

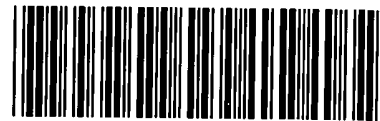
Registered number: 02745074

**JIGSAW24 LIMITED**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2017**

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## **JIGSAW24 LIMITED**

### **COMPANY INFORMATION**

<b>Directors</b>	R K Whittle BA (Hons) M Balaam BSc (Hons) ACA ARCS
<b>Company secretary</b>	J R Hughes ACA
<b>Registered number</b>	02745074
<b>Registered office</b>	40 High Church Street New Basford Nottingham Notts. NG7 7JA
<b>Independent auditors</b>	PKF Cooper Parry Group Limited Chartered Accountants & Statutory Auditor Sky View Argosy Road East Midlands Airport Castle Donington Derby DE74 2SA

## **JIGSAW24 LIMITED**

### **CONTENTS**

	<b>Page</b>
<b>Directors' report</b>	<b>1</b>
<b>Independent auditors' report</b>	<b>2 - 3</b>
<b>Profit and loss account</b>	<b>4</b>
<b>Balance sheet</b>	<b>4</b>
<b>Notes to the financial statements</b>	<b>5</b>

## JIGSAW24 LIMITED

### DIRECTORS' REPORT FOR THE YEAR ENDED 31 MAY 2017

The directors present their report and the financial statements for the year ended 31 May 2017.

#### Directors' responsibilities statement

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 state of affairs of the company and of the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

#### Directors

The directors who served during the year were:


R K Whittle BA (Hons)  
M Balaam BSc (Hons) ACA ARCS

#### Disclosure of information to auditors

Each of the persons who are directors at the time when this directors' report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report was approved by the board and signed on its behalf.



J R Hughes ACA  
Secretary

Date: 23 February 2018

## **JIGSAW24 LIMITED**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JIGSAW24 LIMITED**

We have audited the financial statements of Jigsaw24 Limited for the year ended 31 May 2017, set out on pages 4 to 5. The relevant financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' 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 and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditors**

As explained more fully in the directors' responsibilities statement on page 1, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the directors' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 May 2017 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit, the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with those financial statements and this report has been prepared in accordance with applicable legal requirements.

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

**JIGSAW24 LIMITED**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF JIGSAW24 LIMITED (CONTINUED)**

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing a strategic report and directors' report.

*PKF Cooper Parry Group Limited*

Peter Sterling (Senior statutory auditor)

for and on behalf of

**PKF Cooper Parry Group Limited**

Chartered Accountants  
Statutory Auditor

Sky View  
Argosy Road  
East Midlands Airport  
Castle Donington  
Derby  
DE74 2SA

Date: *26 February 2018*

**JIGSAW24 LIMITED**

**PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 MAY 2017**

The company has not traded during the year or the preceding financial year. During these periods, the company received no income and incurred no expenditure and therefore made neither profit or loss.

**REGISTERED NUMBER: 02745074**

**BALANCE SHEET  
AS AT 31 MAY 2017**

	Note	2017 £000	2016 £000
<b>Current assets</b>			
Debtors	2	1	1
<b>Net assets</b>		1	1
<b>Capital and reserves</b>			
Called up share capital	3	1	1
<b>Shareholders' funds</b>		1	1

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



**M Balaam BSc (Hons) ACA ARCS**  
Director

Date: 23 February 2018

The notes on page 5 form part of these financial statements.

## JIGSAW24 LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2017

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

Jigsaw24 Limited (the company) is a limited liability company incorporated and domiciled in the United Kingdom. The address of its registered office is disclosed on the company information page.

The financial statements are prepared in sterling (£) which is the functional currency of the company and are for the year ended 31 May 2017 (2016: year ended 31 May 2016).

The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with Financial Reporting Standard 102 (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland, including section 1A of FRS 102, and the Companies Act 2006.

#### 2. Debtors

	2017 £000	2016 £000
Amounts owed by group undertakings	1	1

#### 3. Share capital

	2017 £000	2016 £000
Shares classified as equity		
Alotted, called up and fully paid		
1,000 Ordinary shares shares of £1 each	1	1

#### 4. Related party transactions

As the company is a wholly owned subsidiary of a company whose consolidated accounts include the results of the subsidiary and are publically available, the company has taken advantage of the FRS 102 Section 33.1a exemption from disclosing transactions with group undertakings.

#### 5. Ultimate parent undertaking

The company's immediate parent company undertaking is Jigsaw Systems Limited, a company registered in England.

The parent undertaking of the largest and smallest group for which consolidated accounts are prepared is Insanely Great Limited. Consolidated accounts are available from Companies House, Cardiff, CF14 3UZ.