

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

**JANGALA COMMUNICATIONS  
SYSTEMS 2 LTD**

**(A COMPANY LIMITED BY GUARANTEE)**

**COMPANY REGISTRATION No: 11373006**

**CHARITY REGISTRATION No: 1183567**

Castle View Accounting Ltd  
Old Printing House Square  
Unit 16, Tarrant Street  
Arundel  
West Sussex  
BN18 9JF

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**

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**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY NUMBER** 1183567

**COMPANY REGISTRATION NUMBER** 11373006

**DATE OF INCORPORATION** 21st May 2018

**START OF FINANCIAL YEAR** 1st April 2020

**END OF FINANCIAL YEAR** 31st March 2021

**DIRECTORS AT 31ST MARCH 2021** F.M.A Weitzman  
K.J.N Meek  
L.E Symons  
B.B Hayes-Thakore (Appointed 1st February 2021)

**GOVERNING DOCUMENT** Memorandum and Articles of Association Incorporated 21st May 2018

**OBJECTS**

The advancement of health, the saving of lives and the relief of those in need because of youth, age, ill health, disability, financial hardship or other disadvantage for the public benefit.

**REGISTERED ADDRESS** 4-6a Hookers Road  
London  
E17 6DP

**PRIMARY BANKERS** NatWest Bank Plc  
10 Southwark Street  
London  
SE1 1TJ

**INDEPENDENT EXAMINERS** Castle View Accounting Ltd  
Old Printing House Square  
Unit 16, Tarrant Street  
Arundel  
West Sussex  
BN18 9JF

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
(A COMPANY LIMITED BY GUARANTEE)

**REPORT OF THE DIRECTORS'**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**Summary of the Purposes of the Charity**

- The advancement of health;
- The saving of lives; and
- The relief of those in need because of youth, age, ill-health, disability, financial hardship or other disadvantage, for the public benefit.

**Summary of the Main Activities**

Jangala develops technologies that empower its partner organisations in the delivery of important public services such as healthcare, education and disaster response.

Our first products focus on connectivity. Big Box uses any internet connection to easily create high quality, scalable Wi-Fi; invaluable in aid and development contexts worldwide.

When planning our activities for the year, the trustees of Jangala have considered the Commission's guidance on public benefit.

**Summary of the Main Achievements**

The Covid-19 pandemic beginning in 2020 has upended every society around the world. The impact of the virus wasn't felt equally, it exposed divisions between societies and, perhaps even more tellingly, within them. In 2019, calls for universal access to broadband were often dismissed casually, today, meaningful participation cannot be imagined without internet access.

Jangala's work in 2020 was shaped by the pandemic. In early 2020, our focus was on developing and deploying our Big Box internet access system to connect schools and hospitals around the world. Although the virus halted many of these projects, we became acutely aware of the connectivity gaps here in the UK. We developed and deployed Get Box in a matter of weeks to bring internet access to low-income families with school-aged children, NHS mental health service users, and vulnerable adults in sheltered accommodation.

From April 2020 to April 2021, Jangala connected a total of 5,239 people using 13 Big Boxes and 69 of our newly conceived Get Boxes. The total number of devices online in this period was 2,420 laptops, smartphones, and tablets.

Over the past year, Jangala has worked with 15 partners across 19 projects in 8 countries across Europe, Asia, and Sub-Saharan Africa. As well as the BT emergency response team, these partners have included NGOs (Skateistan and Amala), clinics (Embo Healthcare Clinic in South Africa, Milo Healthcare Clinic in Tanzania, and the NHS Camden and Islington Trust), refugee support organisations (Care4Calais, Mobile Refugee Support, Watizat, and PPR), social housing providers (Quays Housing and Brooke House), schools (Clapton Girls' Academy in London and St Martins School in Kenya), and a library in the Himalayas (Books4Nepal).

Users of our systems have included schoolchildren and their families, healthcare staff and patients, rural communities, refugees and refugee learners, trauma patients, and people experiencing homelessness.

In terms of project focus, the majority of our work was in education, healthcare, and refugee support, with a growing number of projects serving people experiencing homelessness and emergency response situations.

**Review of Financial Position**

Jangala's financial statements show a net income of £292,927 and an expenditure of £212,875. There was a net gain of £80,052 at the end of the financial period and no other recognised gains or losses.

The main sources of income were donations from the Lenovo Foundation, the Tedworth Charitable Trust, CHK Charities and Arm.

The main source of expenditure was on building, deploying and developing 'Big Box' and 'Get Box' Wi-Fi systems to be deployed to people in need.

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
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**REPORT OF THE DIRECTORS' (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**Statement Explaining the Policy for Holding Reserves**

Jangala's main charitable activity is to provide Wi-Fi systems to other charities or organisations that are operated in the field. Once they are in the field very little is needed from Jangala although we do provide a troubleshooting role in case there are any issues with the system. This troubleshooting averages out at about 0.5 days work per system per year. At year end we had approximately 40 systems in the field and our consultants charge £150 per day for troubleshooting so at least £3000 in reserves would be needed to make sure our beneficiaries can continue to use their systems for another year. At the end of this financial year, we had £79,664 in reserves.

**Trustee Selection Method**

When recruiting new trustees the important attribute is a passion for the work of Jangala. As such our trustees have mainly been selected from the telecoms industry as it is closely related to the work we do and their experience is extremely helpful in our development and deployment.

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
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**REPORT OF THE DIRECTORS' (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**Statement of Directors' Responsibilities:**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements.

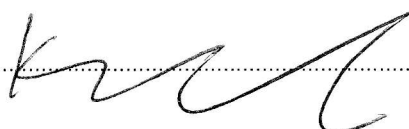
The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

I approve the attached statement of financial activities and balance sheet for the year ended 31st March 2021 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 20/12/2020

Signed on their behalf by Director 

Printed Name:

KINGSLEY MEEK

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
(A COMPANY LIMITED BY GUARANTEE)

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	3a	288,878	3,319	292,197	136,465
Investment Income	3b	-	-	-	-
Other Incoming Resources	3c	730	-	730	1,367
<b>TOTAL INCOMING RESOURCES</b>		<b>289,608</b>	<b>3,319</b>	<b>292,927</b>	<b>137,832</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of Generating Funds</b>					
Charitable Activities	4a	196,774	3,321	200,095	135,156
Cost of Generating Funds	4b	10,017	-	10,017	5,800
Governance Costs	4c	2,763	-	2,763	788
<b>TOTAL RESOURCES EXPENDED</b>		<b>209,554</b>	<b>3,321</b>	<b>212,875</b>	<b>141,744</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>80,054</b>	<b>(2)</b>	<b>80,052</b>	<b>(3,912)</b>
Balance Brought Forward		(388)	-	(388)	3,524
Transfers Between Funds		(2)	2	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>79,664</b>	<b>-</b>	<b>79,664</b>	<b>(388)</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 8 to 16 form part of these financial statements.

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
(A COMPANY LIMITED BY GUARANTEE)

**BALANCE SHEET**  
**AS AT 31ST MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	-	-	-
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	80,514	-	80,514	387
<b>Total Current Assets</b>		<b>80,514</b>	<b>-</b>	<b>80,514</b>	<b>387</b>
<b>Creditors:</b> amounts falling due within one year	9	850	-	850	775
<b>NET CURRENT ASSETS</b>		<b>79,664</b>	<b>-</b>	<b>79,664</b>	<b>(388)</b>
<b>Creditors:</b> amounts falling due in more than one year	10	-	-	-	-
<b>TOTAL ASSETS</b> less current liabilities		<b>79,664</b>	<b>-</b>	<b>79,664</b>	<b>(388)</b>
<b>NET ASSETS</b>		<b>79,664</b>	<b>-</b>	<b>79,664</b>	<b>(388)</b>
<b>Funds of the Charity</b>					
General Funds		79,664	-	79,664	(388)
Restricted Funds	5	-	-	-	-
<b>Total Funds</b>		<b>79,664</b>	<b>-</b>	<b>79,664</b>	<b>(388)</b>

**Directors' Responsibilities:**

The Directors are satisfied that for the year ended on 31st March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 17.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The Directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 20/12/2021 .....

Signed on their behalf by Director  .....

Printed Name:

KINGSLEY MEEK

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**1. ACCOUNTING POLICIES (Continued)**

**Expenditure and Liabilities**

***Liability Recognition***

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

***Governance Costs***

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

***Changes in Accounting Policies and Previous Accounts***

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

***Grants Payable without Performance Conditions***

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

***Taxation***

The charity is exempt from tax on its charitable activities.

***Legal Status of the Charity***

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

***Fixed Assets***

These are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

***Investments***

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at Directors' best estimate of market value.

***Depreciation Expense***

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied per annum are as follows:

Equipment Cost	25% - Reducing Balance Basis
Fixtures and Fittings	25% - Reducing Balance Basis

**2. TANGIBLE FIXED ASSETS**

The Charity held no tangible fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021 : None  
31st March 2020 : None

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**3. INCOMING RESOURCES**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2020/21 £</b>	<b>TOTAL 2019/20 £</b>
<b>a) Donations, Grants &amp; Legacies</b>				
Gifts & Donations	248,878	3,319	252,197	105,633
Grants Received	40,000	-	40,000	30,832
	<b>288,878</b>	<b>3,319</b>	<b>292,197</b>	<b>136,465</b>
<b>b) Investment Income</b>				
Interest	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>c) Other Incoming Resources</b>				
Sundry Income	730	-	730	1,367
Fundraising Income	-	-	-	-
	<b>730</b>	<b>-</b>	<b>730</b>	<b>1,367</b>

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**4. RESOURCES EXPENDED**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>a) Charitable Activities</b>				
Advertising & Publicity	282	-	282	-
Big Box Costs	11,422	350	11,772	11,156
Consultancy Fees	157,049	2,708	159,757	111,446
Deployment Costs	3,351	210	3,561	-
Exchange Rate Loss	2,166	-	2,166	-
Gifts & Donations	6,829	-	6,829	-
License & Subscriptions	2,955	25	2,980	664
Office Costs	125	-	125	145
Rent & Rates	11,431	-	11,431	8,753
Research & Development Costs	65	-	65	44
Shipping Costs	676	28	704	1,048
Sundry Expenses	100	-	100	-
Travel & Subsistence	323	-	323	1,899
	<b>196,774</b>	<b>3,321</b>	<b>200,095</b>	<b>135,156</b>

**b) Cost of Generating Funds**

Fundraising Events	10,017	-	10,017	5,800
	<b>10,017</b>	<b>-</b>	<b>10,017</b>	<b>5,800</b>

**c) Governance Costs**

Independent Examiners Fees	850	-	850	775
Legal & Professional Fees	1,913	-	1,913	13
	<b>2,763</b>	<b>-</b>	<b>2,763</b>	<b>788</b>

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**5. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Apr-20</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Mar-21</b>
	£	£	£	£	£
Big Box Development Fund	-	3,319	3,321	2	-
	<b>-</b>	<b>3,319</b>	<b>3,321</b>	<b>2</b>	<b>-</b>

**PREVIOUS FINANCIAL PERIOD**

	<b>Balance 01-Apr-19</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Mar-20</b>
	£	£	£	£	£
Big Box Development Fund	(1,546)	1,295	-	251	-
Future for Kids Fund	-	3,000	3,000	-	-
Lenovo Fund	-	9,537	9,537	-	-
Ludwig Fund	-	2,998	2,998	-	-
	<b>(1,546)</b>	<b>16,830</b>	<b>15,535</b>	<b>251</b>	<b>-</b>

**6. DESIGNATED FUNDS**

The Charity held no Designated Funds during this or the previous financial period.

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**7. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Cash at Bank and in Hand	80,514	-	80,514	387
	<b>80,514</b>	<b>-</b>	<b>80,514</b>	<b>387</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Sundry Debtors	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Independent Examiners Fees	850	-	850	775
	<b>850</b>	<b>-</b>	<b>850</b>	<b>775</b>

**10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial year.

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Tangible Fixed Assets	-	-	-	-
Net Current Assets	79,664	-	79,664	(388)
Long Term Liabilities	-	-	-	-
<b>TOTAL FUNDS</b>	<b>79,664</b>	<b>-</b>	<b>79,664</b>	<b>(388)</b>

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**12. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES**

The Company is Limited by Guarantee (11373006) and is a Charity registered with the Charity Commission (1183567) and does not have a Share capital and has no income subject to Corporation Tax.

	<b>TOTAL 2020/21 £</b>	<b>TOTAL 2019/20 £</b>
Profit / Deficit for the financial year	80,052	(3,912)
Other Recognised Gains	-	-
	<u><b>80,052</b></u>	<u><b>(3,912)</b></u>
Balance Brought Forward	(388)	3,524
Closing Funds at 31st March 2021	<u><b>79,664</b></u>	<u><b>(388)</b></u>

**13. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2020/21 £</b>	<b>TOTAL 2019/20 £</b>
Gross Wages, Salaries & Fees	159,757	111,446
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u><b>159,757</b></u>	<u><b>111,446</b></u>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2020/21</b>	<b>TOTAL 2019/20</b>
Charitable Activities	7	6

The Charity employees members of staff on a Self-Employed basis and is not liable for Income Tax and National Insurance payments and no members of staff received emoluments of over £60,000. (2019/20:None)

**JANGALA COMMUNICATIONS SYSTEMS 2 LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**14. DIRECTORS AND OTHER RELATED PARTIES**

No payments were made to Directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a Director or any person connected with them. (2018/19:None)

**15. RISK ASSESSMENT**

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**16. RESERVES POLICY**

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

**17. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

# INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Jangala Communications Systems 2 Ltd on the accounts for the year ended 31st March 2021 set out on pages 7 to 16.

## Respective responsibilities of trustees and examiner

The Charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

## Basis of independent examiner's statement

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed 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 such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

## Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Date: 28th December 2021