

**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

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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.



JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

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

		Unrestricted funds	Designated funds	Restricted funds	Total 2021	Total 2020
	Notes	£	£	£	£	£
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	
		<u>36,796</u>		<u>95,598</u>	
Creditors: amounts falling due within one year	9	-		(20,000)	
Net current assets			36,796		75,598
			<u>36,796</u>		<u>75,598</u>
Income funds					
Restricted funds	10		13,634		41,167
<u>Unrestricted funds</u>					
Designated funds	11	19,012		29,718	
General unrestricted funds		<u>4,150</u>		<u>4,713</u>	
			23,162		34,431
			<u>36,796</u>		<u>75,598</u>

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

Martin Williams

Martin Williams

Trustee

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

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 2021

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
	<u>78,941</u>	<u>67</u>	<u>262,666</u>	<u>341,674</u>	<u>429,590</u>
For the year ended 31 August 2020	<u>81,328</u>	<u>58,105</u>	<u>290,157</u>		<u>429,590</u>

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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
	<u>358,278</u>	<u>22,198</u>	<u>380,476</u>	<u>415,526</u>
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
	<u>358,278</u>	<u>22,198</u>	<u>380,476</u>	<u>415,526</u>
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
	<u>385,513</u>	<u>30,013</u>		<u>415,526</u>

All grant funding is to Jenga Uganda.

4 Grants payable

	Grants to Jenga Uganda 2021 £	Grants to Jenga Uganda 2020 £
Grants to institutions:	<u>358,278</u>	<u>385,513</u>
-		

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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
	<u>22,198</u>	<u>-</u>	<u>22,198</u>	<u>30,013</u>	<u>-</u>	<u>30,013</u>
Analysed between Charitable activities	<u>22,198</u>	<u>-</u>	<u>22,198</u>	<u>30,013</u>	<u>-</u>	<u>30,013</u>

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

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

8 Debtors

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

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors	<u>-</u>	<u>20,000</u>

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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
	<u>30,894</u>	<u>290,157</u>	<u>(268,217)</u>	<u>(11,667)</u>	<u>41,167</u>	<u>262,666</u>	<u>(290,175)</u>	<u>(24)</u>	<u>13,634</u>

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

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
	<u>27,154</u>	<u>58,105</u>	<u>(61,350)</u>	<u>5,809</u>	<u>29,718</u>	<u>67</u>	<u>(28,263)</u>	<u>17,490</u>	<u>19,012</u>

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
	<u>4,150</u>	<u>19,012</u>	<u>13,634</u>	<u>36,796</u>	<u>4,713</u>	<u>29,718</u>	<u>41,167</u>	<u>75,598</u>

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

13 Related party transactions

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