

CHRIST AMBASSADORS MINISTRIES

England & Wales · Charity number 1126210

Details

Other names CHRIST AMBASSADORS MENISTRIES

Status Registered

Legal form Other

Registered 2008-10-08

Register [View on the Charity Commission register](#)

Contact

Address 14 Lytton Avenue
Enfield
EN3 6EN

Phone 02034174272

Email christ.ambassadors08@yahoo.com

Website camuk.org

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE MISSION STATEMENT.

Activities: Encourage, empower and inspire Christians to develop community relationships by organising monthly outreaches to the Enfield Lock area, meetings for women and men to promote good social relations. Provide Bibles, Christian literature to the community We offer a breadth and depth of spiritually support to the whole community by having weekly Sunday services in the Enfield Island Village.

Classification

- **How:** Provides Other Finance, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE NATIONAL, OVERSEAS (AFRICA) (USA)
- United States
- Enfield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£90,503	£47,247	-	-
2024-05-31	£106,896	£63,884	-	-
2023-05-31	£90,658	£49,655	-	-
2022-05-31	£103,491	£40,831	-	-
2021-05-31	£94,578	£25,966	-	-

Trustees

Name	Role	Appointed
BENSON EBOH-ABOHI		2018-06-11
Eartha Charmaine Goldstone		2021-04-01

CHRIST AMBASSADORS MINISTRIES

England & Wales - Charity number 1126210

Accounts

Charity number: 1126210

CHRIST AMBASSADORS MINISTRIES

FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2025

**LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB**

CHRIST AMBASSADORS MINISTRIES

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CHRIST AMBASSADORS MINISTRIES

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MAY 2025**

Trustees Benson Eboh-Abohi
Eartha Charmaine Goldstone

**Charity registered
number** 1126210

Principal office 14 Lytton Avenue
Enfield
Middlesex
EN3 6EN

Bankers Barclays Bank Plc

Independent Examiner Hazra Patel
Lubbock Fine LLP
Chartered Accountants
3rd Floor Paternoster House
65 St Paul's Churchyard
London
EC4M 8AB

CHRIST AMBASSADORS MINISTRIES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

The Trustees present their annual report together with the financial statements of Christ Ambassadors Ministries for the year ended 31 May 2025. The Trustees confirm that the Annual Report and the financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Christ Ambassadors Ministries is an unincorporated registered charity, governed by its constitution adopted on 26 September 2008 and updated on 1 May 2021 and is managed by its Trustees.

The Trustees continuously review their competencies and are conscious of the need to maintain a balance of skills. Periodically, additional members may be invited to become Trustees, and this would involve a careful vetting process by the current Trustees to ensure any new member is aware of his/her responsibilities towards the Charity.

New Trustees would be briefed on their legal obligations under charity law, the content of the governing document, the decision-making processes, and the recent financial performance of the Charity.

Trustees

The Trustees who served during the year were:

Benson Eboh-Abohi
Eartha Charmaine Goldstone
Stella Crisp (resigned 1 October 2025)

Objectives and Activities

The main objectives of the Charity are to advance the Christian Faith in accordance with the Charity's mission statement and the advancement of charitable purposes as the Trustees shall from time to time decide.

In setting the objectives and planning the activity of the Charity, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The objectives of Christ Ambassadors Ministries have been accomplished during the year by:

- Promoting the Christian faith and providing spiritual support and development to Christ Ambassadors Family Church members and the community. This was done through:
 - a. weekly in-person church services
 - b. outreaches to the community
 - c. virtual meetings using media channels such as Zoom
 - d. sharing weekly bible teachings via YouTube
 - e. providing Christian literatures and free bibles to the community.
- Establishing membership classes for individuals who were new to the church
- Organising a baptismal service for new believers who gave their lives to the Lord.
- Offering free transportation to individuals who required assistance attending church services and outreach events.
- Organising the annual community summer fun day for families and children, which was attended by over 400 adults and children from the community.
- Continuing to support church members facing challenging circumstances. This included providing access to professional Christian counsellors to support mental health and overall wellbeing.
- Providing spiritual and financial support to widows, families, single parents, and bereaved church members.
- Providing spiritual development and support for youth and children within the community.

CHRIST AMBASSADORS MINISTRIES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

- Organising Christmas outreaches for children, youth, families in the community, and residents of elderly care homes.
- Providing spiritual development and support for men and , women in the community through organised programmes, prayer meetings and events.
- Organising an annual volunteer appreciation event in December 2024 to honour and thank the church's dedicated volunteers for their service and commitment.

Financial review

During the year, the charity generated a surplus of £43,256 (2024 - £63,884). Surpluses generated are carried forward for use in future periods in the furtherance of the Charity's objectives.

Reserves policy

The charity held unrestricted reserves of £496,809 (2024 - £455,098) as at 31 May 2025. After making allowances for funds that can only be realised by disposing of fixed assets, free reserves stood at £494,635. The charity has no formal reserves target but aims to maintain reserves to help sustain and support future outreaches and accumulate additional reserves for the purpose of acquiring its own church building. The current level of reserves are sufficient to enable the charity to continue to carry out its charitable activities. The charity held restricted reserves of £23,050 (2024 - £21,505).

Plans for the future

During the coming year, Christ Ambassadors Ministries will seek to further develop its work and will specifically focus on the following:

- Continuing all existing above activities.
- Increasing outreach within the community and growing attendance at worship services.
- Encouraging more people to commit their lives to following the teachings of our Lord Jesus Christ, as revealed in the Holy Bible.
- Organising baptismal services for new believers who have given their lives to the Lord.
- Organising the annual community summer fun day for families and children in August 2025.
- Increasing the number of trustees and volunteers serving across the various church departments.
- Ensuring that all weekly services and activities for children and young people are held in a safe and secure environment.
- Continuing to progress plans to secure our own church building, offering larger and improved facilities compared to the community hall currently in use.

Independent Examiner

Hazra Patel on behalf of Lubbock Fine has been appointed as independent examiner for the ensuing year.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Benson Eboh-Abohi
Trustee

Date:

CHRIST AMBASSADORS MINISTRIES

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MAY 2025

Independent Examiner's Report to the Trustees of Christ Ambassadors Ministries ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2025.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the parent charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Hazra Patel, ACA

Independent Examiner

Lubbock Fine LLP

Chartered Accountants & Statutory Auditors

Paternoster House

65 St Paul's Churchyard

London

EC4M 8AB

Date:

CHRIST AMBASSADORS MINISTRIES

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MAY 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations	2	85,956	1,545	87,501	105,173
Investment Income	3	3,002	-	3,002	1,723
Total income		88,958	1,545	90,503	106,896
Expenditure on:					
Charitable activities	4	47,247	-	47,247	43,012
Total expenditure		47,247	-	47,247	43,012
Net movement in funds		41,711	1,545	43,256	63,884
Reconciliation of funds:					
Total funds brought forward		455,098	21,505	476,603	412,719
Net movement in funds		41,711	1,545	43,256	63,884
Total funds carried forward		496,809	23,050	519,859	476,603

The notes on pages 7 to 14 form part of these financial statements.

CHRIST AMBASSADORS MINISTRIES

BALANCE SHEET

AS AT 31 MAY 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	2,174	3,626
Current assets			
Debtors	8	11,417	16,519
Cash at bank and in hand		513,001	460,188
		<u>524,418</u>	<u>476,707</u>
Current liabilities			
Creditors: amounts falling due within one year	9	(6,733)	(3,730)
Net current assets		<u>517,685</u>	<u>472,977</u>
Total net assets		<u><u>519,859</u></u>	<u><u>476,603</u></u>
Charity funds			
Restricted funds	10	23,050	21,505
Unrestricted funds	10	496,809	455,098
Total funds		<u><u>519,859</u></u>	<u><u>476,603</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Benson Eboh-Abohi

Trustee

Date:

The notes on pages 7 to 14 form part of these financial statements.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

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 to these accounts. 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 (SORP FRS 102) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Christ Ambassadors Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The accounts have been prepared under the going concern basis, which assumes that current and future sources of funding will be adequate for the charity's needs. The Trustees continuously review the funding prospects and expenditure levels and take action to reduce expenditure should funding expectations and reserves appear inadequate. On the basis of this policy, the Board consider that the charity will continue in operational existence for the foreseeable future.

1.3 Income

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

All incoming resources are included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donation income is recognised on a receivable basis. Gift aid income is recognised in the period in which the donation was made.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Charitable activity costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1. Accounting policies (continued)

1.6 Fund accounting

Unrestricted funds consist of donations received or generated for expenditure on the general objectives of the Charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	- 20% straight line
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1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Irrecoverable VAT

The Charity was not VAT registered during the year and therefore all expenditure is inclusive of any VAT charged.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

2. Income from donations

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations/Tithes	74,229	1,545	75,774
Gift Aid recoverable	11,727	-	11,727
	<u>85,956</u>	<u>1,545</u>	<u>87,501</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations/Tithes	86,119	2,274	88,393
Gift Aid recoverable	16,780	-	16,780
	<u>102,899</u>	<u>2,274</u>	<u>105,173</u>

3. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Bank interest	3,002	3,002
	<u>3,002</u>	<u>3,002</u>

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest	1,723	1,723
	<u>1,723</u>	<u>1,723</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

4. Costs of Charitable Activities by Fund Type

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Advancement of the Christian Faith	47,247	47,247
	<u>47,247</u>	<u>47,247</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Advancement of the Christian Faith	42,859	153	43,012
	<u>42,859</u>	<u>153</u>	<u>43,012</u>

5. Costs of Charitable Activities by activity

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Advancement of the Christian Faith	42,628	4,619	47,247
	<u>42,628</u>	<u>4,619</u>	<u>47,247</u>

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Advancement of the Christian Faith	38,525	4,487	43,012
	<u>38,525</u>	<u>4,487</u>	<u>43,012</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

5. Costs of Charitable Activities by activity (continued)

Analysis of support costs

	Activities 2025 £	Total funds 2025 £
Independent examiner fees (governance)	3,000	3,000
Depreciation	1,619	1,619
	<hr/> 4,619 <hr/>	<hr/> 4,619 <hr/>

	Activities 2024 £	Total funds 2024 £
Independent examiner fees (governance)	2,880	2,880
Depreciation	1,607	1,607
	<hr/> 4,487 <hr/>	<hr/> 4,487 <hr/>

6. Trustee and employee remuneration

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 May 2025, no Trustee expenses have been incurred (2024 - £NIL).

There were no employees during the current or prior year.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

7. Tangible fixed assets

	Equipment £
Cost or valuation	
At 1 June 2024	25,304
Additions	167
At 31 May 2025	<u>25,471</u>
Depreciation	
At 1 June 2024	21,678
Charge for the year	1,619
At 31 May 2025	<u>23,297</u>
Net book value	
At 31 May 2025	<u>2,174</u>
At 31 May 2024	<u>3,626</u>

8. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	11,417	16,519
	<u>11,417</u>	<u>16,519</u>

9. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	3,733	850
Accruals	3,000	2,880
	<u>6,733</u>	<u>3,730</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

10. Statement of funds

Statement of funds - current year

	Balance at 1 June 2024 £	Income £	Expenditure £	Balance at 31 May 2025 £
Unrestricted funds				
General Funds	455,098	88,958	(47,247)	496,809
Restricted funds				
Building fund	19,943	1,545	-	21,488
Homeless fund	1,562	-	-	1,562
	<u>21,505</u>	<u>1,545</u>	<u>-</u>	<u>23,050</u>
Total of funds	<u><u>476,603</u></u>	<u><u>90,503</u></u>	<u><u>(47,247)</u></u>	<u><u>519,859</u></u>

The Homeless Fund is made up of donations towards a project to provide provisions for the homeless.

The Building Fund is made up of donations towards securing larger premises.

Statement of funds - prior year

	Balance at 1 June 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
Unrestricted funds				
General Funds	393,335	104,622	(42,859)	455,098
Restricted funds				
Homeless fund	1,715	-	(153)	1,562
Building fund	17,669	2,274	-	19,943
	<u>19,384</u>	<u>2,274</u>	<u>(153)</u>	<u>21,505</u>
Total of funds	<u><u>412,719</u></u>	<u><u>106,896</u></u>	<u><u>(43,012)</u></u>	<u><u>476,603</u></u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	2,174	-	2,174
Current assets	501,368	23,050	524,418
Creditors due within one year	(6,733)	-	(6,733)
Total	496,809	23,050	519,859

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	3,626	-	3,626
Current assets	455,202	21,505	476,707
Creditors due within one year	(3,730)	-	(3,730)
Total	455,098	21,505	476,603

12. Related party transactions

Unrestricted donations totalling £7,112 (2024 - £4,860) were donated by Trustees during the year.

CHRIST AMBASSADORS MINISTRIES

England & Wales - Charity number 1126210

Accounts

Charity number: 1126210

CHRIST AMBASSADORS MINISTRIES

FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2024

**LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
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CHRIST AMBASSADORS MINISTRIES

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MAY 2024

Trustees Benson Eboh-Abohi
Eartha Charmaine Goldstone
Stella Crisp

Charity registered number 1126210

Principal office 14 Lytton Avenue
Enfield
Middlesex
EN3 6EN

Bankers Barclays Bank Plc

Independent Examiner Hazra Patel
Lubbock Fine LLP
Chartered Accountants
3rd Floor Paternoster House
65 St Paul's Churchyard
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CHRIST AMBASSADORS MINISTRIES

TRUSTEES' REPORT

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New Trustees would be briefed on their legal obligations under charity law, the content of the governing document, the decision-making processes, and the recent financial performance of the Charity.

Trustees

The Trustees who served during the year were:

Benson Eboh-Abohi
Eartha Charmaine Goldstone
Stella Crisp

Objectives and Activities

The main objectives of the Charity are to advance the Christian Faith in accordance with the Charity's mission statement and the advancement of charitable purposes as the Trustees shall from time to time decide.

In setting the objectives and planning the activity of the Charity, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The objectives of Christ Ambassadors Ministries have been accomplished during the year by:

- Continuing to promote the Christian faith and providing spiritual support and development to Christ Ambassadors Family Church members and the community. This was done through:
 - a. weekly in-person church services
 - b. outreaches to the community
 - c. virtual meetings using media channels such as Zoom
 - d. sharing weekly bible teachings via YouTube
 - e. providing Christian literatures and free bibles to the community.
- Continuing to provide support to the members of the church who were facing challenging conditions and having difficult times. This included providing professional Christian counsellors to help with mental health and wellbeing.
- Offering free transport to those who required transportation to church meetings and outreach events.
- Setting up membership classes for those who are new to the church.
- Continuing to provide spiritual and financial support for widows, families, and single parents.
- Providing support and spiritual development for the youth and children in the community by having regular meetings.

CHRIST AMBASSADORS MINISTRIES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

- Organising a summer fun day for the families and children in the community in which over 300 people attended. Also organising an outreach to the community by providing a food bank facility for those undergoing financial hardships.
- Supporting spiritually and financially church members who were bereaved.
- Organising outreaches to children, the youth, and families in the community at Christmas.
- Providing support and spiritual development for the women in the community by organising meetings.
- Putting together an annual event, in December 2023, to honour and thank more than thirty-five church volunteers.

Financial review

During the year, the charity generated a surplus of £63,884 (2023 - £49,655). Surpluses generated are carried forward for use in future periods in the furtherance of the Charity's objectives.

Reserves policy

The charity held unrestricted reserves of £455,098 (2023 - £393,335) as at 31 May 2024. After making allowances for funds that can only be realised by disposing of fixed assets, free reserves stood at £451,472. The charity has no formal reserves target but aims to maintain reserves to help sustain and support future outreaches and accumulate additional reserves for the purpose of acquiring its own church building. The current level of reserves are sufficient to enable the charity to continue to carry out its charitable activities. The charity held restricted reserves of £21,505 (2023 - £19,384).

Plans for the future

During the coming year, Christ Ambassadors Ministries will seek to develop the work of the ministries further and specifically focus on:

- Continuing with all the above activities.
- Organising a baptismal service for all the new souls that have given their lives to the Lord. This was not done last year due to a problem with the baptistry facility.
- Increasing the outreach work in the community and in the number of people attending worship services. Also increasing the number of people who make commitment to follow the teachings of our Lord Jesus Christ as revealed in the Holy Bible.
- Increasing the number of volunteers in the various church departments.
- Continuing to progress our plans to secure our own building with bigger and better facilities than the community hall currently being used.
- Putting together the community's yearly summer fun day for families and children with the goal of reaching a larger audience than the previous year.
- Ensuring our weekly services and all the children and young people's activities continue to be held in a secure and safe environment.

Independent Examiner

Hazra Patel on behalf of Lubbock Fine has been appointed as independent examiner for the ensuing year.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Benson Eboh-Abohi

Benson Eboh-Abohi
Trustee

Date: 13 February 2025

CHRIST AMBASSADORS MINISTRIES

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MAY 2024

Independent Examiner's Report to the Trustees of Christ Ambassadors Ministries ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2024.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the parent charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Hazra Patel

Hazra Patel, ACA
Independent Examiner
Lubbock Fine LLP
Chartered Accountants & Statutory Auditors
Paternoster House
65 St Paul's Churchyard
London
EC4M 8AB

Date: 14 February 2025

CHRIST AMBASSADORS MINISTRIES

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MAY 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations	2	102,899	2,274	105,173	90,441
Investment Income	3	1,723	-	1,723	217
Total income		104,622	2,274	106,896	90,658
Expenditure on:					
Charitable activities	4	42,859	153	43,012	41,003
Total expenditure		42,859	153	43,012	41,003
Net movement in funds		61,763	2,121	63,884	49,655
Reconciliation of funds:					
Total funds brought forward		393,335	19,384	412,719	363,064
Net movement in funds		61,763	2,121	63,884	49,655
Total funds carried forward		455,098	21,505	476,603	412,719

The notes on pages 7 to 14 form part of these financial statements.

CHRIST AMBASSADORS MINISTRIES

BALANCE SHEET

AS AT 31 MAY 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	7	3,626	4,194
Current assets			
Debtors	8	16,519	13,343
Cash at bank and in hand		460,188	399,512
		<u>476,707</u>	<u>412,855</u>
Creditors: amounts falling due within one year	9	(3,730)	(4,330)
Net current assets		<u>472,977</u>	<u>408,525</u>
Total net assets		<u><u>476,603</u></u>	<u><u>412,719</u></u>
Charity funds			
Restricted funds	10	21,505	19,384
Unrestricted funds	10	455,098	393,335
Total funds		<u><u>476,603</u></u>	<u><u>412,719</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Benson Eboh-Abohi

Benson Eboh-Abohi
Trustee

Date: 13 February 2025

The notes on pages 7 to 14 form part of these financial statements.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

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 to these accounts. 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 (SORP FRS 102) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Christ Ambassadors Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The accounts have been prepared under the going concern basis, which assumes that current and future sources of funding will be adequate for the charity's needs. The Trustees continuously review the funding prospects and expenditure levels and take action to reduce expenditure should funding expectations and reserves appear inadequate. On the basis of this policy, the Board consider that the charity will continue in operational existence for the foreseeable future.

1.3 Income

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

All incoming resources are included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donation income is recognised on a receivable basis. Gift aid income is recognised in the period in which the donation was made.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Charitable activity costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

1. Accounting policies (continued)

1.6 Fund accounting

Unrestricted funds consist of donations received or generated for expenditure on the general objectives of the Charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	- 20% straight line
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1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Irrecoverable VAT

The Charity was not VAT registered during the year and therefore all expenditure is inclusive of any VAT charged.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

2. Income from donations

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations/Tithes	86,119	2,274	88,393
Gift Aid recoverable	16,780	-	16,780
	<u>102,899</u>	<u>2,274</u>	<u>105,173</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations/Tithes	73,698	3,400	77,098
Gift Aid recoverable	13,343	-	13,343
	<u>87,041</u>	<u>3,400</u>	<u>90,441</u>

3. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest	1,723	1,723
	<u>1,723</u>	<u>1,723</u>

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest	217	217
	<u>217</u>	<u>217</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

4. Costs of Charitable Activities by Fund Type

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Advancement of the Christian Faith	42,859	153	43,012

	Unrestricted funds 2023 £	Total 2023 £
Advancement of the Christian Faith	41,003	41,003

5. Costs of Charitable Activities by activity

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Advancement of the Christian Faith	38,525	4,487	43,012

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Advancement of the Christian Faith	36,591	4,412	41,003

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

5. Costs of Charitable Activities by activity (continued)

Analysis of support costs

	Activities 2024 £	Total funds 2024 £
Independent examiner fees (governance)	2,880	2,880
Depreciation	1,607	1,607
	<hr/>	<hr/>
	4,487	4,487
	<hr/> <hr/>	<hr/> <hr/>
	Activities 2023 £	Total funds 2023 £
Independent examiner fees (governance)	2,700	2,700
Depreciation	1,712	1,712
	<hr/>	<hr/>
	4,412	4,412
	<hr/> <hr/>	<hr/> <hr/>

6. Trustee and employee remuneration

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 May 2024, no Trustee expenses have been incurred (2023 - £NIL).

There were no employees during the current or prior year.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

7. Tangible fixed assets

	Equipment £
Cost or valuation	
At 1 June 2023	25,268
Additions	1,039
Disposals	(1,003)
At 31 May 2024	<u>25,304</u>
Depreciation	
At 1 June 2023	21,074
Charge for the year	1,607
On disposals	(1,003)
At 31 May 2024	<u>21,678</u>
Net book value	
At 31 May 2024	<u>3,626</u>
At 31 May 2023	<u>4,194</u>

8. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	16,519	13,343
	<u>16,519</u>	<u>13,343</u>

9. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	850	1,630
Accruals	2,880	2,700
	<u>3,730</u>	<u>4,330</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

10. Statement of funds

Statement of funds - current year

	Balance at 1 June 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
Unrestricted funds				
General Funds	393,335	104,622	(42,859)	455,098
Restricted funds				
Homeless fund	1,715	-	(153)	1,562
Building fund	17,669	2,274	-	19,943
	<u>19,384</u>	<u>2,274</u>	<u>(153)</u>	<u>21,505</u>
Total of funds	<u><u>412,719</u></u>	<u><u>106,896</u></u>	<u><u>(43,012)</u></u>	<u><u>476,603</u></u>

The Homeless Fund is made up of donations towards a project to provide provisions for the homeless.

The Building Fund is made up of donations towards securing larger premises.

Statement of funds - prior year

	Balance at 1 June 2022 £	Income £	Expenditure £	Balance at 31 May 2023 £
Unrestricted funds				
General Funds	347,080	87,258	(41,003)	393,335
Restricted funds				
Homeless fund	1,715	-	-	1,715
Building fund	14,269	3,400	-	17,669
	<u>15,984</u>	<u>3,400</u>	<u>-</u>	<u>19,384</u>
Total of funds	<u><u>363,064</u></u>	<u><u>90,658</u></u>	<u><u>(41,003)</u></u>	<u><u>412,719</u></u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

11. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	3,626	-	3,626
Current assets	455,202	21,505	476,707
Creditors due within one year	(3,730)	-	(3,730)
Total	455,098	21,505	476,603

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	4,194	-	4,194
Current assets	393,471	19,384	412,855
Creditors due within one year	(4,330)	-	(4,330)
Total	393,335	19,384	412,719

12. Related party transactions

Unrestricted donations totalling £4,860 (2023 - £6,642) were donated by Trustees during the year.

CHRIST AMBASSADORS MINISTRIES

England & Wales - Charity number 1126210

Accounts

Charity number: 1126210

CHRIST AMBASSADORS MINISTRIES

FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2023

**LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB**

CHRIST AMBASSADORS MINISTRIES

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Trustees' Report	2 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
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Notes to the Financial Statements	7 - 14

CHRIST AMBASSADORS MINISTRIES

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 MAY 2023

Trustees Benson Eboh-Abohi
Eartha Charmaine Goldstone
Stella Crisp

Charity registered number 1126210

Principal office 14 Lytton Avenue
Enfield
Middlesex
EN3 6EN

Bankers Barclays Bank Plc

Independent Examiner Hazra Patel
Lubbock Fine LLP
Chartered Accountants
3rd Floor Paternoster House
65 St Paul's Churchyard
London
EC4M 8AB

CHRIST AMBASSADORS MINISTRIES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2023

The Trustees present their annual report together with the financial statements of Christ Ambassadors Ministries for the year ended 31 May 2023. The Trustees confirm that the Annual Report and the financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Christ Ambassadors Ministries is an unincorporated registered charity, governed by its constitution adopted on 26 September 2008 and updated on 1 May 2021 and is managed by its Trustees.

The Trustees continuously review their competencies and are conscious of the need to maintain a balance of skills. Periodically, additional members may be invited to become Trustees, and this would involve a careful vetting process by the current Trustees to ensure any new member is aware of his/her responsibilities towards the Charity.

New Trustees would be briefed on their legal obligations under charity law, the content of the governing document, the decision-making processes, and the recent financial performance of the Charity.

Trustees

The Trustees who served during the year were:

Benson Eboh-Abohi
Eartha Charmaine Goldstone
Stella Crisp (appointed 1st December 2022)

Objectives and Activities

The main objectives of the Charity are to advance the Christian Faith in accordance with the Charity's mission statement and the advancement of charitable purposes as the Trustees shall from time to time decide.

In setting the objectives and planning the activity of the Charity, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The objectives of Christ Ambassadors Ministries have been accomplished during the year by:

- Continuing to provide spiritual support to Christ Ambassadors Family Church members by holding on a weekly basis: Sunday service, prayer meetings, and online bible studies.
- Promoting the Christian faith and providing spiritual development through church services, outreaches and using media channels including Zoom and YouTube.
- Continuing to provide support to the members of the church who were facing challenging situations and having difficult times.
- Continuing to provide Christian literatures and free bibles to the community.
- Providing transport for those who need transport to church meetings and outreach events.
- Appointing the services of professional Christian counsellors to support church members in their mental health and wellbeing.
- Providing support and spiritual development for the youth and children in the community by having regular meetings.
- Continuing to provide spiritual and financial support for widows, families, and single parents.
- Increasing the number of trustees by appointing a new trustee in December 2022.

CHRIST AMBASSADORS MINISTRIES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

- Appointing 5 department coordinators who are now responsible for leading various church departments and supporting the leadership team.
- Organising membership classes for those who newly join the church.
- Meeting with the women in the community to provide spiritual support and promote social relations.
- Supporting spiritually and financially church members who were bereaved.
- Organising outreaches to children, the youth, and families in the community at Christmas.

Financial review

During the year, the charity generated a surplus of £49,655 (2022 - £62,660). Surpluses generated are carried forward for use in future periods in the furtherance of the Charity's objectives.

Reserves policy

The charity held unrestricted reserves of £393,335 (2022 - £347,080) as at 31 May 2023. After making allowances for funds that can only be realised by disposing of fixed assets, free reserves stood at £389,141. The charity aims to maintain reserves to help sustain and support future outreaches. The current level of reserves are sufficient to enable the charity to continue to carry out its charitable activities. The charity held restricted reserves of £19,384 (2022 - £15,984).

Plans for the future

During the coming year, Christ Ambassadors Ministries will seek to develop the work of the ministries further and specifically focus on:

- Continuing with all the above activities.
- Increasing the number of people who make commitment to follow the teachings of our Lord Jesus Christ as revealed in the Holy Bible.
- Organising baptismal service for the new believers and those who to make a commitment to receive Jesus Christ as their Lord and Saviour.
- Increasing the outreach work in the community and in the number of people attending worship services.
- Organising a summer fun day for the families and children in the community.
- Continuing to progress our plans to secure our own building with bigger and better facilities than the community hall currently being used.
- Increasing the number of volunteers in the various church departments.
- Ensuring our weekly services and all the children and young people's activities continue to be held in a secure and safe environment.
- Organising an outreach to the community by providing a food bank facility for those undergoing financial hardships.

Independent Examiner

Hazra Patel on behalf of Lubbock Fine has been appointed as independent examiner for the ensuing year.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Benson Eboh-Abohi

Benson Eboh-Abohi
Trustee

Date: 08 February 2024

CHRIST AMBASSADORS MINISTRIES

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MAY 2023

Independent Examiner's Report to the Trustees of Christ Ambassadors Ministries ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the parent charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Hazra Patel

Hazra Patel, ACA
Independent Examiner
Lubbock Fine LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London
EC4M 8AB

Date:

CHRIST AMBASSADORS MINISTRIES

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MAY 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations	2	87,041	3,400	90,441	103,453
Investment Income	3	217	-	217	38
Total income		87,258	3,400	90,658	103,491
Expenditure on:					
Charitable activities	4	41,003	-	41,003	40,831
Total expenditure		41,003	-	41,003	40,831
Net movement in funds		46,255	3,400	49,655	62,660
Reconciliation of funds:					
Total funds brought forward		347,080	15,984	363,064	300,404
Net movement in funds		46,255	3,400	49,655	62,660
Total funds carried forward		393,335	19,384	412,719	363,064

The notes on pages 7 to 14 form part of these financial statements.

CHRIST AMBASSADORS MINISTRIES

BALANCE SHEET

AS AT 31 MAY 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	7	4,194	5,906
Current assets			
Debtors	8	13,343	13,661
Cash at bank and in hand		399,512	347,612
		<u>412,855</u>	<u>361,273</u>
Creditors: amounts falling due within one year	9	(4,330)	(4,115)
Net current assets		<u>408,525</u>	<u>357,158</u>
Total net assets		<u><u>412,719</u></u>	<u><u>363,064</u></u>
Charity funds			
Restricted funds	10	19,384	15,984
Unrestricted funds	10	393,335	347,080
Total funds		<u><u>412,719</u></u>	<u><u>363,064</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Benson Eboh-Abohi

Benson Eboh-Abohi
Trustee

Date: 08 February 2024

The notes on pages 7 to 14 form part of these financial statements.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

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1.3 Income

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

All incoming resources are included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

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Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Charitable activity costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

1. Accounting policies (continued)

1.6 Fund accounting

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Investment income, gains and losses are allocated to the appropriate fund.

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Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	- 20% straight line
-----------	---------------------

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Irrecoverable VAT

The Charity was not VAT registered during the year and therefore all expenditure is inclusive of any VAT charged.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

2. Income from donations

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations/Tithes	73,698	3,400	77,098
Gift Aid recoverable	13,343	-	13,343
	<u>87,041</u>	<u>3,400</u>	<u>90,441</u>

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations/Tithes	81,543	8,249	89,792
Gift Aid recoverable	13,661	-	13,661
	<u>95,204</u>	<u>8,249</u>	<u>103,453</u>

3. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest	217	217
	<u>217</u>	<u>217</u>

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest	38	38
	<u>38</u>	<u>38</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

4. Costs of Charitable Activities by Fund Type

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Advancement of the Christian Faith	41,003	41,003
	<u>41,003</u>	<u>41,003</u>

	Unrestricted funds 2022 £	Total 2022 £
Advancement of the Christian Faith	40,831	40,831
	<u>40,831</u>	<u>40,831</u>

5. Costs of Charitable Activities by activity

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Advancement of the Christian Faith	36,591	4,412	41,003
	<u>36,591</u>	<u>4,412</u>	<u>41,003</u>

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Advancement of the Christian Faith	35,562	5,269	40,831
	<u>35,562</u>	<u>5,269</u>	<u>40,831</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

5. Costs of Charitable Activities by activity (continued)

Analysis of support costs

	Activities 2023 £	Total funds 2023 £
Independent examiner fees (governance)	2,700	2,700
Depreciation	1,712	1,712
	<hr/>	<hr/>
	4,412	4,412
	<hr/> <hr/>	<hr/> <hr/>
	Activities 2022 £	Total funds 2022 £
Independent examiner fees (governance)	2,998	2,998
Depreciation	2,271	2,271
	<hr/>	<hr/>
	5,269	5,269
	<hr/> <hr/>	<hr/> <hr/>

6. Trustee and employee remuneration

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 May 2023, no Trustee expenses have been incurred (2022 - £NIL).

There were no employees during the current or prior year.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

7. Tangible fixed assets

	Equipment £
Cost or valuation	
At 1 June 2022	25,268
At 31 May 2023	<u>25,268</u>
Depreciation	
At 1 June 2022	19,362
Charge for the year	1,712
At 31 May 2023	<u>21,074</u>
Net book value	
At 31 May 2023	<u>4,194</u>
At 31 May 2022	<u>5,906</u>

8. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	13,343	13,661
	<u>13,343</u>	<u>13,661</u>

9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,630	1,415
Accruals	2,700	2,700
	<u>4,330</u>	<u>4,115</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

10. Statement of funds

Statement of funds - current year

	Balance at 1 June 2022 £	Income £	Expenditure £	Balance at 31 May 2023 £
Unrestricted funds				
General Funds	347,080	87,258	(41,003)	393,335
Restricted funds				
Homeless fund	1,715	-	-	1,715
Building fund	14,269	3,400	-	17,669
	<u>15,984</u>	<u>3,400</u>	<u>-</u>	<u>19,384</u>
Total of funds	<u><u>363,064</u></u>	<u><u>90,658</u></u>	<u><u>(41,003)</u></u>	<u><u>412,719</u></u>

The Homeless Fund is made up of donations towards a project to provide provisions for the homeless.

The Building Fund is made up of donations towards securing larger premises.

Statement of funds - prior year

	Balance at 1 June 2021 £	Income £	Expenditure £	Balance at 31 May 2022 £
Unrestricted funds				
General Funds	292,669	95,242	(40,831)	347,080
Restricted funds				
Homeless fund	1,715	-	-	1,715
Building fund	6,020	8,249	-	14,269
	<u>7,735</u>	<u>8,249</u>	<u>-</u>	<u>15,984</u>
Total of funds	<u><u>300,404</u></u>	<u><u>103,491</u></u>	<u><u>(40,831)</u></u>	<u><u>363,064</u></u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	4,194	-	4,194
Current assets	393,471	19,384	412,855
Creditors due within one year	(4,330)	-	(4,330)
Total	393,335	19,384	412,719

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	5,906	-	5,906
Current assets	345,289	15,984	361,273
Creditors due within one year	(4,115)	-	(4,115)
Total	347,080	15,984	363,064

12. Related party transactions

Unrestricted donations totalling £6,642 (2022 - £6,379) were donated by Trustees during the year.

CHRIST AMBASSADORS MINISTRIES

England & Wales - Charity number 1126210

Accounts

Charity number: 1126210

CHRIST AMBASSADORS MINISTRIES

FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2022

**LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB**

CHRIST AMBASSADORS MINISTRIES

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CHRIST AMBASSADORS MINISTRIES

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MAY 2022

Trustees Benson Eboh-Abohi
Eartha Charmaine Goldstone
Stella Crisp

Charity registered number 1126210

Principal office 14 Lytton Avenue
Enfield
Middlesex
EN3 6EN

Bankers Barclays Bank Plc

Independent Examiner Lee Facey
Lubbock Fine LLP
Chartered Accountants
3rd Floor Paternoster House
65 St Paul's Churchyard
London
EC4M 8AB

CHRIST AMBASSADORS MINISTRIES

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MAY 2022

The Trustees present their annual report together with the financial statements of Christ Ambassadors Ministries for the year ended 31 May 2022. The Trustees confirm that the Annual Report and the financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Christ Ambassadors Ministries is an unincorporated registered charity, governed by its constitution adopted on 26 September 2008 and updated on 1 May 2021 and is managed by its Trustees.

The Trustees continuously review their competencies and are conscious of the need to maintain a balance of skills. Periodically, additional members may be invited to become Trustees and this would involve a careful vetting process by the current Trustees to ensure any new member is aware of his/her responsibilities towards the Charity.

New Trustees would be briefed on their legal obligations under charity law, the content of the governing document, the decision making processes and the recent financial performance of the Charity.

Trustees

The Trustees who served during the year were:

Benson Eboh-Abohi
Eartha Charmaine Goldstone
Stella Crisp (appointed 1st December 2022)

Objectives and Activities

The objectives of the Charity are to advance the Christian Faith in accordance with the mission statement and the advancement of charitable purposes as the Trustees shall from time to time decide.

In setting the objectives and planning the activity of the Charity, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The objectives of Christ Ambassadors Ministries have been accomplished during the year by:

- Promoting the Christian faith and providing spiritual development through church services, outreaches and using media channels including Zoom and YouTube.
- Purchasing equipment so we could live stream our Sunday services for the vulnerable that were unable to attend the Sunday services in the community hall during the pandemic.
- Continuing to provide spiritual support to church members by holding prayer meetings and online bible studies, in addition to our weekly Sunday services.
- Continuing to provide support to the members of the church who were facing challenging situations and having difficult times. This includes providing professional Christian counsellors to help with mental health and wellbeing.
- Providing Christian literature and free bibles to the community.
- Setting up a building fund and a committee with an aim to secure our own building to accommodate the increase in number of people attending worship services.
- Providing transport for those who need transport to church.
- Providing support and spiritual development for the youth and children in the community by having bi-weekly and weekly meetings.

CHRIST AMBASSADORS MINISTRIES

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MAY 2022

- Continuing to provide spiritual and financial support for widows, families and single parents who were undergoing financial hardship.
- Supporting spiritually and financially church members who are getting married and those bereaved.
- Purchasing Christmas presents for all the residents of the elderly care home.

Financial review

During the year, the charity generated a surplus of £62,660 (2021 - £74,632). Surpluses generated are carried forward for use in future periods in the furtherance of the Charity's objectives.

Reserves policy

The charity held unrestricted reserves of £347,080 (2021 - £292,669) as at 31 May 2022. After making allowances for funds that can only be realised by disposing of fixed assets, free reserves stood at £341,174. The charity aims to maintain reserves to help sustain and support future outreaches. The current level of reserves are sufficient to enable the charity to continue to carry out its charitable activities. The charity held restricted reserves of £15,984 (2021 - £7,735).

Plans for the future

During the coming year, the organisation will seek to develop the work of the ministries further and specifically focus on:

- Continuing with the above activities.
- Increasing the number of people who make commitment to follow the teachings of our Lord Jesus Christ as revealed in the Holy Bible.
- Increasing the number of trustees and volunteers to support the leadership team responsible for leading the various church departments.
- Ensuring our weekly services and all the children and young people's activities are held in a secure and safe environment.
- Continuing to work with the Church building committee to progress our plans to secure our own building with bigger and better facilities than the community hall currently being used.
- Resuming meeting with the women in the community to provide spiritual support and promote social relations.
- Organising a fun day for the families and children in the community.
- Increasing the outreach work in the community.
- Organising an outreach to the community by providing food to the homeless and those in need. We could not do this last year due to the pandemic.
- Organising a baptismal service for the new souls that have given their lives to the Lord.

Independent Examiner

Lee Facey on behalf of Lubbock Fine has been re-appointed as independent examiner for the ensuing year.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Benson Eboh-Abohi

Benson Eboh-Abohi
Trustee

Date: 16 February 2023

CHRIST AMBASSADORS MINISTRIES

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MAY 2022

Independent Examiner's Report to the Trustees of Christ Ambassadors Ministries ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the parent charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Lee Facey

Lee Facey
Independent Examiner
Lubbock Fine LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London
EC4M 8AB

Date: 22 February 2023

CHRIST AMBASSADORS MINISTRIES

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MAY 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations	2	95,204	8,249	103,453	100,562
Investment Income	3	38	-	38	36
Total income		<u>95,242</u>	<u>8,249</u>	<u>103,491</u>	<u>100,598</u>
Expenditure on:					
Charitable activities	4	40,831	-	40,831	25,966
Total expenditure		<u>40,831</u>	<u>-</u>	<u>40,831</u>	<u>25,966</u>
Net movement in funds		<u>54,411</u>	<u>8,249</u>	<u>62,660</u>	<u>74,632</u>
Reconciliation of funds:					
Total funds brought forward		292,669	7,735	300,404	225,772
Net movement in funds		54,411	8,249	62,660	74,632
Total funds carried forward		<u>347,080</u>	<u>15,984</u>	<u>363,064</u>	<u>300,404</u>

The notes on pages 7 to 14 form part of these financial statements.

CHRIST AMBASSADORS MINISTRIES

BALANCE SHEET

FOR THE YEAR ENDED 31 MAY 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	7	5,906	3,733
Current assets			
Debtors	8	13,661	13,525
Cash at bank and in hand		347,612	284,949
		<u>361,273</u>	<u>298,474</u>
Creditors: amounts falling due within one year	9	(4,115)	(1,803)
Net current assets		<u>357,158</u>	<u>296,671</u>
Total net assets		<u><u>363,064</u></u>	<u><u>300,404</u></u>
Charity funds			
Restricted funds	10	15,984	7,735
Unrestricted funds	10	347,080	292,669
Total funds		<u><u>363,064</u></u>	<u><u>300,404</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Benson Eboh-Abohi

Benson Eboh-Abohi
Trustee
Date: 16 February 2023

The notes on pages 7 to 14 form part of these financial statements.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

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 to these accounts. 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 (SORP FRS 102) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Christ Ambassadors Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The accounts have been prepared under the going concern basis, which assumes that current and future sources of funding will be adequate for the charity's needs. The Trustees continuously review the funding prospects and expenditure levels and take action to reduce expenditure should funding expectations and reserves appear inadequate. On the basis of this policy, the Board consider that the charity will continue in operational existence for the foreseeable future.

1.3 Income

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

All incoming resources are included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donation income is recognised on a receivable basis. Gift aid income is recognised in the period in which the donation was made.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Charitable activity costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

1. Accounting policies (continued)

1.6 Fund accounting

Unrestricted funds consist of donations received or generated for expenditure on the general objectives of the Charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	- 20% straight line
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1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Irrecoverable VAT

The Charity was not VAT registered during the year and therefore all expenditure is inclusive of any VAT charged.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

2. Income from donations

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations/Tithes	81,543	8,249	89,792
Gift Aid recoverable	13,661	-	13,661
	<u>95,204</u>	<u>8,249</u>	<u>103,453</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations/Tithes	83,029	6,020	89,049
Gift Aid recoverable	11,513	-	11,513
	<u>94,542</u>	<u>6,020</u>	<u>100,562</u>

3. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest	38	38
	<u>38</u>	<u>38</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest	36	36
	<u>36</u>	<u>36</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

4. Costs of Charitable Activities by Fund Type

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £
Advancement of the Christian Faith	40,831	40,831
	<u>40,831</u>	<u>40,831</u>

	Unrestricted funds 2021 £	Total 2021 £
Advancement of the Christian Faith	25,966	25,966
	<u>25,966</u>	<u>25,966</u>

5. Costs of Charitable Activities by activity

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Advancement of the Christian Faith	35,562	5,269	40,831
	<u>35,562</u>	<u>5,269</u>	<u>40,831</u>

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Advancement of the Christian Faith	21,890	4,076	25,966
	<u>21,890</u>	<u>4,076</u>	<u>25,966</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

5. Costs of Charitable Activities by activity (continued)

Analysis of support costs

	Activities 2022 £	Total funds 2022 £
Independent examiner fees (governance)	2,998	2,998
Depreciation	2,271	2,271
	<hr/>	<hr/>
	5,269	5,269
	<hr/> <hr/>	<hr/> <hr/>

	Activities 2021 £	Total funds 2021 £
Independent examiner fees (governance)	2,040	2,040
Depreciation	2,036	2,036
	<hr/>	<hr/>
	4,076	4,076
	<hr/> <hr/>	<hr/> <hr/>

6. Trustee and employee remuneration

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 May 2022, no Trustee expenses have been incurred (2021 - £NIL).

There were no employees during the current or prior year.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

7. Tangible fixed assets

	Equipment £
Cost or valuation	
At 1 June 2021	20,824
Additions	4,444
At 31 May 2022	<u>25,268</u>
Depreciation	
At 1 June 2021	17,091
Charge for the year	2,271
At 31 May 2022	<u>19,362</u>
Net book value	
At 31 May 2022	<u>5,906</u>
At 31 May 2021	<u>3,733</u>

8. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	13,661	13,493
Prepayments and accrued income	-	32
	<u>13,661</u>	<u>13,525</u>

9. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,415	-
Accruals	2,700	1,803
	<u>4,115</u>	<u>1,803</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

10. Statement of funds

Statement of funds - current year

	Balance at 1 June 2021 £	Income £	Expenditure £	Balance at 31 May 2022 £
Unrestricted funds				
General Funds	292,669	95,242	(40,831)	347,080
Restricted funds				
Homeless fund	1,715	-	-	1,715
Building fund	6,020	8,249	-	14,269
	<u>7,735</u>	<u>8,249</u>	<u>-</u>	<u>15,984</u>
Total of funds	<u><u>300,404</u></u>	<u><u>103,491</u></u>	<u><u>(40,831)</u></u>	<u><u>363,064</u></u>

The Homeless Fund is made up of donations towards a project to provide provisions for the homeless.

The Building Fund is made up of donations towards securing larger premises.

Statement of funds - prior year

	Balance at 1 June 2020 £	Income £	Expenditure £	Balance at 31 May 2021 £
Unrestricted funds				
General Funds	224,057	94,578	(25,966)	292,669
Restricted funds				
Homeless fund	1,715	-	-	1,715
Building fund	-	6,020	-	6,020
	<u>1,715</u>	<u>6,020</u>	<u>-</u>	<u>7,735</u>
Total of funds	<u><u>225,772</u></u>	<u><u>100,598</u></u>	<u><u>(25,966)</u></u>	<u><u>300,404</u></u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	5,906	-	5,906
Current assets	345,289	15,984	361,273
Creditors due within one year	(4,115)	-	(4,115)
Total	347,080	15,984	363,064

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	3,733	-	3,733
Current assets	290,739	7,735	298,474
Creditors due within one year	(1,803)	-	(1,803)
Total	292,669	7,735	300,404

12. Related party transactions

Unrestricted donations totalling £6,379 (2021 - £2,953) were donated by Trustees during the year.

CHRIST AMBASSADORS MINISTRIES

England & Wales - Charity number 1126210

Accounts

Charity number: 1126210

CHRIST AMBASSADORS MINISTRIES

FINANCIAL STATEMENTS

YEAR ENDED 31 MAY 2021

**LUBBOCK FINE LLP
Chartered Accountants
Paternoster House
65 St Paul's Churchyard
London EC4M 8AB**

CHRIST AMBASSADORS MINISTRIES

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CHRIST AMBASSADORS MINISTRIES

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MAY 2021

Trustees	Benson Eboh-Abohi Eartha Charmaine Goldstone
Charity registered number	1126210
Principal office	14 Lytton Avenue Enfield Middlesex EN3 6EN
Bankers	Barclays Bank Plc
Independent Examiner	Lee Facey Lubbock Fine LLP Chartered Accountants 3rd Floor Paternoster House 65 St Paul's Churchyard London EC4M 8AB

CHRIST AMBASSADORS MINISTRIES

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MAY 2021

The Trustees present their annual report together with the financial statements of Christ Ambassadors Ministries for the year ended 31 May 2021. The Trustees confirm that the Annual Report and the financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Christ Ambassadors Ministries is an unincorporated registered charity, governed by its constitution adopted on 26 September 2008 and updated on 1 May 2021 and is managed by its Trustees.

The Trustees continuously review their competencies and are conscious of the need to maintain a balance of skills. Periodically, additional members may be invited to become Trustees and this would involve a careful vetting process by the current Trustees to ensure any new member is aware of his/her responsibilities towards the Charity.

New Trustees would be briefed on their legal obligations under charity law, the content of the governing document, the decision making processes and the recent financial performance of the Charity.

Trustees

The Trustees who served during the year were:

Benson Eboh-Abohi
Eartha Charmaine Goldstone (appointed 1 April 2021)
Amus Peters (resigned 31 March 2021)
Selda Nisanoglu-Lau (resigned 9 September 2020)

Objectives and Activities

The objectives of the Charity are to advance the Christian Faith in accordance with the mission statement and the advancement of charitable purposes as the Trustees shall from time to time decide.

In setting the objectives and planning the activity of the Charity, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

The objectives of Christ Ambassadors Ministries have been accomplished during the year by:

- Providing spiritual development and the promotion of the Christian faith through various media channels including Zoom, YouTube, Facebook and Instagram.
- Using the Zoom platform, to continue to provide spiritual support to church members and people round the world through our weekly online church services and bible studies.
- Continuing to increase the number of people attending our online Church programmes taking place via the Zoom platform.
- Holding meetings via the Zoom platform for the women in the community to provide spiritual support and promote good social relations.
- Continuing to provide spiritual and financial support for church members who were bereaved or affected by the Covid-19 pandemic.
- Providing support and spiritual development for the youth and children in the community by having bi-weekly and weekly online meetings.
- Providing essential items, at Christmas, to the elderly home and families in the community.
- Continuing to develop the Christ Ambassadors Ministries website and other media channels to distribute the messages preached in the church.

CHRIST AMBASSADORS MINISTRIES

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MAY 2021

- Providing Christian literature and free bibles to the community. Due to Covid-19 the materials were posted to the homes of those who require them.
- Continuing to provide support to the members of the church who were facing challenging situations and having difficult times. This includes providing professional Christian counsellors to help with mental health and wellbeing.

Financial review

During the year, the charity generated a surplus of £74,632 (2020 - £38,708). Surpluses generated are carried forward for use in future periods in the furtherance of the Charity's objectives.

Reserves policy

The charity held unrestricted reserves of £292,669 (2020 - £224,057) as at 31 May 2021. After making allowances for funds that can only be realised by disposing of fixed assets, free reserves stood at £288,936. The charity aims to maintain reserves to help sustain and support future outreaches. The current level of reserves are sufficient to enable the charity to continue to carry out its charitable activities. The charity held restricted reserves of £7,735 (2020 - £1,715).

Plans for the future

During the coming year, the organisation will seek to develop the work of the ministries further and specifically focus on:

- Continuing with the above activities
- Working on a plan to secure our own building to accommodate the increase in number of people attending worship services.
- Increasing the number of people who make commitment to follow the teachings of our Lord Jesus Christ as revealed in the Holy Bible.
- Ensuring weekly services are held in a place where people can gather together and also conduct all the children and young people's activities in a secure and safe environment.
- Organising programmes/workshops tailored to improve the wellbeing of families, young adults, and children in the church and in the community where the church is located.
- Continue to maintain our online presence for the services alongside returning to the community hall for the regular church meetings.
- Increasing the outreach work with the children and youth in the community.
- Organising an outreach to the community by providing food to the homeless and those in need.

Independent Examiner

Lee Facey on behalf of Lubbock Fine has been re-appointed as independent examiner for the ensuing year.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Benson Eboh-Abohi
Trustee

Date: 02 March 2022

CHRIST AMBASSADORS MINISTRIES

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MAY 2021

Independent Examiner's Report to the Trustees of Christ Ambassadors Ministries ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the parent charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Lee Facey

Lee Facey

Independent Examiner

Lubbock Fine LLP

Chartered Accountants

Paternoster House

65 St Paul's Churchyard

London

EC4M 8AB

Date: 04 March 2022

CHRIST AMBASSADORS MINISTRIES

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MAY 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations	2	94,542	6,020	100,562	86,399
Investment Income	3	36	-	36	80
Total income		94,578	6,020	100,598	86,479
Expenditure on:					
Charitable activities	4	25,966	-	25,966	47,771
Total expenditure		25,966	-	25,966	47,771
Net movement in funds		68,612	6,020	74,632	38,708
Reconciliation of funds:					
Total funds brought forward		224,057	1,715	225,772	187,064
Net movement in funds		68,612	6,020	74,632	38,708
Total funds carried forward		292,669	7,735	300,404	225,772

The notes on pages 7 to 14 form part of these financial statements.

CHRIST AMBASSADORS MINISTRIES

BALANCE SHEET

FOR THE YEAR ENDED 31 MAY 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	7	3,733	4,208
Current assets			
Debtors	8	13,525	10,742
Cash at bank and in hand		284,949	214,447
		<u>298,474</u>	<u>225,189</u>
Creditors: amounts falling due within one year	9	(1,803)	(3,625)
Net current assets		<u>296,671</u>	<u>221,564</u>
Total net assets		<u><u>300,404</u></u>	<u><u>225,772</u></u>
Charity funds			
Restricted funds	10	7,735	1,715
Unrestricted funds	10	292,669	224,057
Total funds		<u><u>300,404</u></u>	<u><u>225,772</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Benson Eboh-Abohi
Trustee
Date: 02 March 2022

The notes on pages 7 to 14 form part of these financial statements.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

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 to these accounts. 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 (SORP FRS 102) and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Christ Ambassadors Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The accounts have been prepared under the going concern basis, which assumes that current and future sources of funding will be adequate for the charity's needs. The Trustees continuously review the funding prospects and expenditure levels and take action to reduce expenditure should funding expectations and reserves appear inadequate. On the basis of this policy, the Board consider that the charity will continue in operational existence for the foreseeable future. In forming this assessment, the Trustees have considered the impact of Covid-19.

1.3 Income

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

All incoming resources are included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donation income is recognised on a receivable basis. Gift aid income is recognised in the period in which the donation was made.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Charitable activity costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

1. Accounting policies (continued)

1.6 Fund accounting

Unrestricted funds consist of donations received or generated for expenditure on the general objectives of the Charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	- 20% straight line
-----------	---------------------

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Irrecoverable VAT

The Charity was not VAT registered during the year and therefore all expenditure is inclusive of any VAT charged.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

2. Income from donations

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations/Tithes	83,029	6,020	89,049
Gift Aid recoverable	11,513	-	11,513
	<u>94,542</u>	<u>6,020</u>	<u>100,562</u>

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations/Tithes	74,904	778	75,682
Gift Aid recoverable	10,717	-	10,717
	<u>85,621</u>	<u>778</u>	<u>86,399</u>

3. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest	36	36
	<u>36</u>	<u>36</u>

	Unrestricted funds 2020 £	Total funds 2020 £
Bank interest	80	80
	<u>80</u>	<u>80</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

4. Costs of Charitable Activities by Fund Type

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £
Advancement of the Christian Faith	25,966	25,966
	<u>25,966</u>	<u>25,966</u>

	Unrestricted funds 2020 £	Total funds 2020 £
Advancement of the Christian Faith	47,771	47,771
	<u>47,771</u>	<u>47,771</u>

5. Costs of Charitable Activities by activity

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Advancement of the Christian Faith	21,890	4,076	25,966
	<u>21,890</u>	<u>4,076</u>	<u>25,966</u>

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Advancement of the Christian Faith	43,722	4,049	47,771
	<u>43,722</u>	<u>4,049</u>	<u>47,771</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

5. Costs of Charitable Activities by activity (continued)

Analysis of support costs

	Activities 2021 £	Total funds 2021 £
Independent examiner fees (governance)	2,040	2,040
Depreciation	2,036	2,036
	<hr/>	<hr/>
	4,076	4,076
	<hr/> <hr/>	<hr/> <hr/>

	Activities 2020 £	Total funds 2020 £
Independent examiner fees (governance)	1,680	1,680
Depreciation	2,369	2,369
	<hr/>	<hr/>
	4,049	4,049
	<hr/> <hr/>	<hr/> <hr/>

6. Trustee and employee remuneration

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 May 2021, no Trustee expenses have been incurred (2020 - £NIL).

There were no employees during the current or prior year.

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

7. Tangible fixed assets

	Equipment £
Cost or valuation	
At 1 June 2020	19,263
Additions	1,561
At 31 May 2021	<u>20,824</u>
Depreciation	
At 1 June 2020	15,055
Charge for the year	2,036
At 31 May 2021	<u>17,091</u>
Net book value	
At 31 May 2021	<u>3,733</u>
At 31 May 2020	<u>4,208</u>

8. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	13,493	10,717
Prepayments and accrued income	32	25
	<u>13,525</u>	<u>10,742</u>

9. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	2,063
Accruals	1,803	1,562
	<u>1,803</u>	<u>3,625</u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

10. Statement of funds

Statement of funds - current year

	Balance at 1 June 2020 £	Income £	Expenditure £	Balance at 31 May 2021 £
Unrestricted funds				
General Funds	224,057	94,578	(25,966)	292,669
Restricted funds				
Homeless fund	1,715	-	-	1,715
Building fund	-	6,020	-	6,020
	<u>1,715</u>	<u>6,020</u>	<u>-</u>	<u>7,735</u>
Total of funds	<u><u>225,772</u></u>	<u><u>100,598</u></u>	<u><u>(25,966)</u></u>	<u><u>300,404</u></u>

The Homeless Fund is made up of donations towards a project to provide provisions for the homeless.

The Building Fund is made up of donations towards securing larger premises.

Statement of funds - prior year

	Balance at 1 June 2019 £	Income £	Expenditure £	Balance at 31 May 2020 £
Unrestricted funds				
General Funds	186,127	85,701	(47,771)	224,057
Restricted funds				
Homeless fund	937	778	-	1,715
Total of funds	<u><u>187,064</u></u>	<u><u>86,479</u></u>	<u><u>(47,771)</u></u>	<u><u>225,772</u></u>

CHRIST AMBASSADORS MINISTRIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	3,733	-	3,733
Current assets	290,739	7,735	298,474
Creditors due within one year	(1,803)	-	(1,803)
Total	292,669	7,735	300,404

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	4,208	-	4,208
Current assets	223,474	1,715	225,189
Creditors due within one year	(3,625)	-	(3,625)
Total	224,057	1,715	225,772

12. Related party transactions

Unrestricted donations totalling £2,953 (2020 - £3,547) were donated by Trustees during the year.