

National Centre for Youth Mental Health CLG

Trading as:

Jigsaw

2018 annual report

Company registration no: 421016

Revenue charity no: CHY 17439

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Company information

Name: National Centre for Youth Mental Health - Republic 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: CHY 17439

Registered charity no: 20064846

Bankers: Bank of Ireland plc.
Lower Baggot Street
Dublin 2

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

Board of directors: Dr. Patricia O'Hara Chair
Dr. Jacinta Stewart Vice Chair
Jennifer O'Sullivan
Eamonn Gaffney
Aoife Geraghty
Martina Moloney
Mary Cunningham
Dr. Justin Brophy
Noel Mulvihill
Brian Geoghegan
Martin Scully

Company secretary: Blanaid Cleary

We are Jigsaw

We passionately believe that with your help we can bring about an Ireland where every young person's mental health is valued and supported.

Who we are

We are supporters, professionals, and volunteers who together are committed to improving young people's mental health. We want to develop supportive communities in which young people are able to talk about their mental health safe in the knowledge that they will be heard and get the support they need.

What we do

We work with communities to 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.

Our Jigsaw services are a free mental health support for young people aged 12-25 situated in the heart of local communities across Ireland. They provide a range of supports 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.

2018 at a glance

In 2018...

- **We delivered workshops to over 27,000 people across Ireland** including parents and guardians, teachers, GPs, youth leaders and young people. Our workshops have a number of aims including to raise awareness, increase help-seeking, and encourage conversations about young people's mental health.
- **6,356 young people were supported directly and indirectly by our services.** This was a 45% increase on 2017 (4,387 young people).
- **71% of 17-25 year olds who came to our services for a brief intervention saw a reliable reduction in their psychological distress.**

How we raise our money:

Donations and legacies – 19%

Charitable activities (Including funding from the HSE and others) – 81%

How we spend our money:

Raising funds – 3%

Charitable activities (i.e. Jigsaw services and supports) – 97%

Message from Dr Patricia O'Hara, Chairperson

Once more, our annual report shows the very real impact Jigsaw has on transforming the lives of Ireland's young people for the better.

Since day one, Jigsaw has focused on prevention and early intervention, aimed at identifying mental health issues before they become more serious, and at assisting young people in developing skills and resilience that will equip them to deal with future challenges.

Our primary service users are young people aged 12-25. We offer free, accessible, confidential and impactful clinical supports to these young people through 13 Jigsaw services across the country. To date we have supported over 28,000 young people.

We believe strongly in helping and empowering adults - parents, teachers, other professionals working with young people, sports coaches and more - to be there for the young people in their lives. To date we have supported and trained over 200,000 adults in various settings.

All of this is built on the professionalism, dedication and commitment of the staff, volunteers and supporters that make up the Jigsaw team, of which the board and I are hugely proud. Our bold ambition is to create an Ireland where every young person's mental health is valued and supported. And with the energy, generosity of spirit, and passion of all those who make up the Jigsaw team I am confident that we can succeed.

At the heart of everything we do are the needs and hopes of the thousands of young people who are struggling with their mental health. Their words tell us that what we do is valuable and life-changing:

"Jigsaw has helped me to deal better with my anxiety and panic attacks."

"They helped me to get access to the right support for my problems, keeping in touch until they knew I was linked in properly with the best service for me."

"Jigsaw gave me the tools to help me understand my anxiety and keep it under control. It was such a great outlet for venting and making sense of my feelings and problems. Thank you!"

Their bravery inspires us to keep striving towards achieving our goals.

The board of Jigsaw takes its governance responsibilities very seriously and continually strives for excellence. Indeed, Jigsaw has been an award winner in 2016, and a finalist in 2018, in the Good Governance Awards for charities. We have also achieved Triple Lock Status from the Charities Institute Ireland. In 2018, Jigsaw began to work towards achieving the externally accredited Trusted Charity Mark. We are strongly committed to delivering best practice in all our activities.

Finally, a personal thank you to our dedicated staff, our generous supporters and the many volunteers who make all this possible. Our board and sub-committee members, advisory groups and youth advisory panels generously give their time and expertise to help guide what we do. It is a privilege to work with so many gifted and committed people.

Message from Dr. Joseph Duffy, Chief Executive Officer

We all know that adolescence is a time of huge change and upheaval. The journey from child to adult is complex and challenging, and for many young people that journey can be tough to handle.

Previous research by Jigsaw has shown that a third of Ireland's young people have experienced mental health difficulties. Our evidence, and our experience of working with young people, tells us that many across Ireland struggle daily with anxiety, low mood, stress and isolation.

The term 'mental health' encompasses so much. It encompasses our day to day wellbeing and resilience as well as our moments of greatest distress and pain. It includes unusual experiences, but also the most commonplace of adversity; loneliness, problems in our relationships, sadness, worry, the impact of social problems, and not feeling good enough. Challenges to our mental health can persist for many years, be transitory, or ebb and flow over time.

The young people we see tell us about how they often feel under tremendous pressure to succeed and excel at school, at home, on the sports ground and in social groups. Jigsaw supports thousands of young people across Ireland every year through our community-based youth mental health services, through our work educating parents, teachers and young people, and through our information and guidance at jigsawonline.ie

In Jigsaw we believe in intervening early, offering a therapeutic service to young people at primary care level. We also believe in listening to each young person's judgement of their own needs, hence we have a service with no 'lower threshold'. We aim to construct an understanding of what is happening in a young person's life with them, rather than solely through the objective assessment of the clinician as the mental health 'expert'.

This collaborative approach creates a joint understanding of the difficulties developed by the young person and the professional together, and facilitates a way towards managing and resolving the difficulties at play. We see this as a central principle of our work and believe that it contributes to better outcomes for young people.

Since we were founded in 2006, we have continued to invest and innovate to grow our range of services and supports. These are tested, evaluated, and proven to make a real meaningful difference to the mental health of Ireland's young people. When I think about what we do in Jigsaw and why we do it, a recent comment we received from a parent whose daughter came to one of our services comes to mind. She said, 'My daughter found a place where she was being listened to and where all her feelings were respected. She felt safe, understood and supported.'

Young people want to feel listened to and respected. They need a place where someone is working with them to understand and share their feelings without judgement. The power and value of this can be huge.

And when you can combine evidence-based programmes on the one hand with real respect for young people on the other, it does become possible, little by little, to change lives. And to restore hope.

In 2017, we sought to put that all together in the development of our new strategy for the next three years (2018-2020). We want to expand the reach of our services and supports, increase and strengthen the involvement of communities across Ireland to help drive the change in how we as a country support young people's mental health, and use our influence to advocate for better mental health supports for young people.

Our ambition is for an Ireland where every young person's mental health is valued and supported.

We have spent the last year rolling out our new strategy, an approach that will enable us to ensure that more young people will have access to the mental health services and supports they truly deserve.

We know it's ambitious. But it's thanks to you that we can make this ambition a reality. Thank you to our volunteers, supporters, partners, professionals and employees for all that you have done to give young people the support they need in 2018, and for the difference we will continue to make together in the coming year.

Message from Rachel White, Youth Advisory Panel

2018 saw the introduction of John and Reidín as our new youth participation team, the creation of the team and their continued support is just one example of how much Jigsaw values young people's voices.

A main highlight for me this year has been the Think Tank they organized, providing an opportunity to explore what youth participation means to Jigsaw and plan for the future.

Being from Donegal it can sometimes be difficult to feel connected to the national office down in Dublin. This event though really made me feel like part of something bigger, being able to share my opinions direct to the team and everyone else was eye-opening. I thought I understood youth participation, but the Think Tank made me realise just how integral my voice as a young person is to everything Jigsaw does. It showed the respect and appreciation that Jigsaw has for all our youth volunteers.

I'm incredibly proud to be a part of Jigsaw. It's made me realise that I want to continue to work as a volunteer in the future. Using my place on the youth advisory panel means I can help to represent the other young people of Donegal and even Ireland as a whole.

In Jigsaw, we aren't just a token, we are part of it all. From sitting on interview panels to helping make huge decisions in how Jigsaw works in Donegal. This year has really shown me how powerful the youth advisory panel's voice is. Deciding who works here to how it is ran, young people are involved every step of the way.

As someone who's used Jigsaw's service in the past, it's obvious how much young people have been involved in its development. It's such a cosy, open place where I knew I wouldn't be judged. It felt like Jigsaw really understood what it was like to be young. From Emma (our lovely Donegal receptionist) and her warm smile as you open the door, to the calming cup of tea, to the relaxed atmosphere of the session rooms. It's only through youth participation that this could be achieved.

Structure, governance and risk management

The members of the board hereby present their annual report and the audited financial statements for the year ended 31st December 2018.

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.

Governance

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 six times a year and have responsibility for overseeing the business of the organisation.

The current board have the following skills and experience

Board member	Background/Employment	Skills/Experience
Dr Patricia O’Hara	Former Chair of the National Statistics Board and former member of the European Statistical Governance Advisory Board	Policy development Rural development Governance Research Evaluation Public services
Dr Jacinta Stewart	Former CEO of the City of Dublin Education and Training Board	Education Youth policy Public services Quality standards Equality, diversity and inclusion
Aoife Geraghty	Finance Director at Folens Publications	Accountancy Publishing Governance Audit
Eamonn Gaffney	Retired Principal St Peter’s Post Primary School, Dunboyne, Co Meath	Education Young people’s participation Health promotion Volunteer support
Martina Moloney	Former Galway County Manager	Local government Governance Quality standards Evaluation Public services
Noel Mulvihill	CEO of TLC Nursing Homes and former Assistance	Health services Public services

	National Director at the HSE	Management Health promotion
Brian Geoghegan	Businessman and former Chairman of FAS	Private sector Governance Funding/fundraising
Justin Brophy	Former Consultant Psychiatrist and Executive Clinical Director with the HSE	Mental health Health sector Quality standards
Mary Cunningham	Director of the National Youth Council of Ireland	Youth policy Young people's participation Community sector
Jennifer O' Sullivan	Head of Legal, Founders Base Ireland	Legal Youth perspective
Martin Scully	CEO of Oyster Capital Partners	Accountancy Private sector Funding Governance

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, schools sub-committee and audit sub-committee.

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 Communications and Fundraising, 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 2018 in which a board member was materially interested. Jigsaw board members sign up to a code of conduct for directors and sign a declaration of interest form annually. A question asking if there are any conflicts of interest is a standing items on all board and sub-committee meeting agendas.

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 as required, and also seek recommendations from board and sub-committee members. After reviewing potential applicants, a short list is drawn up and the most suitable are invited to meet with the Chair, the Chief Executive Officer and a member of the youth advisory panel. Following this, recommendations are brought to the board for approval.

Board members participate in formal and informal training across the year to aid their ongoing development. In 2018 they received a training update on child protection, took part in a workshop on public affairs and were provided with an introduction to the Trusted Charity quality assurance mark. Board members also undertook a review of board and sub-committee effectiveness.

Board members 2018

		Meeting attendance
Dr. Patricia O'Hara	Chair (joined 9 th November 2011)	6/6
Dr. Jacinta Stewart	Vice Chair (joined 17 th May 2017)	6/6
Greg Sparks	(retired 21 st November 2018)	5/6
Eamonn Gaffney	(joined 21 st May 2014)	5/6
Aoife Geraghty	(joined 17 th September 2014)	4/6
Martina Moloney	(joined 16 th September 2015)	6/6
Mary Cunningham	(joined 27 th January 2016)	5/6
Dr. Justin Brophy	(joined 20 th July 2016)	3/6
Noel Mulvihill	(joined 20 th July 2016)	3/6
Brian Geoghegan	(joined 21 st September 2016)	4/6
Jennifer O'Sullivan	(joined 23 rd May 2018)	3/4
Martin Scully	(joined 21 st November 2018)	1/1

Company secretary

Blanaid Cleary

Senior management team

Chief Executive Officer	Dr. Joseph Duffy
Director of Clinical Governance	Dr. Gillian O'Brien
Director of Finance	Blanaid Cleary
Head of Communications and Fundraising	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 one external member. The sub-committee should meet at least once a year, and more times if required.

Relevant staff members and additional board members attend as required. Youth advisory panel members may be requested to be in attendance.

For 2018, board member Greg Sparks attended meetings in place of the Chair, who was unable to attend due to health reasons.

Members		Meeting attendance
Aoife Geraghty	Chair	0/2
Greg Sparks	(retired 21 st November 2018)	2/2
Eamonn Gaffney		1/2
Brian Geoghegan		2/2
Sheelah Ryan	External member	2/2

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 three other members, including one external member. The sub-committee should meet at least four times a year, and

more times if required.

Relevant staff members attend as required. Youth advisory panel members may be requested to be in attendance.

Members		Meeting attendance
Greg Sparks (retired 21 st November 2018)	Chair	5/5
Martin Scully (joined 21 st November 2018)	Chair	2/2
Dr. Jacinta Stewart		5/5
Aoife Geraghty		3/5
Graham Law	External member	2/5

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 three other members, including one external member. The sub-committee should meet at least four times a year, and more times if required.

Relevant staff members attend as required.

Members		Meeting attendance
Mary Cunningham	Chair	5/6
Dr. Patricia O'Hara		1/1
Martina Moloney		4/6
Brian Geoghegan		3/6
Ruth D'Alton	External member	6/6

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 two external 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, Director of Clinical Governance and other members of the staff team attend as required. Youth advisory panel members may be requested to be in attendance.

Members		Meeting attendance
Martina Moloney	Chair	3/4
Noel Mulvihill		3/4
Mary Cunningham		3/4
Ian Daly	External member	2/4
Paudie Galvin	External member	2/2

Schools sub-committee

The role of the schools sub-committee is to assist the development of the Jigsaw schools project by providing strategic 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 three 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. Relevant staff members attend as required. Youth advisory panel members may be requested to be in attendance.

Members			Meeting attendance
Greg Sparks	(retired 21 st November 2018)	Chair	3/3
Eamonn Gaffney			3/3
Dr. Jacinta Stewart			2/3
Brian Geoghegan			1/2

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 Standard of transparent reporting, good fundraising, and governance. This means that our board has formally adopted and monitors compliance with the Guidelines for Organisations on Fundraising from the Public and the Governance Code for the Community and Voluntary Sector (reviewed in early 2018), 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.

There were no political contributions in 2018, and as a result no disclosures are required under the Electoral Act, 1997. Jigsaw is a registered lobbyist under the Lobbying Act 2015 and makes quarterly returns as appropriate.

Our financial accounts are published annually. They are prepared in accordance with the UK best practice Statement of Reporting Practice (FRS102), in the absence of statutory reporting standards for charities in Ireland. The accounting records of the company are maintained at Jigsaw, 16 Westland Square, Pearse Street, Dublin 2.

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.

We have always lodged our reports with the Companies Registration Office (CRO) and Charities Regulator.

Our previous annual reports are available on our website, jigsaw.ie

Risk management

Jigsaw works with young people aged 12-25 and their surrounding 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: <ul style="list-style-type: none">• consideration of the Chief Executive Officer's risk report at each board meeting• an annual review of risk and the risk management process from a strategic perspective
Quality and safety sub-committee	Responsible for: <ul style="list-style-type: none">• a regular review of corporate risk across the organisation• overseeing implementation of the risk management processes by the senior management team to provide assurance that appropriate risk management processes are in place• overseeing 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: <ul style="list-style-type: none">• identifying 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 senior management team in implementing recommendations to address risk
Chief Executive Officer	Responsible for: <ul style="list-style-type: none">• including risk as a standing item in the Chief Executive Officer's report to each board meeting• reporting high level risks to the board• on an annual basis bringing a report to the board on organisational risk, including recommendations 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 <p>The Chief Executive Officer designates a Risk Officer with specific responsibility for:</p> <ul style="list-style-type: none">• 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: <ul style="list-style-type: none"> • 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
- A written policy on delegation of responsibility from the board to the executive and a segregation of duties policy

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, along with examples of our approach in managing them, are as follows:

- Adverse incident involving a young person attending a Jigsaw service i.e. serious self-harm
Example of mitigating action:
Child protection and safeguarding policy and training in place
Ongoing staff training, professional development and supervision
- Risk to quality of Jigsaw service provided as a result of waiting times
Example of mitigating action:

Development of new wider-range of services online and in schools

Increased capacity in each Jigsaw service, reviewed practice and referral management to see more young people sooner

Collection and evaluation of data on waiting times to facilitate improved analysis of our work and opportunities to improve

- Premises – the challenge of locating suitable affordable premises for our services (both in relation to opening new services and evolving existing ones)

Example of mitigating action:

Policy and procedure for locating suitable premises being reviewed and updated

Engaged property professionals to assist in the identification and procurement of suitable premises

- Challenge in the recruitment and retention of clinical staff

Example of mitigating action:

Review and revision of employment benefits completed

New clearer and easier recruitment process implemented

- Insufficient funding

Example of mitigating action:

Regular financial planning including budgeting and monitoring of income and expenditure

Developing a broader range of fundraising initiatives to avoid over dependence on one source

- Reputation risk as a charity

Example of mitigating action:

Comments and complaints policy (and reporting procedure to board and HSE) is in place

Ongoing monitoring of media

Crisis communications policy and process being reviewed and updated

- Inefficiency as a result of poor IT infrastructure

Example of mitigating action:

Review of IT infrastructure completed

New IT procedures and infrastructure being rolled out across the whole organization

Our risk register is underpinned by an annual plan of audits and reviews. Audits/reviews in 2018 carried out include:

- an external financial audit
- regular supervision of clinical staff as per our clinical supervision policy
- an independent HSE evaluation of our services
- a financial and governance audit by the HSE internal audit team
- an independent data protection audit to review compliance under GDPR

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.

Strategy, objectives, challenges and future plans

The landscape for mental health provision and support in Ireland is complex, and mapping out a new vision for the future of mental health is challenging.

The context for our strategy

Over the last fifteen years in Ireland we have seen an opening up in the public debate on mental health, which it is important to recognise and welcome. Along with the development and publication of key government policies, such as A Vision for Change and the Healthy Ireland Framework 2013 -2025, we have seen a significant positive shift in how communities view, talk about, respond to and support young people's mental health.

However, despite this, we know that mental health remains the number one concern for young people in Ireland, and that too many are still in crisis.

Jigsaw are concerned that mental health support services across primary and secondary care remain stretched and under-resourced; areas such as research and stigma reduction remain under-invested in and there is still a long way to go in areas such as digital mental health supports, school supports and services operating outside 9am to 5pm Monday to Friday:

- Almost 7,000 children under the age of 17 were waiting for an appointment with a Health Service Executive psychologist at the end of July 2018
- Recruitment of qualified staff remains a key challenge. As of September 2018, there were 9,830 whole time equivalents working in the mental health services. This represents just 77% of the staffing required in HSE mental health services, as recommended in A Vision for Change
- At only 6% of the total health budget, Ireland's spending on the delivery of mental health supports remains modest when compared to our neighbours. Currently we spend less than half the proportion spent by the UK (12%), and are still not achieving the 8.24% proposed in A Vision for Change
- 15 out of Ireland's 26 counties have no out-of-hours mental health support service for children

Jigsaw knows that this is not an Ireland-only problem. Many countries around the world are facing and struggling to tackle a mental health crisis, from epidemics of anxiety and depression to conditions caused by violence and trauma. There is a collective failure to respond to this global health crisis.

What is clear is that the burden of mental ill-health is rising everywhere and the quality of mental health services is routinely worse than the quality of those for physical health.

So far, the conventional global approach to mental health focuses on the treatment and prevention of mental illness, as well as efforts to reduce the stigma surrounding mental health. While these are valid, they are reactive and focus on risk factors for poor mental health rather than on how to promote and maintain positive mental health and wellbeing.

At Jigsaw, we believe in a proactive, early intervention approach aimed at the promotion of positive mental health that is associated with better physical health, improved interpersonal relationships and socially healthier societies.

Over the 13 years since we were founded, we have contributed to and achieved some significant successes in supporting the mental health of young people across Ireland, including:

- 13 Jigsaw services established across the country, between them supporting over 28,000 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 published 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

Our strategy

Our central concern is that there are still many young people and communities across Ireland who are without the support and knowledge they need. While there has been progress in growing awareness, stigma reduction and a steady reduction in suicide rates over the last five years, we believe that Ireland can only truly tackle the mental health crisis through a more focused shift in policy and funding decisions from a reactive, acute-care focus on mental health to a proactive, early intervention model of care. Only then can we make a real meaningful difference to the mental health of Ireland's young people, and give them the best possible chance at a full and healthy future.

Our new strategy 2018-2020, which will guide the organisation for the next three years, is our most ambitious to date. In developing it, we have sought to build on our experience, be clear on our values and be bold in our ambition. We wanted to engage and unite our communities in our collective vision and to be clear about the basis for our activities to 2020 and beyond.

The process we undertook to develop the new strategy was wide-ranging and involved consultations with a diversity of internal and external stakeholders including staff, young people, the board, key funders and donors, members of the public, users of our services, and key actors (nationally and internationally) in the youth mental health space.

Our Jigsaw strategy 2018-2020 is the result of this collective process which provided a much valued opportunity for reflection and clarification. In setting out our vision and mission and the priorities that will help us realise them, we look forward to helping to change the mental health landscape for young people in Ireland.

Jigsaw's 2018-2020 strategy builds on our successes of the past 13 years and lessons learnt. We will remain an organisation committed to supporting the mental health of Ireland's young people, working with them and their surrounding communities through both our services and educational programmes. And we will continue to adopt and encourage others to follow a proactive, early intervention approach.

To support this intent, we have restated our vision and mission as follows:

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 by influencing change, strengthening communities, and delivering services through our evidence informed early intervention and prevention approach.

In order to achieve our mission, we have identified three strategic priorities and sets of objectives 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.

Objectives:

- Communicate widely Jigsaw's prevention and early intervention approach to youth mental health
- Deliver robust research and evidence to better inform systems change and effective service delivery and to increase our collective understanding of youth mental health
- Be a strong voice in influencing public policy and conversation, through an evidence informed approach

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.

Objectives:

- Increase awareness of the collective role of communities in supporting young people's mental health and enhance the mental health literacy of the entire population
- Improve our collaboration and partnerships with other services, to create a more integrated system of mental health care for young people
- Build the confidence and competence of young people, their families, communities and other settings to support 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.

Objectives:

- Provide an early intervention mental health service for 12-25 years olds in local communities that is accessible visible, impactful, inclusive and timely
- Evolve and enhance our Jigsaw services for young people

- Open additional Jigsaw services so more young people can access the service in their local community
- Develop mental health supports for young people, their families and those around them

Achievements of note against key performance indicators and aims for the year 2018 are reported under each strategic priority in the following sections of this report.

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

- We value young people
- We show compassion
- We are progressive
- We act with integrity
- We work collaboratively
- We are driven by evidence

While this strategy will guide the organisation from 2018-2020, 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 one step on the path to a stronger, healthier Ireland.

Influencing change

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

Influencing public policy and conversation

Jigsaw's objective is to provide a strong voice in influencing public policy and conversation, with a number of aims over the lifetime of our strategy and beyond to:

- amplify the voice and experience of young people in public debate and conversation on youth mental health
- develop and deliver a public affairs strategy with a series of key recommendations, asks and desired outcomes on funding and policy
- develop a series of public positions in areas of specific relevance to young people's mental health

In 2018 Jigsaw looked to deliver on these aims through a range of activities and events, including:

Public affairs strategy

Throughout 2018 work began on the development of a public affairs strategy. This aims to further clarify our public positions, asks, and desired outcomes for key decision and policy makers to support the delivery of our vision of an Ireland where every young person's mental health is valued and supported.

We identified a need to further build and maintain a strong reputation with a breadth of key decision and policy makers in order to positively influence public policy and decision making relating to young people's mental health.

Through the strategy we will look to continue to build our relationships, and move forward awareness and understanding of our strategic objectives, with two primary stakeholder groups:

1. Elected representatives, including relevant senior and junior ministers in power and opposition, and relevant Seanad members
2. Senior civil servants, including relevant staff in the HSE, Department of Education and Skills, and others as necessary

Work will continue throughout 2019 to finalise identifying our set of asks and desired outcomes, prior to delivery through a series of activities and events with the identified stakeholder groups.

Jigsaw exchange

On Thursday 31st May 2018 at Mansion House, Dublin, we launched Jigsaw Exchange, a new innovative initiative providing a platform to discuss and share the latest developments, research and ideas in the area of youth mental health.

The Jigsaw Exchange series of events aim to educate, inform and collaborate with leading voices in mental health (nationally and internationally) seeking new perspectives on mental health, informed by the latest research and evidence.

Through the series, Jigsaw will challenge assumptions, present evidence, air the voices of young people, influence decisions and work collectively with our partners to advance our vision for Ireland's young people.

For the first event we invited Dr Lucy Johnstone, co-author of the Power Threat Meaning Framework (PTMF), to be the keynote speaker. The framework, which was developed by a group of senior psychologists and mental health campaigners in the UK, was published by the British Psychological Society in January 2018. It offers a new perspective on why people experience mental distress. The framework applies not just to people who have been in contact with the mental health or criminal justice systems, but to all of us. It summarises and integrates a great deal of evidence about the role of various kinds of power in people's lives, the kinds of threat that misuse of power pose to us and the ways we have learnt to respond to those threats.

Dr Johnstone's talk was aimed at prompting critical conversations about the mental health system and the prevailing assumptions which underpin it, and was followed by a lively discussion with questions from a broad audience including a range of health professionals, young people and mental health advocates. This was the most successful public event ever held by Jigsaw with 400 people in attendance, with plans for the second in the series to be held in late 2019.

The Joint Committee on the Future of Mental Health Care

In July 2017, the Joint Committee on the Future of Mental Health Care was established with the aim to achieve cross-party agreement on the implementation of a single, long-term vision for mental health care and the direction of mental health policy in Ireland.

In January 2018, Jigsaw were invited to make a submission and in May 2018, to address the committee on the subject of youth mental health. In support of our strategic objectives, we highlighted the vital importance of early intervention and prevention in the delivery of an effective mental health care policy for Ireland.

The landscape for mental health provision and support in Ireland is complex and mapping out a new vision for the future of mental health is challenging. Integrated, joined-up thinking in the area of mental health remains, in the main, an aspiration. Recruitment and funding – identified as key themes by the committee - all come with issues.

While Jigsaw's submission was broadly 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.

Delivering robust research and evidence

Research and evidence helps to inform all our decisions in Jigsaw. We evaluate all of our services and supports to ensure they are effectively meeting the mental health needs of young people, and look to build a bank of material to help increase our collective understanding of youth mental health.

Our objective is to deliver robust research and evidence to better inform systems change and effective service delivery and to increase our collective understanding of youth mental health, with a number of aims over the lifetime of our strategy and beyond to:

- develop and deliver a research strategy
- continue to evaluate the Jigsaw model and share learnings to inform good practice in youth mental health
- develop national and international research partnerships
- publish My World Survey 2 by November 2019

In 2018 Jigsaw looked to deliver on these aims through a range of activities, including:

My World Survey 2

In early 2018, Jigsaw agreed with University College Dublin (UCD) a broad memorandum of understanding to work in partnership to advance the research and understanding of youth mental health in Ireland. This partnership allows for a variety of work with UCD as our academic partner.

The first fruits of the agreement will be a major piece of research on the mental health of young people across Ireland, My World Survey 2. A 15 month project, Jigsaw and UCD have been compiling the surveys and gathering data for My World Survey 2 since October 2018.

The original My World Survey was published in collaboration with UCD in 2012. It captured the views of over 14,000 young people, making it the most comprehensive study of youth mental health in Ireland. Among the most striking findings were:

- almost 1 in 3 young people reported feelings of depression and anxiety
- 21% of young adults reported that at some point in the last year they had engaged in deliberate self-harm
- 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% of adolescents reported having been bullied at some point in their lives
- over 70% of young people reported that they had high or very high support from a supportive adult
- 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

My World Survey 2 will look to see how things have changed since the first study. Consulting with more than 15,000 young people, it aims to gain new insights into young people's mental health from a risk and protective perspective within their social context.

Having a baseline from My World Survey 1 means that, for the first time ever, researchers will be able to comprehensively track changes, either improvements or deterioration, in young people's mental health.

Not only will these findings form the foundation of programme development for Jigsaw's early intervention approach, but they will also be used to help inform and influence youth mental health policy and practice in Ireland.

The results of My World Survey 2 will be published in November 2019.

Evaluating the Jigsaw model

Our services use an online data collection and case management system called the Jigsaw Data System. This allows us to conduct regular and comprehensive quantitative and qualitative analysis of our service delivery. Data is shared publically online at jigsaw.ie

In 2018 we successfully piloted a new measure for young people's satisfaction with the Jigsaw services, which is to be fully introduced in early 2019.

Further evaluation data from Jigsaw's Data System is highlighted in the strengthening communities and delivering services sections of this report.

Communicating about prevention and early intervention

Jigsaw's objective is to communicate widely about our prevention and early intervention approach, with a number of aims over the lifetime of our strategy and beyond to:

- Develop and deliver a communications strategy with a focus on prevention and early intervention
- Deliver two national campaigns by December 2020

In 2018 Jigsaw looked to deliver on these aims through a range of activities and events directed by the implementation of our communications strategy.

Communications strategy

Jigsaw's communications strategy has been developed to support Jigsaw's vision of an Ireland where every young person's mental health is valued and supported. Our core objective is to build upon and strengthen the awareness of Jigsaw and our prevention and early intervention approach. Launched in early 2017, the strategy has initiated and supported a number of activities throughout 2018, including:

- a coordinated media campaign for our 2017 annual report that saw us achieve dedicated features on RTE Drivetime, and Pat Kenny's Newstalk, along with extensive coverage in the Irish Independent, Irish Times, Irish Mail, and Irish Mirror
- the development of targeted messaging for our Lidl Book of Listening campaign in partnership with Lidl. The campaign included national radio adverts, billboards, and over 150,000 copies of the Lidl Book of Listening being distributed to communities across Ireland
- a 22% increase in print media coverage in comparison to 2017 - with over 465 individual pieces of coverage

The strategy also looks beyond 2020 to the future, with an objective to embed across the organisation a more user-centred approach in how we communicate.

To track and measure the impact of the strategy, in January 2018 Jigsaw completed research that set a range of benchmarks for evaluating and measuring brand awareness. This was followed by further research in December 2018 to enable comparative analysis, showing that during 2018:

- Jigsaw has seen a doubling in spontaneous awareness among Irish adults, rising to 8% from 4%
- Jigsaw has seen a strong increase in prompted awareness among Irish adults, rising to 34% from 26%
- trust in Jigsaw has risen to 35% (up 11% on previous research), and is highest among those aged 18-34
- 'young people' and 'mental health' were the top words associated with Jigsaw, which is well aligned to the brand

Youth Advisory Panel profile: Royanne McGregor

Royanne, 21, is currently studying applied psychology in University College Cork and hopes to work as a clinical psychologist with young people.

'As an adolescent I experienced a lot of difficulties with my mental health. I remember being diagnosed with anxiety and didn't have a clue what that was!'

'The importance of early intervention is huge. Research has proven that early intervention is a key factor in recovery. Jigsaw's service is friendly, welcoming and youth focused. I believe it is breaking down huge barriers for young people and making asking for help easier.'

'I like to think of the Youth Advisory Panel as a compass, the panel is the information and feedback point for Jigsaw. We have a say in the running of Jigsaw from decorating the services so they're appealing and welcoming to young people, to interviewing staff and everything in between, our job is to ensure the service meets the needs and desires of young people.'

'When I was experiencing difficulties, I decided to turn a negative into a positive and use my experience to help others, and working with Jigsaw was the best way. I understand how hard it can be to ask for help, and being able to help Jigsaw keep their service youth focused is great. Asking for help is hard and anxiety provoking, but I feel Jigsaw's approach reduces that anxiety and embraces the young person.'

'Becoming part of the Youth Advisory Panel was one of the best things to ever happen to me, it's helped me grow as a person and also fulfilled my desire to ensure the voices of young people are heard. Asking for help takes courage and those seeking help deserve to be offered a supportive friendly and caring environment. Young people are our future after all.'

Strengthening communities

In Jigsaw we work closely with communities to kick-start conversations, encourage understanding and increase knowledge about youth mental health.

Increasing awareness and enhancing mental health literacy

Jigsaw's objective is to increase awareness of the collective role of communities in supporting young people's mental health and enhance the mental health literacy of the entire population, with an aim over the lifetime of our strategy to:

- Develop a new framework for our work in strengthening communities

Jigsaw undertook a comprehensive consultation with staff and our youth advisory panel in 2017 as part of the development of our strategic plan. These consultations identified a need for a new framework to support the delivery of the key strategic priority of strengthening communities.

Work began on the framework in 2018. It aims to:

- provide a more complete picture of our work in communities
- enable us to better describe our work
- measure the outcomes that result more systematically and effectively

The framework begins with our vision of an Ireland where every young person's mental health is valued and supported. We strive to progress this vision by strengthening communities around young people in order to contribute to supportive environments that nurture and value young people and their mental health.

The framework recognises how our work will aim to deliver on:

- increased mental health literacy for young people and significant adults in their lives
- increased confidence and perceived competence to positively influence young people's mental health for those who connect, work and volunteer with young people
- a more integrated system of mental health support for young people

Work to deliver on the framework will be ongoing throughout 2019.

Improving collaboration and partnerships

Jigsaw's objective is to improve our collaboration and partnerships with other services, to create a more integrated system of mental health care for young people, with a number of aims over the lifetime of our strategy and beyond to:

- further enhance and establish local, regional and national relationships with, and participation in, relevant committees, structures and fora
- establish one pilot site of fuller integration with other mental health services (e.g. joint triage, shared care elements etc.) by June 2019
- establish agreed standard operating procedures with other mental health services (e.g. Adult Mental Health Services etc.) by December 2019

In 2018 Jigsaw looked to deliver on these aims through a range of activities. Jigsaw continued to actively build on relationships and 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. For example, 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 also 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).

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

As mentioned earlier in this report, in January 2018 Jigsaw were invited to make a submission and to address the Joint Committee on the Future of Mental Health Care on the subject of youth mental health and highlight the vital importance of early intervention and prevention in the delivery of an effective mental health care policy for Ireland.

Our Public Affairs strategy, mentioned earlier, is at an advanced stage ready for implementation in 2019, and will further enhance our efforts build meaningful relationships at both a national and local level.

Building confidence and competence within communities

Jigsaw's objective is to build the confidence and competence of young people, their families, communities and others to support young people's mental health, with a number of aims over the lifetime of our strategy and beyond to:

- build on existing programmes, further develop and implement a nationwide strategy for education and training
- develop an integrated and consistent approach to our work with second level education
- develop an integrated and consistent approach to our work with third level education
- influence the training and development of future professionals in youth mental health by working together with third level institutions

In 2018 Jigsaw looked to deliver on these aims through a range of activities and events, including:

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 2018.

Our workshops have a number of aims including to raise awareness, increase help-seeking, and encourage conversations about young people's mental health.

We delivered workshops to over 27,000 people across Ireland including parents and guardians, teachers, GPs, youth leaders and young people. An increase on the 2017 figure

of almost 4,000 people.

Based on data from the number of workshops delivered in the previous year, for 2018 we set a KPI of delivering a total of 1031 workshops. We achieved our KPI and more, managing to deliver a total of 1051 workshops.

Evaluation of the programme continues to show 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.

In 2018, 103 participants attended the Supporting the Mental Health of LGBT Young People workshops, co-developed and co-delivered with BeLonGTo Youth Services. These workshops took place in Cork, Roscommon, Dublin, Limerick, Donegal and Offaly.

The evaluation of these workshops demonstrated that the workshop significantly improved participants' understanding of Jigsaw and BeLonGTo, minority stress, LGBT language/terminology, LGBT youth mental health needs, and the impact of the social environment on LGBT youth mental health.

Our continued collaboration with HSE Health Promotion & Improvement (Health & Wellbeing Division) enables us to co-deliver our workshops in geographical areas where we currently don't have a Jigsaw service.

In 2018, this included Tipperary, Wicklow, Wexford, Kilkenny, Kildare, Westmeath, Waterford, Laois and Dun Laoghaire/Rathdown. The following numbers of workshops were delivered to a broad range of participants who work and/or volunteer with young people:

- 20 Introduction to Youth Mental Health workshops with 336 participants
- Eight Minding Youth Mental Health workshops with 109 participants

Breakdown of workshop and attendee numbers for 2018

Workshop	No. of workshops delivered	% of workshops delivered against KPI target	No. of attendees across workshops	% of workshop attendees achieved against KPI target
Understanding youth mental health	34	71%	507	67%
Minding youth mental health	15	60%	199	50%
Supporting the mental health of LGBT young people	3	<i>Not a KPI</i>	58	<i>Not a KPI</i>
Supporting young people's mental health	100	95%	2,368	155%
It's time to start talking	640	112%	18,787	121%
My mental health: What helps (young adult workshops - informal settings)	114	146%	2,235	187%

5-A-Day for mental health (Young adult workshops - third level settings)	25	42%	877	74%
Self-care for One Good Adult [©]	84	109%	2,244	196%
One Good Coach [™]	39	58%	570	65%

Jigsaw's One Good School[™]

As part of Jigsaw's plans for an integrated and consistent approach to our work with second level education, 2018 saw the initial planning and development of Jigsaw's innovative One Good School initiative. The initiative aims to support the mental health and wellbeing of young people by developing a shared responsibility for mental health across the whole school community.

Jigsaw knows that schools can play a vital role in promoting and supporting the mental health and wellbeing of young people and all those within the school community. Fostering healthy relationships among peers, school staff and parents is critical to a young person's overall experience of school and their social, emotional and cognitive development.

In the past ten years or more, there has been a growing level of attention on the importance of promoting and supporting mental health and wellbeing in schools. The government has published a number of key national policy documents which identify schools as critical settings for contributing to student health and wellbeing.

In developing Jigsaw's One Good School, we are looking to create a more structured, systematic and programmatic approach at a local level; an approach that supports all areas of the school setting and creates capacity to be reflective and responsive to the needs of the school and the individuals who are part of the school community. The initiative will offer:

- **A broad range of activities for the whole school community**
The initiative will be delivered through interactive workshops, online tools and resources, peer education programmes and more.
- **Alignment to national policies and supports the School Self-Evaluation process (SSE)**
Implementation supports schools in meeting the expectations of a multi-component and whole school approach to mental health and wellbeing which have been outlined in national policies. The evaluation process involved as part of the initiative can usefully contribute to the School Self-Evaluation process (SSE). This is particularly valuable in view of the target which has been set by the Department of Education and Skills that all schools will have 'an embedded self-evaluation wellbeing promotion process by 2023.'
- **Recognition of school participation**
Jigsaw will host a national shared learning conference at the end of the academic year, which will include an official recognition of each school's participation in the One Good School initiative. This conference will invite participating schools from around the country to share their learning and celebrate the achievements resulting from engagement in Jigsaw's One Good School initiative.

The initiative is to be launched for the 2019/2020 academic year, initially available to a number of schools within the catchment areas of Jigsaw services.

Supporter profile: Sean O'Rourke

Meath man Sean O'Rourke is manager and committee member of Trim Celtic FC and currently trains the under-12s.

He played football for 25 years before becoming involved in coaching and signed up with the Jigsaw One Good Coach™ initiative in 2013 because he felt that his job was about more than promoting physical fitness among young people.

'Jigsaw got in touch with the club about getting involved in the One Good Coach initiative and four or five of us got on board. Mental health is so important, there are huge issues in these kids' lives - and it's all ages, not just 15-year-olds. Younger kids are also under huge pressures too.'

'In the space of a few months, I've seen three or four kids whose parents have separated and one boy lost his father aged 11. They need so much support, so it's great if we can help them.'

Sean, father of two boys Aaron, 12, and Jesse, 10, and a daughter Lucy, 7, with his partner Maria Cosgrave, says he is much more aware of mental health issues and how they affect children since he became involved with the Jigsaw One Good Coach initiative.

'Sports skills are important, of course they are, but there is a lot more,' he explains. 'The kids are under huge pressure to win, but I try to teach them that it's also about training together, making friends, just having time out to forget about all the pressures - to take that hour of training and just enjoy it.'

Being a coach puts Sean and others like him in a great position to offer support. Young people who may be reluctant to share often find that being part of a club or team helps them to share their troubles.

The Jigsaw workshops teach coaches to have a greater understanding of mental health, and to understand their role in the young person's life, as well as promoting and supporting young people's mental health as a coach.

There can also be drug or alcohol problems in the community, which put vulnerable young people under even more pressure.

'Upskilling is part of coaching - I played for 25 years and then went into coaching. I have done lots of courses along the way and there's loads of information out there - but the important thing is to know how to relate to the kids, to be there for them if they need it.'

'It's about being there, being aware of what they need, making sure they feel at home. Sometimes they get to an age where their confidence goes, they have started secondary school, for example, and their behaviour becomes more erratic. There are always reasons for this and we need to look out for them. We need to be extra sensitive to their emotional needs.'

'Information is power. The more we know, the more we can help. And if it helps one child, then it's worth it.'

Delivering 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.

Providing an early intervention mental health service in local communities

Jigsaw's objective is to provide an early intervention mental health service for 12-25 year olds in local communities that is accessible, visible, impactful, inclusive and timely, with a number of aims over the lifetime of our strategy and beyond to:

- continue to deliver high quality early intervention mental health services that result in positive outcomes for young people across the existing network of Jigsaw services
- develop and implement a sustainable workforce strategy for services to ensure our services are adequately staffed
- continue to promote Jigsaw locally so that more young people, their families and the community know about Jigsaw and how we can help

In 2018 Jigsaw looked to deliver on these aims through a range of activities, including:

Our Jigsaw 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.

During 2018 our services supported directly and indirectly an increased number of young people, reaching 6,356 young people. A 45% increase on 2017 (4,387).

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 asked young people who attended our services to tell us about their experience of Jigsaw. The overwhelming majority told us how satisfied they were with the support they received and how willing they would be to recommend Jigsaw to others.

As mentioned earlier in this report, through our Jigsaw services 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.

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.

Breakdown of work with young people in our services during 2018

6,356 young people were supported directly and indirectly by our services.

Comparing this to 2017 (4,387 young people), we saw a 45% increase in the number of young people supported. Since our first Jigsaw service opened in 2008 we have supported over 28,000 young people.

Referrals

Of the young people who were supported by our services, the main source of referral remains parents/guardians, with 54%, and a further 27% were self-referrals, reflecting the embedded nature of our services in local communities. Other sources of referrals include GPs (7%), schools (4%), and TUSLA (2%)

During 2018, anxiety remained the number one issue that young people came to our services for support with:

- Anxiety – 22%
- Low mood – 17%
- Stress – 14%
- Sleep changes/issues – 10%
- Anger – 7%
- Family problems – 7%
- Thoughts of self-harm – 7%
- Isolation/withdrawal – 6%
- Self-criticism – 5%
- Low self-esteem – 5%

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

- **46% took part in a brief intervention**, up to eight sessions of therapeutic support with a mental health professional.
- **30% took part in a case consultation**, supported indirectly through providing advice and information to a parent, guardian, teacher or other significant person.
- **24% 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 reliable reduction in their psychological distress.

71% of 17-25 year olds who came to our services for a brief intervention saw a reliable reduction in their psychological distress.

KPI targets were set based on data from the previous year. For 2018 our KPI target was for 60% of 12-16 year olds who come to our services for a brief intervention to achieve a

reliable reduction in their psychological distress. For 17-25 years olds our KPI target was to achieve 75%. Although we did not quite reach these targets, the figures give a clear indication of the impact and value of early intervention, and we will continue to strive towards achieving them and going beyond.

Satisfaction with service

92% of the young people who attended a service for a brief intervention reported satisfaction with the quality of support they received. This was 7% higher than our KPI target of 85% for 2018, which was set based on data from the previous year.

96% of parents/guardians reported satisfaction with the quality of support they received. This was 11% higher than our KPI target of 85% for 2018, which was set based on data from the previous year.

The results continue to show that trust in the quality of support we provide in communities remains high.

Workshops delivered

27,845 people across Ireland took part in our awareness raising and knowledge building workshops - including parents and guardians, teachers, GPs, youth leaders and young people. An increase on the 2017 figure of almost 4,000 people.

Ensuring quality

Jigsaw's national office provides a central programme of 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.

We remain 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.

Our services use an online data collection and case management system. This system 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, as mentioned earlier in this report. The results of each review are 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 Trusted Charity Mark in 2018 (formerly PQASSO) - 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 standard.

Evolving and enhancing our services for young people

Jigsaw's objective is to evolve and enhance our Jigsaw services for young people, with a number of aims over the lifetime of our strategy and beyond to:

- continue to broaden the Jigsaw Data System to garner deeper insights into the mental health of young people, which will inform how we deliver services
- in collaboration with young people, Jigsaw advisory groups and the wider community, and through an evidence informed approach, we will continue to review and improve how we deliver Jigsaw services to ensure young people get help where and when they need it
- continue to test new ideas, learn from them and replicate successful innovations across all of the Jigsaw services (e.g. peer education, Read Your Mind)

In 2018 Jigsaw looked to deliver on these aims through a range of activities. These include the continued expansion of our innovative Read Your Mind programme, which 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.

During 2018 Read Your Mind was successfully rolled out across two new Jigsaw service areas, Limerick and Dublin D15, expanding its reach from four Jigsaw service catchment areas to six. Plans are in place for further expansion during 2019.

Since Jigsaw was founded in 2006, communities have been involved in informing both the creation and ongoing development of our services. A national and regional network of youth advisory panels, Jigsaw advisory groups, alongside our board and sub-committee volunteers, all helped to guide our decision making throughout 2018, and will continue to do so into the future.

As mentioned earlier in this report, our services use an online data collection and case management system called the Jigsaw Data System. This allows us to conduct regular and comprehensive quantitative and qualitative analysis of our service delivery, and continues to inform many of our decisions around our services and the supports we provide. Data is shared publically online at jigsaw.ie

Opening additional services

Jigsaw's objective is to open additional Jigsaw services so more young people can access the service in their local community, with a number of aims over the lifetime of our strategy:

- develop a plan for national coverage
- dependent on agreement with partners on a multi-annual Jigsaw roll out plan, open at least four new services over the lifetime of the plan

Whilst no new Jigsaw services opened in 2018, Jigsaw looked to deliver on these aims through the development of plans to help widen our national coverage through both our e-mental health supports and expanded work in schools (One Good School). Work will continue on a plan for national coverage in 2019.

Develop emental health supports

Jigsaw's objective is to develop emental health supports for young people, their families and those around them, with a number of aims over the lifetime of our strategy and beyond to:

- develop an evidence-informed strategy for online youth mental health supports to be completed by December 2018
- implement a phased plan which may include mental health capacity building, tools and resources for young people, families, professionals and volunteers, information and signposting, guided support, complementary tools to therapeutic work in services, moderated peer support and live therapeutic supports

In 2018 Jigsaw looked to deliver on these aims through a range of activities, including:

emental health strategy

In early 2018, work began on the development and implementation of our emental health strategy. The strategy outlines our approach for the development of a new innovative digital platform, to be rolled out on a phased basis over the next three years, with the key strategic aim of helping Jigsaw to reach national coverage through:

- offering young people a safe, confidential and easy-to-access place for mental health information and support wherever they are in Ireland
- increasing mental health literacy for adults, teachers, mental health professionals and those who wish to support the mental health needs of young people

This strategy has directed the development of our new digital supports throughout 2018, and will continue to do so into 2019 and beyond.

jigsawonline.ie

Jigsaw's first foray into the world of emental health had its soft launch in December 2018. A full public launch and further phased developments are planned for 2019.

With the rise of digital communication, an unprecedented opportunity exists to engage young people and those around them to utilise technologies to promote and support their mental health and wellbeing. It is our intention that jigsawonline.ie will play a vital role in ensuring greater accessibility, choice and convenience for those we strive to support. As jigsawonline.ie develops we will be giving close consideration to how it can best complement and work alongside our existing services.

We have an exciting roll out plan for the platform over 2019, including:

- new written and multimedia content will be developed and added continuously as the site grows and we learn from its users
- an asynchronous Q&A facility ('Ask Jigsaw')
- a series of themed live group chats
- a series of online workshops for self-guided learning developed for teachers

Jigsawonline.ie was developed as part of our corporate partnership with Three and MSD.

What people who have used our Jigsaw services say...

Young people:

'I now know that how I feel is normal and it's not just me.'

'Jigsaw helped me get back into football and be a lot more sociable. Through their support I was able to deal with social situations more easily.'

'Jigsaw has helped me to deal better with my anxiety and panic attacks.'

'They helped me to get access to the right support for my problems, keeping in touch until they knew I was linked in properly with the best service for me.'

'Jigsaw helped me to learn a lot about my fears and how they affect the way I feel.'

'Jigsaw gave me the tools to help me understand my anxiety and keep it under control. It was such a great outlet for venting and making sense of my feelings and problems. Thank you!'

Parents:

'They have helped my son to understand what causes his anxieties and what he can do to manage them.'

'Jigsaw was a fantastic support to both me and my child. I can't thank ye enough for all the help. I'm so glad I discovered ye in my time of need.'

'Every time we come in it's warm and welcoming. My son is so happy after his sessions. Thank you all so much, you were very helpful.'

'My daughter found a place where she was being listened to and where all her feelings were respected. She felt safe, understood, and supported.'

Our people

We strive to be a good employer, and at the end of 2018 we employed 143 people, working across our national office in Dublin and Jigsaw services around the country.

Our people work directly with young people and their communities on a daily basis, and know best the challenges they face. We engage with both staff and volunteers regularly and value their opinions and receive feedback through a variety of channels including our staff newsletter, Jigsaw Pieces, online forums such as Yammer, our Jigsaw Data System, regular team meetings, and our annual All Staff Day get-together.

During 2018 we consulted with and listened to our employees to inform our work towards achieving the Trusted Charity Mark, we also developed a network of Health and Wellbeing Champions who work together to engage colleagues in a range of healthy and enjoyable activities.

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.

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, during 2018 over 150 youth volunteers aged 16-25 helped 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.

2018 highlights and achievements

- Over 70 youth advisory panel members took part in the sixth annual Youth Learning Network, coming together to share knowledge and plans for the next year

- Two new youth advisory panels were established to support and inform the new Jigsaw services in Cork and Limerick
- As part of our partnership with Three, Eimear from our national youth advisory panel took part in the production of a short film shared across social media during the Christmas period which looked to spread a simple One Good Adult message encouraging adults to be present and listen when a young person is looking for support. It proved to be a very successful social media campaign with over 600,000 views and 2000 shares
- Youth advisory panel members from Jigsaw Dublin City took part in Dublin City Pride, marching together with staff and taking over the Jigsaw Instagram channel to share the experience of their day. Youth advisory panel members Marina and Abigail spoke on stage to the crowd on the topic of family
- Youth advisory panel members from Jigsaw Cork took part in Cork City Pride, marching together with staff and taking over the Jigsaw Instagram channel to share the experience of their day
- Youth advisory panel members in Jigsaw Limerick organised a special shine-a-light night-time boat parade on the river Shannon to highlight youth mental health for World Mental Health Day on Thursday 10th October

Staff profile: Dr. Cian Aherne, Clinical Coordinator

A clinical psychologist who worked with the CAMHS team in Tipperary, when Jigsaw Limerick opened in 2017 Cian was happy to be able to take up a role within what he believes is a truly progressive organisation.

Cian says since studying in University Limerick he'd always wanted to work in the area of youth mental health and is full of praise for his Jigsaw colleagues.

'There is such a lovely buzz of energy. The people here are relatable and down-to-earth, but also creative and innovative, and are full of life and energy, which is what you need when working with young people.'

He says the magic of Jigsaw is the key role played by the Youth Advisory Panel. 'We are constantly in touch with our Youth Advisory Panel, they inform everything we do.'

He points to one example where a Youth Advisory Panel member came up with the idea of a boat parade on the Shannon to mark the start of Mental Health Week.

'The Shannon often has negative connotations in the area of mental health, but this young person's idea was to shine a positive light on the river and it was a wonderful event, with 40 different organisations taking part, and about 1,000 people on the river bank shining torches.'

Young people's message when developing a service is, 'don't create anything for us without us', and Jigsaw's adherence to this is what makes it so relevant, says Cian.

He says from the moment a young person accesses Jigsaw, the vibe is welcoming.

'From simple things like being greeted with a smile, to the Lego man at reception, the message is one of welcome.'

A key part of Cian's busy and varied workload is looking after each member of the team. 'Team support is crucial. We make sure staff have space to reflect, it's important people take time for themselves and be mindful in general of their own mental health, and when you are going out into the community to embody what you advocate.'

'I love this work, and am really motivated by a service that listens, is flexible, and tries to keep on the cusp of things. I am positive about the future. We are engaging nationally with policymakers and advocating change, and you would have to be hopeful about the positive influence we can have.'

Fundraising

Without our amazing supporters we could not do the work that we do every day within communities across Ireland. It is because of their drive, passion and determination that we are able to give Ireland's young people the best possible chance at a full and healthy future.

Our fundraising strategy

Jigsaw's 2017-2020 fundraising strategy looks to support Jigsaw's vision of an Ireland where every young person's mental health is valued and supported. Our core objective is to broaden Jigsaw's fundraising base, with a KPI target of raising over €3million over the strategy's four year lifespan.

The strategy also looks beyond 2020 to the future, with an objective to develop a number of sustainable fundraising products.

Two years into our strategy and we have reached 66% of our fundraising target, with over €2million raised from a mixture of individual donations, corporate partnerships, trusts and grants, events and challenges, and community activities.

Two fundraising events have been developed since 2017, our annual cycling event, the BoxyMo Giro D'Jigsaw, and our Jigsaw Heroes Croke Park abseil. Work is ongoing to launch both Jigsaw's first individual giving offering and a major national fundraising event for 2019. These will give people even more opportunities to support the future development of our services.

In 2018, with the help and generosity of our supporters and donors, we raised €1.37million. This was a significant increase of €659,961 on what was raised in 2017 (€716,145).

In addition, pro-bono support of €895,161 was received, which is an increase of €129,259 on 2017 (2017: €765,902).

2018 highlights and achievements

- 132 people took part in two Jigsaw Heroes Croke Park abseils, raising over €70,000
- Our annual cycling event, the BoxyMo Giro D'Jigsaw saw 45 people covered 470km around Ireland over three days to raise over €65,000
- Lidl raised over €70,000 through the Lidl Bakery, which popped up in Cork, Dublin and Limerick to raise funds and awareness through coffee, music, poetry and pastries
- Jigsaw were selected as MSD's Neighbour of Choice' for 2018 and ran a series of fund and awareness raising events throughout the year
- Michael Quinn, a member of the Lidl team in their Westport store, hiked the length of the Ireland Way, over 1000km in 40 days, to raise awareness and over €6,000
- Medtronic Galway raised a total of €123,000 during 2018. Activities included:
 - A staff yoga fundraiser
 - The Medtronic OsKars
 - Jog for Jigsaw 10k run
 - Christmas choir singing
- Kilbeacanty Tractor Run in Country Galway raised €16,000
- St Andrew's College Parents' Association raised €42,500
- NUI Maynooth SU ran a number of activities to raise €6,373
- BEO Lifestyle events raised €8,615

Jigsaw would like to thank all our corporate partners in 2018, including:

- Lidl
- Three
- MSD
- Medtronic
- Arthur Cox
- Bristol-Myer Squibb
- Collins McNicholas
- Citco
- CarTrawler

Supporter profile: Michael Quinn

Michael Quinn works for our corporate partner Lidl. In September 2018 he spent 40 days walking the length of the Ireland Way, over 1000km, to raise more than €6,000 for Jigsaw.

What inspired you to get involved with Jigsaw?

'I found out that Lidl was partnering with Jigsaw on the day I was at the funeral of a friend that had tragically fallen from a balcony in Thailand. I knew then that I wanted to do something big to try and help, and having heard of Jigsaw before I decided that whatever I did would be to support them.'

'I had a very difficult time when I was a teen with my mental health, so what Jigsaw does is close to me and it might have made such a difference for me to have something like Jigsaw there to help. I was also hoping that being upfront and honest about my own difficulties might help others.'

Where did you come up with the idea of walking 1000km for Jigsaw?

'The end of 2016, right up to the summer of 2017 I really went through some dark days... Well, months more than days to be honest.'

'It was really just a bad time. I was down, I was out, I felt worthless and that I had utterly failed in life. Suddenly, I got hit with a spark of inspiration and I let that grow and it conceptualised itself into a challenge, a mountain challenge at that. There was a number of mountains I wanted to climb, so I decided to get them done before the summer was finished. Now as that spark grew I said to myself, 'Why not make YouTube videos about my journey?''

'I was literally challenging myself to do something totally different because I didn't want to be sitting in my parents' home jobless, feeling worthless and giving up on life. I wanted to change my life and to become a better happier me.'

What other interests do you have?

'I'm like a sponge for knowledge and many things interest me. I love learning new things all the time. Podcasts are wonderful for that, whether it be psychology, history, cosmology... there's so much. And I love hiking, even after 1000km in 40 days!'

Financial review

Results for the year and state of affairs at 31st December 2018.

The statement of financial activity and balance sheet for the year ended 31st December 2018 are set out on pages 59 and 60 and the financial review is based on these results.

	2018	2017
<u>Income and endowments from:</u>		
<u>Donations and legacies</u>	2,268,791	1,461,114
<u>Income from charitable activities</u>		
HSE - National Section 39 Agreement	8,307,172	6,628,875
HSE - Local funding	1,100,771	1,141,481
Other	2,476	20,933
Total income from charitable activities	9,410,419	7,791,289
<u>Income from investments</u>	-	-
Total income and endowments	11,679,210	9,252,403
<u>Expenditure on</u>		
<u>Charitable activities</u>		
Jigsaw service development	10,255,142	8,378,434
Strengthening communities	124,809	-
Influencing change	320,944	723,122
Research	-	83,157
Raising funds	358,918	243,885
Total resources expended	11,059,813	9,428,598
Net movement in funds	619,396	(176,195)

Income

Total income in 2018 was €11,679,210, which represents an increase on 2017 income (2017: €9,252,403) of 26%. This relates mainly to increased resources under the HSE service level agreement for local Jigsaw services, and growth in fundraising income, both from individuals and from corporate supporters.

Statutory contracts

In 2018 Jigsaw received €8,307,172 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 2017 funding (2017: €6,628,875) of 25% related to the increased costs from the increased services provided by Jigsaw.

In addition to this national service level agreement, the local HSE in Galway and Donegal provide additional resourcing to delivering Jigsaw in these communities. 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 €852,540 to contribute to Jigsaw Galway costs for 2018.

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 €248,231. The value of local contributions in 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 2018 also refers to Jigsaw:

‘Corporate Plan Goal 2: Provide fair, equitable and timely access to quality, safe health services that people need.

Deliver timely, clinically effective and standardised safe mental health services in adherence to statutory requirements: *Enhance Jigsaw and other early intervention services specific to those aged 18 to 25 years identified as requiring particular community-based responses.*’

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 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

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 provided for free or at a reduced rate, and county councils and DIT support Jigsaw in this manner. The value of these premises is €90,514. In addition, Dublin City Council did considerable refurbishment works of a premises in Essex Street that will house Jigsaw Dublin City on a pro-bono basis valued at €683,418.

We received pro-bono legal support for premises related legal advice from Arthur Cox valued in 2018 at €48,644.

Our auditor GBW, provided audit services on a low bono basis, contributing €5,228 and our insurance brokers provided pro-bono brokerage services valued at €4,957.

Jigsawonline.ie was developed as part of our corporate partnership with Three and MSD, and Three contributed pro-bono work valued at €62,400 as part of their contribution to Jigsaw.

The value of pro-bono support can vary year on year and impacts on the overall income and expenditure figures for comparing years. In 2018 pro-bono support of €895,161 was achieved, which is an increase of €129,259 on 2017 (2017: €765,902).

General fundraising

Fundraising income is increasing, in line with a new fundraising strategy 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 implementing the full 2018-2020 strategy. In 2018 fundraising income amounted to €1,376,106 which is an increase of some 92% (2017: €716,145).

The 2018 return on investment in fundraising is 4:1 (excluding pro-bono income) and 6:1 (including pro-bono income).

	2018	2017
Fundraising income	1,376,106	716,145
Pro-bono support	895,161	765,902
Total fundraising income	2,271,267	1,482,047
Cost of generating funds	358,918	243,885
Return on investment in fundraising (excluding pro-bono support)	4:1	3:1
Return on investment (total fundraising income)	6:1	6:1

Jigsaw is committed to continuing to develop our work in influencing change, strengthening communities and service delivery. Ongoing and sustained growth in fundraising income is necessary to fund these elements of Jigsaw’s work.

Expenditure

Overall expenditure in 2018 was €11,059,813 which represents an increase on 2017 expenditure (2017: €9,428,598) of 17%.

In line with the new strategic pillars we have grouped comparative figures from previous years. Work previously classified as research and engagement now comes under the influencing change pillar. Strengthening communities is a new category and includes our education and training work with partners in areas outside of our service areas, and also includes One Good School.

This increase relates mainly to increased costs for the delivery of services.

	2018		2017		2016	
How we spend our money	€	%	€	%	€	%
Jigsaw service delivery	10,255,142	93%	7,958,953	88%	7,296,375	94%
Strengthening communities	124,809	1%	-		-	
Influencing change	320,944	3%	806,279	9%	296,437	4%
Raising funds	358,918	3%	243,885	3%	185,690	2%
Total	11,059,813	100%	9,009,117	100%	7,778,502	100%

Jigsaw services delivery continues to be the main focus of Jigsaw’s work and related costs and represents 93% of the total costs in 2018. This is borne out by the increase in the number of staff employed for Jigsaw services with 119 staff employed at the end of 2018 (2017: 108).

There is a decrease on the expenditure for influencing change in 2018 of €485,335 compared to 2017 €806,279. This is due to a one off national advertising campaign that was free of charge in 2017 and to increased expenditure in 2018 on the My World Survey research of €156,218 (increased from some €83,157 in 2017).

Expenditure on fundraising has increased from 2017 levels and relates to our increased investment in fundraising to enable Jigsaw to increase fundraising income. As reviewed above, return on investment in fundraising is a key measure of fundraising success.

Unrestricted funds expenditure

The total expenditure from unrestricted funds for all activities including influencing change, strengthening communities, delivering services and cost of generating funds was €724,434 (2017: €754,758) which is less than the level of unrestricted income received in 2018 by €383,279. This is in contrast to 2017 where expenditure exceeded income by €235,183 and

reflects the growth in fundraising income.

The company does not operate a defined benefit pension scheme. The company operates a defined contribution pension scheme for qualifying staff. The contributions payable are charged to the income and expenditure account in the year they fall due and there are no future pension liabilities arising for the scheme.

Investments, investment policy and governance

The company does not hold any financial investments. Any funding surplus to current requirements is held in Irish bank accounts and is readily accessible. Funds may be held in Irish deposit accounts and in current accounts in line with the board approved treasury policy. The board reviewed the treasury policy in 2018. Investing surplus funds in deposit accounts is considered a low risk investment for Jigsaw. It is not proposed at this time that Jigsaw consider other investment options, given the increased level of risk with speculative investments.

Outline summary of fund movements

The net movement in fund for 2018 was a surplus of €619,396 (2017: deficit of €176,195), which is analysed by restricted/unrestricted in Note 21 in the accounts.

The total service delivery expenditure related to the service level agreement with the HSE Mental Health Directorate was €8,274,703 and this was met by HSE Mental Health Directorate income.

Unrestricted funding

There was a surplus in the year of €383,279 (2017: deficit of €235,183) related to activities funded through unrestricted funding, and this is due to unrestricted fundraising income that was higher than the expenditure coming into the company.

Reserves

In accordance with recommended best practice, each charity should have a reserve policy and Jigsaw has developed and adopted a reserves 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.

Total reserves at the end of 2018 are €3,166,782.

Restricted reserves at the year-end amount to €448,721.

At the end of 2018 Jigsaw had designated reserves of €1,004,000. The board agreed to

designate a reserve from the general reserve to invest in the strengthening communities and influencing change pillars beyond what projected income from fundraising will cover for 2019. In addition, the board has agreed to maintain a reserve for the statutory redundancy costs of staff in place at the end of the financial year.

The directors consider that the level of unrestricted reserves of €1,746,530 is sufficient to meet the working capital requirements non-HSE related projected expenditure, estimated at €365,600. The amount held is €1,380,930 about the minimum reserve required for 13 week working capital for non-HSE related projected expenditure. It is considered that this is sufficient to cover an orderly wind down of Jigsaw services should the HSE service level agreement contract not be renewed. 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.

Jigsaw recruited a Head of Fundraising and Communications in 2016 to increase the level of annual fundraising income for Jigsaw. This was based on a board concern that unrestricted reserves were being utilised year on year to cover ongoing costs of established areas of work.

Future plans

Jigsaw's reserves have been built up over time from philanthropic funding. This funding was provided to support Jigsaw to develop and demonstrate Jigsaw's service model as an innovative approach to meeting the mental health needs of young people. The availability of funding to develop new innovations in response to deep rooted issues has always been welcomed and appreciated by Jigsaw.

In determining the allocation of reserves for future plans, the board of Jigsaw maintain a focus on innovations and acknowledge that there is a lead time to develop and prove new innovations that may require the allocation of significant funding from reserves.

In line with the current strategic plan, the board accept that Jigsaw may need to invest from unrestricted reserves significant levels of funding to develop new areas of work, such as the One Good School project and jigsawonline.ie

The maintenance of an unrestricted reserve is viewed as key to advancing new innovations in mental health and allowing the board to make decision about the future plans of the organisation.

Funding from the HSE is committed on an annual basis and there is an inherent challenge for long term future planning related to an annual commitment of funding. To mitigate this risk, we work closely with the HSE Mental Health Directorate to agree Jigsaw service development plans through a partnership approach.

While our income from fundraising has grown and we have a number of multi-annual agreements with corporate sponsors, other areas of fundraising can increase and decrease based on public sentiment and competition from other charities. The fundraising team looks to build diverse and sustainable income streams to minimize this risk.

While some of the large scale philanthropic funds have closed in Ireland in recent years, there are a number of trusts and foundations who remain an important funding support to the charity sector and Jigsaw works hard to identify potential grants and funds that are aligned to our mission and enable us to advance our work.

An annual fundraising plan is developed and approved as part of the next year's budgeting

process. This fundraising plan aims to address the risks, challenges and opportunities across the range of fundraising income streams.

Post balance sheet events

The HSE National Mental Health Directorate have confirmed a service level agreement for 2019 of €10.35m. This relates to the costs of delivering increased services across the network of 13 locations, which includes deferred income at the end of 2018 of €1,066,618.

This includes funding to develop additional service locations by expanding the service in Offaly to cover Laois, and by commencing the development of two new services in Wicklow and Tipperary in 2019.

In addition, the HSE CHO Area 2 contribution for Jigsaw Galway will be €854,630 and the HSE CHO Area 1 funding for Jigsaw Donegal of €289,000 has been agreed. This level of funding is considered sufficient for the delivery of Jigsaw services in the 13 locations in 2018 and to develop the new agreed service locations.

In February 2019, it was agreed that the operation of the local Jigsaw service in Donegal would transfer from the local Fiscal Agent, the North West Alcohol Forum Ltd to Jigsaw. This involved a TUPE process for the existing staff and the transfer of operational and clinical governance to Jigsaw which took place in May 2019. The North West Alcohol Forum has been a key local partner to Jigsaw since opening Jigsaw Donegal in 2012 and their support is appreciated by Jigsaw.

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.

On behalf of the board

Dr. Patricia O'Hara
Director

Martin Scully
Director

DATE 21st May 2019

Statement of director's 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

Dr. Patricia O'Hara
Director

Martin Scully
Director

DATE 21st May 2018

Independent auditors' report to the members of the National Centre for Youth Mental Health Ltd. For the year ended 31st December 2018

Opinion

We have audited the financial statements of the National Centre for Youth Mental Health Ltd (the 'company') for the year ended 31st December 2018 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 2018 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 director's 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 33, 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.

David Gillett FCCA
For and on behalf of
GBW
Statutory Auditor
Westmoreland House
Westmoreland Park
Ranelagh
Dublin 6.

Date:

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.

**STATEMENT OF FINANCIAL ACTIVITY (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31st DECEMBER 2018**

	Notes	2018			2017		
		Restricted €	Unrestricted €	Total €	Restricted €	Unrestricted €	Total €
Income and Endowments from:							
<u>Donations and Legacies</u>	5	1,163,554	1,105,237	2,268,791	962,472	498,642	1,461,114
<u>Income from Charitable Activities</u>							
HSE - National Section 39 Agreement		8,307,172	-	8,307,172	6,628,875	-	6,628,875
HSE - Local Funding		1,100,771	-	1,100,771	1,141,481	-	1,141,481
Other		-	2,476	2,476	-	20,933	20,933
Total Income from Charitable Activities	6	9,407,943	2,476	9,410,419	7,770,356	20,933	7,791,289
<u>Income from Investments</u>							
	8	-	-	-	-	-	-
Total Income and Endowments		10,571,497	1,107,713	11,679,210	8,732,828	519,575	9,252,403
Expenditure on							
<u>Charitable Activities</u>							
Delivering Services		10,227,679	27,463	10,255,142	8,045,197	333,237	8,378,434
Strengthening Communities		-	124,809	124,809	-	-	-
Influencing Change		102,700	218,244	320,944	623,221	99,901	723,122
Research		-	-	-	-	83,157	83,157
Raising funds		5,000	353,918	358,918	5,422	238,463	243,885
Total	9	10,335,379	724,434	11,059,813	8,673,840	754,758	9,428,598
Net Movement in funds	21	236,117	383,279	619,396	58,988	(235,183)	(176,195)
Reconciliation of Funds:							
Total funds brought forward at 1 January		212,604	2,367,251	2,579,855	153,616	2,602,434	2,756,050
Total Funds carried forward at 31 December		448,721	2,750,530	3,199,251	212,604	2,367,251	2,579,855

Approved by the Board on 21st May 2019 and signed on its behalf by

Dr. Patricia O'Hara
DIRECTOR



Martin Scully
DIRECTOR

DATE 21st May 2019

NATIONAL CENTRE FOR YOUTH MENTAL HEALTH CLG
(a company limited by guarantee and not having a share capital)

BALANCE SHEET
AT 31ST DECEMBER 2018

	Notes	2018 €	2017 €
FIXED ASSETS			
Intangible Assets	16	56,098	44,358
Tangible Assets	17	37,193	39,846
TOTAL FIXED ASSETS		<u>93,291</u>	<u>84,204</u>
CURRENT ASSETS			
Debtors	18	387,266	186,053
Cash at Bank and in Hand		4,809,889	4,939,351
TOTAL CURRENT ASSETS		<u>5,197,155</u>	<u>5,125,404</u>
LIABILITIES			
CREDITORS: amounts falling due within one year	19	2,091,195	2,629,753
<i>Net Current Assets</i>		<u>3,105,960</u>	<u>2,495,651</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,199,251</u>	<u>2,579,855</u>
TOTAL NET ASSETS		<u><u>3,199,251</u></u>	<u><u>2,579,855</u></u>
 The Funds of the charity			
	21		
Restricted		448,721	212,604
Designated		1,004,000	675,000
Unrestricted		1,746,530	1,692,251
TOTAL CHARITY FUNDS		<u><u>3,199,251</u></u>	<u><u>2,579,855</u></u>

Approved by the Board on 21st May 2019 and signed on its behalf by

Dr. Patricia O'Hara
DIRECTOR


Martin Scully
DIRECTOR

NATIONAL CENTRE FOR YOUTH MENTAL HEALTH CLG
(a company limited by guarantee and not having a share capital)
FOR THE YEAR ENDED 31st DECEMBER 2018

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31st DECEMBER 2018

	2018	2017
	€	€
CASH FLOWS FROM OPERATING ACTIVITIES		
Net cashflow from operating activities		
Net (expenditure)/ income for the financial year	619,396	(176,195)
Adjustments for :		
Amortisation	23,884	20,739
Depreciation	28,013	22,478
Decrease/ (increase) in debtors	(201,213)	(41,183)
(Decrease)/increase in creditors	(538,558)	2,243,127
Interest earned	0	(190)
Net cash flows from operating activities	(68,477)	2,068,777
Cash flows from investing activities:		
Interest Receivable	-	380
Payments to acquire tangible & intangible fixed assets	(60,984)	(58,136)
Net cash flows from investing activities	(60,984)	(57,756)
Cash flows from financing activities:		
Net cash flow from financing activities	-	-
Net increase in cash and cash equivalents	(129,462)	2,011,021
Cash and cash equivalents at beginning of year	4,939,351	2,928,330
Cash and cash equivalents at end of year	4,809,889	4,939,351

NATIONAL CENTRE FOR YOUTH MENTAL HEALTH CLG
(a company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (cont'd)
FOR THE YEAR ENDED DECEMBER 31ST, 2018

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.

NATIONAL CENTRE FOR YOUTH MENTAL HEALTH CLG
(a company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (cont'd)
FOR THE YEAR ENDED DECEMBER 31ST, 2018

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.

NATIONAL CENTRE FOR YOUTH MENTAL HEALTH CLG
(a company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (cont'd)
FOR THE YEAR ENDED DECEMBER 31ST, 2018

- 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.

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 5 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.

NATIONAL CENTRE FOR YOUTH MENTAL HEALTH CLG
(a company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (cont'd)
FOR THE YEAR ENDED DECEMBER 31ST, 2018

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.

NATIONAL CENTRE FOR YOUTH MENTAL HEALTH CLG
(a company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (cont'd)
FOR THE YEAR ENDED DECEMBER 31ST, 2018

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.

NATIONAL CENTRE FOR YOUTH MENTAL HEALTH CLG
(a company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (cont'd)
FOR THE YEAR ENDED 31st DECEMBER 2018

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.

	2018			2017		
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	€	€	€			
Grants (Government and Foundations)	119,000	-	119,000	186,613	10,737	197,350
General Donations	-	462,402	462,402	900	273,945	274,845
Corporate Donations	149,393	642,836	792,228	9,057	213,960	223,017
Corporate Donations - Pro-Bono donations	895,161	-	895,161	765,902	-	765,902
	<u>1,163,554</u>	<u>1,105,237</u>	<u>2,268,791</u>	<u>962,472</u>	<u>498,642</u>	<u>1,461,114</u>
Corporate Donations - Pro-Bono donations						
Audit Fees	5,228	-	5,228	5,486	-	5,486
Legal advice	48,644	-	48,644	25,342	-	25,342
Premises - rent	90,514	-	90,514	72,714	-	72,714
Premises - fit out costs	683,418	-	683,418	-	-	-
Insurance brokerage	4,957	-	4,957	-	-	-
Jigsaw - online development	62,400	-	62,400	-	-	-
National Print media advertising	-	-	-	621,860	-	621,860
Information Technology Consultancy	-	-	-	40,500	-	40,500
	<u>895,161</u>	<u>-</u>	<u>895,161</u>	<u>765,902</u>	<u>-</u>	<u>765,902</u>

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 €895,161 (2017: €€765,902) and has been recognised within incoming resources as a donation and an equivalent charge included within the relevant expense category.

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.

NATIONAL CENTRE FOR YOUTH MENTAL HEALTH CLG
(a company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (cont'd)
FOR THE YEAR ENDED 31st DECEMBER 2018

6. Income from Charitable Activities

	2018			2017		
	Restricted €	Unrestricted €	Total €	Restricted €	Unrestricted €	Total €
HSE - National Office, Mental Health Directorate - Section 39 Grant	8,307,172		8,307,172	6,628,875	-	6,628,875
HSE - CHO Area 2 - Galway - Section 39 Grant	852,540		852,540	722,000		722,000
Local HSE funding for local Jigsaw services (see note 26)	248,231		248,231	419,481	-	419,481
Fees and other income		2,476	2,476		20,933	20,933
Total	9,407,943	2,476	9,410,419	7,770,356	20,933	7,791,289

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 €9,193,712 (2017: €7,375,025).

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 € Nil (2017:€10,000).

See the split of the government grants by department below:

Name of grant agency	Type of grant	Restricted	Performance conditions	2018 €	2017 €
HSE - National Office, Mental Health Directorate - Section 39 Grant	Performance related grant	Yes	As outlined in a service level agreement	8,307,172	6,628,875
HSE -CHO Area 2 (re Galway)	Performance related grant	Yes	As outlined in a service level agreement	852,540	722,000
HSE - CHO Area 7 (re Tallaght/ Clondalkin)	Performance related grant	Yes	As outlined in a service level agreement	9,000	10,000
HSE - National Health Promotion Office	Performance related grant	Yes	As outlined in a service level agreement	25,000	14,150
Other Government grants	Non performance related grant	Yes		-	10,000
				9,193,712	7,385,025

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 €9,193,712 (2017: €7,375,025). 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 €Nil (2017: €10,000). The total amount of restricted income from grants in the year was €9,193,712 (2016: €7,385,025).

8. Investment Income

Interest receivable

	2018 €	2017 €
Interest receivable	-	-

9. Analysis of Total Expenditure on the SOFA

This is a total of the analysis of costs between restricted, unrestricted, cost of generating funds and support costs as detailed below in notes 9 and 10.

TOTAL EXPENDITURE	2018					2017				
	Resources expended for Charitable Activities			Cost of Generating Funds	Total	Resources expended for Charitable Activities			Cost of Generating Funds	Total
	Delivering Services	Strengthening Communities	Influencing Change			Delivering Services	Influencing change - Research	Influencing Change - Engagement		
Total Direct costs	6,251,681	117,332	76,607	190,063	6,635,683	5,809,665	13,690	43,136	140,947	6,007,438
Staff and related costs	1,716,739	6,396	12,932	34,983	1,771,050	828,636	3,028	5,562	15,482	852,708
Office and administration costs	716,804	640	7,868	17,679	742,991	560,636	986	2,628	4,928	569,178
Rent	537,009	441	205,881	76,468	819,799	431,121	52,810	661,639	59,699	1,205,269
Programme costs	46,169	-	444	998	47,611	42,007	22	60	112	42,201
Depreciation /a mortisation	9,268,402	124,809	303,732	320,191	10,017,134	7,672,065	70,536	713,025	221,168	8,676,794
Total Direct costs	986,740	-	17,212	38,727	1,042,679	706,369	12,621	10,097	22,717	751,804
Support costs (see note 10)	10,255,142	124,809	320,944	358,918	11,059,813	8,378,434	83,157	723,122	243,885	9,428,598
Total expenditure										

Resources expended for Charitable Activities

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

Restricted	2018						2017					
	Delivering Services - HSE Nationally Funded	Delivering Services - HSE Locally Funded	Delivering Services - other funded	Strengthening Communities	Influencing Change	Total	Delivering Services - HSE Nationally Funded	Delivering Services - HSE Locally Funded	Delivering Services - other funded	Influencing change - Research	Influencing change - Engagement	Total
	€	€	€	€	€	€	€	€	€	€	€	€
Direct costs												
Staff and related costs	5,482,294	666,830	66,584	-	-	6,215,708	4,721,307	784,238	11,617	-	-	5,517,162
Office and administration costs	857,472	97,522	770,255	-	-	1,725,249	590,926	172,067	45,742	-	1,118	809,853
Rent	446,683	175,607	94,514	-	-	716,804	321,038	159,598	76,714	-	-	557,350
Programme costs	460,573	9,325	67,111	-	102,700	639,709	353,417	20,745	44,535	-	622,103	1,040,800
Depreciation /amortisation	46,169	-	-	-	-	46,169	41,932	-	-	-	-	41,932
Total Direct costs	7,293,191	949,284	998,464	-	102,700	9,343,639	6,028,620	1,136,648	178,608	-	623,221	7,967,097
Support costs (see note 10)	981,512	-	5,228	-	-	986,740	692,010	-	9,311	-	-	701,321
Total charitable expenditure	8,274,703	949,284	1,003,692	-	102,700	10,330,379	6,720,630	1,136,648	187,919	-	623,221	8,668,418

Included in Jigsaw services - HSE Nationally funded programme costs are costs paid to local fiscal agents for Jigsaw Donegal. These payments include costs for staff and operational costs.

Included in Jigsaw Services - other funded is pro-bono support for development of Jigsaw online (€62,400), for refurbishment works for Jigsaw Dublin City premises in Essex Street, Dublin 2 (€683,418) and pro-bono rent (€90,514).

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NOTES TO THE FINANCIAL STATEMENTS (cont'd)
FOR THE YEAR ENDED 31st DECEMBER 2018

9. Resources expended for Charitable Activities (cont'd)

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

Resources expended for Charitable Activities

Unrestricted	2018				2017			
	Delivering Services	Strengthening Communities	Influencing Change	Total	Delivering Services	Research	Engagement	Total
	€	€	€	€	€	€	€	€
Direct costs								
Staff and related costs	35,973	117,332	76,607	229,912	292,503	13,690	43,136	349,329
Office and administration costs	(8,510)	6,396	12,932	10,818	19,901	3,028	4,444	27,373
Rent	-	640	7,868	8,508	3,286	986	2,628	6,900
Programme costs	-	441	103,181	103,622	12,424	52,810	39,536	104,770
Depreciation /amortisation	-	-	444	444	75	22	60	157
Total Direct costs	27,463	124,809	201,032	353,304	328,189	70,536	89,804	488,529
Support costs (see note 10)	-	-	17,212	17,212	5,048	12,621	10,097	27,766
Total charitable expenditure	27,463	124,809	218,244	370,516	333,237	83,157	99,901	516,295

* note the negative office and administration costs for Jigsaw Services relates to assignment of costs to other activities that were incurred in 2017 and assigned in 2018.

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NOTES TO THE FINANCIAL STATEMENTS (cont'd)
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9. Cost of Generating Funds
Unrestricted

	2018			2017		
	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
	€	€	€	€	€	€
Staff and related costs	-	190,063	190,063	-	140,947	140,947
Office and administration costs	-	34,983	34,983	-	15,482	15,482
Rent	-	17,679	17,679	-	4,928	4,928
Fundraising campaigns	5,000	71,468	76,468	5,422	54,277	59,699
Depreciation /amortisation	-	998	998	-	112	112
Support costs (see note 10)	-	38,727	38,727	-	22,717	22,717
Total cost of generating funds	5,000	353,918	358,918	5,422	238,463	243,885

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 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:

	2018	2017
	€	€
Staff and related costs	806,815	590,754
Office and administration costs	137,333	105,935
Rent	77,821	37,732
Governance costs (annual audit costs and costs for board meetings)	16,425	16,367
Depreciation /amortisation	4,285	1,016
	1,042,679	751,804

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

	2018	2017
Resources expended for Charitable Activities	€	€
Restricted		
Delivering Services - HSE Nationally Funded	981,512	692,010
Delivering Services	5,228	9,311
Unrestricted		
Delivering Services	-	5,048
Influencing Change -Research	-	12,621
Influencing Change	17,212	10,097
Cost of Generating Funds	38,727	22,717
	1,042,679	751,804

Allocation of support costs in note 9 are highlighted for ease of reference to note 10.

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NOTES TO THE FINANCIAL STATEMENTS (cont'd)
FOR THE YEAR ENDED 31st DECEMBER 2018

11. Staff Numbers and Costs

The average number of staff employed in 2018, including part time staff, is 143 (2017: 124). In addition there are 4 staff (2017: 6) who work in local Jigsaw services who are employed by local fiscal agents and funded by Jigsaw and 5 staff (2017: 3.8) who work in local Jigsaw services resourced locally, primarily by the HSE.

Staff costs comprise:	2018	2017
Salaries	6,268,166	5,484,701
Social Welfare costs	676,348	584,384
Employer Pension Costs	303,866	267,837
	<u>7,248,380</u>	<u>6,336,922</u>
Cost of staff employed by local fiscal agents funded locally	194,118	261,270
	<u>7,442,498</u>	<u>6,598,192</u>
Cost of staff employed by local fiscal agents funded by Jigsaw	126,261	113,129
Total staff costs	<u>7,568,759</u>	<u>6,711,321</u>
Reflected as: (see notes 9 & 10)		
Resources expended for Charitable Activities		
Restricted	6,215,708	5,517,162
Unrestricted	229,912	349,329
Costs of generating funds	190,063	140,947
	<u>6,635,683</u>	<u>6,007,438</u>
Support costs	806,815	590,754
	<u>7,442,498</u>	<u>6,598,192</u>
Programme costs - staff employed by local fiscal agents	126,261	113,129
	<u>7,568,759</u>	<u>6,711,321</u>

There were no redundancy or termination payments made in 2018, nor any liabilities of this nature related to 2018.

The company has reviewed the payroll records of the staff and has confirmed that an annual leave accrual of €78,286 (2017: €72,280) is required for the year ended 31 December 2018. This accrual is reflected in the above figures.

Staff activities based on staff numbers at year end is as follows:	2018	2017
	FTE	FTE
Influencing Change	1.2	1.1
Strengthening Communities	1.3	-
Delivering Services	118.4	107.8
Fundraising	3.7	2.7
Support and management	13.5	11.5
	<u>138.1</u>	<u>123.1</u>

NOTES TO THE FINANCIAL STATEMENTS (cont'd)
FOR THE YEAR ENDED 31st DECEMBER 2018

11. Staff numbers and costs (cont'd)	2018		2017	
	Number of staff		Number of staff	
	Based on salary payments	Based on FTE salary	Based on salary payments	Based on FTE salary
The number of higher paid employees was:				
Salary bands				
60,000-70,000	15	16	8	11
70,000-80,000	1	9	4	7
80,000-90,000	4	2	2	4
90,000-100,000	2	4	2	2
100,000-110,000	-	-	-	-
110,000-120,000	-	-	-	-
120,000-130,000	1	1	1	1
130,000-140,000	-	1	1	1
	<u>23</u>	<u>33</u>	<u>18</u>	<u>26</u>

The table above includes (a) staff numbers based on salary payment amounts paid during the year and (b) part time and full time staff where the FTE salary would fall within these bands. Salaries include basic pay and excludes employer pension and PRSI contributions. The variance in the numbers is due to (a) staff who were not in place for the full year and (b) part time staff where their FTE pay would bring them within the bands.

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. Key Management and Related Party Transactions

Key Management

Included in the 32 employees above is the senior management team comprising the Chief Executive Officer and six (five by the end of the year) 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 2018 was €721,545 (2017: seven staff: €797,695).

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 remained fixed at €134,000 pa with pension contribution of 10% of salary. The Founding Director retired in March 2018.

Related Parties

There were no related party transactions 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.

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. Employee are entitled to join the pension scheme on completion of their probationary period. Employee are required to contribute 5% of salary to the pension scheme, the company pays a matching pension contribution of 10% . There were 64 staff in the pension scheme at the end of 2018 (2017: 60).

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 no director was reimbursed for travel costs. (In 2017 one director was reimbursed for travel costs of €187).

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 €4,203 for eleven directors (2017: €4,842 for eleven directors).

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 2018 are estimated at €107,624 (VAT costs in 2017 are estimated at €163,500).

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16. Intangible Assets	Intangible Assets	
	Computer Software	Total
COST	€	€
Balance at 1 January 2018	166,222	166,222
Additions	35,625	35,625
Disposals	-	-
Balance at 31 December 2018	<u>201,847</u>	<u>201,847</u>
ACCUMULATED AMORTISATION		
Balance at 1 January 2018	121,864	121,864
Amortisation charge for the year	23,884	23,884
Accumulated amortisation on disposals	-	-
Balance at 31 December 2018	<u>145,749</u>	<u>145,749</u>
NET BOOK VALUE		
Balance at 31 December 2018	<u>56,098</u>	<u>56,098</u>
Balance at 31 December 2017	<u>44,358</u>	<u>44,358</u>

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

In respect of prior year		Intangible Assets	
Intangible Assets	Computer Software	Total	
	€	€	
COST			
Balance at 1 January 2017	145,372	145,372	
Additions	20,850	20,850	
Disposals	-	-	
Balance at 31 December 2017	<u>166,222</u>	<u>166,222</u>	
ACCUMULATED AMORTISATION			
Balance at 1 January 2017	101,125	101,125	
Amortisation charge for the year	20,739	20,739	
Accumulated amortisation on disposals	-	-	
Balance at 31 December 2017	<u>121,864</u>	<u>121,864</u>	
NET BOOK VALUE			
Balance at 31 December 2017	<u>44,358</u>	<u>44,358</u>	
Balance at 31 December 2016	<u>44,247</u>	<u>44,247</u>	

17. Tangible Assets	Furniture and Fittings	Computer Equipment	Total
	€	€	€
COST			
Balance at 1 January 2018	59,755	103,180	162,935
Additions	3,360	22,000	25,359
Disposals		(2,969)	(2,969)
Balance at 31 December 2018	<u>63,115</u>	<u>122,210</u>	<u>185,325</u>
ACCUMULATED DEPRECIATION			
Balance at 1 January 2018	47,700	75,389	123,088
Depreciation charge for the year	3,884	24,129	28,013
Accumulated depreciation on disposals		(2,969)	(2,969)
Balance at 31 December 2018	<u>51,584</u>	<u>96,548</u>	<u>148,132</u>
NET BOOK VALUE			
Balance at 31 December 2018	<u>11,531</u>	<u>25,662</u>	<u>37,193</u>
Balance at 31 December 2017	<u>12,055</u>	<u>27,791</u>	<u>39,846</u>

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

NOTES TO THE FINANCIAL STATEMENTS (cont'd)
FOR THE YEAR ENDED 31st DECEMBER 2018

17. Tangible Assets(cont'd)			
In respect of prior year			
Tangible Assets	Furniture and Fittings €	Computer Equipment €	Total €
COST			
Balance at 1 January 2017	55,456	70,193	125,649
Additions	4,299	32,987	37,286
Disposals			-
Balance at 31 December 2017	59,755	103,180	162,935
ACCUMULATED DEPRECIATION			
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			-
Balance at 31 December 2017	47,700	75,389	123,088
NET BOOK VALUE			
Balance at 31 December 2017	12,055	27,791	39,846
Balance at 31 December 2016	13,439	11,600	25,039

18. Debtors	2018 €	2017 €
Prepayments	121,778	110,972
Accrued income	146,452	27,442
Trade debtors	105,423	17,263
Sundry debtors	13,613	30,376
Total Debtors	387,266	186,053

19. Creditors	2018 €	2017 €
Trade creditors	472,256	140,223
Payroll Taxes	200,147	166,840
Accruals	352,173	201,564
Deferred income	1,066,618	2,121,126
Total Creditors	2,091,195	2,629,753

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

There are no provisions for liabilities included in the creditors figures.

20. Deferred Income	2018 €	2017 €
At 1 January	2,121,126	-
Additions	1,066,618	2,121,126
Released to SOFA in the period	(2,121,126)	-
At 31 December	1,066,618	2,121,126

The deferred income in 2018 relates to funding received from the HSE to be applied to the delivery of services in 2019.

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21. Outline summary of fund movements	2018				Total	2017 Total
	Accumulated Funds Restricted HSE National Mental Health Directorate €	Accumulated Funds Restricted Other €	Accumulated Funds Unrestricted €	Accumulated Funds Designated €		
Fund Balances brought forward at January 1st, 2018	-	212,604	1,692,251	675,000	2,579,855	2,756,050
Income	8,307,172	2,264,325	1,107,713	-	11,679,210	9,252,403
Expenditure	(8,274,703)	(2,060,676)	(49,434)	(675,000)	(11,059,813)	(9,428,598)
Transfers	-	-	(1,004,000)	1,004,000	-	-
Funds Balances carried forward as at 31 December 2018	32,469	416,252	1,746,530	1,004,000	3,199,251	2,579,855

The board has agreed to designate a reserve from the general reserve to invest in the strengthening communities & influencing change pillars beyond what projected income from Fundraising will cover for 2019. The board has agreed to maintain a reserve for the statutory redundancy costs of staff in place at the end of the financial year.

The Directors consider that the level of unrestricted reserves of € 1,746,530 is sufficient to meet the working capital requirements non-HSE related projected expenditure, estimated at €365,600, and to cover an orderly wind down of Jigsaw services should the HSE Service Level Agreement contract not be renewed.

The HSE Mental Health Directorate reserve relates to the difference between the cumulative costs of capitalised expenditure and the accumulated depreciation charged on this capitalised expenditure.

22. Operating Surplus after charging

	2018 €	2017 €
Amortisation	<u>23,884</u>	<u>20,739</u>
Depreciation	<u>28,013</u>	<u>22,478</u>
Auditors remuneration		
i) Audit fee	<u>11,471</u>	<u>10,972</u>
The audit fee is inclusive of the pro-bono element.		

23. Analysis of cash and cash equivalents & net debt

	2018 €	2017 €
Cash in hand	4,809,889	4,939,351
Total	<u>4,809,889</u>	<u>4,939,351</u>

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NOTES TO THE FINANCIAL STATEMENTS (cont'd)
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24. Financial Commitments

Jigsaw has the following lease commitments:

Address	Term	Jigsaw service	Annual rent
16 Westland Square, Dublin 2 - 3rd Floor	payable to December 2037	Jigsaw (National Office)	€97,000
16 Westland Square, Dublin 2 - 2nd Floor	payable to December 2037	Jigsaw (National Office)	€106,800
8 Southbank, Crosses Green, Cork City, Co. Cork	payable to February 2019	Jigsaw Cork	€18,450
Moorfield Avenue, Neilstown, Clondalkin, Dublin 22	payable to April 2020	Jigsaw Clondalkin	€5,000
A1 Edward Court, Tralee Co. Kerry	payable to January 2023	Jigsaw Kerry	€20,000
Office Suite 3rd & 4th Floor Arthurs Quay House, Limerick	payable to Nov 2021	Jigsaw Limerick	€30,750
25 Brews Hill, Navan, Co Meath	payable to April 2020	Jigsaw Meath	€20,000
1 George's Square, Balbriggan, Co. Dublin.	payable to June 2020	Jigsaw North Fingal	€21,000
2 Cormac Street, Tullamore, Co. Offaly*	payable to August 2021	Jigsaw Offaly	€12,000
Primary Care Centre, Golf Links Road, Roscommon	-	Jigsaw Roscommon	€10,000
St. Johns House, Tallaght, D 24	payable to May 2033	Jigsaw Tallaght	€61,500
			€402,500

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

And the following licence commitments:

Address	Term	Jigsaw service	Annual
DIT Mountjoy square, 41 - 45 Mountjoy Square South, Dublin 1	-	Jigsaw Dublin City	€500
Blanchardstown Library, Blanchardstown Shopping Centre, Dublin 15	annual licence to December 2017	Jigsaw Dublin 15	€500

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

Address		Jigsaw service	Annual rent
Pearse Road, Letterkenny, Co. Donegal	Leased by the local fiscal agent - North West Alcohol Forum Ltd, funded by the local HSE and Jigsaw through the HSE Mental Health Directorate SLA.	Donegal	36,072
Fairgreen Road, Galway City **	Leased by the former local Fiscal Agent - Mental Health Ireland, funded by Jigsaw through the HSE CHO Area 2 funding & by the HSE Mental Health Directorate SLA.	Galway	270,600
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.	Tallaght	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 €90,514 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	377,125
later than one year and not later than five years	1,187,323
later than five years	3,167,025

Where there is a break option in the lease, the future minimum rental payments under the operating lease assume the company does not opt for the break clause.

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25. CONTINGENCIES

There are no contingency liabilities at 31 December 2018.

26. Local Contributions to Jigsaw Service Delivery

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 funding and in Donegal through the additional allocation of personnel. This contributes to the full costs of operating Jigsaw in these areas, and in 2018 there were 5 staff working in local Jigsaw services that were resourced locally (in 2017 there were 3.8), primarily through the local HSE. These local resources are reflected in the SOFA as incoming resources and expended resources.

The Donegal Alcohol Forum continues to operate as fiscal agent for Jigsaw Donegal. Local/ HSE resources were contributed to Fiscal agents from:

		2018	2017
		€	€
Jigsaw Donegal	Personnel and operational costs	248,231	322,204
Jigsaw Galway	Personnel and operational costs (January & February 2017)	-	97,277
Total		<u>248,231</u>	<u>419,481</u>

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:

	2018	2017
	€	€
Rent	805,906	606,909
Travel and subsistence costs	101,001	91,760
Professional development and staff support	97,341	104,457
Staff recruitment and agency fees	68,325	69,750
Building and facility costs (including setting up new premises)	348,900	212,863
Building and facility costs (pro- bono fit out for Jigsaw Dublin City)	683,418	-
Insurance, Legal and Professional services costs	139,151	77,678
IT Support & Licences	205,758	90,556
General administration	95,087	83,793
Utilities	61,655	39,310
Telephone & internet charges	54,564	49,941
Postage	13,974	10,975
	<u>2,675,080</u>	<u>1,437,992</u>
Office and administration costs - HSE Locally costs	54,113	127,561
Total office and administration costs	<u>2,729,193</u>	<u>1,565,553</u>
These office and administration costs are reflected as:		
Office and Administration Costs		
Charitable activities (note 9)	1,771,050	852,708
Included as part of support costs (note 10)	137,333	105,935
Rent		
Charitable activities (note 9)	742,991	569,178
Included as part of support costs (note 10)	77,821	37,732
	<u>2,729,195</u>	<u>1,565,553</u>

The increase in office and administration costs relates to growing the network of Jigsaw services and include a once off cost for premises fit out (provided pro-bono) of €683,418.

NATIONAL CENTRE FOR YOUTH MENTAL HEALTH CLG
(a company limited by guarantee and not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS (cont'd)
FOR THE YEAR ENDED 31st DECEMBER 2018

29. Post Balance Sheet Events

The HSE National Mental Health Directorate have confirmed a service level agreement for 2019 of €10.35m. This relates to the costs of delivering increased services across the network of 13 locations, which includes deferred income at the end of 2018 of €1,066,618.

This includes funding to develop additional service locations by expanding the service in Offaly to cover Laois, and by commencing the development of two new services in Wicklow and Tipperary in 2019.

The HSE CHO Area 2 contribution for Jigsaw Galway will be €854,630 and the HSE CHO Area 1 funding for Jigsaw Donegal of €289,000 has been agreed. This level of funding is considered sufficient for the delivery of Jigsaw services in the 13 locations in 2018 and to develop the new agreed service locations.

In February 2019, it was agreed that the operation of the local Jigsaw service in Donegal would transfer from the local Fiscal Agent, the North West Alcohol Forum to Jigsaw. This involved a TUPE process for the of existing staff and the transfer of operational and clinical governance to Jigsaw which took place in May 2019. The North West Alcohol Forum has been a key local partner to Jigsaw since opening Jigsaw Donegal in 2012 and their support is appreciated by Jigsaw.

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

30. Approval of the Financial Statements

The financial statements were approved by the Board of Directors on the 21st May 2019.