

**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**

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**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**

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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**

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- 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**

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

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



**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2025**

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**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.

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2025**

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**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 2025

### 2. Income from donations

|                      | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ |
|----------------------|------------------------------------|----------------------------------|-----------------------------|
| 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<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|----------------------|------------------------------------|----------------------------------|-----------------------------|
| 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<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ |
|---------------|------------------------------------|-----------------------------|
| Bank interest | <u>3,002</u>                       | <u>3,002</u>                |

|               | Unrestricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ |
|---------------|------------------------------------|-----------------------------|
| Bank interest | <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<br>funds<br>2025<br>£ | Total<br>2025<br>£ |
|------------------------------------|------------------------------------|--------------------|
| Advancement of the Christian Faith | 47,247                             | 47,247             |

|                                    | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|------------------------------------|------------------------------------|----------------------------------|--------------------|
| Advancement of the Christian Faith | 42,859                             | 153                              | 43,012             |

### 5. Costs of Charitable Activities by activity

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

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

# 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

|  | <b>Activities<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> |
|--|----------------------------------|---------------------------------------|
| Independent examiner fees (governance) | 3,000                            | 3,000                                 |
| Depreciation                           | 1,619                            | 1,619                                 |
|  | <u>4,619</u>                     | <u>4,619</u>                          |

|  | <b>Activities<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|--|----------------------------------|---------------------------------------|
| Independent examiner fees (governance) | 2,880                            | 2,880                                 |
| Depreciation                           | 1,607                            | 1,607                                 |
|  | <u>4,487</u>                     | <u>4,487</u>                          |

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

#### 8. Debtors

|                            | 2025<br>£ | 2024<br>£ |
|----------------------------|-----------|-----------|
| <b>Due within one year</b> |           |           |
| Other debtors              | 11,417    | 16,519    |

#### 9. Creditors: Amounts falling due within one year

|                 | 2025<br>£ | 2024<br>£ |
|-----------------|-----------|-----------|
| Trade creditors | 3,733     | 850       |
| Accruals        | 3,000     | 2,880     |
|                 | 6,733     | 3,730     |

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

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

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

#### Analysis of net assets between funds - prior year

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

### 12. Related party transactions

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