

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**

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### **TRUSTEES**

Martin Williams

Michael Cooke

(Resigned 8<sup>th</sup> June 2023)

Yvonne Cooke

(Resigned 8<sup>th</sup> June 2023)

Rev Joanne Purle

John O'Brien

Andrew Mayo

Olivia Brown

(Appointed 19 November 2022)

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**Charity Number:**

1117877

# JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

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## **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.

## JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

### 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 £79,832, 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.

**Namatata** 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 disciplined 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 enabled 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

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The trustees who served during this year were:

Martin Williams

Michael Cooke

(Resigned 8<sup>th</sup> June 2023)

Yvonne Cooke

(Resigned 8<sup>th</sup> 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)

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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

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<b>Income from:</b>						
Donations and legacies	2	79,832	-	310,450	390,282	341,674
<b>Expenditure on:</b>						
Charitable activities	3	61,397	16,419	298,646	376,462	380,476
<b>Net incoming/(outgoing) resources before transfers</b>		18,435	(16,419)	11,804	13,820	(38,802)
<b>Net incoming/(outgoing) resources before transfers</b>		18,435	(16,419)	11,804	13,820	(38,802)
Gross transfers between funds		(22,434)	22,434	-	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(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
<b>Fund balances at 31 August 2022</b>		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**

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

# JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

## BALANCE SHEET

AS AT 31 AUGUST 2022

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

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

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#### 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 2022**

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### **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.

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

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
	<u>79,832</u>	<u>310,450</u>	<u>390,282</u>	<u>78,941</u>	<u>67</u>	<u>262,666</u>	<u>341,674</u>



# JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 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
	<u>362,190</u>	<u>14,272</u>	<u>376,462</u>	<u>358,278</u>	<u>22,198</u>	<u>380,476</u>
<b>Analysis by fund</b>						
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
	<u>362,190</u>	<u>14,272</u>	<u>376,462</u>	<u>358,278</u>	<u>22,198</u>	<u>380,476</u>

All grant funding is to Jenga Uganda.

### 4 Grants payable

2022 2021

All grants in both years were paid to Jenga Uganda.

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### 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
	<u>14,272</u>	<u>-</u>	<u>14,272</u>	<u>22,198</u>	<u>-</u>	<u>22,198</u>
Analysed between Charitable activities	<u>14,272</u>	<u>-</u>	<u>14,272</u>	<u>22,198</u>	<u>-</u>	<u>22,198</u>

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

# JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 AUGUST 2022**

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### **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:

	<b>2022 Number</b>	<b>2021 Number</b>
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 Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### **9 Debtors**

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

# JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 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
	<u>41,167</u>	<u>262,666</u>	<u>(290,175)</u>	<u>(24)</u>	<u>13,634</u>	<u>310,450</u>	<u>(298,646)</u>	<u>25,438</u>



# JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

### 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
	£	£	£	£	£	£	£
Trustee and staff trips	2,009	-	-	139	2,148	(612)	1,800
Office administration	13,832	-	(21,918)	10,262	2,325	(8,306)	13,134
Other	13,877	67	(6,345)	7,089	14,539	(7,501)	7,500
	<u>29,718</u>	<u>67</u>	<u>(28,263)</u>	<u>17,490</u>	<u>19,012</u>	<u>(16,419)</u>	<u>22,434</u>
							<u>25,027</u>

### 12 Analysis of net assets between funds

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