work of the company.

The unrestricted funds not committed or invested in tangible fixed assets held by the charity should be maintained at a level of 13 weeks of the non-HSE related projected expenditure to meet the working capital requirements of the charity.

The local Jigsaw service delivery is resourced through an annual Service Level Agreement with the HSE. Continued resourcing is required from the state in order to continue to deliver these services. The Directors have agreed to consider the total costs of Jigsaw (including the HSE resourcing of Jigsaw services) in their review of maintaining a prudent reserve. This is in order to provide for working capital requirements should there be a need for an orderly wind down of Jigsaw's service delivery.

At the end of 2017 Jigsaw had designated reserves of €675,000 for the cost of non-HSE related programmes of Research, Engagement and Innovations and fundraising costs for a 12 month period. This is in line with Jigsaw's policy. If the reserves fall below the level required by the policy, the Directors will consider what actions need to be taken.

The Directors consider that the level of unrestricted reserves is sufficient to cover an orderly wind down of Jigsaw services should the HSE Service Level Agreement contract not be renewed.

### **Post balance sheet events**

The HSE National Mental Health Directorate have confirmed a Service Level Agreement for 2018 of €8.75m for the operational costs of Jigsaw services to continue the delivery across the network of 13 service locations. In addition the HSE CHO Area 2 Service Level Agreement reflects funding of €892,040 for the delivery of Jigsaw in Galway for 2018. A contribution of local and HSE CHO Area 1 funding for Jigsaw Donegal of €348,970 has been agreed. This level of funding is considered sufficient for the delivery of Jigsaw services in the 13 locations in 2018.

Jigsaw has concluded lease negotiations for a number of new and existing premises since the year end. This includes continuing to rent the 3rd floor of 16 Westland Square, Pearse Street, Dublin, and additionally renting the 2nd floor to meet the need for increased space in line with growth in the work and human resource requirements for Jigsaw.

We have agreed a new lease for the existing premises in Kerry. The assignment of the lease for the Jigsaw premises in Meath was completed in early 2018. New larger premises in Tallaght have been leased, which will enable us to increase the level and comfort of services delivered to young people and their families in Tallaght.

Jigsaw finalised significant corporate partnerships early in 2018 with Lidl, Three and MSD to support the new strategic areas of influencing change and strengthening communities.

There are no other post balance sheet events affecting the company.

“ The friendly atmosphere is comfortable and easy-going, it almost feels like home. The support is amazing it's a very communal place. ”

A quote from a young person who attended Jigsaw for support with their mental health

#### Statement on relevant audit information

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a Director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware.

Having made enquiries of fellow Directors, each Director has taken all the steps they are obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of the information.

#### Auditor

GBW Chartered Accountants have indicated their willingness to continue in office in accordance with the provisions of Section 383 (2) of the Companies Act, 2014.

#### On Behalf of the Board



Date: 23rd May 2018

**Dr. Patricia O'Hara**

Director



Date: 23rd May 2018

**Greg Sparks**

Director



## Statement of Directors' responsibilities

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the Directors to prepare financial statements for each financial year. Under the law the Directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice. Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### On Behalf of the Board



Date: 23rd May 2018

**Dr. Patricia O'Hara**

Director



Date: 23rd May 2018

**Greg Sparks**

Director

## Independent auditor's report to the members of the National Centre for Youth Mental Health Ltd. For the year ended 31st December 2017

### Opinion

We have audited the financial statements of the National Centre for Youth Mental Health Ltd (the 'company') for the year ended 31st December 2017 which comprise Income and Expenditure Account, the Balance Sheet, the Cashflow Statement and the related notes to the financial statements, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is applicable Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities".

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2017 and of its deficit for the year then ended;
- have been properly prepared in accordance with "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard as issued by the Irish Auditing and Accounting Service Authority ("IAASA"), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;
- the information given in the Directors' Report is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with the Companies Act 2014.

### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of Directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

### **Responsibilities of directors/trustees for the financial statements**

As explained more fully in the Directors' Responsibilities Statement, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 51, which is to be read as an integral part of our report.

### **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the company's Members as a body in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's Members those matters that we are required to state to them in the audit report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company or the company's members as a body for our audit work, for this report, or for the opinions we have formed.



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**David Gillett FCCA**

**For and on behalf of GBW, Statutory Auditor.**

Westmoreland House, Westmoreland Park,  
Ranelagh, Dublin 6.

**Date:**

*27<sup>th</sup> May 2018*

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## Appendix to the independent auditor's report

### Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.

Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as going concerns. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as going concerns.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## National Centre For Youth Mental Health CLG

(a company limited by guarantee and not having a share capital)

### Statement of financial activity (Including The Income And Expenditure Account) For The Year Ended 31st December 2017

	Notes	2017			2016 Restated		
		Restricted €	Unrestricted €	Total €	Restricted €	Unrestricted €	Total €
<b>Income and Endowments from:</b>							
Donations and Legacies	5	962,472	498,642	1,461,114	216,184	283,240	499,424
<b>Income from Charitable Activities</b>							
HSE - National Section 39 Agreement		6,628,875	-	6,628,875	4,809,419	-	4,809,419
HSE - Local Funding		1,141,481	-	1,141,481	1,454,504	-	1,454,504
Other		-	20,933	20,933	-	13,385	13,385
<b>Total Income from Charitable Activities</b>	<b>6</b>	<b>7,770,356</b>	<b>20,933</b>	<b>7,791,289</b>	<b>6,263,923</b>	<b>13,385</b>	<b>6,277,308</b>
<b>Income from Investments</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,298</b>	<b>2,298</b>
<b>Total Income and Endowments</b>		<b>8,732,828</b>	<b>519,575</b>	<b>9,252,403</b>	<b>6,480,107</b>	<b>298,923</b>	<b>6,779,030</b>
<b>Expenditure on Charitable Activities</b>							
Jigsaw Service Development		8,045,197	333,237	8,378,434	6,929,418	366,957	7,296,375
Research		-	83,157	83,157	-	73,466	73,466
Engagement		623,221	99,901	723,122	-	222,971	222,971
Raising funds		5,422	238,463	243,885	8,848	176,842	185,690
<b>Total Resources Expended</b>	<b>9</b>	<b>8,673,840</b>	<b>754,758</b>	<b>9,428,598</b>	<b>6,938,266</b>	<b>840,236</b>	<b>7,778,502</b>
<b>Net Movement in funds</b>	<b>21</b>	<b>58,988</b>	<b>(235,183)</b>	<b>(176,195)</b>	<b>(458,159)</b>	<b>(541,313)</b>	<b>(999,472)</b>
<b>Reconciliation of Funds:</b>							
Total funds brought forward 1 January 2017		153,616	2,602,434	2,756,050	611,775	3,143,747	3,755,522
Total Funds carried forward 31 December 2017		<b>212,604</b>	<b>2,367,251</b>	<b>2,579,855</b>	<b>153,616</b>	<b>2,602,434</b>	<b>2,756,050</b>

Approved by the Board on 23rd May 2018 and signed on its behalf by



Date: 23rd May 2018

**Dr. Patricia O'Hara**

Director



Date: 23rd May 2018

**Greg Sparks**

Director

## National Centre For Youth Mental Health CLG

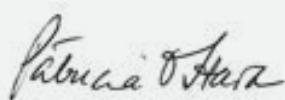
(a company limited by guarantee and not having a share capital)

### Balance sheet

At 31st December 2017

	Notes	2017 €	2016 €
<b>Fixed Assets</b>			
Intangible Assets	16	44,358	44,247
Tangible Assets	17	39,846	25,039
<b>Total Fixed Assets</b>		<b>84,204</b>	<b>69,286</b>
<b>Current Assets</b>			
Debtors	18	186,053	145,060
Cash at Bank and in Hand		4,939,351	2,928,330
<b>Total Current Assets</b>		<b>5,125,404</b>	<b>3,073,390</b>
<b>Liabilities</b>			
<b>Creditors:</b> amounts falling due within one year	19	2,629,753	386,626
<b>Net Current Assets</b>		<b>2,495,651</b>	<b>2,686,764</b>
<b>Total Assets Less Current Liabilities</b>		<b>2,579,855</b>	<b>2,756,050</b>
<b>Total Net Assets</b>		<b>2,579,855</b>	<b>2,756,050</b>
<b>The Funds of the charity</b>			
	21		
Restricted		212,604	153,616
Designated		675,000	950,000
Unrestricted		1,692,251	1,652,434
<b>Total Charity Funds</b>		<b>2,579,855</b>	<b>2,756,050</b>

Approved by the Board on 23rd May 2018 and signed on its behalf by



Date: 23rd May 2018

**Dr. Patricia O'Hara**

Director



Date: 23rd May 2018

**Greg Sparks**

Director

## National Centre For Youth Mental Health CLG

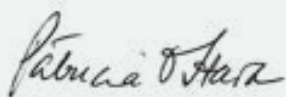
(a company limited by guarantee and not having a share capital)

### Statement of cash flows

For The Year Ended 31st December 2017

	2017 €	2016 €
<b>Cash Flows From Operating Activities</b>		
<b>Net cashflow from operating activities</b>		
<b>Net (expenditure)/ income for the financial year</b>	<b>(176,195)</b>	<b>(999,472)</b>
Adjustments for :		
Amortisation	20,739	29,011
Depreciation	22,478	10,945
Decrease/ (increase) in debtors	(41,183)	186,612
(Decrease)/increase in creditors	2,243,127	(1,816,946)
Interest earned	(190)	(2,417)
<b>Net cash flows from operating activities</b>	<b>2,068,776</b>	<b>(2,592,267)</b>
<b>Cash flows from investing activities:</b>		
Interest Receivable	380	2,536
Payments to acquire tangible & intangible fixed assets	(58,136)	(46,878)
<b>Net cash flows from investing activities</b>	<b>(57,756)</b>	<b>(44,342)</b>
<b>Cash flows from financing activities:</b>		
Net cash flow from financing activities	-	-
<b>Net increase in cash and cash equivalents</b>	<b>2,011,021</b>	<b>(2,636,609)</b>
Cash and cash equivalents at beginning of year	2,928,330	5,564,939
<b>Cash and cash equivalents at end of year</b>	<b>4,939,351</b>	<b>2,928,330</b>

Approved by the Board on 23rd May 2018 and signed on its behalf by



Date: 23rd May 2018

**Dr. Patricia O'Hara**

Director



Date: 23rd May 2018

**Greg Sparks**

Director

## Notes to the financial statement for the year ended December 2017

### 1. Statement of accounting policies

National Centre for Youth Mental Health Limited is a company limited by guarantee and is a public benefit entity incorporated in Ireland with a registered office at 16 Westland Square, Pearse Street, Dublin 2.

The significant accounting policies adopted by the company and applied consistently are as follows:

#### Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015 and the Companies Act 2014 except for the entity invoking the true and fair view override with regard to the profit and loss and balance sheet formats in Schedule 3 of the Companies Act 2014 as permitted in Section 3.4 of FRS 102 and Section 291(5) of the Companies Act 2014.

In order for the financial statements to show a true and fair view the Directors have determined the profit and loss formats as required by Schedule 3 of Companies Act 2014 be adapted to present results in accordance with the formats provided by Charities SORP (FRS 102) which details the income and expenditure by nature. Given that the company is a company limited by guarantee, the capital and reserves section of the balance sheet has been adapted accordingly to reflect this fact. The Directors consider that the layout adopted more correctly reflects the nature of the entity given that the entity is a not-for-profit organisation which is limited by guarantee. To use the formats set out in Schedule 3 of Companies Act 2014 and Section 4 and 5 of FRS 102 would not result in the financial statements showing information that would provide information relevant to the understanding of the Directors and the performance and financial position of the charity.

#### Going concern

Given the level of net funds the company holds the Directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The validity of this assumption is dependent on achieving sufficient operating cash flows for the future years. The company's principal funder, the Health Service Executive, has not given any indication that it will withdraw its financial support from the company in the foreseeable future. The Directors are satisfied that in view of the expected continued financial support from its principal funder the company has the necessary resources to continue trading for the foreseeable future.

The financial statements are prepared in Euro which is the functional currency of the company.

#### Fund accounting

The following funds are operated by the charity

##### Restricted funds

Restricted funds, represent grants, donations and sponsorship received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the Directors. Such purposes are within the overall aims of the charity.

##### Unrestricted funds

General funds represents amounts which are expendable at the discretion of Directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

##### Designated funds

Designated funds are unrestricted funds earmarked by the Directors for particular purposes. The purpose of each designated fund is set out in the notes to the financial statements.



### **Income**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received. 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.
- Income from government and other grants, whether 'capital' 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. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.
- Donated services are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated value to the company in both revenue and expenditure in the year of receipt. The value of services provided by volunteers has not been included in these accounts. Resources received from non-exchange transactions for which the entity has benefited include:
  - Volunteer services
- Investment income is included when receivable.
- Revenue from the provision of services is recognised in the accounting period in which the services are rendered.

### **Deferred income**

The deferred income relates to grants received where the performance conditions have not been met at the reporting date.

### **Expenditure**

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

- Costs of raising funds comprise the costs associated with attracting voluntary income, and includes staff and related costs, costs of fundraising and an allocation of support and management costs.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the charity including the cost of trustee meetings.
- Expenditure in the form of funding allocation to local partners who act as fiscal agents for local services is recognised as part of the costs of charitable activities.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis based on numbers of staff in each particular activity.

### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include Human Resources, Finance, Information Technology, Facilities and Governance costs.

These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 10.

**“Jigsaw helped me find my voice again. It showed me that even just by talking to someone, anyone, just by expressing your thoughts out loud, you can immediately see a solution or get help from friends and family to most, if not all, problems.”**

A quote from a young person who attended Jigsaw for support with their mental health

### **Tangible fixed assets**

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation. Cost includes prime cost and overheads and interest incurred in financing the tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

### **Depreciation**

Depreciation is provided on property, plant and equipment, on a straight-line basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

Depreciation has been calculated to write down the assets at the following rates:

**IT Equipment** - 33%

**Furniture and Fittings** - 12.5%

### **Intangible assets**

Acquired intangible assets are capitalised at cost and are amortised using the straight-line basis over their useful lives of five years. Enhancements to computer software are capitalised at cost in the year they are acquired and amortised in line with this policy.

Intangible assets are reviewed for impairment at the end of the first full financial year following acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation has been calculated to write down the assets at the following rates:

**Computer software** - 20%

### **Trade and other debtors**

Trade and other debtors are recognised initially at transaction price (including transaction costs). Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the profit and loss.

### **Cash and cash equivalents**

Cash and cash equivalents include cash on hand and demand deposits.

### **Trade and other creditors**

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### **Employee benefits**

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

#### *(i) Short term benefits*

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

#### *(ii) Defined contribution pension plans*

The company operates a defined contribution plan for employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

The assets of the scheme are held separately from those of the company in an independently administered fund. The annual contributions payable are charged to the profit and loss account in the year in which they fall due.

### **Research and development**

Research expenditure is written off to the income and expenditure account in the year in which it is incurred.

### **Taxation**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No. CHY 17439.

The charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from donations exceeding €250 per annum are included in unrestricted funds. Irrecoverable Value Added Tax is expensed as incurred.

### **Financial instruments**

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable in addition to investments in short term cash deposits.

### **Debtors**

Debtors are initially recognised at fair value and thereafter stated at cost less impairment losses for bad and doubtful debts. In such cases the receivables are stated as costs less impairment losses for bad and doubtful debts.

### **Cash and cash equivalents**

Cash and cash equivalents comprise of cash at bank and in hand.

### **Creditors**

Creditors are stated at cost.

### **Comparative figures**

Where necessary comparative figures have been regrouped on a basis consistent with the current year.

## 2. Critical accounting judgements and estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

### *(a) Establishing useful economic lives for depreciation purposes of property, plant and equipment*

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The Directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

### *(b) Establishing lives for amortisation purposes of intangible assets*

Long lived assets, consisting primarily of goodwill and intangibles, comprise a significant portion of the total assets. The annual amortisation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The Directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

## 3. Share Capital and members liabilities

The company is limited by guarantee, not having a share capital. 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 one euro (€1). The company is precluded by its Constitution from paying a dividend either as part of normal operations or on distribution of the company's assets in the event of it being wound up.

## 4. Income

All income derives from activities in the Republic of Ireland. The analysis of income is detailed in notes 5 and 6.

## 5. Donations and Legacies

All income is derived from activities in the Republic of Ireland.

	2017			2016		
	Restricted €	Unrestricted €	Total €	Restricted €	Unrestricted €	Total €
Grants (Government and Foundations)	186,613	10,737	197,350	73,415	-	73,415
General Donations	900	273,945	274,845	18,166	259,349	277,515
Corporate Donations	9,057	213,960	223,017	23,532	23,891	47,423
Corporate Donations - Pro-Bono donations	765,902	-	765,902	101,071	-	101,071
	<b>962,472</b>	<b>498,642</b>	<b>1,461,114</b>	<b>216,184</b>	<b>283,240</b>	<b>499,424</b>
<b>Corporate Donations - Pro-Bono donations</b>						
Audit Fees	5,486	-	5,486	4,598	-	4,598
Legal advice	25,342	-	25,342	23,759	-	23,759
Premises	72,714	-	72,714	72,714	-	72,714
National Print media advertising	621,860	-	621,860	-	-	-
Information Technology Consultancy	40,500	-	40,500	-	-	-
	<b>765,902</b>	<b>-</b>	<b>765,902</b>	<b>101,071</b>	<b>-</b>	<b>101,071</b>

The charity is grateful to our pro-bono supporters for the provision of services and premises during the year at no charge. The value of these services was independently estimated at €765,902 (2016: €101,071) and has been recognised within incoming resources as a donation and an equivalent charge included within the relevant expense category.

In the previous year's financial statements pro-bono income of €96,473 and expenses of €96,473 was not reflected in the financial statements. As this figure is material to the financial statements, the comparative figures have been restated to reflect this. The net impact on the SOFA is €0.

### General Volunteers

Our regular volunteers are our 11 Board members and the members of the Youth Advisory Panels, who work with the national office team and with each of the local Jigsaw services. Occasionally our fundraising work is supported by other volunteers who work with us on specific activities.

The value of services provided by volunteers has not been included in the financial statements.

## 6. Income from Charitable Activities

	2017			2016		
	Restricted €	Unrestricted €	Total €	Restricted €	Unrestricted €	Total €
HSE - National Office, <i>Mental Health Directorate - Section 39 Grant</i>	6,628,875	-	6,628,875	4,809,419	-	4,809,419
HSE - CHO Area 2 - Galway - <i>Section 39 Grant</i>	722,000	-	722,000	-	-	-
Local HSE funding for local Jigsaw services <i>(see note 26)</i>	419,481	-	419,481	1,454,504	-	1,454,504
Fees, Grants and other income	-	20,933	20,933	-	13,385	13,385
<b>Total</b>	<b>7,770,356</b>	<b>20,933</b>	<b>7,791,289</b>	<b>6,263,923</b>	<b>13,385</b>	<b>6,277,308</b>

## 7. Government Grants

### Income from government grants comprise of:

Performance related grants made by the HSE to fund mental health services to young people in communities through local Jigsaw services. The amount of such grants received in the year amounted to €7,375,025 (2016: €4,843,419). In 2017 this figure included €722,000 from the HSE CHO Area 2 for the Jigsaw Galway service.

Non-performance related grants to fund the provision of general youth mental health supports and services in the community. The amount of such grants received in the year amounted to €10,000 (2016: €47,415).

See the split of the government grants by department below:

Name of Grant Agency	Type of grant	Restricted	Conditions	2017 €	2016 €
HSE - National Office, <i>Mental Health Directorate - Section 39 Grant</i>	Performance related	Yes	As outlined*	6,628,875	4,809,419
HSE - CHO Area 2	Performance related	Yes	As outlined*	722,000	-
HSE - CHO Area 7	Performance related	Yes	As outlined*	10,000	10,000
HSE - <i>National Health Promotion Office</i>	Performance related	Yes	As outlined*	14,150	24,000
Other Government grants	Non performance related	Yes		10,000	47,415
				<b>7,385,025</b>	<b>4,890,834</b>

\*Performance Conditions; As outlined in a service level agreement

All grants and income from the government where performance conditions were attached were classified within income in the statement of financial activity. Total grants where performance conditions were imposed was €7,375,025 (2016: €4,843,419). Where the grants have no performance conditions they are classified within income from donations and legacies. The total amount of government grants receivable in the year where no performance conditions were attached was €10,000 (2016: €47,415). The total amount of restricted income from grants in the year was €7,385,025 (2016: €4,890,834).

## 8. Investment Income

	2017 €	2016 €
Interest receivable	-	2,298
	-	<b>2,298</b>

## 9. Analysis of Total Expenditure on the SOFA

	Resources expended for Charitable Activities			Cost of Generating Funds	Total
	Jigsaw services	Research	Engagement		
<b>Total Direct costs</b>					
Staff and related costs	5,809,665	13,690	43,136	140,947	6,007,438
Office and administration costs	828,636	3,028	5,562	15,482	852,708
Rent	560,636	986	2,628	4,928	569,178
Programme costs	431,121	52,810	661,639	59,699	1,205,269
Depreciation /amortisation	42,007	22	60	112	42,201
<b>Total Direct costs</b>	<b>7,672,065</b>	<b>70,536</b>	<b>713,025</b>	<b>221,168</b>	<b>8,676,794</b>
<b>Support costs (see note 10)</b>	<b>706,369</b>	<b>12,621</b>	<b>10,097</b>	<b>22,717</b>	<b>751,804</b>
<b>Total expenditure</b>	<b>8,378,434</b>	<b>83,157</b>	<b>723,122</b>	<b>243,885</b>	<b>9,428,598</b>

	Resources expended for Charitable Activities			Cost of Generating Funds	Total
	Jigsaw services	Research	Engagement		
<b>Total Direct costs</b>					
Staff and related costs	4,846,382	33,170	30,935	63,468	4,973,955
Office and administration costs	892,527	4,375	10,703	18,601	926,206
Rent	193,329	1,634	2,125	2,970	200,058
Programme costs	601,665	3,211	117,512	37,927	760,315
Depreciation /amortisation	23,631	685	913	1,941	27,170
<b>Total Direct costs</b>	<b>6,557,534</b>	<b>43,075</b>	<b>162,188</b>	<b>124,907</b>	<b>6,887,704</b>
<b>Support costs (see note 10)</b>	<b>738,841</b>	<b>30,391</b>	<b>60,783</b>	<b>60,783</b>	<b>890,798</b>
<b>Total expenditure</b>	<b>7,296,375</b>	<b>73,466</b>	<b>222,971</b>	<b>185,690</b>	<b>7,778,502</b>

## Resources expended for Charitable Activities

Total resources expended for charitable activities are analysed between restricted and unrestricted as follows:

### Restricted 2017

	Jigsaw Services - HSE Nationally Funded	Jigsaw Services - HSE Locally Fund	Jigsaw Services	Research	Engagement	Total
<b>Direct costs</b>						
Staff and related costs	4,721,307	784,238	11,617	-	-	5,517,162
Office and administration costs	590,926	172,067	45,742	-	1,118	809,853
Rent	321,038	159,598	76,714	-	-	557,350
Programme costs	353,417	20,745	44,535	-	622,103	1,040,800
Depreciation /amortisation	41,932	-	-	-	-	41,932
<b>Total Direct costs</b>	<b>6,028,620</b>	<b>1,136,648</b>	<b>178,608</b>	<b>-</b>	<b>623,221</b>	<b>7,966,097</b>
<b>Support costs (see note 10)</b>	<b>692,010</b>	<b>-</b>	<b>9,311</b>	<b>-</b>	<b>-</b>	<b>701,321</b>
<b>Total expenditure</b>	<b>6,720,630</b>	<b>1,136,648</b>	<b>187,919</b>	<b>-</b>	<b>623,221</b>	<b>8,668,418</b>

### Restricted 2016

	Jigsaw Services - HSE Nationally Funded	Jigsaw Services - HSE Locally Fund	Jigsaw Services	Research	Engagement	Total
<b>Direct costs</b>						
Staff and related costs	3,459,186	1,153,405	23,990	-	-	4,636,581
Office and administration costs	494,838	301,099	46,378	-	-	842,315
Rent	109,888	-	76,714	-	-	186,602
Programme costs	511,388	-	32,069	-	-	543,457
Depreciation /amortisation	21,577	-	-	-	-	21,577
<b>Total Direct costs</b>	<b>4,596,877</b>	<b>1,454,504</b>	<b>179,151</b>	<b>-</b>	<b>-</b>	<b>6,230,532</b>
<b>Support costs (see note 10)</b>	<b>694,288</b>	<b>-</b>	<b>4,598</b>	<b>-</b>	<b>-</b>	<b>698,886</b>
<b>Total expenditure</b>	<b>5,291,165</b>	<b>1,454,504</b>	<b>183,749</b>	<b>-</b>	<b>-</b>	<b>6,929,418</b>

Included in service development programme costs are costs paid to local fiscal agents - organisation who work with us to deliver local Jigsaw services. These payments include costs for staff and operational costs.



## Resources expended for Charitable Activities

Total resources expended for charitable activities are analysed between restricted and unrestricted as follows:

### Unrestricted 2017

	Jigsaw Services	Research	Engagement	Total
<b>Direct costs</b>				
Staff and related costs	292,503	13,690	43,136	349,329
Office and administration costs	19,901	3,028	4,444	27,373
Rent	3,286	986	2,628	6,900
Programme costs	12,424	52,810	39,536	104,770
Depreciation /amortisation	75	22	60	157
<b>Total Direct costs</b>	<b>328,189</b>	<b>70,536</b>	<b>89,804</b>	<b>488,529</b>
<b>Support costs (see note 10)</b>	<b>5,048</b>	<b>12,621</b>	<b>10,097</b>	<b>27,766</b>
<b>Total expenditure</b>	<b>333,237</b>	<b>83,157</b>	<b>99,901</b>	<b>516,295</b>

### Unrestricted 2016

	Jigsaw Services	Research	Engagement	Total
<b>Direct costs</b>				
Staff and related costs	209,801	33,170	30,935	273,906
Office and administration costs	50,212	4,375	10,703	65,290
Rent	6,727	1,634	2,125	10,486
Programme costs	58,208	3,211	117,512	178,931
Depreciation /amortisation	2,054	685	913	3,652
<b>Total Direct costs</b>	<b>327,002</b>	<b>43,075</b>	<b>162,188</b>	<b>532,265</b>
<b>Support costs (see note 10)</b>	<b>39,955</b>	<b>30,391</b>	<b>60,783</b>	<b>131,129</b>
<b>Total expenditure</b>	<b>366,957</b>	<b>73,466</b>	<b>222,971</b>	<b>663,394</b>

Cost of Generating Funds	2017			2016		
	Restricted €	Unrestricted €	Total €	Restricted €	Unrestricted €	Total €
<b>Unrestricted</b>						
Staff and related costs	-	140,947	140,947	-	63,468	63,468
Office and administration costs	-	15,482	15,482	-	18,601	18,601
Rent	-	4,928	4,928	-	2,970	2,970
Fundraising campaigns	5,422	54,277	59,699	8,848	29,079	37,927
Depreciation /amortisation	-	112	112	-	1,941	1,941
Support costs (see note 10)	-	22,717	22,717	-	60,783	60,783
<b>Total cost of generating funds</b>	<b>5,422</b>	<b>238,463</b>	<b>243,885</b>	<b>8,848</b>	<b>176,842</b>	<b>185,690</b>

## 10. Activities included in support costs

Support costs relate to the costs of personnel and associated overheads of the Chief Executive, finance, human resources, facilities and general IT. Also included are the governance costs of the external annual audit and board meeting costs. Costs are allocated across Jigsaw's charitable activities and funds generating activities to fairly represent the cost of delivering those activities. Allocations are based on the number and cost of direct and indirect staff involved:

	2017 €	2016 €
Staff and related costs	590,754	713,088
Office and administration costs	105,935	111,600
Rent	37,732	29,273
Governance costs (annual audit costs and costs for board meetings)	16,367	24,051
Depreciation /amortisation	1,016	12,786
	<b>751,804</b>	<b>890,798</b>

Support costs are allocated across Jigsaw's charitable activities and funds generating activities as follows:

<b>Resources expended for Charitable Activities</b>	2017 €	2016 €
<b>Restricted</b>		
Jigsaw Services - HSE Nationally Funded	692,010	694,288
Jigsaw Services	9,311	4,598
<b>Unrestricted</b>		
Jigsaw Services	5,048	39,955
Research	12,621	30,391
Engagement	10,097	60,783
<b>Cost of Generating Funds</b>	22,717	60,783
	<b>751,804</b>	<b>890,798</b>

## 11. Staff Numbers and Costs

The average number of staff employed in 2017, including part time staff, is 124 (2016: 91). In addition there are 6 staff (2016: 3) who work in local Jigsaw services who are employed by local fiscal agents and funded by Jigsaw and 2 staff (2016: 22) who work in local Jigsaw services resourced locally, primarily by the HSE. In March 2017 staff in Jigsaw Galway transferred from employment by local fiscal agents to employment by Jigsaw.

<b>Staff costs comprise:</b>	<b>2017 €</b>	<b>2016 €</b>
Salaries	5,484,701	3,975,556
Social Welfare costs	584,384	421,915
Employer Pension Costs	267,837	163,911
	<b>6,336,922</b>	<b>4,561,382</b>
Cost of staff employed by local fiscal agents funded locally	261,270	1,125,661
	<b>6,598,192</b>	<b>5,687,043</b>
Cost of staff employed by local fiscal agents funded by Jigsaw	113,129	104,583
<b>Total staff costs</b>	<b>6,711,321</b>	<b>5,791,626</b>

Reflected as: (see notes 9 & 10)

### Resources expended for Charitable Activities

Restricted	5,517,162	4,636,581
Unrestricted	349,329	273,906
Costs of generating funds	140,947	63,468
	<b>6,007,438</b>	<b>4,973,955</b>

<b>Support costs</b>	590,754	713,088
	<b>6,598,192</b>	<b>5,687,043</b>

<b>Programme costs - staff employed by local fiscal agents</b>	113,129	104,583
	<b>6,711,321</b>	<b>5,791,626</b>

There were no redundancy or termination payments made in 2017, nor any liabilities of this nature related to 2017.

The company has reviewed the payroll records of the staff and has confirmed that an annual leave accrual of €72,280 (2016: €67,386) is required for the year ended 31 December 2017. This accrual is reflected in the above figures.

<b>Staff activities based on staff numbers at year end is as follows:</b>	<b>2017 FTE</b>	<b>2016 FTE</b>
Research	0.3	0.9
Engagement	0.8	0.5
Jigsaw services	107.8	85.4
Fundraising	2.7	1.5
Support and management	11.5	12.5
	<b>123.1</b>	<b>100.8</b>

### Staff numbers and costs (cont'd)

The number of higher paid employees was:

Salary bands €	2017	2016
	Number of staff	Number of staff
60,000-70,000	11	7
70,000-80,000	7	7
80,000-90,000	4	3
90,000-100,000	2	2
100,000-110,000	-	-
110,000-120,000	-	-
120,000-130,000	1	1
130,000-140,000	1	1
	<b>26</b>	<b>21</b>

The table above includes both part time and full time staff. Part time staff have been included in the table where their Full Time Equivalent salary would be within these salary bands. Salaries include basic pay and excludes employer pension and PRSI contributions.

Jigsaw provides direct mental health services to young people. In order to ensure high quality and safety in the clinical services provided the company employ staff with suitable mental health professional qualification and experience. Salaries for these professionals are benchmarked to HSE mental health professionals.

There is an increase in the number of higher paid staff in line with growth in the number of local Jigsaw services and overall staff numbers.

The company refunds expenses incurred by employees in the course of their employment and pays for professional memberships related to the performance of their duties in their employment.

## 12. Related Parties

### Key Management

Included in the 26 employees above is the senior management team comprising the Chief Executive Officer and six heads of function, who are considered part of the key management. The total salary cost (including employer pension and PRSI) paid in regard to the senior management team in 2017 was €797,695 (2016: seven staff: €768,523).

The CEO's salary was €125,000 pa. This is a fixed salary for a 5-year contract period. The CEO is a member of the company pension scheme and the company makes a pension contribution for the CEO of 10% of salary.

Prior to 2017, Jigsaw's CEO & Founder stepped down from his role and was re-assigned on a fixed term basis to a role as Director of Innovation. His salary remains fixed at €134,000 pa with pension contribution of 10% of salary.

### Related Parties

Andrew Bates, the son of the Director of Innovation, who is part of the key management personnel, provided audio visual & design services totalling €3,845 in the year to the organisation.

In 2017 Jigsaw made a purchase of €68 (cost inclusive of discount) from a retail shop, Article Design Ltd, owned and operated by John Adams, the partner of the CEO.

Greg Sparks, a Director, made a donation of €500 in the year.

There are no outstanding balances with and no provision for doubtful debts for related parties at the year end. There were no balances with related parties written off during the reporting period.

There were no other related party transactions in the year.

### **13. Pension**

The company operates a defined contribution scheme that covers all permanent employees of the company. The assets of the scheme are vested in independent trustees for the sole benefit of these employees. Employees are entitled to join the pension scheme on completion of their probationary period. Employees are required to contribute 5% of salary to the pension scheme, the company pays a matching pension contribution of 10%. There were 60 staff in the pension scheme at the end of 2017 (2016: 36).

The pension costs are allocated between activities and between restricted and unrestricted funding based on the designation for each employee between activities and restricted and unrestricted funding.

### **14. Directors remuneration and transactions**

The Directors serve on the Board in a voluntary capacity and received no fees or remuneration for their time spent carrying out these duties.

Directors are reimbursed for expenses incurred in carrying out their duties. In 2017 one director was reimbursed for travel costs of €187. (In 2016 one director was reimbursed for travel costs of €1,109).

The total amount of expenses reimbursed to directors or paid directly to third parties for directors travel, accommodation and refreshments for meetings and visits to charity facilities was €4,842 (2016: €10,728, in 2016 there were costs for room hire for meetings of €2,946).

### **15. Taxation**

Jigsaw have been granted Charitable Status by the Revenue Commissioners under Section 207 of the Taxes Consolidation Act, 1997.

Accordingly, no taxation charges have been included in the accounts.

As a charity Jigsaw is not entitled to a repayment of VAT incurred on purchases and as such VAT is a non recoverable cost to the organisation.

VAT costs in 2017 are estimated at €163,500 (VAT costs in 2016 are estimated at €143,000).

## 16. Intangible Assets

<b>Cost</b>	<b>Computer Software €</b>	<b>Total €</b>
Balance at 1 January 2017	145,372	145,372
Additions	20,850	20,850
Disposals	-	-
<b>Balance at 31 December 2017</b>	<b>166,222</b>	<b>166,222</b>
<b>Accumulated Amortisation</b>		
Balance at 1 January 2017	101,125	101,125
Amortisation charge for the year	20,739	20,739
Accumulated amortisation on disposals	-	-
<b>Balance at 31 December 2017</b>	<b>121,864</b>	<b>121,864</b>
<b>Net Book Value</b>		
Balance at 31 December 2017	44,358	44,358
<b>Balance at 31 December 2016</b>	<b>44,247</b>	<b>44,247</b>

The amortisation charge is allocated across activities reflecting the use of the asset and is detailed in notes 9 & 10.

### In respect of prior year

<b>Cost</b>	<b>Computer Software €</b>	<b>Total €</b>
Balance at 1 January 2016	119,750	119,750
Additions	25,622	25,622
Disposals	-	-
<b>Balance at 31 December 2016</b>	<b>145,372</b>	<b>145,372</b>
<b>Accumulated Amortisation</b>		
Balance at 1 January 2016	72,114	72,114
Amortisation charge for the year	29,011	29,011
Accumulated amortisation on disposals	-	-
<b>Balance at 31 December 2016</b>	<b>101,125</b>	<b>101,125</b>
<b>Net Book Value</b>		
Balance at 31 December 2016	44,247	44,247
<b>Balance at 31 December 2015</b>	<b>47,636</b>	<b>47,636</b>

## 17. Tangible Assets

Cost	Furniture and Fittings €	Computer Equipment €	Total €
Balance at 1 January 2017	55,456	70,193	125,649
Additions	4,299	32,987	37,286
Disposals			-
<b>Balance at 31 December 2017</b>	<b>59,755</b>	<b>103,180</b>	<b>162,935</b>
<b>Accumulated Depreciation</b>			
Balance at 1 January 2017	42,017	58,593	100,610
Depreciation charge for the year	5,683	16,796	22,478
Accumulated depreciation on disposals			-
<b>Balance at 31 December 2017</b>	<b>47,700</b>	<b>75,389</b>	<b>123,088</b>
<b>Net Book Value</b>			
Balance at 31 December 2017	12,055	27,791	39,846
<b>Balance at 31 December 2016</b>	<b>13,439</b>	<b>11,600</b>	<b>25,039</b>

The depreciation charge is allocated across activities reflecting the use of the asset and is detailed in notes 9 & 10.

### In respect of prior year

Cost	Furniture and Fittings €	Computer Equipment €	Total €
Balance at 1 January 2016	51,600	69,887	121,487
Additions	3,856	17,400	21,256
Disposals		(17,094)	(17,094)
<b>Balance at 31 December 2016</b>	<b>55,456</b>	<b>70,193</b>	<b>125,649</b>
<b>Accumulated Depreciation</b>			
Balance at 1 January 2016	36,872	69,887	106,759
Depreciation charge for the year	5,145	5,800	10,945
Accumulated depreciation on disposals		(17,094)	(17,094)
<b>Balance at 31 December 2016</b>	<b>42,017</b>	<b>58,593</b>	<b>100,610</b>
<b>Net Book Value</b>			
Balance at 31 December 2016	13,439	11,600	25,039
<b>Balance at 31 December 2015</b>	<b>14,728</b>	<b>-</b>	<b>14,728</b>

## 18. Debtors

	2017 €	2016 €
Interest receivable	-	190
Prepayments	110,972	65,231
Trade debtors	17,263	37,703
Sundry debtors	57,818	41,936
<b>Total Debtors</b>	<b>186,053</b>	<b>145,060</b>

## 19. Creditors

	2017 €	2016 €
Trade creditors	140,223	165,506
Payroll Taxes	166,840	147,257
Accruals	201,564	73,863
Deferred income	2,121,126	-
<b>Total Creditors</b>	<b>2,629,753</b>	<b>386,626</b>

Funds already received that relate to future years and are not yet expended are reflected in creditors as deferred income.

## 20. Deferred Income

	2017 €	2016 €
At 1 January	-	2,000,000
Additions	2,121,126	-
Released to SOFA in the period	-	(2,000,000)
<b>At 31 December</b>	<b>2,121,126</b>	<b>-</b>

The deferred income in 2017 relates to funding received from the HSE to be applied to the delivery of Jigsaw services in 2018.



## 21. Outline summary of fund movements

	Accumulated Funds Restricted HSE National <i>Mental Health Directorate €</i>	Accumulated Funds Restricted <i>Other €</i>	2017 Accumulated Funds Unrestricted €	Accumulated Funds Designated €	Total €	2016 Total €
Fund Balances brought forward at January 1st, 2017	91,755	61,861	1,652,434	950,000	2,756,050	3,755,522
Income	6,628,875	2,103,953	519,575	-	9,252,403	6,779,030
Expenditure	(6,720,630)	(1,953,210)	-	(754,758)	(9,428,598)	(7,778,502)
Transfers	-	-	(479,758)	479,758	-	-
<b>As at 31 December 2017</b>	<b>-</b>	<b>212,604</b>	<b>1,692,251</b>	<b>675,000</b>	<b>2,579,855</b>	<b>2,756,050</b>

The board have agreed to designate a reserve from the general reserve for the cost of non-HSE related programmes of Research, Engagement & Innovations and fundraising costs for a 12 month period.

## 22. Operating Surplus after charging

	2017 €	2016 €
Amortisation	20,739	29,011
Depreciation	22,478	10,945
Auditors remuneration		
i) Audit fee	10,972	9,876

*The audit fee is inclusive of the pro-bono element.*

## 23. Analysis of cash and cash equivalents & net debt

	2017 €	2016 €
Cash in hand	4,939,351	2,928,330
<b>Total</b>	<b>4,939,351</b>	<b>2,928,330</b>

## 24. Financial Commitments

Jigsaw has the following lease commitments:	Term	Jigsaw service	Annual rent
<b>Address</b>			
16 Westland Square, Dublin 2	Payable to Dec 2017	Jigsaw (National Office)	€65,000
27 Westland Square, Dublin 2	Payable to Dec 2017	Jigsaw (National Office)	€46,000
8 Southbank, Crosses Green, Cork City, Co. Cork	Payable to Feb 2019	Jigsaw Cork	€18,450
Moorfield Avenue, Neilstown, Clondalkin, Dublin 22	Payable to Apr 2020	Jigsaw Clondalkin	€5,000
A1 Edward Court, Tralee Co. Kerry		Jigsaw Kerry	€14,000
Office Suite 3rd & 4th Floor Arthurs Quay House, Limerick	Payable to Nov 2021	Jigsaw Limerick	€30,750
1 George's Square, Balbriggan, Co. Dublin.	Payable to June 2020	Jigsaw North Fingal	€21,000
2 Cormac Street, Tullamore, Co. Offaly*	Payable to Aug 2021	Jigsaw Offaly	€12,000
Primary Care Centre, Golf Links Road, Roscommon		Jigsaw Roscommon	€10,000

\* The rent in Offaly is part funded by the county council

And the following licence commitments:	Term	Jigsaw service	Annual licence fee
<b>Address</b>			
DIT Mountjoy square, 41 - 45 Mountjoy Square South, Dublin 1		Jigsaw Dublin City	€500
Blanchardstown Library, Blanchardstown Shopping Centre, Dublin 15	Annual licence to Dec 2017	Jigsaw Dublin 15	€500

### In addition to leases held by Jigsaw local services also operate out of the following premises:

#### Pearse Road, Letterkenny, Co. Donegal

Leased by the local fiscal agent - North West Alcohol Forum Ltd, funded by Jigsaw through the HSE Mental Health Directorate SLA.

**Jigsaw service:** Donegal

**Annual rent:** €28,036

#### Fairgreen Road, Galway City\*\*

Leased by the local Fiscal Agent- Mental Health Ireland, funded through and through HSE CHO Area 2 funding & through the HSE Mental Health Directorate SLA.

**Jigsaw service:** Galway

**Annual rent:** €270,600

#### 25 Brews Hill, Navan, Co. Meath

Leased by Crann Support Group Ltd, funded by Jigsaw through the HSE Mental Health Directorate SLA.

**Jigsaw service:** Meath

**Annual rent:** €20,000

#### County Hall, Block 3, Tallaght, Dublin 24

Provided at a reduced rent by South Dublin County Council, funded by Jigsaw through the HSE Mental Health Directorate SLA.

**Jigsaw service:** Tallaght

**Annual rent:** €10,000

\*\*The lease in Galway was agreed prior to Jigsaw National Office taking over the operation of Jigsaw in Galway.

The support of the County Councils and DIT in providing premises for Jigsaw is recognised as a significant contribution to Jigsaw from these partners. This support is essential for the operations of local Jigsaw services around the country and an independent valuation of €72,714 had been reflected as pro-bono income and expenditure in the financial statements.

### The future minimum lease payments related to leases held by Jigsaw are: €

not later than one year	87,200
later than one year and not later than five years	160,365
later than five years	-

## 25. Contingencies

There are no contingency liabilities at 31 December 2017.

**26.** Jigsaw delivers the local Jigsaw services in partnership with the National and Local HSE. Local HSE offices contribute to the resourcing of Jigsaw through the allocation of personnel and in some services the HSE locally also contributes funding. This contributes to the full costs of operating Jigsaw in these areas, and in 2017 there were 3.8 full time equivalent staff working in local Jigsaw services that were resourced locally (in 2016 there were 22.4), primarily through the local HSE. These local resources are reflected in the SOFA as incoming resources and expended resources.

In March 2017 Jigsaw took over from the HSE the operations of Jigsaw Galway and the employment of related Jigsaw Galway staff. This has reduced the number of staff funded through local resources and reduced the level of local resourcing. From March 2017 the HSE in Galway has provided funding to Jigsaw for the delivery of Jigsaw Galway and moved from funding through a local fiscal agent. The Donegal Alcohol Forum continues to operate as fiscal agent for Jigsaw Donegal. Local HSE resources were contributed from:

		<b>2017 €</b>	<b>2016 €</b>
Jigsaw Donegal	Personnel and operational costs	322,204	306,369
Jigsaw Galway	Personnel and operational costs ( <i>January &amp; February 2017 only</i> )	97,277	1,132,910
Jigsaw Meath	Personnel - to 31st May 2016	-	15,225
<b>Total</b>		<b>419,481</b>	<b>1,454,504</b>

## 27. Accounting Periods

The current accounts are for a full year. The comparative accounts are for a full year.

**28. Office and Administration costs are made up of:**

	<b>2017 €</b>	<b>2016 €</b>
Rent	606,909	233,330
Travel and subsistence costs	91,760	64,297
Professional development and staff support	104,457	83,470
Staff recruitment and agency fees	69,750	88,537
Building and facility costs (including setting up new premises)	212,863	201,160
Insurance, Legal and Professional services costs	77,678	112,508
IT Support & Licences	90,556	65,124
General administration	83,793	59,170
Utilities	39,310	25,128
Telephone & Internet charges	49,941	26,354
Postage	10,975	6,960
	<b>1,437,992</b>	<b>966,038</b>
Office and administration costs - HSE Locally costs	127,561	301,099
<b>Total office and administration costs</b>	<b>1,565,553</b>	<b>1,267,137</b>

**These office and administration costs are reflected as:**

<b>Office and Administration Costs</b>		
Charitable activities (note 9)	725,149	926,206
Included as part of support costs (note 10)	105,935	111,600
<b>Rent</b>		
Charitable activities (note 9)	541,142	200,058
Included as part of support costs (note 10)	37,732	29,273
	<b>1,409,958</b>	<b>1,267,137</b>

The increase in office and administration costs relates to growing the network of Jigsaw services and in 2017 reflects full year costs for Jigsaw Cork and Limerick and also reflects that Jigsaw now manages the finances for Jigsaw Galway centrally.

**29. Post Balance Sheet Events**

There have been no significant events affecting the charity since the year-end.

**30.** The financial statements were approved by the Board of Directors on the 23rd May 2018.

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