

Charity registration number 1117877

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

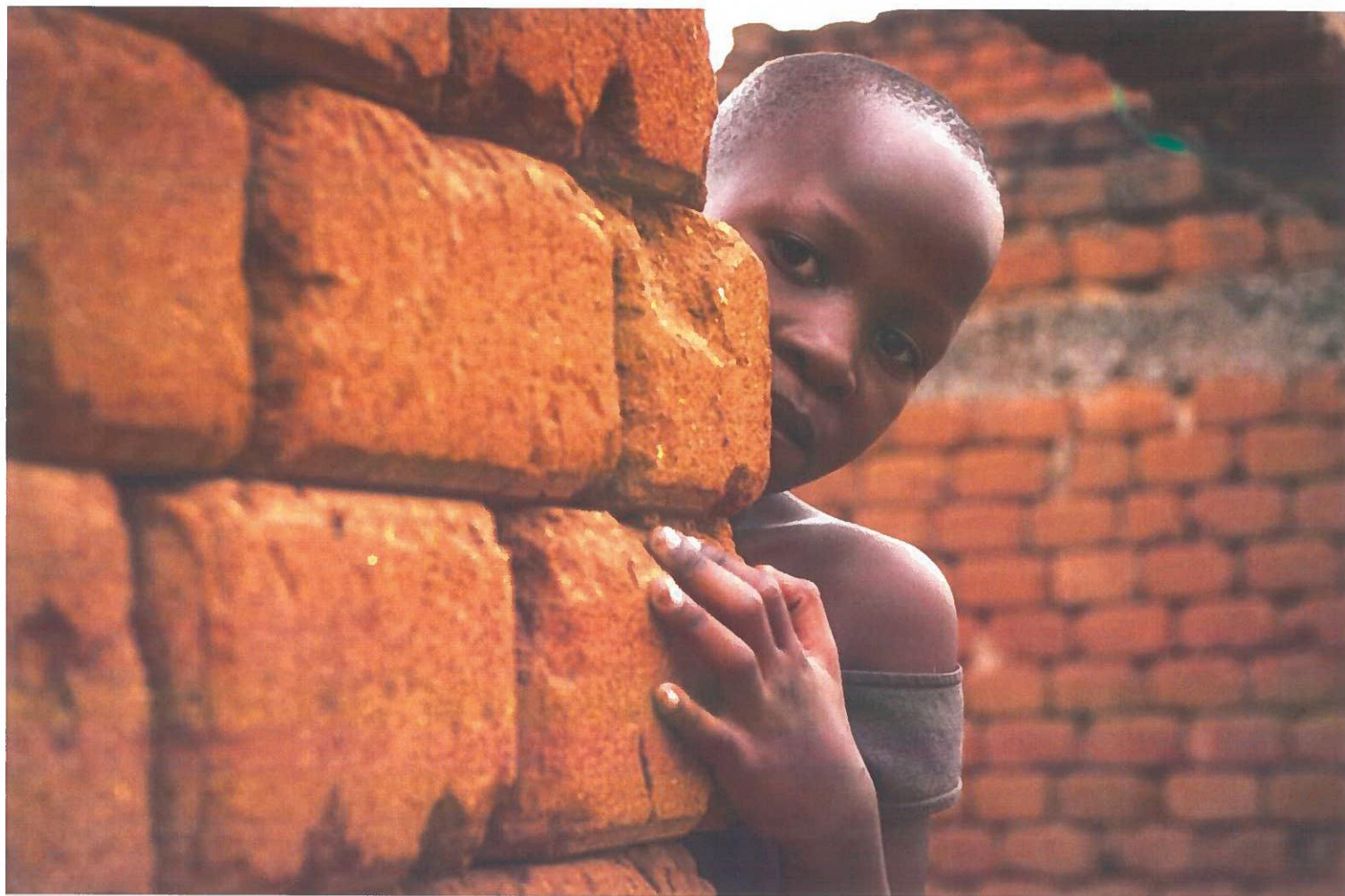
LEGAL AND ADMINISTRATIVE INFORMATION

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

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

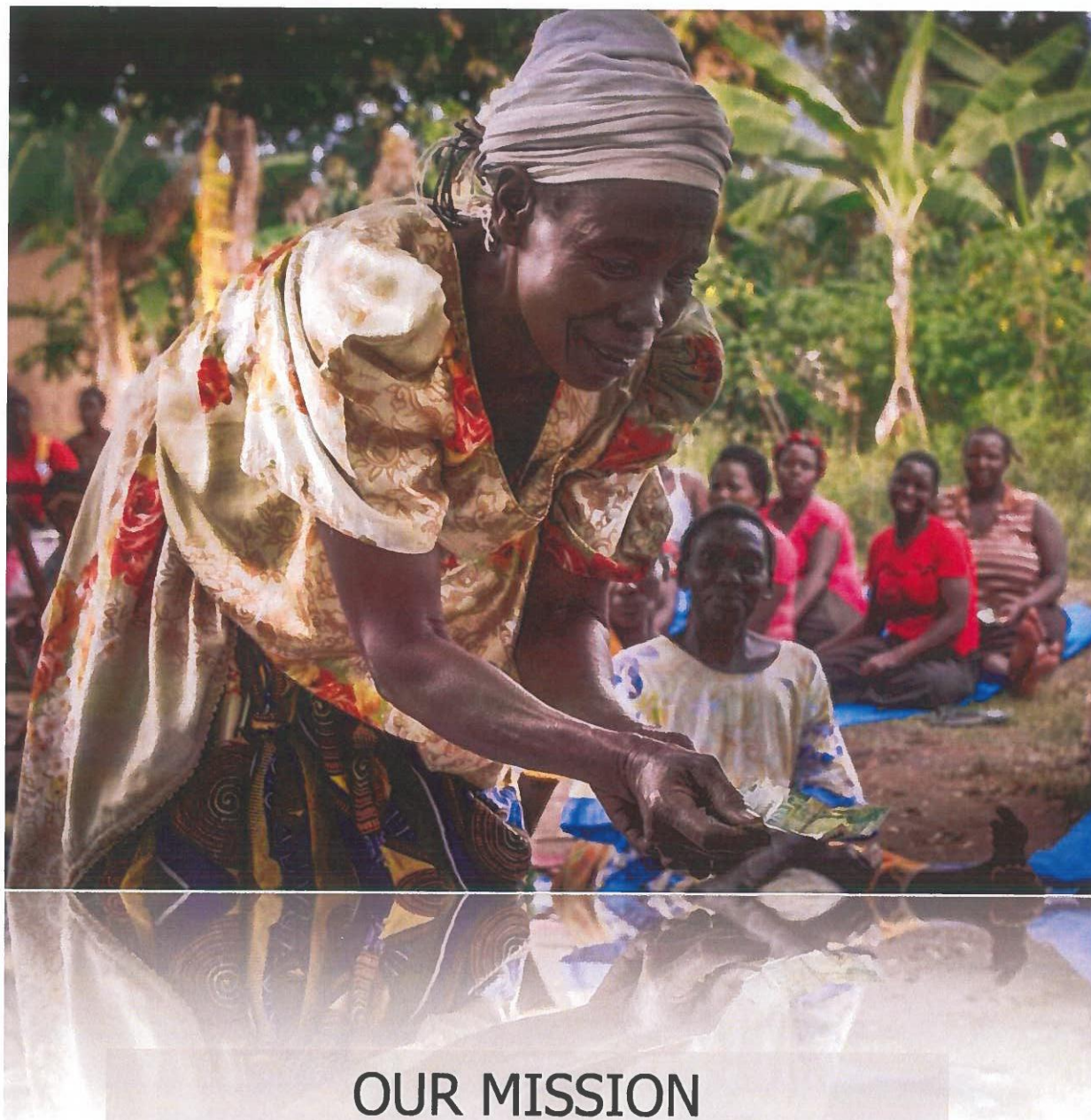
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Annual Review
2022 - 2023

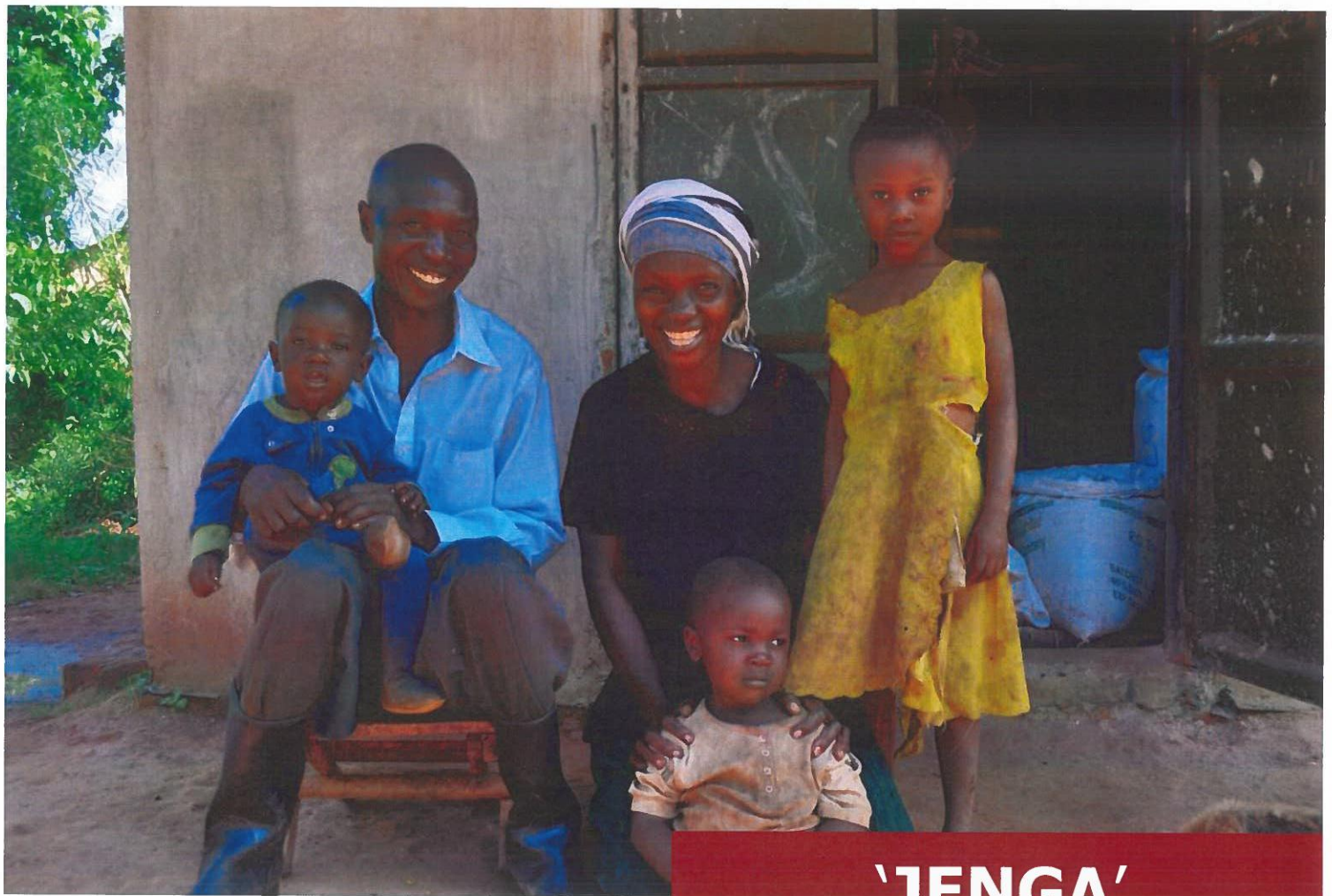
Celebrating a Year of Building
Together



OUR MISSION

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

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'JENGA'
is a Swahili word
meaning to build.

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

OUR CORE VALUES



Justice



Sustainability



Empowerment



Partnership

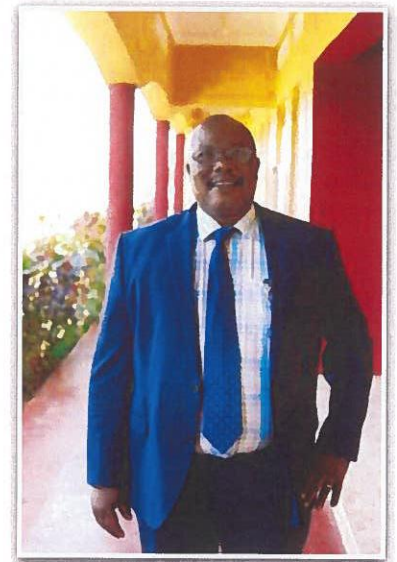


**Cultural
Sensitivity**

A Note From Our Country Director

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

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



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

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

Thank you so much for your continued support and partnership.

Yours Sincerely,

A handwritten signature in black ink, appearing to read 'Vincent Munyosi'.

Vincent Munyosi
(Country Director)



Our Communities

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

The Places We Work



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

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

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

J E N G A



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

Ecclesiastes 4:9



32,000

babies born to teenage mothers every month.

([https://www.unicef.org/uganda/media/13666/file/National Strategy to end Child marriage and Teenage Pregnancy 2022-2027.pdf](https://www.unicef.org/uganda/media/13666/file/National_Strategy_to_end_Child_marriage_and_Teenage_Pregnancy_2022-2027.pdf))

41%

of youth (18 - 30) not in education are unemployed.

(<https://www.monitor.co.ug/uganda/business/markets/41-of-youth-out-of-school-not-employed-says-ubos--4024808>)

**3.75
million**

school girls living without access to proper sanitary care.

(https://www.newvision.co.ug/category/blogs/we-need-more-action-investment-in-menstrual-h-NV_104326)

81%

of population engaged in subsistence farming.

(<https://www.fao.org/in-action/scala/countries/uganda/en>)

41.3%

living below the international poverty line of \$2.15 USD per day.

(<https://www.worldbank.org/en/country/uganda/overview>)

**Only 1
in 4**

children who begin primary school will make it to secondary school.

(<https://www.unicef.org/uganda/what-we-do/quality-education?>)

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Our Projects - How We Help

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

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

OUR VISION

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





Building Better Together



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

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

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

(Helen Keller)





Introducing Our Partnerships



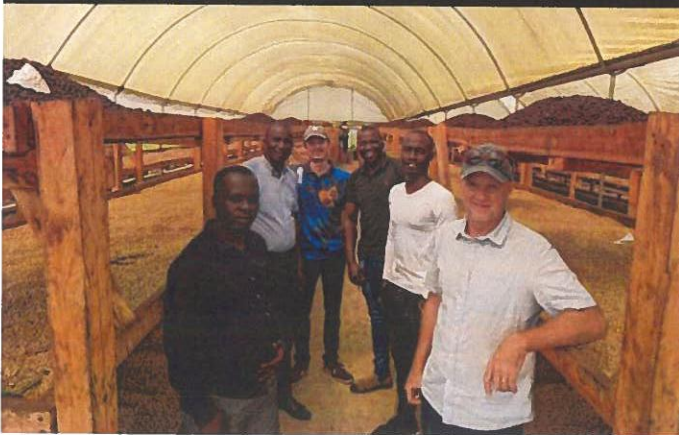
Wings of Refuge



Economic Partnership

Q + A with Zukuka Bora
Director

Dave Bishop
(pictured front)



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

Our vision has grown and evolved since we began in 2016 but ultimately we desired to help improve the livelihoods of the remote farming communities living across Mt Elgon, through speciality coffee. At that time farmers were beginning to lose interest in growing coffee, often they were not being paid on time, if at all, and the money they did receive was so little that it was no longer a worthwhile livelihood. JENGA CDO originally started training the coffee farmers, on how to grow quality coffee so that it would be more attractive for

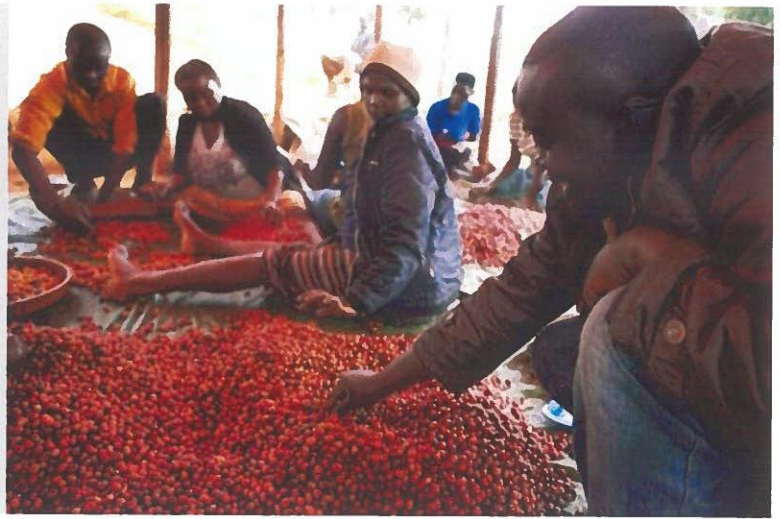
buyers. However, we soon realised that this was not helping the farmers access a market for their produce and so Zukuka Bora Coffee began. Zukuka Bora was birthed out of JENGA CDO and even now as a registered business, it continues to stand on the shoulders of the reputation that JENGA has built in the local community.

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

In 2022 / 2023 Season Zukuka Bora has:

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

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



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

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

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

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

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

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

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



Partnership in Service Delivery

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

HEALTH

One of the major strategies of the **Ministry of Health** in Uganda, has been to develop '**Village Health Teams (VHTs)**,' in an effort to promote basic health care, particularly in the hard to reach areas. This involves identifying volunteers from the community who will receive health training every three months and afterwards the VHTs then



disseminate this knowledge to their communities. According to MOH strategy guidelines over '**75% of diseases are preventable** if people adopted well known behaviours that promote better health.'

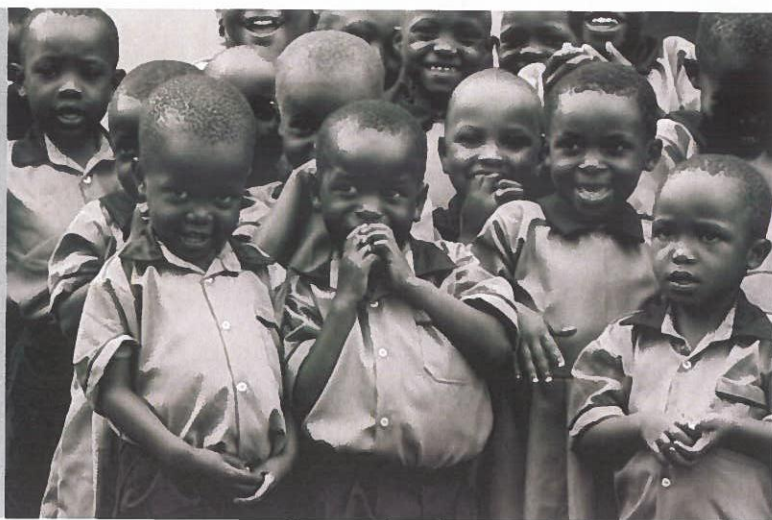
In the Mbale region, JENGA has been instrumental in helping to train VHTs and over this past year we have also extended our reach in Eastern Uganda to include the **District of Budaka**. Additionally, our trainings have also

expanded to include the topic of nutrition, helping to tackle the issue of childhood stunting and development in the early years, a predominant issue in many villages.

In 2022 - 2023 the JENGA CDO Health Team has:

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

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



EDUCATION

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



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



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

Barack Obama



Partnership in General Development

In recent years a key partner in development has been **EVERGREEN AFRICA**.

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



These foothills of Mt Elgon (the 22nd largest mountain on the African Continent) are home to **25,000 people** and provide a beautiful scenic backdrop for Mbale City. Most people in this region are living in conditions of '**extreme poverty**,' as defined by the UN. JENGA has had an active presence here since 2005 with our original project being a gravity flow water system for

6000 people. While we have seen a degree of transformational change over the years, it is just not possible for a single organisation to deliver the vastness of services required for an under developed area. And this is why partnerships with organisations like **EVERGREEN AFRICA** are critical for success.



“JENGA’s guidance and support have been exceptional since we first began partnering with them in 2014.”

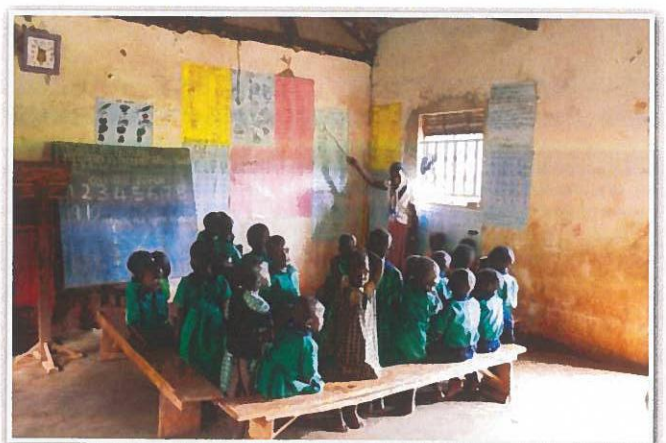
Paul Voltzenlogel
(Evergreen Africa)



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

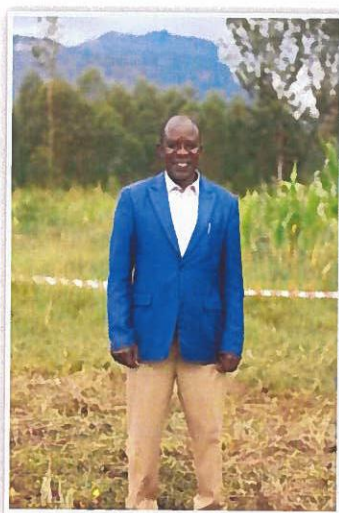
Together JENGA and EVERGREEN have:

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





Partnership in Administrative Services



Q + A with
Wings of
Refuge
Uganda
Chairperson

Pastor Sam
Macho

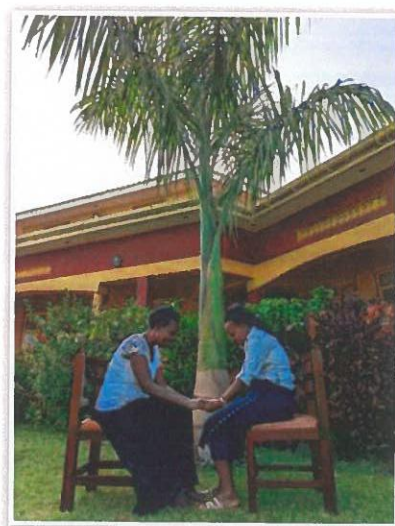
Wings of Refuge Uganda has been based in Mbale since 2015. Could you briefly explain the vision of the organisation and your role within that?

In the late 1980's God began speaking to us as a group of Pastors in Mbale about revival coming to Uganda, and that it required the church to establish a prayer centre, particularly in this region to see the promises of God fulfilled. The

leadership of the 'Wings of Refuge,' ministry in America had a similar vision for the Mbale region and believed that this prayer centre would not just be a place of intercession and 24 / 7 worship, but it would also provide a place of refuge to minister to people who needed to experience the strengthening presence of the Lord. JENGA CDO played an integral part in introducing the leadership of the 'Wings of Refuge' to us here in Mbale in 2015. Shortly after, a board was formed for the 'Wings of Refuge, Uganda,' of which I am now Chairperson.

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

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





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

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

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



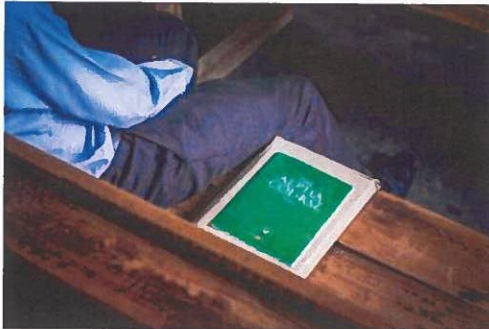
"... it is my desire that our relationship would become stronger ..."

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

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

Collaborating for Greater Impact

(Key Achievements of the Year)



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



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



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



95 young women graduated from our Vocational Programme



9234 individuals supported in our Hospital Ministry

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

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



75 juvenile inmates supported each month with health care needs



CONGRATULATIONS



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

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

**WELL DONE,
VERY MUCH DESERVED!**

A Note From Our Executive Director

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

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

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

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

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

Yours Sincerely,



Robby Keen

(Executive Director)



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

Philippians 1: 4 - 5

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

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

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

Objectives and activities

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

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

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

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

The strategies employed to meet the aforementioned objectives are:

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

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

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

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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

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

Achievements and performance

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

Financial review

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

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

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

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

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

Structure, governance and management

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

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

M Williams

Michael Cooke

(Resigned 6 June 2023)

Yvonne Cooke

(Resigned 6 June 2023)

Rev J Purle

J O'Brien

A Mayo

O Graham

(Appointed 19 November 2022)

M Kim

(Appointed 13 January 2024)

J Webster

(Appointed 13 January 2024)

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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

Matt Williams

.....
M Williams

Trustee 6/27/2024

Dated:

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

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



Nicholas Corden

Dated: 28th June 2024

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

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

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


JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

BALANCE SHEET

AS AT 31 AUGUST 2023

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

The financial statements were approved by the Trustees on



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M Williams
Trustee

6/27/2024

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Incoming resources

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

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

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

1.5 Cash and cash equivalents

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

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

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 2023

2 Donations and legacies

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

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

3 Expenditure on charitable activities

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

All grant funding is to Jenga Uganda.

4 Grants payable

2023 2022

All grants in both years were paid to Jenga Uganda.

5 Support costs

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

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	-	-

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

8 Taxation

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

9 Debtors

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

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

10 Restricted funds

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

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

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

11 Unrestricted funds

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

	At 1 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
Trustee and staff trips	3,336	-	(1,340)	1,800	3,796
Office administration	7,153	-	(5,144)	5,534	7,543
Cpmtingency	12,000	-	-	-	12,000
Other funds	2,538	797	(8,956)	7,490	1,869
	<u>25,027</u>	<u>797</u>	<u>(15,440)</u>	<u>14,834</u>	<u>25,218</u>
Previous year:	At 1 September 2021	Incoming resources	Resources expended	Transfers	At 31 August 2022
	£	£	£	£	£
Trustee and staff trips	2,148	-	(612)	1,800	3,336
Office administration	2,325	-	(8,306)	13,134	7,153
Other	14,539	-	(7,501)	7,500	14,538
	<u>19,012</u>	<u></u>	<u>(16,419)</u>	<u>22,434</u>	<u>25,027</u>

12 Analysis of net assets between funds

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

JENGA COMMUNITY DEVELOPMENT OUTREACH (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

12 Analysis of net assets between funds

(Continued)

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

13 Related party transactions

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