

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025**

**JANGALA LTD**

**(A COMPANY LIMITED BY GUARANTEE)**

**COMPANY REGISTRATION No: 11373006**

**CHARITY REGISTRATION No: 1183567**

Castle View Accounting Ltd  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ

**JANGALA LTD**  
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**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1183567
<b>COMPANY REGISTRATION NUMBER</b>	11373006
<b>DATE OF INCORPORATION</b>	21st May 2018
<b>START OF FINANCIAL YEAR</b>	1st April 2024
<b>END OF FINANCIAL YEAR</b>	31st March 2025
<b>DIRECTORS AT 31ST MARCH 2025</b>	K.J.N Meek B.B Hayes-Thakore P.J Mans M.A.M Rabeyrin R.T.F Crothers
<b>COMPANY SECRETARY</b>	N.M.H O'Hara
<b>GOVERNING DOCUMENT</b>	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.

<b>REGISTERED ADDRESS</b>	4-6a Hookers Road London E17 6DP
<b>PRIMARY BANKERS</b>	National Westminster Bank Plc 10 Southwark Street London SE1 1TJ
<b>INDEPENDENT EXAMINERS</b>	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

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**REPORT OF THE DIRECTORS'**  
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**1. Message from the MD (Rich)**

The past year has been one of real progress and growing impact for Jangala. Building on the foundation of our Vision for 2030, we have continued to scale our work, refine our technologies, and deepen our relationships with the communities and partners who make this mission possible.

In 2024/25, we deployed more Big Boxes than ever before, delivered thousands of Get Boxes across the UK, and advanced Big Box VI development to begin live testing across 25 global sites. The Our Community Wi-Fi programme marked an exciting new direction for our UK work, embedding public Wi-Fi into trusted community spaces. We also published Digital Lifelines, a report that brings together powerful insights from partners and end users and reinforces our belief that connectivity is not just useful, it is essential.

Underlying these achievements is a commitment to adapt, learn and grow. From software dashboards and accessible user guides to remote locking features and partner support, our work is more partner and user-focused than ever. This year, we have also refreshed how we support our people internally, aligning our teams more closely around shared goals and launching a new set of behaviours to help bring our values to life.

We are proud of what we have achieved, but we are just as aware of the challenges ahead. As the digital divide grows more complex, so too must our response. That is why we are continuing to invest in innovation, strengthen our partnerships, and evolve our approach to measuring impact.

Thank you to all who have contributed to our journey this year. Whether you have supported our work, deployed our technology, or partnered with us on the ground -your belief in our mission drives everything we do.

Rich Thanki

Managing Director

**2. About Jangala**

Jangala is a UK-based technology charity working to end digital exclusion by enabling internet access for those who need it most. Our goal is to connect four million people by 2030, with a focus on empowering schools, clinics, and community organisations around the world.

Founded in 2018, our work began by bringing Wi-Fi to over 5,000 people in the Calais Jungle refugee camp. Since then, we have grown into a globally recognised organisation known for our innovative connectivity solutions and long-standing partnerships with grassroots organisations, humanitarian actors, and public bodies.

At the heart of our work is a commitment to equalising access to technology. We recognise the digital divide as both a global and local issue and work across diverse settings, from conflict zones to UK cities, to build systems that are inclusive, resilient, and easy to use.

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Our products include Big Box, designed for large-scale and off-grid deployments, and Get Box, a compact solution for households. Our new Cloud Platform brings these tools together, helping people stay connected during crises, displacement, or economic hardship.

As an independent, non-governmental charity, we believe connectivity is a basic need, and we are proud to be building the technology and partnerships to help make that a reality.

**3. Highlights of 2024/2025**

**Connecting More People Than Ever Before**

In 2024/25, Jangala deployed the highest number of its technology solutions to date. This included more than 80 Big Boxes to connect schools, clinics, and community centres across the world, including particular growth of our programmes in Kenya and Sudan through partnerships with the International Organisation for Migration and UNICEF Sudan. In addition, we significantly scaled our programme work in the UK, deploying 2,000 Get Boxes to connect digitally excluded people, through more than 80 partners ranging from sector leading Local Authorities to tiny village halls.

The Get Box programme has been recognised as a leading innovation to address digital poverty. We also refined our impact measurement, shifting to more accurate, usage-based estimates. These milestones reflect the growing demand for our technology and the strength of our expanding network of partners.

**Our Community Wi-Fi**

This year saw the launch of Our Community Wi-Fi, our first UK-based Big Box initiative. With support from Virgin Media O2, we will begin deploying 40 Big Boxes to community hubs, libraries, and drop-in centres across the UK. Public Wi-Fi - or 'community Wi-Fi' with an intentional goal of providing a social provision - is an under-explored avenue for tackling the digital divide in the UK. Essential services and community initiatives across the country are also being delivered in spaces which do not have reliable broadband connectivity or the temporary, mobile, or outdoor spaces in which they are being provided are not conducive to fixed broadband.

This place-based model complements our household-focused Get Box programme, offering a new approach to tackling the digital divide by embedding connectivity within trusted community spaces. Big Boxes will provide reliable public Wi-Fi for people experiencing digital exclusion and impacted by data poverty, from asylum seekers and refugees and families living in areas of high social deprivation to those in supported housing or facing financial hardship, as well as the front-line community organisations that support them.

**Big Box Version 1 Development and ISOC BOLT Grant**

We were awarded a prestigious Internet Society Foundation BOLT Grant to support the final stages of Big Box Version 1 development, our next-generation device. We will manufacture 30 pilot units and launch field trials across 25 global sites, from schools and shelters to displacement camps.

The new version of our Big Box includes features that address common challenges faced by schools and community centres, refugee camps and grassroots activity across the world. With multi-SIM support, solar-ready power, and enhanced Wi-Fi 6 and 5G capabilities, Big Box V1 is going to be more adaptable to the challenging contexts in which our partners operate. Feedback from these trials is directly shaping the final product, due for full-scale production in 2026.

**Digital Lifelines: Spotlighting the Impact of Internet for People Living in Temporary Accommodation**

This year we published Digital Lifelines: How Wi-Fi Impacts the Lives of People in Temporary Accommodation in the UK, an evaluation of a pilot project offering free Get Boxes to people living in temporary accommodation in Coventry, UK. The pilot and report, conducted in partnership with Virgin Media O2, the National Databank and Coventry City Council highlighted the common barriers that people living in temporary accommodation face in accessing the internet, that Get Box is well-suited to addressing many of those barriers and demonstrated that service users with a Get Box experienced improvements in emotional well-being, empowerment and vital connection.

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More than 130,000 households in the UK live in temporary accommodation, including a record high number of children. The findings of the report were presented at a launch event, have informed debate on digital inclusion in the House of Lords and have resulted in direct improvements to the programme.

**Product Improvements Guided by User Feedback**

We introduced a range of enhancements based on user and partner insight, including multilingual setup guides in French, Spanish and Arabic, Braille and large-print instructions, accessible video guides, and improved remote support.

A new data usage checker for Get Box was added which enables end users to check how much data they have left for the rest of the month. Remote locking functionality was also added for Big Box in response to the volatile security contexts where some of our global partners are operating. Accessibility drives everything we do at Jangala and this is reflected in feedback we receive from partners:

"[Get Boxes] really are so very easy to set up and operate which makes a big difference when helping someone who is digitally excluded or needs support to get online. A lot of thought has clearly gone into making them accessible including a simple set up guide and easy to use balance checker for the device" UK Housing Association.

**4. Jangala Connects**

**Expanding Global Impact**

This was a year of scale and progress. We deployed 82 Big Boxes globally - a 44% increase on last year, including our largest deployment to date with the International Organization for Migration in Kenya, supported with funding from the World Food Programme. New countries of deployment include Ethiopia, Thailand, Burundi, and the US.

An important focus this year has been on ensuring the sustainability of our Big Box partnerships and technology usage by understanding the reasons why Big Boxes become inactive. We conducted analysis on the patterns of Big Boxes in use, uncovering key barriers such as power access, mobile data costs, and technical complexity. These insights are now informing how we support partners long term.

We have also been testing and learning at a small scale on the value that Get Box can offer to our global partners. Through our partnership with Soronko Academy in Ghana, we deployed 25 units to women in remote communities so that they can learn from home.

Partners across regions continue to highlight the impact of our technology. In DRC, a local partner shared:

"We really say thank you. Even our neighbours at the office testify to being helped by a good connection, which allows them to stay in touch with family during this political and humanitarian crisis."

In Uganda's Bidi Bidi settlement, Big Box powered ICT training that led to job opportunities and digital archiving:

"One of our participants applied for a job online and was hired. They'll be paid at the end of the month."

In France, long-term partner Roots said:

"We're really pleased to have access to Jangala - it's helping so many people - it's a lifeline."

**Growing our UK Programmes**

With Virgin Media O2's support, we delivered over 2,000 Get Boxes through our national initiative. After early delays, deployment accelerated, supported by new partnerships with Local Authorities, NHS Trusts, schools and national and grassroots charities.

This work also saw the launch of Our Community Wi-Fi, our first Big Box programme in the UK. Forty sites will provide place-based public Wi-Fi for underserved groups, helping to shape the future of community digital infrastructure.

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"Historically, MiFi costs have been a major barrier. Thanks to Jangala, we can now complete our digital inclusion puzzle." Get Box partner.

"[My worker] came and gave me the box with the internet and I was very happy and I cried because I can speak more with my family. I don't see my family for one year, I don't have a holiday, I don't go. I stay only in the home." Get Box user.

**Advocacy and Collaboration**

We contributed to the UK Government's Digital Inclusion Action Plan, joined the United Nations Emergency Telecommunications Cluster, and responded to key consultations on digital inclusion and digital standards.

**5. Jangala Innovates**

Jangala's mission is underpinned by our ability to design reliable, user-focused, and adaptable technology. In 2024-25, we made major progress across hardware, firmware, and software, guided by both ambition and lived experience from the field.

**Big Box VI: Production Readiness**

Big Box VI has advanced significantly this year, with all new feature designs progressing to the design.

testing phase. We showcased our first prototype at ARM, where it was warmly received. The new solar charging element has been successfully incorporated into the design.

A major milestone was the completion of the passive heat dissipation solution. We have refined the physical design, which has now been incorporated into the second prototype that will be produced for physical UX testing. The high-speed electronic design has been validated in working test boards.

Firmware development has accelerated, with new team members modernising legacy code and laying the groundwork for the planned alpha release in 2025. While some timelines shifted due to resource constraints, the team adapted effectively. With successful development testing de-risking the overall product design, we are now preparing for field testing and user feedback.

**Strategic Partnerships**

We strengthened our partnership with Cambridge Consultants and began early discussions with Raspberry Pi around manufacturing and co-branding. We also began conversations with organisations like UNHCR and Emergency.lu, who may in future be major field users of Big Box.

We began market analysis and value proposition development, estimating potential demand of 10,000 units annually by 2030. We have also taken steps to register Big Box's visual design for IP protection.

**Get Box: Scale and Refinement**

Get Box matured into a scalable, high-quality solution. Over 2,000 units were produced and assembled in-house following the end of our CDW partnership. A more efficient storage and assembly model ensured quality and scale.

User feedback, especially from our Coventry Council pilot, led to changes such as longer power cables, visible SIM balance, enhanced printed guides, and accessible video content.

**Software, Cloud, and Firmware Improvements**

We launched new dashboards using Grafana for monitoring, diagnostics, and impact tracking. We began upgrading our cloud platform in response to changes in Mainflux, introduced automation tools, and built a hardware test rig to speed up code validation.

CI/CD processes and repository management were also improved, increasing efficiency and security across our engineering work.

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**6. Jangala Cares**

We believe how we work is as important as what we do. This year brought challenges and transition, but also reflection, renewal, and a stronger sense of shared purpose.

**Supporting our People**

We took meaningful steps to embed our values into daily working life. We refreshed our organisational behaviours, making them practical and inclusive. These are already shaping collaboration and leadership.

We have improved internal processes in response to staff feedback, especially in fundraising and programme teams, and have worked to create a more open, collegiate culture.

We welcomed Elizabeth Hendry as our new Head of Programmes who brings experience delivering programmes at a high level in large NGOs such as the CDAC Network and the Norwegian Refugee Council.

We also welcomed Nikki Zywna as our new Head of Fundraising. With a renewed focus on values-led fundraising and a new commercial prospectus, we are now well positioned to diversify our income.

**Embedding Vision and Values**

We continued to develop our organisational Vision this year, anchored in the ambition to connect 4 million people by 2030. This is now guiding strategic planning across our three pillars: Connects, Innovates, and Cares.

Under 'Cares', we have begun co-designing internal commitments around wellbeing, sustainability, and inclusion, building on existing work like our Wellbeing Working Group and flexible working policies.

The year reminded us that looking after our people is not a soft extra, it is foundational to our impact. We move into 2025 with stronger leadership, renewed cohesion, and a deeper commitment to living our values every day.

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**REPORT OF THE DIRECTORS' (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**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 2025 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 28 OCTOBER 2025

Signed on their behalf by Director Bhal

Printed Name: BITAL HAYES-THAKORE

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**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

(Incorporating Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	3a	84,665	899,960	984,626	981,837
Investment Income	3b	13,999	-	13,999	10,844
Other Incoming Resources	3c	-	-	-	200
<b>TOTAL INCOMING RESOURCES</b>		<b>98,664</b>	<b>899,960</b>	<b>998,624</b>	<b>992,880</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of Generating Funds</b>					
Charitable Activities	4a	1,592	1,230,162	1,231,754	913,459
Cost of Generating Funds	4b	-	215,154	215,154	76,365
Governance Costs	4c	3,420	52,230	55,650	37,923
<b>TOTAL RESOURCES EXPENDED</b>		<b>5,012</b>	<b>1,497,545</b>	<b>1,502,558</b>	<b>1,027,746</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>93,652</b>	<b>(597,585)</b>	<b>(503,933)</b>	<b>(34,865)</b>
Balance Brought Forward		(18,284)	358,505	340,221	375,086
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>75,368</b>	<b>(239,080)</b>	<b>(163,712)</b>	<b>340,221</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 12 to 20 form part of these financial statements.

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**BALANCE SHEET**  
**AS AT 31ST MARCH 2025**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 31-Mar-25 £	TOTAL 31-Mar-24 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	-	-	-
<b>Current Assets</b>					
Stock	15	-	152,288	152,288	141,012
Debtors & Prepayments	8	-	814	814	47,881
Cash at Bank and in Hand	7	78,788	407,979	486,767	828,406
<b>Total Current Assets</b>		<b>78,788</b>	<b>561,080</b>	<b>639,868</b>	<b>1,017,299</b>
<b>Creditors: Amounts due within one year</b>	9	3,420	800,160	803,580	677,078
<b>NET CURRENT ASSETS</b>		<b>75,368</b>	<b>(239,080)</b>	<b>(163,712)</b>	<b>340,221</b>
<b>Creditors: Long Term Liabilities</b>	10	-	-	-	-
<b>TOTAL ASSETS less current liabilities</b>		<b>75,368</b>	<b>(239,080)</b>	<b>(163,712)</b>	<b>340,221</b>
<b>NET ASSETS</b>		<b>75,368</b>	<b>(239,080)</b>	<b>(163,712)</b>	<b>340,221</b>
<b>Funds of the Charity</b>					
General Funds		75,368	-	75,368	(18,284)
Restricted Funds	5	-	(239,080)	(239,080)	358,505
<b>Total Funds</b>		<b>75,368</b>	<b>(239,080)</b>	<b>(163,712)</b>	<b>340,221</b>

**Directors' Responsibilities:**

The Directors are satisfied that for the year ended on 31st March 2025 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 21.

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 of 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 28 OCTOBER 2025

Signed on their behalf by Director Bhah

Printed Name: BIJAL HAYES-THAKORE

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**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2025**

	Note	TOTAL 2024/25 £	TOTAL 2023/24 £
<b>Cash Flows From Operating Activities</b>			
Net cash (used in) provided by operating activities	13	(341,639)	527,543
<b>Cash outflow from investing activities:</b>			
Investment income received		-	-
Purchase of tangible fixed assets		-	-
Proceeds from disposal of fixed assets		-	-
<b>Net cash used in investing activities</b>		<u>-</u>	<u>-</u>
<b>Change in cash and cash equivalents in the year</b>		<u>(341,639)</u>	<u>527,543</u>
Cash and cash equivalents as at 1st April 2024		828,406	300,863
<b>Cash and Cash Equivalents as at 31st March 2025</b>	7	<u><u>486,767</u></u>	<u><u>828,406</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025**

**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 note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
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**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.

***Unrestricted funds***

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

***Designated funds***

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

***Restricted funds***

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

***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 £2,500. 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 2025 : None  
31st March 2024 : None

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**3. INCOMING RESOURCES**

	<b>Note</b>	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2024/25 £</b>	<b>TOTAL 2023/24 £</b>
<b>a) Donations, Grants &amp; Legacies</b>					
Gifts & Donations		698	-	698	3,403
Grants Received		83,967	899,960	983,927	978,434
		<b>84,665</b>	<b>899,960</b>	<b>984,626</b>	<b>981,837</b>
<b>b) Investment Income</b>					
Interest		13,999	-	13,999	10,844
		<b>13,999</b>	<b>-</b>	<b>13,999</b>	<b>10,844</b>
<b>c) Other Incoming Resources</b>					
Sundry Income		-	-	-	200
		<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>

**JANGALA LTD**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**4. RESOURCES EXPENDED**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>TOTAL 2024/25 £</b>	<b>TOTAL 2023/24 £</b>
<b>a) Charitable Activities</b>					
Administrative Expenses		-	1,259	1,259	1,300
Advertising & Publicity		-	7,272	7,272	6,861
Bank Charges		-	1,924	1,924	428
Conference Costs		-	479	479	168
Consultancy Fees	<b>15</b>	-	216,405	216,405	107,988
Deployment Costs		-	24,919	24,919	4,137
Equipment Costs		1,224	4,183	5,407	9,332
Gifts & Donations		-	1,318	1,318	2,276
Insurance Costs		-	461	461	512
License & Subscriptions		-	12,111	12,111	8,344
Rent & Rates		-	36,058	36,058	23,122
Research & Development Costs		-	12,552	12,552	15,828
Shipping Costs		-	1,211	1,211	5,290
Staff Costs	<b>15</b>	-	891,564	891,564	716,535
Sundry Expenses		369	20	389	1,489
Training Costs		-	4,863	4,863	973
Travel & Subsistence		-	13,563	13,563	8,877
		<b>1,592</b>	<b>1,230,162</b>	<b>1,231,754</b>	<b>913,459</b>

**b) Cost of Generating Funds**

Product Costs	-	215,154	215,154	76,365
	<b>-</b>	<b>215,154</b>	<b>215,154</b>	<b>76,365</b>

**c) Governance Costs**

Independent Examiners Fees	<b>9</b>	3,420	-	3,420	2,820
Legal & Professional Fees		-	52,230	52,230	35,103
		<b>3,420</b>	<b>52,230</b>	<b>55,650</b>	<b>37,923</b>

**JANGALA LTD**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**5. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Apr-24</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Mar-25</b>
	£	£	£	£	£
Core Fund	36,681	284,447	282,524	-	38,604
Deployments Fund	66,898	465,029	521,390	-	10,538
Fundraising Fund	-	-	188,419	-	(188,419)
Research & Development Fund	253,655	69,969	472,451	-	(148,827)
Support and M&E Fund	1,270	80,516	32,762	-	49,024
	<b>358,505</b>	<b>899,960</b>	<b>1,497,545</b>	<b>-</b>	<b>(239,080)</b>

**PREVIOUS FINANCIAL YEAR**

	<b>Balance 01-Apr-23</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance 31-Mar-24</b>
	£	£	£	£	£
Core Fund	-	268,501	231,820	-	36,681
Deployments Fund	-	305,542	238,644	-	66,898
Fundraising Fund	-	22,541	191,630	169,089	-
Research & Development Fund	220,095	348,555	314,995	-	253,655
Support and M&E Fund	-	46,646	45,376	-	1,270
	<b>220,095</b>	<b>991,785</b>	<b>1,022,465</b>	<b>169,089</b>	<b>358,505</b>

The restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above. The restricted funds in deficit are classed as continued operations and funds will be replenished in the following financial year.

**6. DESIGNATED FUNDS**

The Charity held no designated funds during this or the previous financial year.

**JANGALA LTD**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

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

	Unrestricted Fund £	Restricted Fund £	<b>TOTAL 31-Mar-25 £</b>	<b>TOTAL 31-Mar-24 £</b>
Cash at Bank and in Hand	78,788	407,979	486,767	828,406
	<b>78,788</b>	<b>407,979</b>	<b>486,767</b>	<b>828,406</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>TOTAL 31-Mar-25 £</b>	<b>TOTAL 31-Mar-24 £</b>
Sundry Debtors	-	814	814	-
VAT Recoverable	-	-	-	47,881
	<b>-</b>	<b>814</b>	<b>814</b>	<b>47,881</b>

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

	Unrestricted Fund £	Restricted Fund £	<b>TOTAL 31-Mar-25 £</b>	<b>TOTAL 31-Mar-24 £</b>
Deferred Income	-	765,964	765,964	637,449
Independent Examiners Fees	3,420	-	3,420	2,820
PAYE & N.I	-	16,701	16,701	27,272
Sundry Creditors	-	10,670	10,670	9,537
VAT Liability	-	6,826	6,826	-
	<b>3,420</b>	<b>800,160</b>	<b>803,580</b>	<b>677,078</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 £	<b>TOTAL 31-Mar-25 £</b>	<b>TOTAL 31-Mar-24 £</b>
Tangible Fixed Assets	-	-	-	-
Net Current Assets	75,368	(239,080)	(163,712)	340,221
Long Term Liabilities	-	-	-	-
<b>TOTAL FUNDS</b>	<b>75,368</b>	<b>(239,080)</b>	<b>(163,712)</b>	<b>340,221</b>

**JANGALA LTD**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**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>Note</b>	<b>TOTAL 2024/25 £</b>	<b>TOTAL 2023/24 £</b>
Profit / Deficit for the financial year		(503,933)	(34,865)
Other Recognised Gains		-	-
		<u>(503,933)</u>	<u>(34,865)</u>
Balance Brought Forward		340,221	375,086
Closing Funds at 31st March 2025		<u><u>(163,712)</u></u>	<u><u>340,221</u></u>

**13.. NET CASH GENERATED FROM OPERATING ACTIVITIES**

	<b>Note</b>	<b>TOTAL 2024/25 £</b>	<b>TOTAL 2023/24 £</b>
Net movement in funds (as per the statement of financial activities)		(503,933)	(34,865)
<b>Adjustment For:</b>			
Dividends and interest from investments		-	-
Depreciation charge		-	-
Decrease (increase) in stock	<b>14</b>	(11,276)	(41,282)
<b>Movement in Working Capital:</b>			
(Increase) in Debtors	<b>8</b>	47,068	(47,381)
Increase in Creditors	<b>9</b>	126,503	651,070
<b>Net cash (used) in provided by operating activities</b>		<u><u>(341,639)</u></u>	<u><u>527,543</u></u>

**14. STOCK**

Stock consists of components and items acquired by the Charity to build and deploy its products in line with the Charity's objects. Stock is valued at the lower of cost or net realisable value.

**JANGALA LTD**  
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**15. STAFF COSTS AND NUMBERS**

	<b>TOTAL 2024/25 £</b>	<b>TOTAL 2023/24 £</b>
Gross Wages, Salaries & Fees	1,000,880	737,562
Employer's National Insurance Costs	79,048	62,196
Pension Contributions	28,041	24,764
	<b><u>1,107,970</u></b>	<b><u>824,523</u></b>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2024/25</b>	<b>TOTAL 2023/24</b>
Charitable Activities	17	17

The Charity operates a PAYE Scheme to pay all employed members of staff. The Charity also employs members of staff on a Self-Employed basis and is not liable for their Income Tax and National Insurance payments. Members of staff received emoluments over £60,000 (2023/24:None).

**16. 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 (2023/24:None).

**17. 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.

**18. 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.

**19. 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 Ltd on the accounts for the year ended 31st March 2025 set out on pages 10 to 20.

### 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.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

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.

K. Collaku MAAT  
Castle View Accounting Ltd  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ



Date: 6th November 2025