

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)

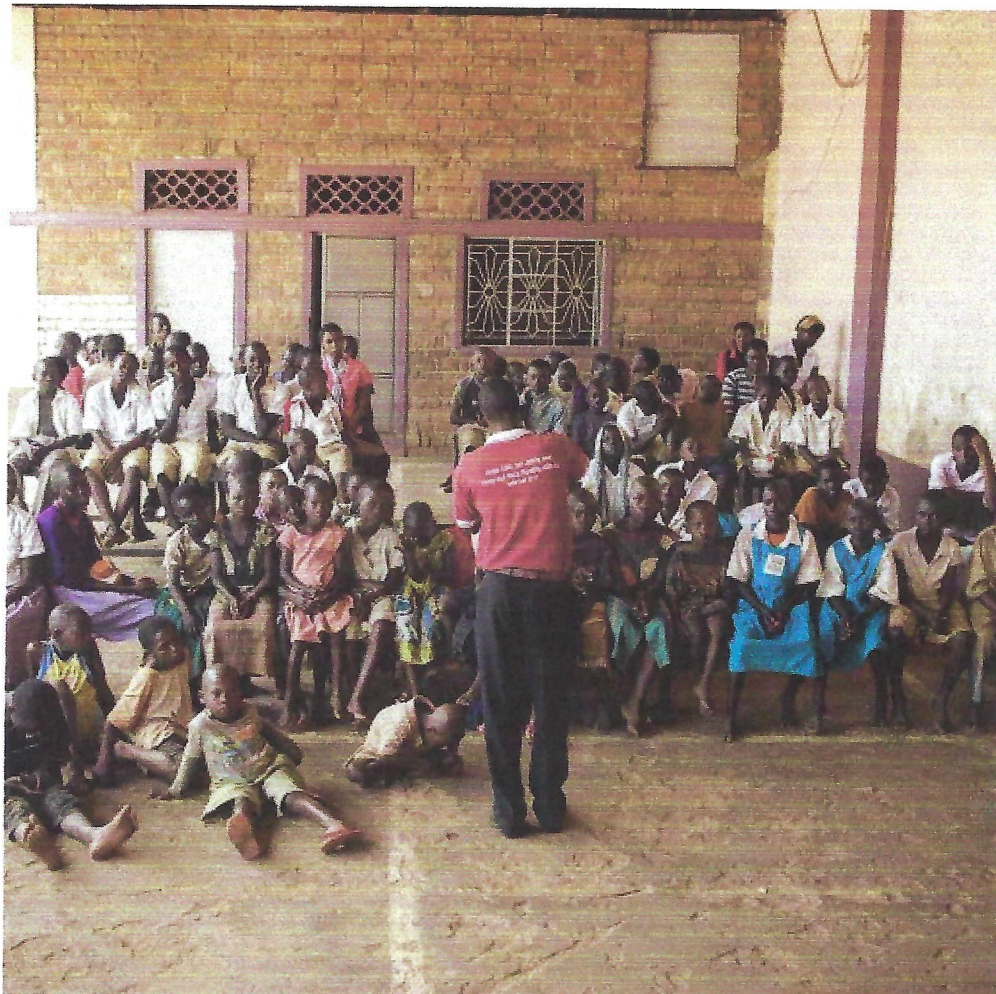
Charity no. 1117877

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

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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 Children's 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

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

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	
		<u>95,598</u>		<u>61,534</u>	
Creditors: amounts falling due within one year	10	<u>(20,000)</u>		-	
Net current assets			<u>75,598</u>		<u>61,534</u>
Income funds					
Restricted funds	11		41,167		30,894
<u>Unrestricted funds</u>					
Designated funds	12	29,718		27,154	
General unrestricted funds		<u>4,713</u>		<u>3,486</u>	
			<u>34,431</u>		<u>30,640</u>
			<u>75,598</u>		<u>61,534</u>

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.

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

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
	<u>81,328</u>	<u>58,105</u>	<u>290,157</u>	<u>429,590</u>	<u>322,288</u>
For the year ended 31 August 2019	<u>85,395</u>	<u>32,339</u>	<u>204,554</u>		<u>322,288</u>

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

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
	<u>385,513</u>	<u>30,013</u>	<u>415,526</u>	<u>337,736</u>
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
	<u>385,513</u>	<u>30,013</u>	<u>415,526</u>	<u>337,736</u>
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
	<u>297,321</u>	<u>40,415</u>		<u>337,736</u>

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

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

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
	<u>30,013</u>	<u>-</u>	<u>30,013</u>	<u>40,415</u>	<u>-</u>	<u>40,415</u>
Analysed between Charitable activities	<u>30,013</u>	<u>-</u>	<u>30,013</u>	<u>40,415</u>	<u>-</u>	<u>40,415</u>

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	<u>-</u>	<u>-</u>

9 Debtors

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

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	20,000	-
	<u>20,000</u>	<u>-</u>

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

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:

	Balance at 1 September 2018 £	Movement in funds			Balance at 1 September 2019 £	Movement in funds			Transfers	Balance at 31 August 2020 £
		Incoming resources	Resources expended	£		Incoming resources	Resources expended	£		
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
	<u>47,319</u>	<u>204,554</u>	<u>(220,979)</u>		<u>30,894</u>	<u>290,157</u>	<u>(268,217)</u>		<u>(11,667)</u>	<u>41,167</u>

FOR THE YEAR ENDED 31 AUGUST 2020

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JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

14 Related party transactions

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