JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

England & Wales · Charity number 1117877

Details

Status	Registered
Legal form	Trust
Registered	2007-02-07
Register	View on the Charity Commission register

Contact

Address	Sheraton House Lower Road Chorleywood Rickmansworth Herts WD3 5LH
Phone	07734283294
Email	info@jengauk.org
Website	www.jengauganda.org

Activities

Objects: TO ASSIST THE CHARITABLE WORK OF JENGA COMMUNITY DEVELOPMENT OUTREACH IN ANY PART OF THE WORLD PARTICULARLY BUT NOT EXCLUSIVELY IN THE RELIEF OF FINANCIAL HARDSHIP AND THE RELIEF OF SICKNESS IN WAYS CONSISTENT WITH THE LAWS OF ENGLAND AND WALES.

Activities: JENGA UK is a Christian charity formed to support its sister charity in Uganda. JENGA provides the basic essentials in life to the most needy communities and believes in demonstrating the love of God by love in action. The project focus is water, sanitation, health and education projects in rural villages, urban slums and IDP (Internally Displaced Peoples) Camps.

Downloaded from opencharities.uk/ew/1117877

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport, Animals, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE OVERSEAS
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£444,981	£423,752	-	-
2023-08-31	£380,775	£370,408	-	-
2022-08-31	£390,282	£376,462	-	-
2021-08-31	£341,674	£380,476	-	-
2020-08-31	£429,590	£415,526	-	-

Trustees

Name	Role	Appointed
JOHN JAMES O'BRIEN	Chair	2020-07-11
Jacob Iain Arthur Nicholson		2025-10-18
Jonathan Webster		2024-01-13
MARTIN JOHN WILLIAMS		2007-02-07
Mary Therese Kim		2024-01-13
Olivia Graham		2022-11-19
Rev Joanne Louise Purle		2021-06-05

Downloaded from opencharities.uk/ew/1117877

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

England & Wales - Charity number 1117877

Accounts



JENGA
Community Development Outreach

Annual Report
2023 - 2024

Celebrating the Gift of Empowerment in Eastern Uganda

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

Charity registration number 1117877 (England and Wales)

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M Williams

Rev J Purle

J O'Brien

A Mayo (resigned 26 January 2025)

O Graham

M Kim (Appointed 13 January 2024)

J Webster (Appointed 13 January 2024)

Charity number (England and Wales) 1117877

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

CONTENTS

	Page
Annual Review	1-7
Trustees' report	8-10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14-21

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)
ANNUAL REVIEW
FOR THE YEAR ENDED 31 AUGUST 2024

Jenga Community Development Outreach (UK) ('Jenga UK') has continued in its role of partnering with its sister charity Jenga Uganda CDO ('Jenga Uganda') in helping to deliver its strategy in Uganda.

Jenga Uganda is a non-profit charity which operates in the Mbale area of Eastern Uganda. It provides the basic essentials of life to the most vulnerable and needy people in this part of Uganda. Its objective is that through its diverse and sustainable development projects, it is able to equip Ugandans to meet their own needs as well as those of their neighbours and to forever change their communities.

Jenga UK's part in delivering this strategy is multi-faceted. It is:

- A key provider of financial resources to Jenga Uganda which it delivers by raising and accepting donations from donors in the UK and providing an effective channel of those resources to where they are most needed in Uganda. This covers funding for both particular projects via restricted funds, and for unrestricted general requirements.
- A provider of support for the long-term welfare of the Europe based international volunteers in Uganda.
- A sounding board and provider of advice to the Executive Director of Jenga Uganda in the pursuit of that charity's strategy in Uganda.

Of particular note in the year was the securing of a three-year grant to secure the continued development of Jenga Uganda's Loved Children's Centre operating in Namatala, a slum area on the outskirts of Mbale. This supports the most vulnerable children in a safe and loving space by providing nutritional meals, early years play, and a pathway to further education and training for parents. This grant has enabled the extension of the programme both in depth and geographically, in order to embed a culture of supporting and caring for vulnerable children and their families, to assist in them in being able to provide this care for themselves, and to develop pathways into early education.

Funding was also secured to develop and open the Jenga Gym in Mbale, targeted at young men aged 12-24 years old, many of whom are unemployed. As well as attending free training sessions, they are required to be part of mentoring sessions which address issues such as mental health and addiction prevention.

Jenga Uganda's a team is composed of Ugandan nationals and international volunteers, working together to make a difference. It runs a variety of projects which are bespoke, designed and implemented by the local community, building on Ugandan rather than Western culture, which provide long term solutions while minimising the need for ongoing support. The following provides further details of this work.

John O'Brien – Chair of Trustees
Date: 9th June 2025

Our Year in Review

J

E

N

G

A



85 young women graduated from, our vocational program.



280 children & youth involved in Sky Sports Soccer Club.



250+ at risk youth mentored across 10 community groups.

19 young men resettled back into their communities from the streets.



Medical support provided for **250** vulnerable patients.



471 members part of our recovery from addiction programs.



2000 people accessing different trainings through the community hall at LOVED Children's Centre.

238 village health workers trained quarterly in community health.



137 children overcome severe malnutrition through 'Life' program.



A Note From Our Executive Director – Robby Keen



This year has been a milestone year – miraculously, I made 20 years living and working in Uganda. When I first arrived in 2004, I never expected that I would become a feminist! At that time, Ugandan culture was almost completely male-dominated. The greatest need was to invest in women, and since then much fantastic work has been done by the Ugandan government and international players, not only to educate women but also to empower them with equal opportunities and representation. Because women (and children) were the most underserved groups, JENGA's services were also naturally tailored to address this need.

Today, the overwhelming data available shows that women in Uganda are much better off than they were a generation ago, but there is still a long way to go. Many of the social ills affecting the communities we serve still relate to the prevailing patriarchal culture. Truth be told, even when we listen to the exciting testimonies of women who have been equipped to influence and change their communities, they're now advocating for men – especially young men – to be empowered as

> "The best thing we can do for the girl child [is to] raise boys to grow up to become good men who can take care of themselves and their families."
>
> – Jacqueline Wolfson, Founder, Shule Foundation

positive change-makers.

“As men, we were given the perfect example of leadership and servanthood in Christ to emulate.”



The majority of young men in Uganda lack positive social outlets, have few (if any) positive male role models, and experience hopelessness due to very limited employment opportunities.

The local tribe in and around Mbale city is especially affected by cultural traditions that promote ungodly masculinity. Every two years, thousands of boys and young men are circumcised as part of a coming-of-age ritual. During ‘circumcision season, ’there is a dramatic increase in theft, violence, and early pregnancy.

JENGA is actively involved in a number of successful outreach programs to respond to the cries of our women and the needs of the men. Over the years, our programs have expanded our focus to now include boys and young men as key target beneficiaries for education and

“If boys don’t learn, men don’t know.”

Douglas Wilson

empowerment.

As men, we were given the perfect example of leadership and servanthood in Christ to emulate. And above all else, it’s His example and Spirit that will enable these young men to rise above their current situation and become responsible husbands, fathers, and leaders in their communities, making Uganda a better place for tomorrow.

Next year, JENGA will celebrate its 20-year anniversary of building up men, women, and communities. For those who have stood – and continue to stand – with us in whatever way you do, big thanks and blessings.

A Note From Our Country Director – Vincent Munyosi





For many generations, Uganda has been a patriarchal culture with the Ugandan social system being mainly organised around males. Men largely shared the social, economic, political and religious powers, and inheritance was majorly passed down through the male lineage. Historically, like in many societies, this inequality in Uganda led to the oppression of women.

While we celebrate the necessary empowerment of women and girls and the many positive effects it has had for both women and society as a whole, we have come to realise that empowering the girl child alone is not best practice. The truth is, as men and women, we need each other as we navigate life on this earth. None of us live in a vacuum and as a society we must figure out how to help all flourish as they were created to do.

On May 16th, now known as the 'International Day of the Boy Child,' the New Vision (a national Ugandan newspaper) encouraged its readers with pointers of how to 'uplift boys. The article recognised that 98% of children living on the streets in Uganda are boys, 98% of Ugandan youth detained in Juvenile centres are boys and 7 out of 8 child soldiers recruited across the continent are also boys. The article also highlighted that 87% of initiatives in Uganda still focus solely on the development of girls, and while this is important, it cannot be at the exclusion of boys.

‘... we felt challenged by these statistics...’



In JENGA we felt challenged by these statistics, which is why some of our most recent work has been trying to address this imbalance. For example, the new JENGA gym that was officially launched this year will be used to specifically support the development of young men who have the potential of coming into conflict with the law. Our Sky Sports Football Academy is also providing a critical platform for social and personal development for the boys (and girls) involved. At Suubi House we provide a home for 20 young men who have been rescued from the streets, and through a two-year rehabilitation program we help them to make a fresh start in their lives.

Let me take this opportunity to personally say thank you to our donors and associates for their partnership in all that we do. We truly value your participation.



Where We Work

JENGA works in both the **urban slums** and the **rural villages** of **Eastern Uganda**. Since our inception the majority of our projects have been focused in the poorest and most vulnerable communities around Mbale district. Situated at the foothills of Mt Elgon, approx. 230 km east of Kampala (Uganda's Capital) and 40km west of the Kenyan border, Mbale is one of the nation's largest urban areas. As we complete our **20th year,** we have sensed the Lord leading us to **extend our reach** beyond this region and to branch out into more remote and underdeveloped areas. We have therefore opened up **13 '**Apostolic Centres,' in **4** neighbouring districts, and within each centre, we are working with a number of partnering churches. Focusing our efforts into a central source in each key area for everyone to drink from, and then take back to their communities, significantly expands our outreach potential through a simple and easily administered model.



JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed dated January 2007, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

JENGA UK was established in 2007 as a sister charity to JENGA Uganda, Community Development Outreach. Our mission, vision and efforts continue to revolve around empowering JENGA Uganda to further develop their ministry. All of JENGA UK's policies serve this purpose.

JENGA Uganda, CDO is a registered Ugandan charity providing the basic essentials of life to the most vulnerable and needy people of Mbale, Uganda. Through diverse and sustainable development projects, JENGA Uganda aims to demonstrate the love of God in both word and deed to the people they serve. Together, JENGA Uganda and JENGA UK are working to equip Ugandans to meet their own unique needs and to promote real, lasting change.

JENGA UK's vision, which shapes all of our yearly activities and objectives, is to see JENGA Uganda continue to grow, flourish and increase their capacity to shape a better future for the disadvantaged of Uganda. We believe that Ugandans are the most sustainable way to facilitate effective, long-lasting development. Our role and objective, as JENGA UK, is to support our Ugandan sister-charity to the best of our ability.

In identifying our activities and objectives for this year, JENGA UK's trustees have paid due regard to the guidance issued by the Charity Commission. The strategies employed to meet the aforementioned objectives are:

Engaging Partners:
Because JENGA UK seeks to serve the wider mission of JENGA Uganda, engaging worldwide partners to support and invest in JENGA's work is essential. The charity continued to enjoy the support of longstanding and faithful donors. JENGA UK continued to engage with our current partners based within the United Kingdom, as well as to make connections with new likeminded partners. JENGA UK has also worked to develop relationships with international partners based in Australia and the United States.

Empowering International Volunteers:
Although JENGA UK does not officially sponsor or send any international volunteers to JENGA Uganda, JENGA Uganda does receive international volunteers from around the world. JENGA UK feels very strongly that any volunteers working with vulnerable people should undergo a thorough application, screening and preparation process. With the aforementioned purpose of increasing JENGA Uganda's capacity, JENGA UK assists in that process.

Encouraging Honest Communication with Donors and Supporters:
The receiving, processing, reporting and forwarding of UK-based donations is one of JENGA UK's primary roles within the JENGA network. JENGA Uganda is supported by a large group of donors based in England and Wales. Our desire to handle JENGA's finances with integrity and openness has encouraged us to continue fostering an open channel of regular communication between JENGA and its donors.

Enlisting our Core Values:
JENGA UK has continued to draw upon our core values to aid in setting our objectives and activities for this year. The ways that we went about engaging partners, empowering volunteers and encouraging donor communication are shaped by the following core values:

• Justice - We believe that God's call to be righteous is inextricably linked to justice. Righteousness and justice require us to help the vulnerable and defend the weak.
• Sustainability - All of JENGA's projects and programmes are bespoke. They're dreamed, designed and implemented by the local community. We believe that Ugandans are the long-term solution to their own unique problems.
• Empowerment - JENGA's goal is not to create foreign aid dependence. Our role is to help people by teaching and equipping them to help themselves. In all of JENGA initiatives, local communities, partners and workers are essential.
• Partnership - All of JENGA projects are a result of equal partnerships with both local and international partners, where mutual respect and co-operation are the foundations for all activity.
• Cultural Sensitivity - JENGA has never set out to implement Western fixes to Uganda's problems. Ugandans have their own culture with unique values, morals and motivations. It's vital that we acknowledge and honour this truth.

Achievements and performance

Please see details in the annual review of what Jenga UK and Jenga Uganda have achieved this year.

Financial review

During the year, the charity received donations (including associated gift aid) of £444,410, the majority of which was to fund specific activities in Uganda. By the end of the year, £423,752 had been transferred to Uganda with £53,442 being left in restricted funds. The balance of unrestricted funds at the balance sheet date was £28,770 which included £24,027 set aside in designated funds for UK office administration, contingencies and staff and trustee travel to Uganda.
Free reserves as defined by the Charity Commission amounted to £28,770.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a minimum level equivalent to between three- and six-month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established by deed on 10th January 2007.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Williams
Rev J Purle
J O'Brien
A Mayo (Resigned 26 January 2025)
O Graham
M Kim (Appointed 13 January 2024)
J Webster (Appointed 13 January 2024)

The trustees' report was approved by the Board of Trustees.

J O'Brien – Chair of Trustees

Dated: 9th June 2025

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

I report to the trustees on my examination of the financial statements of Jenga Community Development Outreach (UK) (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report
As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.
I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement
Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Nicholas Corden

Summers Morgan

Dated 11th June 2025

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:									
Donations and legacies	**2**	86,475	(38)	357,973	444,410	57,838	797	322,140	380,775
Investments	**3**	571	-	-	571	-	-	-	-
Total income		87,046	(38)	357,973	444,981	57,838	797	322,140	380,775
Expenditure on:									
Charitable activities	**4**	73,179	15,230	335,343	423,752	38,192	15,440	316,776	370,408
Total expenditure		73,179	15,230	335,343	423,752	38,192	15,440	316,776	370,408
Net income/(expenditure)		13,867	(15,268)	22,630	21,229	19,646	(14,643)	5,364	10,367
Transfers between funds		(14,077)	14,077	-	-	(14,844)	14,834	10	-
Net movement in funds		(210)	(1,191)	22,630	21,229	4,802	191	5,374	10,367
Reconciliation of funds:									
Fund balances at 1 September 2023		4,953	25,218	30,812	60,983	151	25,027	25,438	50,616
Fund balances at 31 August 2024		4,743	24,027	53,442	82,212	4,953	25,218	30,812	60,983

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

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	**10**	14,734		10,652	
Cash at bank and in hand		67,478		50,331	
		82,212		60,983	
Net current assets			82,212		60,983
The funds of the charity					
Restricted income funds	**11**		53,442		30,812
Unrestricted funds - general	**12**		4,743		4,953
Unrestricted funds - designated funds			24,027		25,218
			82,212		60,983

The financial statements were approved by the trustees on ...9th June 2025

J O'Brien
Trustee

1 Accounting policies

Charity information

Jenga Community Development Outreach (UK) is a Charitable Trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.6 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	80,784	-	333,151	413,935	51,771	797	303,346	355,914
Gift aid	5,691	(38)	24,822	30,475	6,067	-	18,794	24,861
	86,475	(38)	357,973	444,410	57,838	797	322,140	380,775

3 Investments

	Unrestricted funds general 2024 £	Total 2023 £
Interest receivable	571	-

4 Expenditure on charitable activities

	Grants to Jenga Uganda 2024 £	UK office costs 2024 £	Total 2024 £	Grants to Jenga Uganda 2023 £	UK office costs 2023 £	Total 2023 £
Direct costs						
Grant funding of activities (see note 5)	415,512	-	415,512	362,393	-	362,393
Share of support and governance costs (see note 6)						
Support	-	8,240	8,240	-	8,015	8,015
	415,512	8,240	423,752	362,393	8,015	370,408
Analysis by fund						
Unrestricted funds - general	72,669	510	73,179	38,117	75	38,192
Unrestricted funds - designated funds	7,500	7,730	15,230	7,500	7,940	15,440
Restricted funds	335,343	-	335,343	316,776	-	316,776
	415,512	8,240	423,752	362,393	8,015	370,408

All grant funding is to Jenga Uganda.

5 Grants payable

	2024	2023

All grants in both years were paid to Jenga Uganda.

6 Support costs

	Support costs	**Governance costs**	**2024**	Support costs	Governance costs	2023
	£	**£**	**£**	£	£	£
UK office costs	6,355	-	6,355	5,134	-	5,134
Staff travel	1,437	-	1,437	1,340	-	1,340
Communications	448	-	448	1,541	-	1,541
	8,240	-	8,240	8,015	-	8,015
Analysed between						
Charitable activities	8,240	-	8,240	8,015	-	8,015

No payments were made to the Independent Examiner in either year.

7 Trustees

No trustees received remuneration during the year (2022-£nil). The charity incurred £45 in connection with trustee meeting expenses (2022-£52).

8 Employees

The average monthly number of employees during the year was:

	2024 Number	**2023 Number**
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2024	**2023**
Amounts falling due within one year:	**£**	**£**
Other debtors	14,734	10,652

11 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds				Movement in funds		
	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 1 September 2023	Incoming resources	Resources expended	Balance at 31 August 2024
	£	£	£	£	£	£	£	£
Secondary education	967	13,123	(13,232)	-	858	14,060	(13,781)	1,138
Grain storage	301	3,537	(3,637)	-	201	2,850	(2,850)	200
Loved Children's Centre	1,440	42,319	(38,870)	-	4,889	44,664	(45,231)	4,323
Loved life						46,520	(18,350)	28,170
Other	22,730	250,715	(237,567)	10	24,864	249,879	(255,131)	19,611
	25,438	321,172	(314,808)	10	30,812	357,973	(335,343)	53,442

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Trustee and staff trips	1,340	-	(1,340)	1,800	1,800
Office administration	5,144	-	-	5,534	10,678
Other funds	2,538	797	(14,100)	7,490	(3,275)
	25,027	797	(15,440)	14,834	25,218

Previous year:	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
Trustee and staff trips	3,336	-	(612)	-	2,724
Office administration	7,153	-	(8,306)	-	(1,153)
Cpmtingency	12,000	-	-	-	12,000
General funds	(3,477)				(3,477)
	19,012		(16,419)	22,434	25,027

13 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated funds	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 August 2024:				
Current assets/(liabilities)	82,212	-	-	82,212
	82,212	-	-	82,212
Per balance sheet	4,743	24,027	53,442	82,212
Balance to allocate	(77,469)	24,027	53,442	-

13 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general	Unrestricted funds designated funds	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
At 31 August 2023:				
Current assets/(liabilities)	4,953	25,218	30,812	60,983
	4,953	25,218	30,812	60,983

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

England & Wales - Charity number 1117877

Accounts

Charity registration number 1117877

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

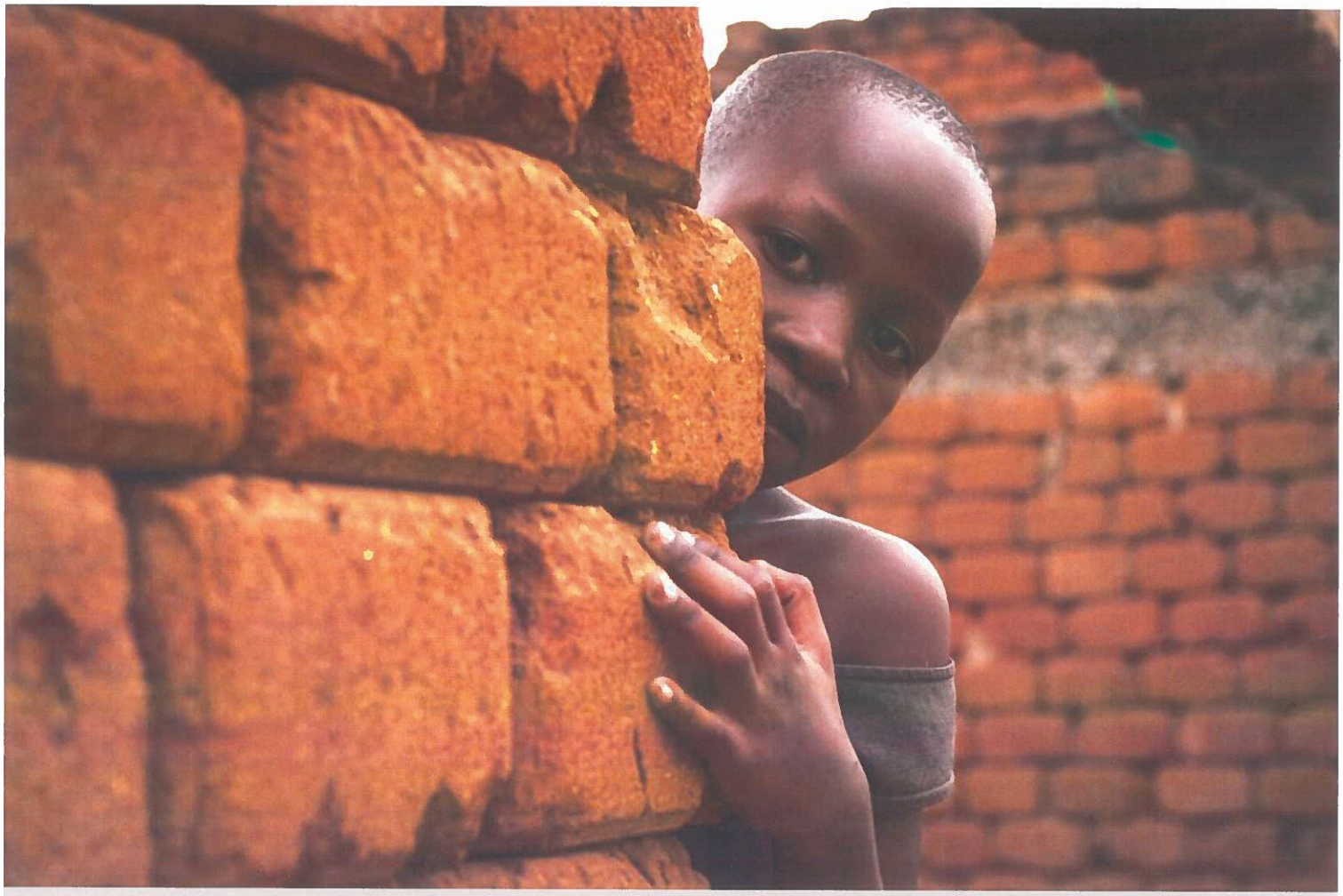
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Williams	
	Rev J Purle	
	J O'Brien	
	A Mayo	
	O Graham	(Appointed 19 November 2022)
	M Kim	(Appointed 13 January 2024)
	J Webster	(Appointed 13 January 2024)
Charity number	1117877	

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

CONTENTS

	Page
Annual Review	1 - 22
Trustees' report	23 - 25
Independent examiner's report	26
Statement of financial activities	27
Balance sheet	28
Notes to the financial statements	29 - 36



JENGA
Community Development Outreach

Annual Review
2022 - 2023

Celebrating a Year of Building Together



J
E
N
G
A

OUR MISSION

To improve the quality of life of the vulnerable and disadvantaged, in the poorest communities of Eastern Uganda, by demonstrating the love of God through word and deed.



'JENGA'
is a Swahili word meaning to build.

Since 2005, we have been building relationships, building up people and their communities and together helping to build lasting bridges out of poverty. We are a long standing and locally trusted Christian charity that is made up of national employees and international volunteers. Together we seek to make a difference in Eastern Uganda, through diverse and sustainable development projects.

OUR CORE VALUES

- **Justice**
- **Sustainability**
- **Empowerment**
- **Partnership**
- **Cultural Sensitivity**

A Note From Our Country Director



Inflation has continued to be a challenge in 2023, causing difficulty for the people in the communities we serve. For an economy that is dependent on agriculture, climate change and unpredictable rains have also contributed to the strain. And with one of the fastest growing populations in the world, Uganda's needs have continued to increase.

In light of this economic climate, we in JENGA have taken time this year to review how we can do our work more cost-effectively and sustainably, and as a result have made changes to how some projects operate. We recognise that this needs to be an ongoing process and it is our hope to continue to steward the resources we receive, the best we can, to serve the people of Eastern Uganda.

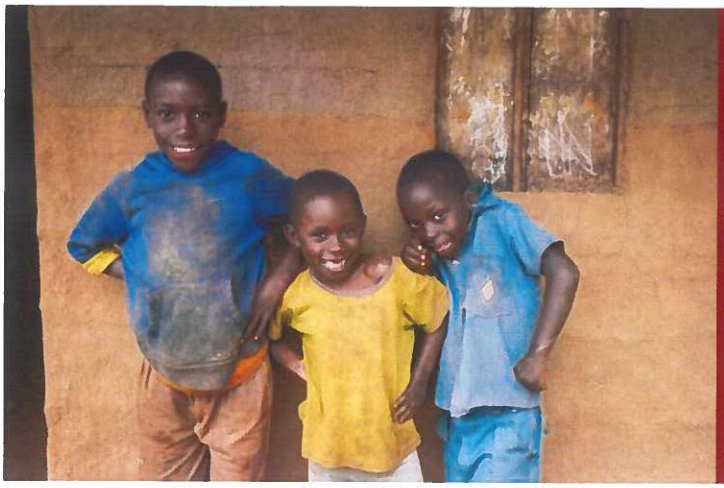
As you will read in our annual report, we have continued to reach many people through our community trainings, educational services, health outreaches, savings groups and youth empowerment activities, to name but a few. Our desire is to remain true to our calling and continue to enhance the lives of the people in the local communities where we work.

As the African proverb says, "If you want to go fast, go alone. If you want to go far, go together." We are fully aware that such achievement couldn't have been realised without friends and partners like you.

Thank you so much for your continued support and partnership.

Yours Sincerely,

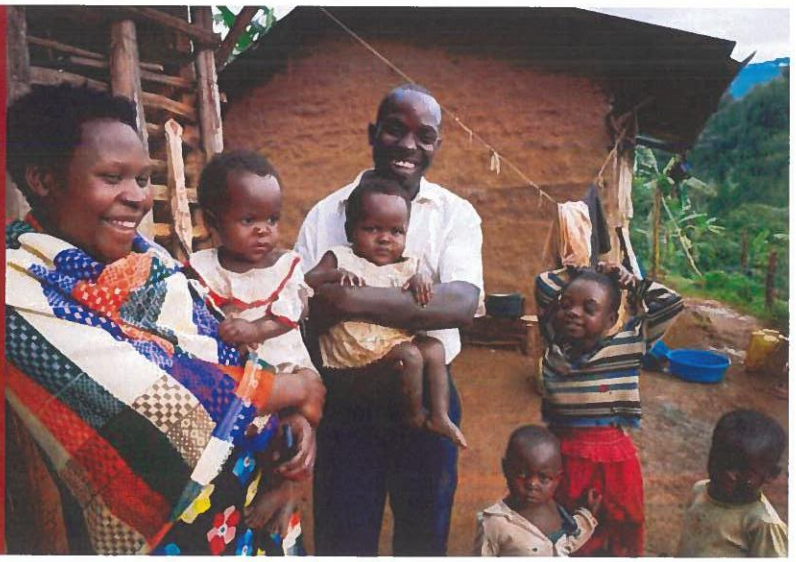
Vincent Munyosi
(Country Director)



Our Communities

JENGA works in both the urban slums and rural villages of Eastern Uganda with the majority of our projects being focused in the region of Mbale. Situated at the foothills of Mount Elgon, approximately 230km East of Kampala (Uganda's capital) and 40km West of the Kenyan border, Mbale is one of the nation's largest urban areas. Our ministry focuses in and around 3 key locations which represent some of the poorest communities of the region.

The Places We Work

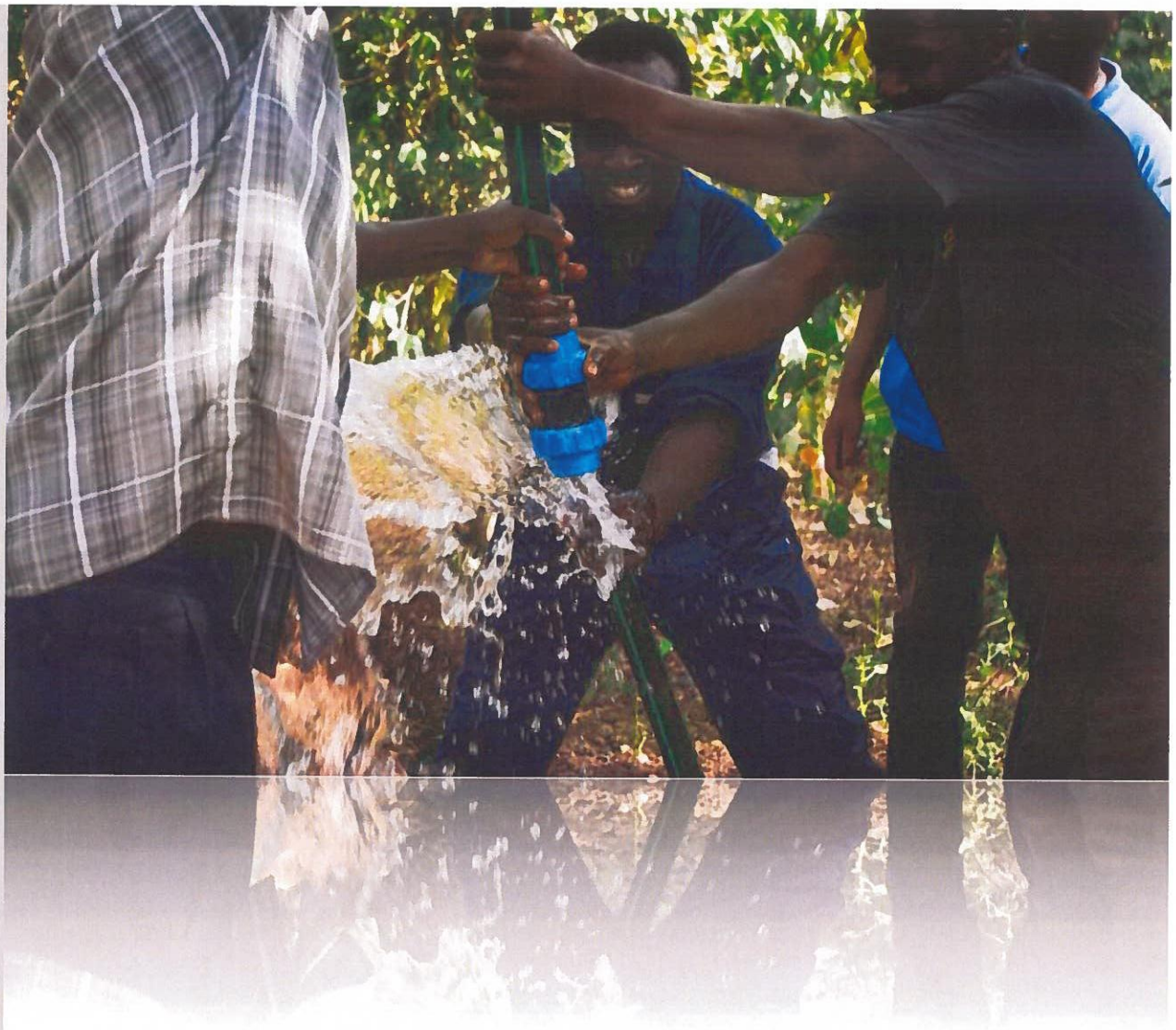


Namatala is the largest urban slum in the eastern region. Situated to the west of Mbale, over 50% of its ever-growing population is under the age of 16. Its inhabitants come from a mix of native tribes, with multiple faith backgrounds and languages represented.

Musoto, situated just outside Mbale town, where many survive on the production and distribution of alcohol. The residents of Musoto struggle to meet their basic needs and many have succumbed to the devastating effects of alcoholism.

Mooni, a primarily Muslim community, is situated in a relatively fertile rural area at the bottom of the Elgon Mountain range. Its people, are historically subsistence farmers, growing produce for themselves and selling any surplus at the Mbale market.

J E N G A



"Two are better than one, because they have a good return for their labour."

Ecclesiastes 4:9



In Uganda:

32,000 babies born to teenage mothers every month.
(https://www.unicef.org/uganda/media/13666/file/National Strategy to end Child marriage and Teenage Pregnancy 2022-2027.pdf)

41% of youth (18 - 30) not in education are unemployed.
(https://www.monitor.co.ug/uganda/business/markets/41-of-youth-out-of-school-not-employed-says-ubos--4024808)

3.75 million school girls living without access to proper sanitary care.
(https://www.newvision.co.ug/category/blogs/we-need-more-action-investment-in-menstrual-h-NV_104326)

81% of population engaged in subsistence farming.
(https://www.fao.org/in-action/scala/countries/uganda/en)

41.3% living below the international poverty line of $2.15 USD per day.
(https://www.worldbank.org/en/country/uganda/overview)

Only 1 in 4 children who begin primary school will make it to secondary school.
(https://www.unicef.org/uganda/what-we-do/quality-education?)

J E N G A



Our Projects - How We Help

JENGA operates over **40** diverse community development projects aimed at strengthening local society and offering a practical and tangible representation of God's love to the people they impact. We serve people of different ages, languages and religions, through programmes based in health, education, income generation and agriculture to name but a few. To read more about our individual projects, please see our website https://jengauganda.org/project/ for more information.

Founded on and guided by our **Christian faith**, we work for **sustainable and lasting change.** Our deepest desire is to help Ugandan people realise their own potential, so that they and their communities can thrive and not just survive. However we know that nothing we do relies solely on us. We recognise the need for **partnership** and as one of our core values, we work with both local Government, as well as other organisations, so that real change can take place.

OUR VISION

To see a thriving Uganda full of Godly leaders, influencing all spheres of society.





Building Better Together

In November 2023, the Minister of Internal Affairs, Major General Kahinda Otafiire, invited all Civil Society Organisations (CSOs) and all Non-Governmental Organisations (NGOs) to continue working in partnership with Government offices. He pointed out that, **'We must come together and work towards improving service delivery for our people.'** (https://www.monitor.co.ug/uganda/news/national/gen-otafiire-calls-for-closer-ties-with-ngos--4422344)

We are in complete agreement with General Otafire that partnership is key, and in this annual report we want to display how we have worked together this year with **four** of our **partners**, in order to see lives changed across Eastern Uganda.

"Alone we can do so little, together we can do so much."

(Helen Keller)





Introducing Our Partnerships

ZUKUKA BORA

COFFEE CO

REPUBLIC OF UGANDA
MINISTRY OF LOCAL GOVERNMENT

Evergreen Africa

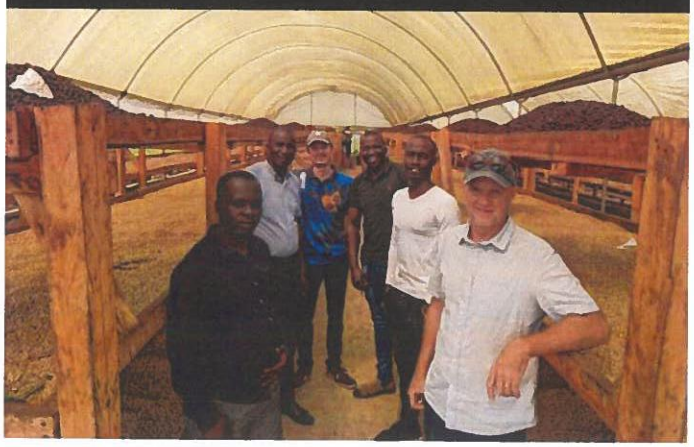
Wings of Refuge

ZUKUKA BORA
COFFEE CO

Economic Partnership

Q + A with Zukuka Bora Director

Dave Bishop
(pictured front)



Q: Could you briefly describe the vision behind Zukuka Bora Coffee and how it all began?

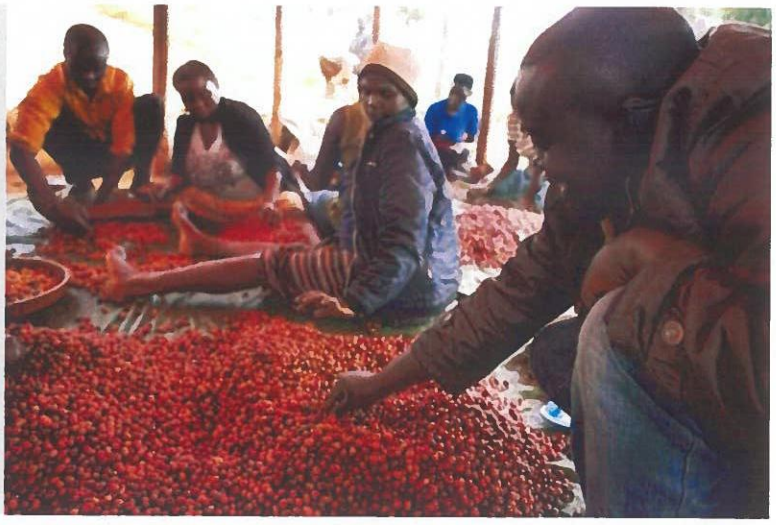
Our vision has grown and evolved since we began in 2016 but ultimately we desired to help improve the livelihoods of the remote farming communities living across Mt Elgon, through speciality coffee. At that time farmers were beginning to lose interest in growing coffee, often they were not being paid on time, if at all, and the money they did receive was so little that it was no longer a worthwhile livelihood. JENGA CDO originally started training the coffee farmers, on how to grow quality coffee so that it would be more attractive for buyers. However, we soon realised that this was not helping the farmers access a market for their produce and so Zukuka Bora Coffee began. Zukuka Bora was birthed out of JENGA CDO and even now as a registered business, it continues to stand on the shoulders of the reputation that JENGA has built in the local community.

"Zukuka Bora is a Luganda phrase, meaning, **'wake up and be revived.'** It is our prayer that we would help revive the coffee industry on the mountain and the livelihoods of the farmers."

In 2022 / 2023 Season Zukuka Bora has:

- Employed 12 full time staff.
- Exported coffee to 5 nations.
- Supported nearly 2000 farmers with prices 85% higher than when they first began.
- Employed 150 seasonal workers from the communities where they work.

"... we continue to stand on the shoulders of the reputation that JENGA has built in the local community."



Q: What has your partnership with JENGA looked like practically and how has it helped Zukuka to achieve its vision?

JENGA is a locally trusted NGO and because of its long standing relationship with the communities on the mountain, it helped to open a lot of doors for Zukuka when we first began. As the community trusted JENGA, it meant that they were more willing to partner with us as a business.

JENGA CDO has also practically helped our farmers with other trainings such as 'Farming God's Way,' in order to supplement their income. This is a method of farming that first began in Zimbabwe, and teaches environmentally friendly farming. In addition to this JENGA has set up VSLA (Village Savings and Loans Associations) groups in the communities where Zukuka buys coffee. We have encouraged our farmers to begin to use these savings groups to help budget for their families, especially as many only receive income once in the year.

We also hope that through our partnership we can bless the work of JENGA CDO, by generating some income for the work that they do. In recent years we have been able to pass a percentage of our profits to them, which I know has been a blessing, especially in this current economic climate.

"... it helped to open a lot of doors for Zukuka when we first began."

Q: What are your hopes for Zukuka's partnership with JENGA CDO in years to come?

Ultimately it is our hope that we would grow together, that the activities we do would complement the work of JENGA and support the organisation further through continued income generation. It is also our heart to see our coffee farmers continue to thrive and we hope that our partnership with JENGA will ultimately help to support them.

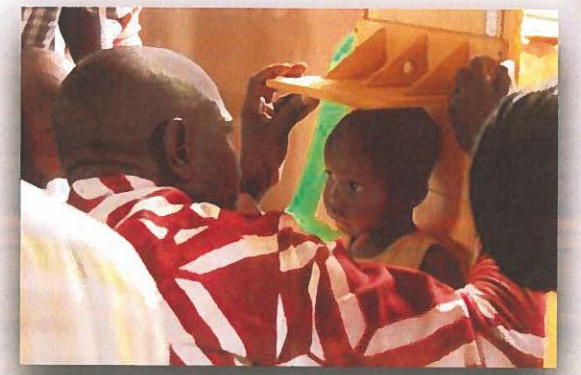
Partnership in Service Delivery

Over the years **JENGA** has developed a close working relationship with the Government offices in both Mbale city and district, and today that relationship cuts across a number of sectors, including health and education.

HEALTH

One of the major strategies of the **Ministry of Health** in Uganda, has been to develop **'Village Health Teams (VHTs),'** in an effort to promote basic health care, particularly in the hard to reach areas. This involves identifying volunteers from the community who will receive health training every three months and afterwards the VHTs then disseminate this knowledge to their communities. According to MOH strategy guidelines over **'75% of diseases are preventable** if people adopted well known behaviours that promote better health.'



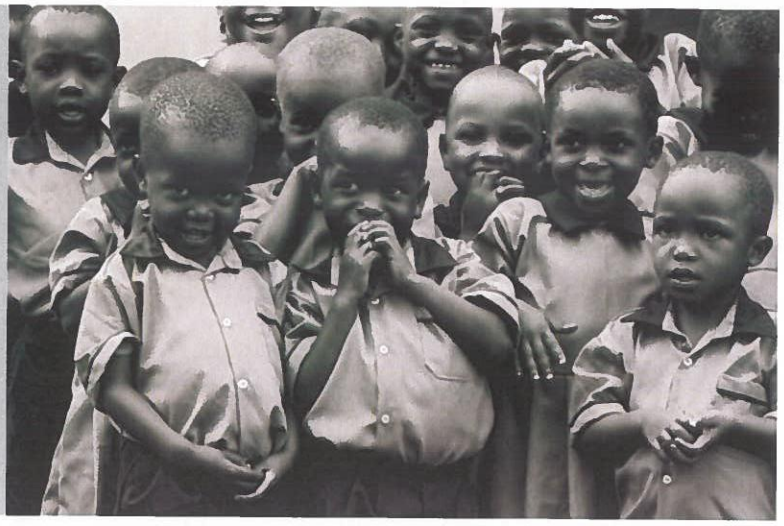


In the Mbale region, JENGA has been instrumental in helping to train VHTs and over this past year we have also extended our reach in Eastern Uganda to include the **District of Budaka**. Additionally, our trainings have also expanded to include the topic of nutrition, helping to tackle the issue of childhood stunting and development in the early years, a predominant issue in many villages.

In 2022 - 2023 the JENGA CDO Health Team has:

- **Trained 63 VHTs in identifying and preventing malnutrition.**
- **Completed initial VHT training with 17 new VHTs in Budaka District and 40 new VHTs in the Northern Division of the City.**
- **Completed continual professional development with 219 active VHTs across 6 sub-counties of Mbale District.**
- **Trained 25 Traditional Birth Attendants on Maternal Child Health issues.**

"We must come together and work towards improving service delivery for our people."
General Otafiire
(Ministry of Internal Affairs)



EDUCATION

For the past number of years **Uganda's Ministry of Education and Sports,** have recognised **early literacy** as an area requiring intervention across Ugandan schools and a number of programmes promoting early literacy in schools have been organised across the nation. Since 2021, JENGA CDO (in partnership with READ for LIFE Uganda and the Education Office of Mbale City) has been involved with implementing an early literacy programme called **Fun of Phonics,** in 61 Government Primary Schools. This programme focuses on teaching children the skills of decoding and encoding, enabling them to learn how to read and write more effectively.



In this past year JENGA held our second presentation ceremony, awarding a further 100 teachers and administrators with certificates, acknowledging the achievements they have made so far in their classrooms. In attendance was the Principal Education Officer of the City, Ms Linus Nasimiyu (pictured above), who encouraged the teachers present to move forward with the programme. She stated that, **'The work of development partners like JENGA CDO, help to shape our academic performance because early quality learning is key to the success of our children.'**



"Reading is the gateway for children, that makes all other learning possible."

Barack Obama

Partnership in General Development

In recent years a key partner in development has been **EVERGREEN AFRICA**.
In Uganda, the local government is not always able to offer the breadth of services required for a fast-growing population, in a nation that has only had autonomy for about 60 years. To try and meet the ever-growing needs of its people, the government recognises the critical importance of partnership with international organisations, to help achieve their goals. Similarly, JENGA recognises that for us to act as a bridge between local government and its people, we also need international partners to work with us in order to help offer the services that are required. An example of this is in the hard-to-reach area of **Wanale Ridge** (pictured right).



These foothills of Mt Elgon (the 22nd largest mountain on the African Continent) are home to **25,000 people** and provide a beautiful scenic backdrop for Mbale City. Most people in this region are living in conditions of **'extreme poverty,'** as defined by the UN. JENGA has had an active presence here since 2005 with our original project being a gravity flow water system for 6000 people. While we have seen a degree of transformational change over the years, it is just not possible for a single organisation to deliver the vastness of services required for an under developed area. And this is why partnerships with organisations like **EVERGREEN AFRICA** are critical for success.



"JENGA's guidance and support have been exceptional since we first began partnering with them in 2014."

Paul Voltzenlogel
(Evergreen Africa)

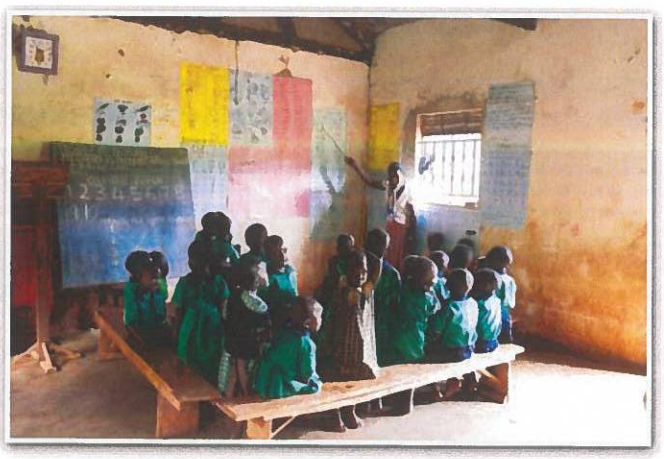


The current Executive Officer of EVERGREEN (Paul Voltzenlogel) had been involved with JENGA through a former organisation in a different area, and so already knew the core services that JENGA offered, as well as the community needs at a basic foundational level. Upon joining EVERGREEN, he had a desire for their work to support a neglected region and after their own evaluative research, a strategic action plan was formed, with **JENGA CDO being asked to be the implementing partner**. Since our partnership began EVERGREEN's role has been to fundraise and provide financial oversight, together with the project design and strategy. JENGA's role has been community mobilisation, service delivery and implementation as well as providing all in country legal requirements.

Together JENGA and EVERGREEN have:

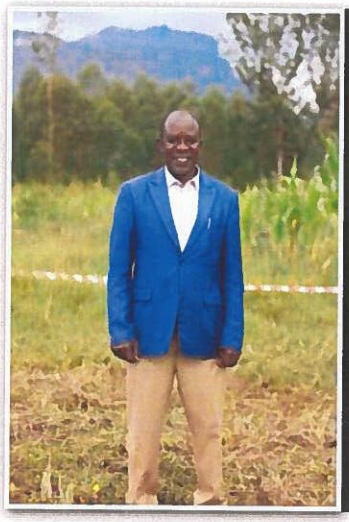
- Trained and continues to oversee **257 VHTs** in community health.
- Provided goats for **187 widows and single mothers**, to assist with income generation.
- Trained **150 farmers** in modern farming methods, and developed a market garden that can be used for demonstration and training purposes.
- Established **80 'Village Savings & Loans Associations' impacting 2,800 households**, saving a total of **17 million Ugandan shillings** last year.
- Developed Rock Nursery School in Wanale, providing **150 nursery school places** for children who would not otherwise have gone to school. This also provides jobs for **5 teachers and 2 auxiliary staff.**
- Established a 'Menstrual Health' project in **5 schools** across Wanale Ridge. This includes building toilet blocks specifically for girls, training teachers on reproductive health to help them educate both boys and girls above the age of 10, as well as running health clubs in the schools that teaches girls to make reusable sanitary pads.





Wings of Refuge

Partnership in Administrative Services



Q + A with Wings of Refuge Uganda Chairperson

Pastor Sam Macho

Wings of Refuge Uganda has been based in Mbale since 2015. Could you briefly explain the vision of the organisation and your role within that?

In the late 1980's God began speaking to us as a group of Pastors in Mbale about revival coming to Uganda, and that it required the church to establish a prayer centre, particularly in this region to see the promises of God fulfilled. The leadership of the 'Wings of Refuge,' ministry in America had a similar vision for the Mbale region and believed that this prayer centre would not just be a place of intercession and 24 / 7 worship, but it would also provide a place of refuge to minister to people who needed to experience the strengthening presence of the Lord. JENGA CDO played an integral part in introducing the leadership of the 'Wings of Refuge' to us here in Mbale in 2015. Shortly after, a board was formed for the 'Wings of Refuge, Uganda,' of which I am now Chairperson.

Since its inception, Wings of Refuge Uganda has been partnering with JENGA CDO, could you explain what this has looked liked practically?

JENGA has majorly helped us as an organisation with administrative issues. Their advice, particularly with all things pertaining to Government legalities has been invaluable. For example they have helped us register as an NGO, as well as renew this registration, they have helped in the area of donor and finance management and last but not least have helped us purchase land and acquire the land titles.





"... their advice has been invaluable ..."

What impact has your partnership with JENGA CDO had on achieving your vision?

Through the advice and services that JENGA has provided, we as an organisation are a step closer to seeing our vision fulfilled. As JENGA has helped to take care of the legalities of the organisation, it has freed us up as the leadership of Wings to move forward with the actual work. We have been able to establish a small team and are conducting trainings so that they are ready and empowered when the prayer centre eventually opens. Where there have been challenges, JENGA has stepped in with wise advice and a general way forward.



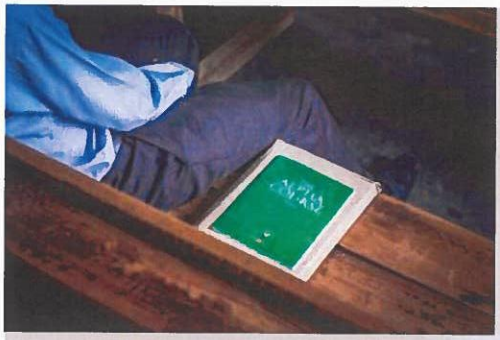
"... it is my desire that our relationship would become stronger ..."

What are your hopes for WING's partnership with JENGA in the years to come?

JENGA CDO has helped to lay the foundation of this ministry and as we as an organisation grow into our full potential, it is my desire that our relationship would become stronger. It is also my prayer that when the time comes for a change of leadership in either organisation, that our partnership would not lose sight of what God has established in this work.

Collaborating for Greater Impact

(Key Achievements of the Year)



3180 students in 53 schools completed the Alpha Discipleship Course, across the Mbale District



Over 15,000 children impacted by the 'Fun of Phonics' early literacy programme



742 parents accessed parenting trainings across 22 Children's Clubs

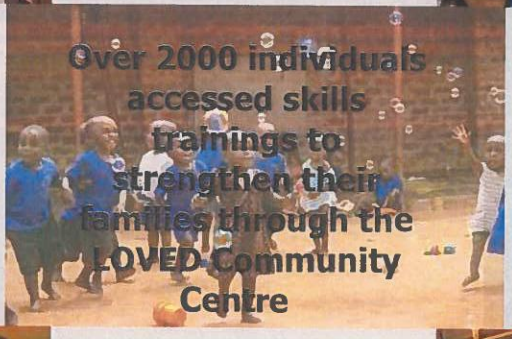
149 students sponsored, across nursery , primary, secondary and tertiary education



95 young women graduated from our Vocational Programme



9234 individuals supported in our Hospital Ministry



Over 2000 individuals accessed skills trainings to strengthen their families through the LOVED Community Centre

345 Village Savings & Loans Groups, supporting approximately 12,075 families



75 juvenile inmates supported each month with health care needs



CONGRATULATIONS



It would be amiss of us, if we did not acknowledge another achievement of this past year. Our **Co - Founder and Executive Director Mr Robby Keen,** has been awarded an MBE in the first Honours list of King Charles III.

Robby, along with **Co - Founder and Country Director Mr Vincent Munyosi,** has worked tirelessly over the past 20 years to see real transformational change across Eastern Uganda. Whilst this honour has been awarded to Robby (and is much deserved), we acknowledge that it is also a recognition of the work of the JENGA team as a whole and so we are looking forward to celebrating together.

WELL DONE, VERY MUCH DESERVED!

A Note From Our Executive Director



At the beginning of this past year, God told us that JENGA was entering a season of 'weeding'. In a nation reliant on small-scale farming, we know well that weeding is a critical part of the process necessary to produce a successful harvest. Weeding not only removes obstacles, but also clears the way for new things to come.

It has been a year of thorough assessment through monitoring and evaluation, critical changes, and strategic investment. Some of these critical changes have been painful, with parting ways of close relationships. We have had more personnel changes in the last year, than in our previous 18. We have also invested massively into improved administrative systems; our entire organisational IT system has been upgraded, including a brand-new online accounting system. And we have eventually launched our new website which was much overdue! In addition to this, there have been a number of large construction projects with the LOVED community centre being built in Namatala slum, as well as the building of the Zukuka Bora Coffee Company's offices, roastery and cupping lab.

The last year has also seen the Ugandan government requiring more accountability from NGOs operating here, but often on short notice with ever changing guidance. Obviously, compliance is critical and we are committed to meeting these legal requirements, but it dramatically increases our workload, costs, and stress.

Much of what JENGA does is not only to directly serve those in need but also to offer support to partnering organisations, individuals, and the local government. Collaboration with complementary partners is needed now more than ever before and the request for our partnership has never been greater.

With all that said, it has been a successful and busy year, but as ever, it has been tough. But then loving and serving others through charitable projects has never been easy, (and Jesus never said that it would be), but it does remain very rewarding for both us and those we are honoured to help. For those who have stood with us relationally, financially and prayerfully, thank you and God bless you!

Yours Sincerely,



Robby Keen

(Executive Director)

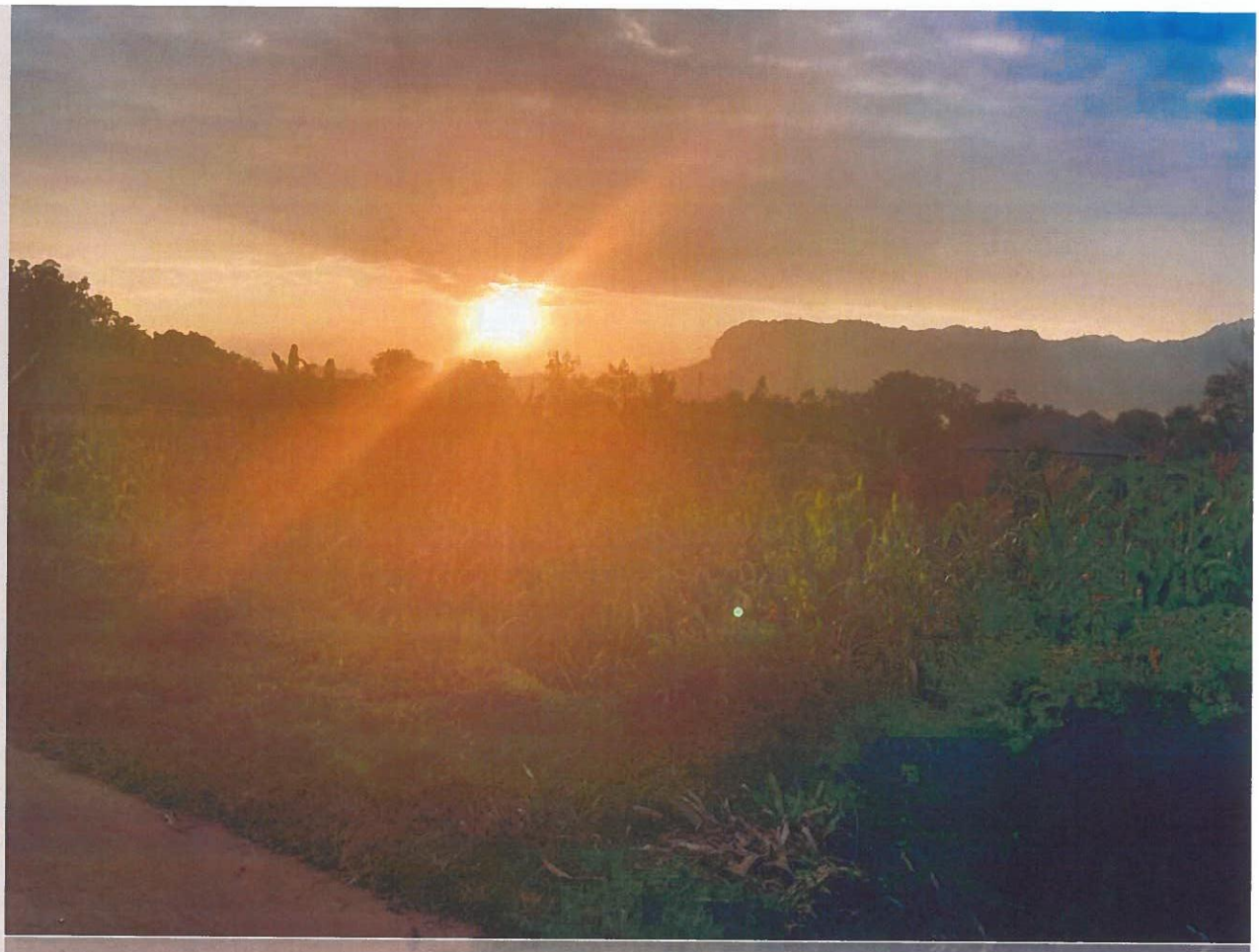
J

E

N

G

A



"In all my prayers for all of you, I always pray with joy because of your partnership in the gospel from the first day until now."

Philippians 1: 4 - 5

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed dated January 2007, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

JENGA UK was established in 2007 as a sister charity to JENGA Uganda, Community Development Outreach. Our mission, vision and efforts continue to revolve around empowering JENGA Uganda to further develop their ministry. All of JENGA UK's policies serve this purpose.

JENGA Uganda, CDO is a registered Ugandan charity providing the basic essentials of life to the most vulnerable and needy people of Mbale, Uganda. Through diverse and sustainable development projects, JENGA Uganda aims to demonstrate the love of God in both word and deed to the people they serve. Together, JENGA Uganda and JENGA UK are working to equip Ugandans to meet their own unique needs and to promote real, lasting change.

JENGA UK's vision, which shapes all of our yearly activities and objectives, is to see JENGA Uganda continue to grow, flourish and increase their capacity to shape a better future for the disadvantaged of Uganda. We believe that Ugandans are the most sustainable way to facilitate effective, long lasting development. Our role and objective, as JENGA UK, is to support our Ugandan sister-charity to the best of our ability.

In identifying our activities and objectives for this year, JENGA UK's trustees have paid due regard to the guidance issued by the Charity Commission.

The strategies employed to meet the aforementioned objectives are:

Engaging Partners: Because JENGA UK seeks to serve the wider mission of JENGA Uganda, engaging worldwide partners to support and invest in JENGA's work is essential. This year, JENGA UK continued to engage with our current partners based within the United Kingdom, as well as to make connections with new partners who share a likeminded vision and mission. JENGA UK has also worked to develop relationships with international partners based in Australia and the United States.

Empowering International Volunteers: Although JENGA UK does not officially sponsor or send any international volunteers to JENGA Uganda, JENGA Uganda does receive international volunteers from around the world. JENGA UK feels very strongly that any volunteers working with vulnerable people should undergo a thorough application, screening and preparation process. With the aforementioned purpose of increasing JENGA Uganda's capacity, JENGA UK has contracted an outside agency to aid in facilitating the coordination and equipping of JENGA Uganda's international volunteers, especially those travelling from within the United Kingdom. This includes individual volunteers as well as group-based teams.

Encouraging Honest Communication with Donors and Supporters: The receiving, processing, reporting and forwarding of UK-based donations is one of JENGA UK's primary roles within the JENGA network. JENGA Uganda is supported by a large group of donors based in England and Wales. Our desire to handle JENGA's finances with integrity and openness has encouraged us to foster an open channel of regular communication between JENGA and its donors. This year, our financial activities were ordered with this desire in mind.

Enlisting our Core Values: JENGA UK has continued to draw upon our core values to aid in setting our objectives and activities for this year. The ways that we went about engaging partners, empowering volunteers and encouraging donor communication are shaped by the following core values:

- Justice - We believe that God's call to be righteous is inextricably linked to justice. Righteousness and justice require us to help the vulnerable and defend the weak.
- Sustainability - All of JENGA's projects and programmes are bespoke. They're dreamed, designed and implemented by the local community. We believe that Ugandans are the long-term solution to their own unique problems.
- Empowerment - JENGA's goal is not to create foreign aid dependence. Our role is to help people by teaching and equipping them to help themselves. In all of JENGA initiatives, local communities, partners and workers are essential.
- Partnership - All of JENGA projects are a result of equal partnerships with both local and international partners, where mutual respect and co-operation are the foundations for all activity.
- Cultural Sensitivity - JENGA has never set out to implement Western fixes to Uganda's problems. Ugandans have their own culture with unique values, morals and motivations. It's vital that we acknowledge and honour this truth.

Achievements and performance

Please see details in the annual review of what Jenga and its associated NGO in Uganda have achieved this year.

Financial review

During the year the charity received donations (including associated gift aid) of £380,775, the majority of which was to fund specific activities in Uganda. By the end of the year, £370,408 had been transferred to Uganda with £30,812 being left in restricted funds. The balance of unrestricted funds at the balance sheet date was £30,171 which included £25,218 set aside in designated funds for UK office administration, contingencies and staff and trustee travel to Uganda.

Free reserves as defined by the Charity Commission amounted to £30,171.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a minimum level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established by deed on 10th January 2007.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Williams	
Michael Cooke	(Resigned 6 June 2023)
Yvonne Cooke	(Resigned 6 June 2023)
Rev J Purle	
J O'Brien	
A Mayo	
O Graham	(Appointed 19 November 2022)
M Kim	(Appointed 13 January 2024)
J Webster	(Appointed 13 January 2024)

The trustees' report was approved by the Board of Trustees.

.....

M Williams

Trustee 6/27/2024

Dated: .....

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

I report to the trustees on my examination of the financial statements of Jenga Community Development Outreach (UK) (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Nicholas Corden

Dated: 28th June 2024

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:									
Donations and legacies	2	57,838	797	322,140	380,775	79,832	-	310,450	390,282
Total income		57,838	797	322,140	380,775	79,832	-	310,450	390,282
Expenditure on:									
Charitable activities	3	38,192	15,440	316,776	370,408	61,397	16,419	298,646	376,462
Total expenditure		38,192	15,440	316,776	370,408	61,397	16,419	298,646	376,462
Net income/(expenditure)		19,646	(14,643)	5,364	10,367	18,435	(16,419)	11,804	13,820
Transfers between funds		(14,844)	14,834	10	-	(22,434)	22,434	-	-
Net movement in funds		4,802	191	5,374	10,367	(3,999)	6,015	11,804	13,820
Reconciliation of funds:									
Fund balances at 1 September 2022		151	25,027	25,438	50,616	4,150	19,012	13,634	36,796
Fund balances at 31 August 2023		4,953	25,218	30,812	60,983	151	25,027	25,438	50,616

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

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	9	10,652		2,031	
Cash at bank and in hand		50,331		48,585	
		60,983		50,616	
Net current assets			60,983		50,616
Income funds					
Restricted funds	10		30,812		25,438
Unrestricted funds					
Designated funds	11	25,218		25,027	
General unrestricted funds		4,953		151	
			30,171		25,178
			60,983		50,616

The financial statements were approved by the Trustees on .....

Matt Williams

.....

M Williams
Trustee

6/27/2024

1 Accounting policies

Charity information

Jenga Community Development Outreach (UK) is a Charitable Trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.6 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 **Donations and legacies**

	Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total 2023	Unrestricted funds general 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£	£
Donations and gifts	51,771	797	303,346	355,914	71,442	287,301	358,743
Gift aid	6,067	-	18,794	24,861	8,390	23,149	31,539
	57,838	797	322,140	380,775	79,832	310,450	390,282

3 Expenditure on charitable activities

	Grants to Jenga Uganda 2023 £	UK office costs 2023 £	Total 2023 £	Grants to Jenga Uganda 2022 £	UK office costs 2022 £	Total 2022 £
Direct costs						
Grant funding of activities (see note 4)	362,393	-	362,393	362,190	-	362,190
Share of support and governance costs (see note 5)						
Support	-	8,015	8,015	-	14,272	14,272
	362,393	8,015	370,408	362,190	14,272	376,462
Analysis by fund						
Unrestricted funds - general	38,117	75	38,192	59,585	1,812	61,397
Unrestricted funds - designated funds	7,500	7,940	15,440	7,500	8,919	16,419
Restricted funds	316,776	-	316,776	295,105	3,541	298,646
	362,393	8,015	370,408	362,190	14,272	376,462

All grant funding is to Jenga Uganda.

4 Grants payable

	2023	2022

All grants in both years were paid to Jenga Uganda.

5 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
UK office costs	5,134	-	5,134	8,220	-	8,220
Staff travel	1,340	-	1,340	612	-	612
Communications	1,541	-	1,541	5,440	-	5,440
	8,015	-	8,015	14,272	-	14,272
Analysed between						
Charitable activities	8,015	-	8,015	14,272	-	14,272

No payments were made to the Independent Examiner in either year.

6 Trustees

No trustees received remuneration during the year (2022-£nil). The charity incurred £45 in connection with trustee meeting expenses (2022-£52).

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

Amounts falling due within one year:	2023 £	2022 £
Other debtors	10,652	2,031

10 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds			
	Balance at 1 September 2021	Incoming resources	Resources expended	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£	£	£	£
Coffee	-	5,000	(5,000)	-	-	-	-	-
Secondary education	1,323	13,197	(13,553)	967	13,123	(13,232)	-	858
Grain storage	488	6,300	(6,487)	301	3,537	(3,637)	-	201
Loved Children's Centre	10,157	35,239	(36,039)	1,440	42,319	(38,870)	-	4,889
Other	1,666	250,715	(237,567)	22,730	250,715	(237,567)	10	24,864
	13,634	310,450	(298,646)	25,438	320,172	(314,808)	10	30,812

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
Trustee and staff trips	3,336	-	(1,340)	1,800	3,796
Office administration	7,153	-	(5,144)	5,534	7,543
Cpmtingency	12,000	-	-	-	12,000
Other funds	2,538	797	(8,956)	7,490	1,869
	25,027	797	(15,440)	14,834	25,218

Previous year:	At 1 September 2021	Incoming resources	Resources expended	Transfers	At 31 August 2022
	£	£	£	£	£
Trustee and staff trips	2,148	-	(612)	1,800	3,336
Office administration	2,325	-	(8,306)	13,134	7,153
Other	14,539	-	(7,501)	7,500	14,538
	19,012		(16,419)	22,434	25,027

12 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds designated funds	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
At 31 August 2023:				
Current assets/(liabilities)	4,953	25,218	30,812	60,983
	4,953	25,218	30,812	60,983

12 Analysis of net assets between funds (Continued)

	Unrestricted funds general	Unrestricted funds designated funds	Restricted funds	Total
	2022	2022	2022	2022
	£	£	£	£
At 31 August 2022:				
Current assets/(liabilities)	151	25,027	25,438	50,616
	151	25,027	25,438	50,616

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

England & Wales - Charity number 1117877

Accounts

Charity Registration No. 1117877

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

Martin Williams	
Michael Cooke	(Resigned 8th June 2023)
Yvonne Cooke	(Resigned 8th June 2023)
Rev Joanne Purle	
John O'Brien	
Andrew Mayo	
Olivia Brown	(Appointed 19 November 2022)

Charity Number: 1117877

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

CONTENTS

	Page
Trustees report	1 - 17
Independent examiners report	18
Statement of financial activities	19 - 20
Balance Sheet	21
Notes to the financial statements	22 - 28

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

JENGA Community Development Outreach (UK) ('JENGA UK') is a Christian charity, founded in 2007, whose principal activity is to support the work of JENGA Uganda Community Development Outreach ('JENGA Uganda'). JENGA Uganda is a registered Ugandan charity providing the basic essentials of life to the most vulnerable and needy people of Mbale, Uganda. JENGA Uganda aims to demonstrate the word of God in both word and deed to the people they serve. JENGA UK and JENGA Uganda are working together to equip Ugandans to meet their own unique needs and to promote real, lasting change.

JENGA UK has carried out its purpose for the public benefit by empowering JENGA Uganda through financial support and practical assistance as they serve the vulnerable people of Uganda.

JENGA UK and its trustees have had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the governance is relevant.

At the Annual General Meeting in 2021, one of our original trustees, Jan Foster, retired. Jan was responsible for the administration of the charity for many years. Sadly, she subsequently passed away in 2022 and the charity has honoured her contribution by planting a set of trees in Mbale.

At the same Annual General Meeting, the Reverend Jo Purle was warmly invited to the board of trustees. Jo was, with Robby Keen, a pioneer of Jenga in Uganda and will be an undoubted asset to the Board.

During the year, the Board kept itself informed of developments in Uganda via briefings from Robby Keen, Jenga Uganda's Executive Director. These were held in person, as well as virtually, including regular monthly updates. Some of the highlights of the year in Uganda are included later in this report.

During the financial year, only one team was sent to help Jenga Uganda in their many projects. This was mainly due to the continuing nervousness around international travel as the effects of the Covid pandemic slowly abated.

Financial report

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed dated 10th January 2007, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102)" (as amended for accounting periods commencing 1st January 2016).

During the year, the charity received donations (including associated gift aid) of £390,282 of which £310,450 was to fund specific activities in Uganda. These donations were transferred to Uganda on a monthly basis. At the year-end, the restricted funds balance was £25,438 and unrestricted funds were £25,178, which included £25,027 designated for particular purposes.

Restricted income was £310,450, ahead of the previous year's £262,666, while unrestricted income was £79832, virtually unchanged from the previous year's £79,008. The number of regular donors to unrestricted income remained remarkably stable during the year.

It is the policy of the charity that unrestricted funds and those funds designated as above should be maintained at a level equivalent to between three- and six-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

There were no disclosable related party transactions during the year (2021 - none).



JENGA Uganda 2021-2022







Our mission, vision & values

Our Mission

To improve the quality of life of the vulnerable and disadvantaged in the poorest communities by demonstrating the love of God through word and deed.





Our Vision

To see a thriving Uganda full of Godly leaders influencing all spheres of society, an increase in sustainable community partnerships delivering holistic transformation, and a reimagined and revived church reflecting and advancing the Kingdom of God.

Our Values

1. Loving God through living worship
2. Loving people through empowerment
3. Seeing communities revived and holistically restored
4. Building God's Kingdom through holistic ministry





Our Communities

We believe that God's heart is the same for all of His people and for all of Uganda. However, JENGA has been given a specific mandate to invest in and around Mbale. It's a diverse city with equally diverse residents, challenges and needs. **We love where we are, the places we work and the people who live here.**

WHERE WE ARE

JENGA works in both the urban slums and rural villages of Eastern Uganda. The majority of our projects are focussed within the region of Mbale, but our reach extends much further. Our awareness of needs outside of Mbale is ever-growing. And therefore, so is our presence in those places.

Mbale is located in the Eastern Region of Uganda at the foot of Mount Elgon. The town's population is difficult to quantify, but it is considered one of the nation's largest urban areas. It is situated approximately 230 kilometers East of Kampala (Uganda's capital) and 40km West of the Kenyan border.

The population, half of which are under the age of 16, is composed of a complex and diverse range of tribes. While roughly three quarters of Uganda's residents are Christian, the remaining quarter profess local beliefs, Islam, or no religion at all.

JENGA's influence is spreading across all of Eastern Uganda – from the depths of Mbale's slums to the mountain-top coffee fields of Mount Wanale.

Namatala is the largest urban slum in the eastern region. Situated to the west of Mbale, over 50% of its ever-growing population are under the age of 16. Its inhabitants come from a mishmash of native tribes, with multiple faith backgrounds and languages represented within a small geographic area. Its economic, relational and spiritual challenges are as diverse as the people who live there.

Musoto is another slum area in Mbale and many here survive on the production and distribution of alcohol. The residents of Musoto struggle to meet their basic needs and many have succumbed to the devastating effects of alcoholism.

Mooni is a primarily Muslim community situated in a relatively fertile rural area at the bottom of the Elgon Mountain range. Its people, mostly members of the local Bugisu tribe, are historically subsistence farmers, growing produce for themselves and selling any surplus at the Mbale market, just a few miles away. Mooni is the birth-place of JENGA's projects, hosting our first water project.






Our Projects

JENGA operates over 40 varied, community development projects aimed at strengthening local society and offering a practical, tangible representation of God's love to the people they impact.

We serve people of many different ages, languages, and religions through programmes involving education, men and women's ministry, health, street children, prison outreach, clean water projects, income generating initiatives and more.

Because we want to meet the real needs of Uganda, and because those needs are always changing and growing, so is **what we do.**

WHAT WE DO

JENGA provides the basic essentials of life to the most vulnerable and needy people of Mbale, Uganda. Through diverse and sustainable development projects we are equipping Ugandans to meet the needs of their neighbours and to forever change their communities.

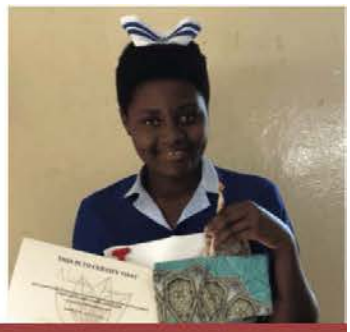
We supply entire villages with clean water. We train women to save and wisely invest their money. We give goats to widows and provide vocational training to vulnerable single mothers. We pray with prison inmates and sponsor kids to attend school. Our projects are diverse and our presence is widespread.

Our projects are structured differently. We don't want to repeat the mistakes of the organisations who've come (and the many who've gone) before us. There is no "one-size-fits-all" solution for the unique problems of Uganda. Each of JENGA's projects are bespoke - dreamed, designed, and implemented to promote lasting change. To ensure sustainability, we're empowering and equipping locals. Communities are consulted and engaged. The recipients of the aid are also the creators and deliverers of it. Ugandans are vitally involved in every aspect of what we do because we want to build lasting bridges out of poverty – not simply throw a makeshift bandage over it.

And, its working. We've seen real results and time-tested transformation. But, the work is far from done.







Our year in numbers

We facilitated **215** village savings groups which support **7,350** women.

4,805 students in **40** institutions successfully completed the ALPHA course.

450 primary school teachers from **62** schools trained in phonics, helping **31,310** children to become better readers.

940 young people mentored and supported, including juveniles, detained in the Mbale youth prison.

4,100 patients in the Mbale Regional Referral hospital received medical support and bedside care.

Trained **902** church leaders were pastored and discipled and **706** new believers who gave their lives to Christ.





Our year in numbers

4,534 children equipped and encouraged through trainings, conferences, and parties.

397,000 tons of coffee purchased, with **73%** of operating costs paid directly to the farmers.

828 adults empowered with positive parenting skills and knowledge about child rights.

17,280 admitted patients lacking food in Mbale Referral Regional hospital received healthy, balanced meals during their stay.

221 malnourished children and **20** families experiencing food insecurity were supported with nutritional feeding.

Encouraged **5,400+** inmates on a monthly basis through prison ministry and support.





Our highlights of the year

Village Savings and Loans

- **1,052,424,000** UGX (£227,000/$280,000) was saved
- **320** groups run over **10** years
- **11,000+** women/families are saving
- **170+** local organisations employees have been supported in setting up their own savings groups

These numbers alone give an indication of the dramatic growth and success associated with the savings groups. What's truly incredible is that most members save with the smallest coins, little by little, which adds up to significant sums. This is remarkable, considering that most of the members have not received formal education and survive on small businesses such as selling tomatoes or charcoal.

It is noteworthy that the demand to establish new groups comes entirely from individuals in the communities themselves, who have heard friends and neighbours speak of the difference and impact it has had in their lives. The testimonies from the women – most of the groups supported by JENGA are only for women – speak of being able to better support their families financially, and even that relationships at home have improved for the better, with men actively supporting the women to save. Such has been the impact that men in the community now want to participate, and the more recently established groups have allowed men to be members. Many women facilitate loans for their husbands because the rates are so good – even when they add some extra interest for the benefit of the group!

Savings groups begin by establishing a group of approximately 30 people. Often these may be existing women's community groups or agricultural groups, but they must be community based. Each week members meet to save what they can afford and receive between one and five 'shares' accordingly. One share may cost 2,000 Ugandan shillings (£0.43 GBP/$0.53 USD) and therefore a member can choose to save between 2,000 and 10,000 shillings (£0.43 GBP/$0.53 USD) per week.

Once the group fund reaches a certain threshold – typically after 3 months of saving – members can request loans






Our highlights of the year

from the fund, relative to the size of their deposit. The loans must either be for starting or supporting a business, supporting agricultural work or paying school fees. The loans are agreed collectively as a group, and an interest rate is set – typically between 5 and 10 per cent. Instances of defaulting on the loan are rare, as the social and mutual accountability of the group is strong, and members requesting a loan must have four supporting members who agree to pay the loan back if necessary.

The 'interest pot' is topped up by a system of fines agreed by the group, for various misdemeanours including being late to a meeting, having their mobile phone ring during a meeting, or for interrupting other members as they speak. After 12 months of saving, the group divides the interest from the loans and the proceeds from the fines depending on the number of shares held at the year end. Members typically earn at least 10 per cent on top of their investment into the group. The savings group cycle then starts again.

JENGA supports the groups by providing the initial training and startup materials, including locked boxes for the deposits and savings cards, and then by regular visits to each of the groups to check on progress and offer further support. This ongoing assistance to the groups, and in particular to the group leaders, has each of the groups to check on progress and offer further support. This ongoing mentorship to the groups, and in particular to the group leaders, has proven to be crucial in the effectiveness of the scheme.

With the ongoing success and growth of the groups, part of the programme includes the training of trainers (TOTs) and promoted group leaders to oversee a number of groups in their area. This helps to provide up to date information on how well the groups are doing, especially in the areas of accountability.

At various times of the year, most especially in the 'sharing' season when loans are due to be returned, it is sometimes necessary for an independent officer to assist group members in ensuring that all requirements for loan repayments are honoured.







Our highlights of the year



A few years ago, Gloria's* husband joined the army and abandoned her, leaving her to raise their three children alone. He has never returned.

Gloria worked hard to provide for herself and her children, and she joined a savings group in her community.

After the first year, she used her savings to start a business selling g-nuts in the main market. By 2019, she had saved enough to buy a small plot of land! Gloria is now building a semi-permanent house, and it's just lacking doors.

Gloria and her family have not received formal education and survive on small businesses such as selling tomatoes or charcoal.

*** Name changed to ensure anonymity**






Our highlights of the year

Young Women's Vocational Schools

- **Over 90%** of our graduates have found employment or begun their own business
- **2** groups run in our neighbouring slum communities
- **145** young women train in tailoring or hairdressing each year

JENGA runs two vocational schools for young mums and other young women who were forced to leave school early for various different reasons. These programmes run in the rural mountainous village of Mooni and the urban slum of Namatala.

Many of the young mums attending the schools have been left by their partners and are struggling to provide for themselves and their young children. There are few opportunities for work in these communities. By equipping them with skills such as hairdressing, tailoring and catering, we hope that the mums will be able to have a profession that enables them to be self-sustaining as well as be strengthened in their confidence and emotional well-being.

In the six years that this project has been running to date, we have seen tremendous success in the outcomes of the young women graduating from the project. More than 90% of graduates have now found employment or have established their own businesses. Some are employed with JENGA Design, selling their beautiful crafts to our visitors and in a restaurant in Mbale city. The income that we receive through JENGA Design is often used to support emergency cases for individuals, families or communities that are not otherwise budgeted or funded. For example, helping to rebuild someone's house that has been damaged by a storm, or supporting medical bills for those who are not able to afford to pay them themselves.

Our vocational schools in Mooni and Namatala train 145 young women in hairdressing and tailoring each year, with additional lessons in catering too. They meet with an emphasis on excellence in the training delivered. The training course lasts 9 months, ensuring that the pupils are well experienced and capable with different tailoring and hairdressing techniques which will allow them to thrive in an existing business, or when beginning their own.





Our highlights of the year

Our two training centres hold a range of equipment already in place – including hairdressing essentials, sewing machines, tailoring supplies, and some catering equipment. We are so thankful to our generous donors who ensure we are well supplied, as well as helping us to keep the equipment in a good state of repair. Our craft project, JENGA Design has also provided new sources of income to help cover these costs too.

We are so thankful that all our trainers are passionate about empowering young women in their communities, and we love to support their vision to become reality! These vocational schools offer so much hope to women from one of the poorest parts of east Uganda. The graduation parties here are like no other! The joy and celebration we witness from women graduating from this project show just how much it means to the local area and how significant it is to now have a form of income.

One massive benefit of JENGA being active in a variety of projects across Mbale is that we are able to be in ongoing contact with graduates of the programme. It is not our desire to simply train and then leave these young women to find their way on their own, but we like to follow them up too. In these cases, we will look to offer additional services through networking into other JENGA projects. We look to support graduates with our wider women's work – for example our regular community meetings and educational trainings as well as through our expanding network of savings groups. We recognise that empowering these young women to be able to better support themselves and their families, requires thought and action on a number of different levels, both practically and emotionally. We try to support wherever we can.





Our highlights of the year



Zaina* came to Mbale from Tororo after hearing about the vocational program.

Growing up with a single father who abused alcohol, Zaina had no opportunity for education as a child. After successfully completing the Young Mums tailoring course, Zaina started her own business in Tororo. She now has a small shop where she sells clothes and school uniforms for students. Her business helps her support herself and her sister, who has a baby with sickle cell anaemia.

Seeing the challenges that her sister faces, Zaina is motivated to use the knowledge she gained through Wise Choices for Life lessons during Young Mums. She is determined to focus on work now and wait to start a family until she is ready.

Young Mums has made such a difference in her life!

* **Name changed to ensure anonymity**





Our highlights of the year

Goat Gifting

- Since 2006 **3,500 goats** have been given away
- Approximately **21,000** family members have benefitted

Widows and orphans in hard to reach mountain communities often encounter the greatest financial hardships and are often forgotten about. JENGA's goat-rearing project is a highly sustainable and empowering way of supporting them. A cross-bred female goat of breeding age is given to beneficiaries identified by the community, after they have received training in how to properly care for their new goat. These goats provide income through their future offspring and the meat that they are able to provide.

Goats are easily the simplest and most reliable animal project to provide someone with. Goats are very easy to manage, very hard wearing and effectively look after themselves. They are a fast-growing investment – quite literally! A female goat can produce offspring twice a year and many times delivers twins or even triplets. We have countless testimonies from beneficiaries who have seen their goat 'business' exponentially increase in a short period of time. The most memorable quote from last year was one grandmother who said, "When I see my goat, I see gold."

Goats are sold regularly as and when the need arises to pay for emergency medical situations, school fees, seed capital for other business ventures, and even for people to build their own houses.

The model used is highly replicable and the sustainability of this project is ensured by returning the first born kid of each goat back to the project so it can be given away again to another individual in need. Since 2006 3,500 goats have been given away and we hope to continue to build on this momentum and expand the programme to reach new communities and people who haven't yet experienced life-changing projects like these.





Our highlights of the year



Lynnette* is one of the 20 women who received a goat in Bukonde in February.

Lynnette is blind, and as a result suffered a great deal of abuse. She is a single mother of four children, all of whom have different fathers who, very sadly, are unknown to her.

In spite of her situation, she actively looks for work and washes clothes for her neighbours with the help of a child.

Although none of her children are currently in school, her eldest son is now finding a sense of purpose in caring for their new goat. Through the project, Lynnette has also joined a savings group which is helping her to integrate more into her community and gain self-esteem.

The gift of the goat has been a turning point for Lynnette and her family!

*** Name changed to ensure anonymity**

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED IN 31 AUGUST 2022

The trustees who served during this year were:

Martin Williams	
Michael Cooke	(Resigned 8th June 2023)
Yvonne Cooke	(Resigned 8th June 2023)
Rev Joanne Purle	
John O'Brien	
Andrew Mayo	
Olivia Brown	(Appointed 19 November 2022)

The trustee's report was approved by the Board of Trustees.

……

Martin Williams

Martin Williams

……

Chairman of the Trustees
Dated: 15th June 2023

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

I report on the financial statements of the charity for the year ended 31 August 2022, which are set out on pages 20 to 29.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of .

It is my responsibility to:

(i) examine the financial statements under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and

  (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Nicholas Corden ACA
Summers Morgan

Dated: ...23rd June 2023

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies	**2**	79,832	-	310,450	390,282	341,674
Expenditure on:						
Charitable activities	**3**	61,397	16,419	298,646	376,462	380,476
Net incoming/(outgoing) resources before transfers		18,435	(16,419)	11,804	13,820	(38,802)
Net incoming/(outgoing) resources before transfers		18,435	(16,419)	11,804	13,820	(38,802)
Gross transfers between funds		(22,434)	22,434	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(3,999)	6,015	11,804	13,820	(38,802)
Fund balances at 1 September 2021		4,150	19,012	13,634	36,796	75,598
Fund balances at 31 August 2022		151	25,027	25,438	50,616	36,796

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:					
Donations and legacies	2	78,941	67	262,666	341,674
Expenditure on:					
Charitable activities	3	62,038	28,263	290,175	380,476
Net incoming/(outgoing) resources before transfers		16,903	(28,196)	(27,509)	(38,802)
Gross transfers between funds		(17,466)	17,490	(24)	-
Net (expenditure)/income for the year/ Net movement in funds		(563)	(10,706)	(27,533)	(38,802)
Fund balances at 1 September 2020		4,713	29,718	41,167	75,598
Fund balances at 31 August 2021		4,150	19,012	13,634	36,796

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Debtors	**9**	2,031		4,425	
Cash at bank and in hand		48,585		32,371	
		50,616		36,796	
Net current assets			50,616		36,796
Income funds					
Restricted funds	**10**		25,438		13,634
Unrestricted funds					
Designated funds	**11**	25,027		19,012	
General unrestricted funds		151		4,150	
			25,178		23,162
			50,616		36,796

The financial statements were approved by the Trustees on 15th June 2023

Martin Williams

Martin Williams
Trustee
Chairman of the Trustees

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

---

1 Accounting policies

Charity information

Jenga Community Development Outreach (UK) is a Charitable Trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.6 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	71,442	287,301	358,743	72,642	67	243,942	316,651
Gift aid	8,390	23,149	31,539	6,299	-	18,724	25,023
	79,832	310,450	390,282	78,941	67	262,666	341,674

3 Charitable activities

	Grants to Jenga Uganda 2022 £	UK office costs 2022 £	Total 2022 £	Grants to Jenga Uganda 2021 £	UK office costs 2021 £	Total 2021 £
Grant funding of activities (see note 4)	362,190	-	362,190	358,278	-	358,278
Share of support costs (see note 5)	-	14,272	14,272	-	22,198	22,198
	362,190	14,272	376,462	358,278	22,198	380,476
Analysis by fund						
Unrestricted funds - general	59,585	1,812	61,397	61,758	280	62,038
Unrestricted funds - designated	7,500	8,919	16,419	6,345	21,918	28,263
Restricted funds	295,105	3,541	298,646	290,175	-	290,175
	362,190	14,272	376,462	358,278	22,198	380,476

All grant funding is to Jenga Uganda.

4 Grants payable

	2022	2021

All grants in both years were paid to Jenga Uganda.

-

5 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
UK office costs	8,220	-	8,220	12,554	-	12,554
Staff travel	612	-	612	581	-	581
Communications	5,440	-	5,440	9,063	-	9,063
	14,272	-	14,272	22,198	-	22,198
Analysed between						
Charitable activities	14,272	-	14,272	22,198	-	22,198

No payments were made to the Independent Examiner in either year.

6 Trustees

No trustees received remuneration during the year (2021-£nil). The charity incurred £52 in connection with trustee meeting expenses (2021-£112).

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Debtors

Amounts falling due within one year:	2022 £	2021 £
Other debtors	2,031	4,425

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds		
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 1 September 2021	Incoming resources	Resources expended	Balance at 31 August 2022
	£	£	£	£	£	£	£	£
UK communications	5,809	-	(5,809)	-	-	-	-	-
Coffee	-	5,550	(5,555)	5	-	5,000	(5,000)	-
Secondary education	2,779	12,809	(14,265)	-	1,323	13,197	(13,553)	967
Grain storage	200	3,988	(3,700)	-	488	6,300	(6,487)	301
Blossom Africa	-	5,663	(5,663)	-	-	-	-	-
Loved Children's Centre	5,496	36,446	(31,785)	-	2,240	35,239	(36,039)	1,440
Other	26,883	198,210	(223,398)	(29)	9,583	250,715	(237,567)	22,730
	41,167	262,666	(290,175)	(24)	13,634	310,450	(298,646)	25,438

11 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds						
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 1 September 2021	Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£	£	£	£
Trustee and staff trips	2,009	-	-	139	2,148	(612)	1,800	3,336
Office administration	13,832	-	(21,918)	10,262	2,325	(8,306)	13,134	7,153
Other	13,877	67	(6,345)	7,089	14,539	(7,501)	7,500	14,538
	29,718	67	(28,263)	17,490	19,012	(16,419)	22,434	25,027

12 Analysis of net assets between funds

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£	£	£
Fund balances at 31 August 2022 are represented by:								
Current assets/(liabilities)	151	25,027	25,438	50,616	4,150	19,012	13,634	36,796
	151	25,027	25,438	50,616	4,150	19,012	13,634	36,796

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

England & Wales - Charity number 1117877

Accounts

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees:
Martin Williams
Janet Foster
Michael Cooke
Yvonne Cooke
Andrew Mayo
John O'Brien

CONTENTS **Page**

Trustees' report	8
Independent examiner's report	20
Statement of financial activities	21
Balance sheet	22
Notes to the financial statements	23-29



ANNUAL REPORT 2020-2021



"What does the Lord require of you? To act justly and to love mercy and to walk humbly with your God."
Micah 6:8

TRUSTEES REPORT

Principal Activity

JENGA Community Development Outreach (UK) is a Christian charity, founded in 2007, to support the work of JENGA Uganda . JENGA Uganda is a registered Ugandan charity providing the basic essentials of life to the most vulnerable and needy people of Mbale, Uganda.

JENGA Uganda aims to demonstrate the word of God in both word and deed to the people they serve. Together, JENGA UK and JENGA Uganda are working to equip Ugandans to meet their own unique needs and to promote real, lasting change.

The trustees present their report and accounts for the year ended 31 August 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). JENGA UK has carried out its purpose for the public benefit by empowering JENGA Uganda through financial support and practical assistance as they serve the vulnerable people of Uganda.

JENGA UK and its trustees had due regard to the Charities Commission's public benefit guidance when exercising any powers or duties to which the governance is relevant.

Through the twelve months of the financial year,we were unable to send any volunteers and teams out to help Jenga Uganda in their many projects due to the Covid pandemic. There were no requests to join as Uganda had announced that no visitors were allowed into the country. Almost all of the world was in lockdown mode due to the Delta variant of Covid 19.

With both the Jenga Office and the Loved Centre fully functional, our teams were able to work as best as they could when allowed by the Government and the local authorities restrictions.

At our last Annual General Meeting we said goodbye to one of our original Trustees, Nigel Kiernander. Nigel was instrumental in writing our policies and procedures when we started in 2006. Nigel will be missed and wish him well with his own charity.

In May,our contract with Boldly,Simply,Daily,which had been our administration team for 4 years, came to an end when the funding provided for their support was fully utilised. We thank Jess and Mark for all they have done for both Jenga Uganda and the UK and wish them well in their new ventures.

Through the twelve months, we held the majority of our meetings via the internet but were able to meet in person in June when Robby Keen, Our Ugandan CEO, was able to visit for a few weeks. He reported what the teams were able to achieve while working within the Government restrictions. Many of these achievements are described in this report.

Financial report

During the year, the charity received donations (including associated gift aid) of £341,674 of which £262,666 was to fund specific activities in Uganda. These donations are transferred to Uganda on a monthly basis. At the year-end, the restricted funds balance was £13,634 and unrestricted funds were £23,162, which included £19,012 designated for particular purposes.

While restricted income at £262,666 was a little down on the previous year's £290,157, there was a more significant reduction in the level of unrestricted income, down to £79,008 from £139,433. The Covid pandemic undoubtedly reduced the level of one-off gifts received, although the number of regular donors to unrestricted income remained remarkably stable during the year.

It is the policy of the charity that unrestricted funds and those funds designated as above should be maintained at a level equivalent to between three- and six-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The structure, governance and management of the charity was established by a charitable trust deed on 10 January 2007.

OPERATIONS IN MBALE, UGANDA



Our Mission

To improve the quality of life of the vulnerable and disadvantaged in the poorest communities by demonstrating the love of God through word and deed.

Our Vision

To see a thriving Uganda full of Godly leaders influencing all spheres of society, an increase in sustainable community partnerships delivering holistic transformation, and a re-imagined and revived church reflecting and advancing the Kingdom of God.





Our Values

- Loving God through living worship.
- Loving people through empowerment.
- Seeing communities revived and holistically transformed.
- Building God's Kingdom through holistic ministry.

OUR COMMUNITIES

JENGA works in both the urban slums and rural villages of Eastern Uganda. The majority of our projects are focused within the region of Mbale, but our reach does extend much further. Mbale is the capital of the Eastern region of Uganda situated at the foot of Mount Elgon. The town's population is difficult to quantify, but it is considered to be one of the nation's largest urban areas and has recently just been given city status. The population in this area, over half of which are under the age of 18, is a complex and diverse range of tribes, however the Bamasaaba (or alternatively the Bugisu) is the original tribe of the region. Our ministry originally focused in and around three key locations which represent some of the poorest communities in the area.

Namatala is the largest urban slum in Mbale and Eastern Uganda and over 50% of its population is under the age of 16. You will find a broad range of Ugandan tribes living in Namatala as it has experienced an influx of people from around the nation. Livelihood depends mainly on trading goods at a micro level, though some rely on waste from the market for survival.

Mooni is a relatively fertile rural area at the bottom of the Elgon Mountain range. Its people are historically from the local tribe and are subsistence farmers, providing for themselves and selling any surplus in the market at Mbale.

Musoto, another slum area, dominated by distilling local brew, originally made up of people who fled the LRA (Lord's Resistance Army) in the North of Uganda. The brewing of alcohol has become a way of life for most inhabitants of this deprived community and its effects are devastating.

Across each of the communities we work in, we believe that often people have the solutions to their own problems and our goal is to help them believe it too!



OUR YEAR IN NUMBERS

COFFEE
100 people employed by Zukuka Bora Coffee Company during the months of the coffee season and 2000 farmers receiving an above market price with additional bonuses for their coffee cherries.

EDUCATION
23 new primary schools added to our early literacy programme, and 150 early years' teachers newly trained in phonics.

LOVED CENTRE
65 young children being cared for daily at LOVED children's centre and 15 extra being assisted in the community. Through the careful feeding programme within LOVED, 30 children overcame malnutrition and 100 extra families helped with food support during Lockdown.

FOOD BANK
Just under $50,000 dollars' worth of food support has been distributed to the most vulnerable across our communities during the COVID lockdowns.
Approximately 46,000 people from over 5700 households received bars of soap and were trained in proper hand washing to help in the fight against COVID.

CHILDREN & YOUTH
12 Youth Empowerment Leaders are fully trained in the reproductive health programme, "Wise Choices for Life," and are now delivering this teaching to approximately 200 young people through our community Youth Empowerment Groups.116,000,000 Ugandan Shillings given out from our Blessings Fund" to help many families in difficult personal circumstances.

PRISONS
9 Prisons across the Eastern Region of Uganda were supported with food, soap, medication, and counselling, impacting the lives of approximately 3250 prisoners.

SAVINGS AND LOANS
5610 women regularly save as part of our 187 weekly savings & loans groups, 19 of which are newly formed this year. An AMAZING 1,248,428,900 Ugandan Shillings were saved in total during this financial year.

TRAINING
1574 church leaders trained in discipleship programme across 11 districts of the Eastern Region of Uganda.

OUR HIGHLIGHTS OF THE YEAR

EDUCATION

The WHO published findings from across the continent of Africa that children from wealthier families are 5 times more likely to complete secondary education compared to their poorer counterparts and this statistic definitely rings true for Uganda. UNICEF in 2015 reported that, “Only 24% of Uganda’s 9 million adolescents were actually enrolled in secondary education.”

The reasons for this can be complex and varied, but for many families in the communities where we serve, it often comes down to cost. School fees, uniforms and the general supplies required for learning are just unaffordable and it is for this reason that JENGA began its sponsorship programme in 2007. Since then, the project has grown to include students at all stages of education, ranging from those just beginning in nursery to university undergraduates, 120 in total.

Normally in pre COVID times the monthly sponsorship sent by donors would cover school tuition fees, lunches during term time, school uniform, a school bag - all necessities – learning materials, a yearly medical check and a Christmas gift. However, in these unprecedented times with Ugandan schools remaining closed for months at a time, we have had to repurpose our sponsorship donations to support our young people in different ways.

When some of the stricter transport and social distancing restrictions had been lifted, we hired a teacher to visit our youngest students in their homes to carry out some weekly lessons. For our older primary aged children, we provided learning packs for them to complete at home. For our young people at secondary level, we gave a small amount of capital to begin their own businesses. We wanted to ensure that our students were still learning to some degree. Some of the students raised chickens and then sold the eggs, while others used their capital to buy some second-hand clothes to sell in their communities. And for those students studying for a degree, we helped by providing a laptop to enable them to take part in the online learning that had been put in place by their universities.

Our dedicated team in the education department have done an incredible job at adapting their work and roles to help support our students in these difficult days. Despite all of the disturbances students faced in their learning, many of them still managed to achieve what they had hoped for, as below.

We could not be more proud!

CELEBRATE WITH US!

13 Primary 7 Students successfully passed their Primary Leaving Exam.
2 Senior 6 students passed A-Level exams and will be moving on to university.
4 Senior 4 students completed exams and are moving into vocational courses.
3 Students settled into their new university courses and started working online.
1 University student graduated with a degree in Education and is a newly qualified teacher.
2 Vocational students have completed their course and received their tailoring certificates.

VOCATIONAL TRAINING

UNICEF published a report in 2015 with some disturbing statistics about the vulnerability of adolescent girls in Uganda. Having one of the highest rates of teenage pregnancy in sub-Saharan Africa, estimated at 25%, Uganda's young mothers are at a high risk of poor maternal health, attempting unsafe abortions, failing to complete school as well as falling into abject poverty.

In the same year that UNICEF was completing its research and publishing its report, JENGA also began to recognise that many young women were in great need in the communities in which we worked. Not just in need of physical support or emotional healing, but in need of hope that in spite of everything, their life circumstances could improve. So just over 6 years ago, we began a young mother's vocational programme in two separate areas of Mbale. The programme aims to equip our students in hairdressing and tailoring skills, providing the girls with abilities that will enable them to earn a living for their futures. Just recently, we have added the area of childcare to the curriculum, and on other occasions we have included lessons in nutrition, female health and literacy.

To date we have seen just over 200 young women take part in our programme and it is always special to see the pride and joy on the faces of the girls as they receive their certificates on the day of their graduation, but perhaps it is even more humbling to see what it means to their families. Many parents have never been able to see members of their family receive a certificate of completion of a course, whether it is academic or vocational. This simple course has changed that, showing them that their families can indeed hope for more.

So, we are incredibly happy to report that in recent weeks we have been able to fully begin our training again now that Government restrictions have been lifted once more. Like many around the world so much of life has been disrupted over the past 18 months.

LITERACY - FUN OF PHONICS

All children need access to education, but they also need to receive an education of good quality. While the introduction of universal primary education (UPE) in Uganda in 1997 greatly improved access to learning, it did not improve quality. While the student population tripled between 1997 and 2014, the number of schools and teachers did not, placing an immense pressure on the Ugandan education system.

By 2003, only a third of children who had enrolled in primary school in 1997 had actually remained within the system. Teachers play a huge role in student achievement but the vast under-qualification of many teachers in countries like Uganda mean that many children can sadly still leave primary school illiterate, even after 7 - 10 years of learning. According to research conducted by UNICEF, less than half of children in Uganda are able to read and write by the end of primary school– The Ugandan Government also recognised that the failing literacy rates are a huge problem and in 2019 introduced phonics as a new compulsory component to the primary curriculum.

JENGA in partnership with, “Read for Life Uganda,” has begun to help address this huge issue by introducing a program known as, “Fun of Phonics,” across the city. This early literacy program is designed to help schools by training all of their Primary 1 – 3 teachers in the principles of phonics, enabling young children to learn to read and write more effectively. This three day training program has been designed for the Ugandan classroom and across the northern district of Gulu, it has seen much progress being made by the children. We are also beginning to experience some of that success in Mbale as we roll it out across the Government aided Primary Schools. With 36 schools involved in the program so far and just over 215 primary teachers fully trained, we are well on our way to ensuring it is fully implemented across the region. It is our hope that we will have the remaining 29 schools trained within the next year ensuring that all children at Government primary schools will experience the benefits of the program. It is our hope that as each child develops the skills of reading and writing more effectively, that this increased achievement would then have a positive impact on the remainder of their schooling.

YOUTH EMPOWERMENT

The U.N. has predicted that COVID-19’s greatest victims will be children in developing countries. Stringent lockdowns and extended school closures have hit hardest in places like Uganda – making children even more vulnerable to abuse, exploitation, poverty, and coming into conflict with the law.

The Prison Programme had to completely change their role to enable our team to continue reaching vulnerable youth when a global pandemic made them even more vulnerable than before.

When the Mbale Remand Home – the juvenile detention centre for eastern Uganda – closed its doors to visitors to curb the spread of COVID-19, we did not feel that we could just sit back and do nothing. So, our team of teachers, mentors, and coaches were commissioned as crime preventers in their communities. We knew the government had cited lack of mentoring as one of the main risk factors for juvenile crime in Uganda – along with poverty, peer pressure, and an unstable home environment. We wanted to help prevent at-risk youth from coming into conflict with the law in the first place. So, when we could no longer visit the youth who were in prison we decided to try and help prevent others from entering in the first place.

Our team of teachers is now reaching 200 vulnerable youth in weekly mentoring groups in and around Mbale.

With a focus on knowledge, life skills, and economic empowerment through savings groups and income generating activities, JENGA's Youth Prison Program has expanded into a community-based Youth Empowerment Program. A cornerstone of the program is our collaboration with Wise Choices for Life, a training organisation that empowers youth with knowledge and life skills in reproductive health, to become responsible parents and help break the cycle of poverty and crime.





HEALTH

COMMUNITY HEALTH

The WHO defines community health as, “the environmental, social, and economic resources to sustain the emotional and physical well-being of a society.” In many places around the world, it is an integral part of primary healthcare providing a wide range of interventions, including health promotion, disease prevention, and in some cases treatment when required. It also involves management and administration of care. Community health workers will often be members of the community themselves and, in nations like Uganda, they play an important role in the functioning of community care. They will be the frontline contacts for many people living in underserved regions and without them many people would not be able to access any medical advice.

JENGA began its “Community Health Promoters” program (also known as CHPs) back in 2008 and since then we have trained just under 220 members across 7 different sub-counties in some of the most hard to reach areas . In many of these regions where there are few clinics, it can often be that it is difficult to find a doctor or a nurse.
In these cases, our CHPs provide an invaluable service, often being the first point of contact for health questions and problems. They will refer individuals to health centres when needed, provide training on general hygiene and sanitation, support women who are pregnant and those who are new mums as well as those in their community who may have HIV / Aids or TB. What an incredible task they have!

The JENGA health team arranges quarterly training sessions to ensure that these vital community workers receive the necessary updates and developments they need in order for them to best support their communities. It is also important to note that all our CHPs (like Government CHPs) are volunteers and while we try to facilitate them with transport when it is necessary, on most occasions they do not receive any compensation for their work. This is one of the reasons why in the days of COVID lockdowns when many people were struggling to feed their families, we felt that it was imperative to help our CHPs by providing some much-needed food support. We provided each member with 10kg of posho flour (a local food staple) as well as soap for their family.

Within this year we also added a new aspect to our community health program.

For The first time we trained 18 OPLs. These are known as “Operational Parish Level” health workers. They oversee the work of the CHPs and will also represent them at local parish meetings bringing to the fore any issues that they or their communities may be facing. They are also a point of contact for the community health workers helping to keep them up to date with any new information that may come from the District Health authorities. The work of OPLs is a vital part of community health and having these newly trained members now fully trained and working in the community will help the work of our CHPs run much more efficiently.

DAUGHTERS OF NAOMI

One of JENGA's beginning and longest running projects, Daughters of Naomi, started back in 2006. Its inception began when two members of staff took part in a counselling course to support those with HIV / Aids. The course was with TASO (The Aids Support Organisation) in Mbale.

Shortly after, a significant number of members from our women's groups tested positive with HIV and in many cases the women had no idea that they were unwell. Due to this need JENGA decided to form a support group so that these women could not just receive help from our trained staff members, but also encouragement from each other. "Daughters of Naomi" began running ever since.

We currently have two of these support groups functioning in the areas of Mooni and Namatala, caring for 55 women in total. Our health team carry out fortnightly visitations to check on the ladies' health and to provide general education sessions on health, nutrition, and hygiene / sanitation. When it is required they will also visit members in their homes.

While much of their medications are provided by TASO, our JENGA team makes routine checks to ensure they are being taken correctly and regularly. If a member of either group does fall ill, JENGA has set up an agreement with a local medical clinic, "Joy Hospice," who will administer health care for the ladies and JENGA will pay the costs. Besides the medical support and emotional counselling, the Daughters of Naomi have also received some small business capital so that each of them could begin a small income generating project to help support their families.

EVERY GIRL

Uganda's Ministry of Education reported that, as of 2019, nearly one in every four Ugandan girls between ages 12 to 18 will drop out of school once they begin menstruating. For those who do attend school, girls' absence rates triple from 7% to 28% during their periods. One of the main reasons for this is the fact that many do not have the access to sanitary wear to enable them to attend class on the days when they are menstruating.

The Ugandan Government is very much aware of this need and John Muyingo, Minister for Higher Education said the Government, "is committed to fighting period poverty and has created a revised national sexuality education framework that will teach children about menstruation."

Sadly, in many of the communities in which we work, we know too well that there are countless numbers of girls and women who do not have access to safe sanitary wear, and it truly does impact their lives. Every Girl (one of our newest projects) is a women's health project that aims to train volunteers to teach girls in their community how to make

sanitary pads out of items which are easily accessible to them, believing that every girl should have access to vital hygiene supplies.

So far, we have trained 500 male and female volunteers (community leaders, nurses, cleaners, students, teachers etc) in 6 different districts in how to make sanitary wear. We have loved hearing how this new skill and knowledge is impacting communities and are keen to share this with more and more members of our communities.

A second aspect to “Every Girl” that we are hoping to develop is to begin teaching around the issues of menstrual health, something that we want to open up to both men and women. Through different health outreaches, and at the request of the women we initially worked with, we’ve learnt that it’s important to empower men and women together to see an improvement in women’s general and reproductive health. A curriculum has already been developed and now that COVID restrictions have been lifted, we hope to get going in the not-too-distant future!

OPEN HOME

According to research carried out by the World Bank, 16% of children in Uganda have a disability of some kind and UNICEF reported that approximately only 5 percent of these children with disabilities can access education through Inclusive or Special Schools. This means that often many children with special educational needs fail to attend school and on many occasions their families struggle to care for their complex needs. In Uganda, people with physical or intellectual disabilities are often considered a burden as they are unable to learn or work. Stigma is fuelled by beliefs that they are cursed. Some believe disability is caused by sin, a promiscuous mother or the wrongdoing of ancestors; while others believe disabled people are possessed. Disabled children rank among the most socially outcast and vulnerable in Uganda. They are more likely to be denied healthcare, less likely to go to school, at higher risk of abuse / sexual violence and, across the country, they are often hidden away.

A New Zealand funded organisation known as OPEN HOME supports some of these incredibly marginalised children and young people in the Eastern region of Uganda. As a relatively small organisation with no formal office in the country they were struggling to administer the care that their children needed. After reaching out to JENGA for some guidance they asked us to become one of their implementing partners in 2015.

Currently we are helping OPEN HOME to care for 3 children and their families in this region. One student is deaf and after connecting them to the “Mbale School for the Deaf,” we have seen this young person begin to grow in confidence. They are being taught how to communicate with sign language and this has helped them begin to develop some skills that would not have been possible without this opportunity. The two other children have profound and complex physical difficulties and unfortunately cannot go to school, but we support them with physiotherapy appointments and home care. Cate (part of our health time) carries out weekly visits to check on the children and food

and medical assistance is often provided when required. These home visits will be the only source of encouragement that these primary caregivers will receive and supporting them is just as vital as they often struggle to deal with the stigma that having a disabled child can bring.

MBALE REGIONAL REFERRAL HOSPITAL

First built in 1924, “Mbale Regional Referral Hospital,” is one of 14 referral hospitals in Uganda that are funded by the Ministry of Health. This is the main Government hospital in the eastern region of the nation serving 11 different districts and up to 10 million people. With just under 500 beds, services can often be stretched and, since our inception, JENGA has partnered with the hospital to try and support its staff as they work hard to meet the medical needs of the communities.

NUTRITION IN THE COMMUNITY

In recent years there has been much research carried out in the area of “Early Childhood Development,” and how this is a unique period of development that is different from, and perhaps even more important than, all other developmental periods in a child’s life. Brain development is at its most rapid in the first few years of life and it has been found that early childhood experiences have long-term effects on the life course of a child. The Ugandan Government in 2016 published its own national policy for ECD recognising the key place that this area holds for the development of the nation. It states that, “if children are not given timely and adequate opportunities for good nutrition they can lose opportunities for physical and intellectual growth that cannot be made up for at later stages, therefore impacting their future academic potential and contributing to society as they grow older. Overall, malnutrition also still remains the underlying cause of 60% of infant deaths in Uganda. In 2018, JENGA recognised that poor nutrition in children aged 5 and under across many of the communities that we work in was impacting their overall development and eventual schooling. We began to hold nutrition training with the women from 18 of our savings groups. By the end of the first year, we had trained 1100 mothers in a 12 lesson program that we had developed.

Just before COVID, we then developed this work further by holding nutritional outreaches in the community. We employed a qualified nutritionist to not only train mothers in nutrition but to also identify any children who were struggling with moderate to severe malnutrition. If any children were identified, we helped them to access the care that they needed at the hospital. Sadly, one child did pass away after being admitted to hospital, but 5 other children were able to receive treatment that helped restore them to full health.

This year, we decided a more preventative method was essential to tackle this problem and so in 2021 have adopted a World Vision program called PD Hearth. This involves a qualified nutritionist working within those communities that have high rates of

malnourished children. We choose an area identified by the District Health Assistant who also helps us identify 12 families that may have little ones struggling to gain weight.

Two families are also chosen who are from the same economic circumstances but who have well-nourished children (known as the Positive Deviants) and for 12 days all 14 families cook and eat together along with the nutritionist. This teaches those families how to cook for young children in a way that is affordable but also nutritious. Over the 12 days each family will bring a different item of food and so the program costs remain low, but the results are still effective. One aspect of this program that we particularly love is that most of the teaching is being delivered by the 2 positive deviant families. Afterwards, we will carry out follow up visits for up to 6 months to check the progress of the children.

To date we have completed one cycle of this program in the Namabasa area. Due to Uganda's second lockdown however, we have only been able to run one of these sessions so far, but we do hope to begin again next year.



The trustees who served during the year were:
Martin Williams
Andrew Pike
Janet Foster
Nigel Kiernander
Michael Cooke
Yvonne Cooke
John O'Brien
Andrew Mayo

The trustees' report was approved by the Board of Trustees.

Martin Williams

Martin Williams
Trustee
04/06/2022

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

I report on the financial statements of the charity for the year ended 31 August 2021, which are set out on pages 21-29

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of .

It is my responsibility to:
(i) examine the financial statements under section 145 of the 2011 Act;
(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:
(a) which gives me reasonable cause to believe that in any material respect the requirements:
  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
  have not been met or
(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Nicholas Corden ACA
Summers Morgan

Dated: 17th June 2022

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2021	Total 2020
		£	£	£	£	£
Income from:						
Donations and legacies	**2**	78,941	67	262,666	341,674	429,590
Expenditure on:						
Charitable activities	**3**	62,038	28,263	290,175	380,476	415,526
Net incoming/(outgoing) resources before transfers		16,903	(28,196)	(27,509)	(38,802)	14,064
Gross transfers between funds		(17,466)	17,490	(24)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(563)	(10,706)	(27,533)	(38,802)	14,064
Fund balances at 1 September 2020		4,713	29,718	41,167	75,598	61,534
Fund balances at 31 August 2021		4,150	19,012	13,634	36,796	75,598

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	**8**	4,425		29,085	
Cash at bank and in hand		32,371		66,513	
		36,796		95,598	
Creditors: amounts falling due within one year	**9**	-		(20,000)	
Net current assets			36,796		75,598
Income funds					
Restricted funds	**10**		13,634		41,167
Unrestricted funds					
Designated funds	**11**	19,012		29,718	
General unrestricted funds		4,150		4,713	
			23,162		34,431
			36,796		75,598

The financial statements were approved by the Trustees on 04/06/2022

Martin Williams

Martin Williams
Trustee

1 Accounting policies

Charity information

Jenga Community Development Outreach (UK) is a Charitable Trust.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)” (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.6 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Donations and legacies

	Unrestricted funds	Designated funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
Donations and gifts	72,642	67	243,942	316,651	385,595
Gift aid receivable	6,299	-	18,724	25,023	43,995
	78,941	67	262,666	341,674	429,590
For the year ended 31 August 2020	81,328	58,105	290,157		429,590

3 Charitable activities

	Grants to Jenga Uganda 2021 £	UK office costs 2021 £	Total 2021 £	Total 2020 £
Grant funding of activities	358,278	-	358,278	385,513
Share of support costs (see note 5)	-	22,198	22,198	30,013
	358,278	22,198	380,476	415,526
Analysis by fund				
Unrestricted funds	61,758	280	62,038	85,959
Designated funds	6,345	21,918	28,263	61,350
Restricted funds	290,175	-	290,175	268,217
	358,278	22,198	380,476	415,526
For the year ended 31 August 2020				
Unrestricted funds	85,959	-		85,959
Designated funds	31,337	30,013		61,350
Restricted funds	268,217	-		268,217
	385,513	30,013		415,526

All grant funding is to Jenga Uganda.

4 Grants payable

	Grants to Jenga Uganda 2021 £	Grants to Jenga Uganda 2020 £
Grants to institutions:	358,278	385,513

-

5 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
UK office costs	12,554	-	12,554	1,756	-	1,756
Staff travel	581	-	581	1,363	-	1,363
Communications	9,063	-	9,063	26,894	-	26,894
	22,198	-	22,198	30,013	-	30,013
Analysed between						
Charitable activities	22,198	-	22,198	30,013	-	30,013

No payments were made to the Independent Examiner in either year.

6 Trustees

No trustees received remuneration during the year (2020-£nil). The charity incurred £112 in connection with trustee meeting expenses (2020-£328).

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Other debtors	4,425	29,085

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	-	20,000

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds			
	Balance at 1 September 2019	Incoming resources	Resources expended	Transfers	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£	£	£	£	£
UK communications	5,809	5,166	(5,166)	-	5,809	-	(5,809)	-	-
Coffee	10,021	12,868	(22,889)	-	-	5,550	(5,555)	5	-
Secondary education	991	17,080	(13,689)	(1,603)	2,779	12,809	(14,265)	-	1,323
Grain storage	201	3,937	(3,938)	-	200	3,988	(3,700)	-	488
Blossom Africa	740	10,576	(11,316)	-	-	5,663	(5,663)	-	-
Loved Children's Centre	1,490	110,866	(106,860)	-	5,496	36,446	(31,785)	-	10,157
Other	11,642	129,664	(104,359)	(10,064)	26,883	198,210	(223,398)	(29)	1,666
	30,894	290,157	(268,217)	(11,667)	41,167	262,666	(290,175)	(24)	13,634

11 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 September 2019	**Incoming resources**	**Resources expended**	**Transfers**	**Balance at 1 September 2020**	**Incoming resources**	**Resources expended**	**Transfers**	**Balance at 31 August 2021**
	£	**£**	**£**	**£**	**£**	**£**	**£**	**£**	**£**
Trustee and staff trips	1,132	-	(923)	1,800	2,009	-	-	139	2,148
Office administration	11,572	20,124	(23,528)	5,664	13,832	-	(21,918)	10,262	2,176
Other	14,450	37,981	(36,899)	(1,655)	13,877	67	(6,345)	7,089	14,688
	27,154	58,105	(61,350)	5,809	29,718	67	(28,263)	17,490	19,012

12 Analysis of net assets between funds

	Unrestricted funds 2021	**Designated funds 2021**	**Restricted funds 2021**	**Total 2021**	Unrestricted funds 2020	Designated funds 2020	Restricted funds 2020	Total 2020
	£	**£**	**£**	**£**	£	£	£	£
Fund balances at 31 August 2021 are represented by:								
Current assets/(liabilities)	4,150	19,012	13,634	36,796	4,713	29,718	41,167	75,598
	4,150	19,012	13,634	36,796	4,713	29,718	41,167	75,598

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

England & Wales - Charity number 1117877

Accounts

Charity Registration No. 1117877

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees
Martin Williams – Chair of Trustees
Andrew Pike (resigned July 2020)
Janet Foster
Nigel Kiernander
Michael Cooke
Yvonne Cooke
Andrew Mayo (appointed April 2020)
John O'Brien (appointed August 2020)

Charity no. 1117877

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

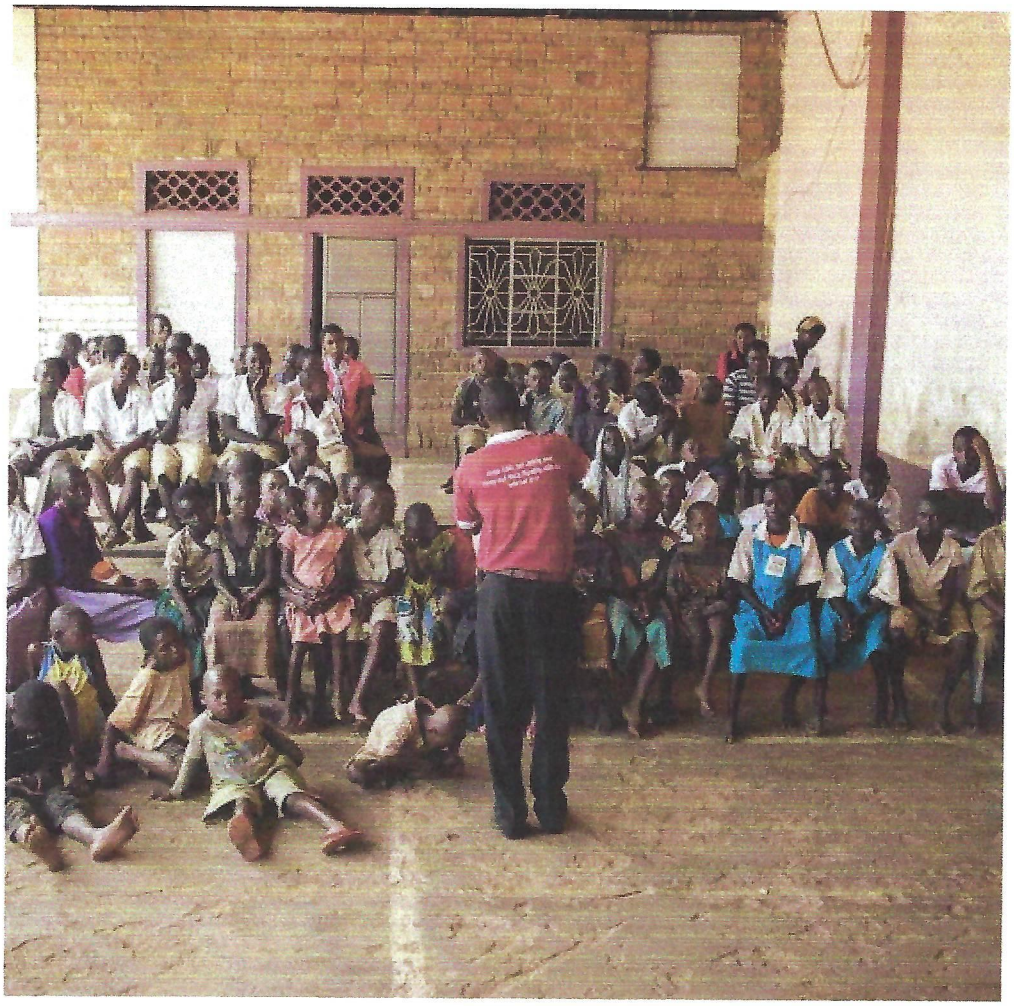
CONTENTS

	Page
Trustees' report	1
Independent examiner's report	15
Statement of financial activities	16
Balance sheet	17
Notes to the financial statements	18

JENGA

Community Development Outreach

TRUSTEES ANNUAL REPORT 2020



TRUSTEES REPORT Principal Activity

JENGA Community Development Outreach (UK) is a Christian charity, founded in 2007, to support the work of JENGA Uganda Community Development Outreach. JENGA Uganda is a registered Ugandan charity providing the basic essentials of life to the most vulnerable and needy people of Mbale, Uganda. JENGA Uganda aims to demonstrate the word of God in both word and deed to the people they serve. Together, JENGA UK and JENGA Uganda are working together to equip Ugandans to meet their own unique needs and to promote real, lasting change.

The trustees present their report and accounts for the year ended 31 August 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). JENGA UK has carried out its purpose for the public benefit by empowering JENGA Uganda through financial support and practical assistance as they serve the vulnerable people of Uganda.

JENGA UK and its trustees had due regard to the commissions' public benefit guidance when exercising any powers or duties to which the governance is relevant.

The year 2019-2020

Through the 12 months of the financial year we had a period of 6 months where we were able to send volunteers and teams out to Uganda to help JENGA Uganda in their many projects.
The first lockdown,due to the pandemic Covid 19 , meant that no teams or volunteers would be permitted until the Ugandan Government allowed visitors back into the country. A team went from Australia in february 2019 but this was the last.We spoke to all of our current volunteers about leaving the country but only a few decided to fly home on the last planes while others felt strongly that they wanted to stay.

Our purpose-built offices opened up on the day before lockdown was announced in Uganda resulting in a hasty move involving the whole team.. The finances to fund the construction were raised through our donors who have been very generous in their gifts.

During this period we also lost our beloved Hazel Croft due to illness.She had been a long term friend of the charity after her son, Phil, went out as a volunteer a few years earlier. The Trustees sent their regards and respect to her family for her life and proposed that a Hazel tree will be planted on the grounds of the new office in honour of her.Following Hazels' death we arranged temporary bookkeeping cover for the but are now working with an accounting company with which we had previous experience.

At our last AGM we were informed by Bex Henderson from Jenga Uganda of a proposal for a larger building to accommodate more vulnerable children, and that fundraising was already in place. The funds required to purchase the land and construct the Centre was raised relatively quickly, and the construction of the Centre was completed in about three months.This will now allow up to 100 children coming in daily to receive nutrition, therapy and support in an area where disability is still seen as a curse and at times these children have been ostracised.

At the start of 2020 Robby, our CEO in Uganda, was home in the UK and met the Board at its quarterly board meeting. It was agreed that the Board would benefit from additional financial input.

In April we met with Andrew Mayo who had been to Mbale and had dealings with Jenga Uganda with his previous charity.In July we approached John O'Brien , who had led the fundraising for the loved Centre, about joining the board as our Honorary treasurer.Both men agreed to join and we look forward to their involvement over the coming years.

We also saw one of our founding trustees,Andy Pike, stand down from the board due to work commitments.The board thank Andy for his involvement and enthusiasm for the charity.

We are pleased to report that, through the period affected so far by the pandemic, both up to the year end and subsequently we have not seen any reductions in donations.
For the next 12 months we will be making Fundraising our priority and seek new avenues for this venture.

The Year in Uganda has been very busy and below are some of the highlights of their year:

Our Involvement with the People of Mbale

Our Mission

To improve the quality of life of the vulnerable and disadvantaged in the poorest communities by demonstrating the love of God through word and deed.

Our Vision

To see a thriving Uganda full of Godly leaders influencing all spheres of society, an increase in sustainable community partnerships delivering holistic transformation, and a re-imagined and revived church reflecting and advancing the Kingdom of God.

Our Values

1.Loving God through living worship.

2.Loving people through empowerment.

3.Seeing communities revived and holistically transformed.

4.Building God's Kingdom through holistic ministry.

Our Communities

JENGA works in both the urban slums and rural villages of Eastern Uganda. The majority of our projects are focused within the region of Mbale, but our reach does extend much further. Mbale is the capital of the Eastern region of Uganda situated at the foot of Mount Elgon. The town's population is difficult to quantify, but it is considered to be one of the nation's largest urban areas and has in recent days just been given city status. The population in this area, over half of which are under the age of 18, comprises a complex and diverse range of tribes, however the Bamasaaba (or alternatively the Bugisu) is the original tribe of the region. Our ministry originally focused in and around 3 key locations which represent some of the poorest communities in the area.

Namatala is the largest urban slum in Mbale and Eastern Uganda and over 50% of its population is under the age of 16. In Namatala, you will find a broad range

of Ugandan tribes as it has experienced an influx of people from around the nation. Livelihood depends mainly on trading goods at a micro level, though some rely on waste from the market for survival.

Mooni is a relatively fertile rural area at the bottom of the Elgon Mountain range. Its people are historically from the local tribe and are subsistence farmers, providing for themselves and selling any surplus in the market at Mbale. Musoto, another slum area, dominated by distilling local brew, was originally made up of people who fled the LRA (Lord's Resistance Army) in the North of Uganda. Brewing alcohol has become a way of life for most inhabitants of this deprived community and its effects are devastating.

Across each of the communities we work in, we believe that often people have the solutions to their own problems and our goal is to help them believe it too!

OUR PROJECTS

54 in total, reach many different people across the communities that we work in. Everything that we do aims to strengthen local society and our work is spread across the following sectors:

Education

Water

Income Generating & Entrepreneurship

Children & Youth

Women's Groups

Agriculture

Health & Nutrition

Management & Empowerment

Consultancy

Outreach

OUR YEAR IN NUMBERS

Over 20 tons of coffee exported to 5 different nations.

10 new VSLA savings groups, and 42 small business loans provided.

158 young mothers graduated in tailoring and hairdressing.

1200 Bibles distributed through ALPHA programme.

132 students from nursery to tertiary sponsored for education.

2 graduated with degrees in Business & Administration.

Over 210 Community Health Promoters now working in the communities. 18 of the best performers received further training for a higher Government-recognised accreditation.

200 young players across 9 different age categories involved in the Sky Sports coaching programme.

30 new goats given to 30 vulnerable families.

Over 100 church leaders studying at Soroti Anglican College trained in development projects for their local communities.

OUR SIGNIFICANT HIGHLIGHTS FROM THE YEAR

OUR NEW OFFICES

From its inception, JENGA has been renting premises in Mbale as a base to work from and while both properties, first in town and then in Senior Quarters have served us well, we very much needed a place to call home. In recent years, JENGA has been partnering with fellow NGO, WINGS Uganda. Like us, they long to see Ugandans empowered to live the life they have been created for. With a shared vision of building a retreat centre in Mbale to serve the leadership of the

nation, it was agreed that having our offices side by side would be beneficial. Just over two years ago, both organisations purchased neighbouring pieces of land situated on the outskirts of the city.

Land can often be a bone of contention in this part of the world and despite having the paperwork completed it took another year before building was able to begin. Construction finally began in September 2019 and just at the end of March 2020, before the world and Uganda locked down due to COVID - 19, we were eventually able to move into our brand-new offices. We have loved having time over the last 6 months to settle into our new home and we are extremely thankful that we get to work in this beautiful building with an even more spectacular view.

LOVED CHILDREN'S CENTRE (LCC)

A project based in the heart of Namatala, LCC provides a safe place for vulnerable children under 4 to access both nutrition and early years development, whilst empowering mothers to be able to work. Many mothers in Namatala feed their families by doing small daily jobs for others, but with no affordable childcare available many young children are left alone for significant periods of the day. Seeing children as young as 5 years of age caring for their even younger siblings can be commonplace in this area. From its beginning in March 2018, LCC has sought to try and stand in this gap. LOVED not only reaches some of the neediest children, but has also partnered with a local charity, "Child of Hope" who provide experienced social workers to work directly with the parents. By offering parenting trainings, income generating business support and savings groups, the parents of children at the Centre can be equipped to provide for their families on their own.

The Children are delighted to be part of LOVED CHILDREN'S CENTRE and here is why:

- Safe Child Care provided for 60 children and their families on a full-time basis.
- During the COVID-19 pandemic, it has supported a further 30 children and families who were in need.
- The Centre employs 19 full time staff.
- It provides a Lunch club for 20 school aged children.
- 30 parents are able to access a local savings group through the Centre, enabling them to save for their futures.
- 42 children have overcome malnutrition this year through the work of LOVED.
- And just in case these facts were not a big enough reason to celebrate this year, LOVED CHILDREN'S CENTRE was also able to acquire land and build its very own home. This two-storey building has become the pride and joy of the LOVED families. Never before has something so beautiful been built just for them and they are overjoyed. The Centre had its official opening in January 2021, once Pandemic restrictions allowed.

WOMEN'S EMPOWERMENT

This department was founded back in 2005 by Mrs Grace Munyosi. She had often observed that the women in her community were not supported and very under confident. Many were based at home, lacked education and their days were filled with raising children or working in the fields. Her heart yearned to see these ladies and their families empowered. From its humble beginnings of leading training for a small group of 5 women in Mooni, this department has grown exponentially. They now reach thousands of women every year and not just with empowerment training. These ladies lead over 150 savings groups

consisting of approximately 4500 women, as well as run the Daughters of Destiny and Young Mums, vocational training courses that equip young and vulnerable mothers with tailoring and hairdressings skills. Additionally, in partnership with the JENGA health team, the ladies support 54 women who live with HIV/AIDS in our Daughters' of Naomi program. Our Women's Department truly works hard to see families break the poverty cycle that many have been trapped in for generations. Below you can read some of the changes that they are seeing in their work on a weekly basis.

VSLA Facts:

- A total of 154 savings and loans groups in action, 10 of which started this year.
- Just over 4500 women / families have been impacted by these groups.
- 42 Groups received small bonuses this year to help members start their own small income generating enterprises.
- Each group visited and monitored on a regular basis.
- This year an amazing 500,000,000 Ugandan Shillings (over £100,000) has been saved!

Often, the impact that many of our projects make are best measured qualitatively and our work within savings & loans is no exception. Many of our members are doing things that they honestly never thought would be possible. After learning not only how to save but also how to manage a household budget, some have been enabled to send their children to school by paying for all educational requirements, some have bought animals such as goats and chickens for their home that helps to add to the family income and nutrition, some have purchased land and some have even begun their own small businesses.

Our staff are often encouraged not just by the physical changes that they see in these ladies' lives but also in their emotional well-being. They see a marked increase in their self - esteem, with many women now holding their head high

and a small number even having the confidence to stand in local council elections within their communities. One of the major testimonies from this work that often encourages us greatly is the fact that through these community groups many more families are remaining together than in the past. Often, finances could be a major source of contention between many husbands and wives, even resulting in domestic violence, but thankfully because of this work it is not as prevalent as it once was.

Daughters of Destiny

For many girls in Uganda's poorest and most vulnerable communities, the opportunity to complete school is often lacking, with many never making it to secondary education. A high percentage of these young women often have to drop out prematurely due to pregnancy with very little prospects for their futures. Many end up trapped in the poverty cycle with very little hope of ever breaking free. Just over 5 years ago, JENGA saw the need to begin to try and support these young and vulnerable mothers. So in Namatala, we employed 3 ladies who were experienced in either tailoring or hairdressing, and began a small vocational course. In the past 5 years, 190 young women have been involved in this programme receiving training in cooking, literacy, hairdressing and tailoring. They not only learn a trade that can help provide income for their family but also gain skills to help their daily lives. This year 103 girls (pictured above) graduated from the programme and 15 were successful in gaining employment, despite the fact that they graduated in the midst of a national lockdown due to a world pandemic.

It is always special to see the pride and joy on the faces of these young women as they receive their certificates, but it is even more humbling to see what it means to their families. Many parents have never been able to see members of their family receive a certificate for completion of a course, whether it is academic or vocational. This simple course has changed that, showing them that their

families can indeed hope for more. Due to the success of this project in Namatala, a second "Young Mums," has begun in Mooni, through Bethel Church.

SUUBI HOUSE

Born out of a passion for rehabilitation, SUUBI HOUSE, meaning "House of Hope," was founded out of our Street Children's Ministry and is one of our newest endeavours. During the national lockdown of this past year, many street children that we have been working with for a number of years had nowhere safe to go during the days of this pandemic. Having large groups of troubled young people remaining on the streets was obviously a major concern for the local authorities.

As a short-term solution and in partnership with a number of other local NGO's, JENGA had the privilege of being part of a local Taskforce to try and help. At an out-of-town primary school (which had been closed due to government restrictions) over 150 children / young people ranging from 8 to 24 years were housed and cared for in a number of practical ways. In addition to this, a number of these were resettled in their home villages with their families. Unfortunately, not every young person for many different reasons can be safely reunited with their family, and seventeen 17-24 year old young men have now become part of SUUBI HOUSE.

With a focus on shared community, these young men will be supported as they learn to take responsibility for their new communal home, learn basic Maths and English (most were unable to complete primary school), undergo discipleship / leadership training, as well as undertake vocational training in subjects such as carpentry and welding.

When they complete the two-year programme they will be equipped to find employment or start their own businesses, providing crucial income to support themselves and their families. On top of all that, they will have the skills required to be able to run and organise their own homes.

We have already seen these inspirational young men overcome long standing addictions, take on new responsibilities and become amazing role models for the younger street children over the last few months. We are incredibly excited to see the difference that SUUBI HOUSE will make to their lives and their futures.

ZUKUKA BORA COFFEE COMPANY

This initiative of JENGA, has just entered its fifth season and continues to go from strength to strength. Our team works directly alongside the farmers of Mt Elgon, to cultivate and produce top-quality Arabica coffee for the specialty market around the world and this year saw us exporting over 20 tons of coffee to 5 different nations. However, at Zukuka Bora, coffee exports and coffee sales are not the only priorities. The team works hard to not just produce good coffee but to also get the best price for the farmers. We aim to be "more than Fairtrade," so that every farmer receives the full benefits for their hard work. Not only does each farmer collect toprate prices for their quality coffee but they also receive bonuses afterwards based on the sales; they are ultimately stakeholders in the company. In addition, farmers are empowered by training and development inputs which equips them to grow their own businesses.

FACTS AND FIGURES FROM SEASON 2019 / 2020:

- 150 tons of coffee cherry bought and processed – up from 100 tons in 2018/19.
- 1000+ farmers delivering fantastic coffee and receiving better prices / bonuses - an increase from 600 in 2018/19.
- 100+ people gaining meaningful employment during the harvest season - up from 55 in 2018/19.
- New micro -processing sites established in new areas of Mt Elgon
- New partnerships and markets, including an exciting development in Korea.

- Strengthening of established partnerships with an increase in coffee orders being delivered.
- Acquired its own export licence giving Zukuka Bora the freedom to ship when and where we and our buyers need.

OUR RESPONSE TO COVID-19

In March, Uganda, along with the rest of the world, entered a strict lockdown that would continue for a number of months in response to what has become known as COVID-19. In the same week that lockdown began, we moved into our new offices and also adapted our program activities in response to the changing needs of our communities. While many NGO's had to close down during this period, we were given official permission to continue to operate and during this unprecedented time, our services were now more needed than ever. JENGA was engaged in helping the Mbale COVID task force in its fight to contain the spread of the virus as well as support the most vulnerable who were suffering disproportionately as a result of the stringent lockdown.

HOW WE HELPED:

- Despite a ban on public and private transportation, JENGA received a special exemption for our vehicles to be on the road for critical use. Each week of the lockdown, JENGA transported Government Public Health workers into local communities across the Mbale region for community sensitisation programs and to be available in clinics and hospitals.
- In addition, JENGA's vehicles and drivers responded to many emergency calls, carrying numerous patients to and from hospitals.
- JENGA staff went door-to-door within their home communities, providing soap and educating their neighbours on how to prevent the spread of COVID-19 through proper hand washing and hygiene. Between 38 JENGA staff each distributing 100 bars of soap (forearm length) and 219

Community Health Promoters (CHPs) each distributing 9 bars, we reached a total of 5771 households! With 8 people on average in every Ugandan household, this means that over 46,000 people had access to soap and hand washing who would not have otherwise.

- In addition to the soap distribution, our JENGA staff took time to teach each household how to make what is commonly known in Uganda as a "Tippy Tap." These simple and economical hand washing stations are made using a 20-litre jerry-can and have become an important tool in this part of the world, in our fight against COVID.
- With transport banned, making it impossible to travel to markets to access life's necessities and with reduced work / labour, many vulnerable families who normally live day by day fell into really difficult times during lockdown. Across JENGA'S 54 projects, we also distributed much needed food to 2504 families who would have otherwise gone without.
- And last but by no means least JENGA DESIGN, who normally employ a small number of tailors to produce high quality crafts, quickly changed their remit to make face masks instead, something which has now become an essential part of all of our daily lives. In the initial days of lockdown, the tailors worked hard and produced over 3500 masks and a number of these were used to supply the entire District health team.

JENGA CDO provided invaluable support to the many communities of Mbale during these challenging times to improve the quality of life of the vulnerable and disadvantaged in the poorest communities by demonstrating the love of God through word and deed.

Financial review

During the year the charity received donations (including associated gift aid) of £429,590,of which £290,157 was to fund specific activities in Uganda. These donations are transferred to Uganda on a monthly basis.At the year-end,the restricted funds balance was £41,167 and the unrestricted funds were £34,431, which included £29,718 designated for particular purposes.. The Largest incoming resources during the year were the donations to fund the Loved Childrens' Centre which accounted for £110,866 of the £290,157 mentioned above.

It is the policy of the charity that unrestricted funds and those funds designated as above should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. Structure, governance and management The charity was established by a charitable trust deed on 10 January 2007.

The trustees who served during the year were: Martin Williams, Andrew Pike, Janet Foster, Nigel Kiernander, Michael Cooke,Yvone Cooke, Andrew Mayo and John O'Brien.

The trustees' report was approved by the Board of Trustees.

Martin Williams

Trustee

Dated: 5/6/2021

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

I report on the financial statements of the charity for the year ended 31 August 2020, which are set out on pages 16 to 25.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of .

It is my responsibility to:

(i) examine the financial statements under section 145 of the 2011 Act;

(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 130 of the 2011 Act; and

  (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Nicholas Corden ACA
Summers Morgan

Dated: 14 June 2021

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2020	Total 2019
		£	£	£	£	£
Income from:						
Donations and legacies	2	81,328	58,105	290,157	429,590	322,288
Investments	3	-	-	-	-	57
Total income		81,328	58,105	290,157	429,590	322,345
Expenditure on:						
Charitable activities	4	85,959	61,350	268,217	415,526	337,736
Net (outgoing)/incoming resources before transfers		(4,631)	(3,245)	21,940	14,064	(15,391)
Gross transfers between funds		5,858	5,809	(11,667)	-	-
Net income/(expenditure) for the year/ Net movement in funds		1,227	2,564	10,273	14,064	(15,391)
Fund balances at 1 September 2019		3,486	27,154	30,894	61,534	76,925
Fund balances at 31 August 2020		4,713	29,718	41,167	75,598	61,534

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Debtors	9	29,085		8,424	
Cash at bank and in hand		66,513		53,110	
		95,598		61,534	
Creditors: amounts falling due within one year	10	(20,000)		-	
Net current assets			75,598		61,534
Income funds					
Restricted funds	11		41,167		30,894
Unrestricted funds					
Designated funds	12	29,718		27,154	
General unrestricted funds		4,713		3,486	
			34,431		30,640
			75,598		61,534

The financial statements were approved by the Trustees on 5/6/2021

Martin Williams
Trustee

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

---

1 Accounting policies

Charity information
Jenga Community Development Outreach (UK) is a Charitable Trust.

1.1 Accounting convention
The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern
At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds
Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources
Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies (Continued)

1.6 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.7 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Donations and legacies

	Unrestricted funds	Designated funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£	£
Donations and gifts	76,444	55,351	253,800	385,595	306,721
Gift aid receivable	4,884	2,754	36,357	43,995	15,567
	81,328	58,105	290,157	429,590	322,288
For the year ended 31 August 2019	85,395	32,339	204,554		322,288

3 Investments

	Unrestricted funds	Total
	2020	2019
	£	£
Interest receivable	-	57

4 Charitable activities

	Grants to Jenga Uganda 2020	UK office costs 2020	Total 2020	Total 2019
	£	£	£	£
Grant funding of activities	385,513	-	385,513	297,321
Share of support costs (see note 6)	-	30,013	30,013	40,415
	385,513	30,013	415,526	337,736
Analysis by fund				
Unrestricted funds	85,959	-	85,959	76,565
Designated funds	31,337	30,013	61,350	40,192
Restricted funds	268,217	-	268,217	220,979
	385,513	30,013	415,526	337,736
For the year ended 31 August 2019				
Unrestricted funds	76,565	-		76,565
Designated funds	(223)	40,415		40,192
Restricted funds	220,979	-		220,979
	297,321	40,415		337,736

All grant funding is to Jenga Uganda.

5 Grants payable

	Grants to Jenga Uganda 2020	Grants to Jenga Uganda 2019
	£	£
Grants to institutions:	385,513	297,321

5 Grants payable **(Continued)**

-

6 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
UK office costs	1,756	-	1,756	5,843	-	5,843
Staff travel	1,363	-	1,363	2,837	-	2,837
Communications	26,894	-	26,894	31,735	-	31,735
	30,013	-	30,013	40,415	-	40,415
Analysed between						
Charitable activities	30,013	-	30,013	40,415	-	40,415

No payments were made to the Independent Examiner in either year.

7 Trustees

No trustees received remuneration during the year (2019-£nil). The charity incurred £328 in connection with trustee meeting expenses amounted (2019-£265).

8 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	-	-

9 Debtors

	2020	2019
Amounts falling due within one year:	£	£
Other debtors	29,085	8,424

10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	20,000	-

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 September 2018	Incoming resources	Resources expended	Balance at 1 September 2019	Incoming resources	Resources expended	Transfers	Balance at 31 August 2020
	£	£	£	£	£	£	£	£
UK communications	20,904	15,000	(30,095)	5,809	5,166	(5,166)	-	5,809
Coffee	10,091	17,478	(17,548)	10,021	12,868	(22,889)	-	-
Secondary education	1,032	14,417	(14,458)	991	17,080	(13,689)	(1,603)	2,779
Volunteers	100	8,830	(8,930)	-	-	-	-	-
Grain storage	251	3,337	(3,387)	201	3,937	(3,938)	-	200
Blossom Africa	-	3,050	(2,310)	740	10,576	(11,316)	-	-
Loved Children's Centre	-	1,490	-	1,490	110,866	(106,860)	-	5,496
Other	14,941	140,952	(144,251)	11,642	129,664	(104,359)	(10,064)	26,883
	47,319	204,554	(220,979)	30,894	290,157	(268,217)	(11,667)	41,167

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 September 2018	Incoming resources	Resources expended	Transfers	Balance at 1 September 2019	Incoming resources	Resources expended	Transfers	Balance at 31 August 2020
	£	£	£	£	£	£	£	£	£
Trustee and staff trips	1,117	15	(2,837)	2,837	1,132	-	(923)	1,800	2,009
Office administration	1,289	8,196	(5,842)	7,929	11,572	20,124	(23,528)	5,664	13,832
Other	16,620	24,128	(31,513)	5,215	14,450	37,981	(36,899)	(1,655)	13,877
	19,026	32,339	(40,192)	15,981	27,154	58,105	(61,350)	5,809	29,718

13 Analysis of net assets between funds

	Unrestricted funds 2020	Designated funds 2020	Restricted funds 2020	Total 2020	Unrestricted funds 2019	Designated funds 2019	Restricted funds 2019	Total 2019
	£	£	£	£	£	£	£	£
Fund balances at 31 August 2020 are represented by:								
Current assets/(liabilities)	4,713	29,718	41,167	75,598	3,486	27,154	30,894	61,534
	4,713	29,718	41,167	75,598	3,486	27,154	30,894	61,534

14 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).