

# COMMUNITY AMBASSADORS INTERNATIONAL

England & Wales · Charity number 1137338

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07220446](#)

**Registered** 2010-08-09

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

## Contact

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**Address** 52 Farrell Drive  
Alsager  
Stoke-On-Trent  
ST7 2GY

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**Email** [coamint@outlook.com](mailto:coamint@outlook.com)

**Website** [www.coaminternational.org](http://www.coaminternational.org)

## Activities

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**Objects:** (1) TO ADVANCE EDUCATION INCLUDING BUT NOT RESTRICTED TO THE IMPROVEMENT OF LITERACY, NUMERACY AND VOCATIONAL SKILLS, FOR THE BENEFIT OF PEOPLE ANYWHERE IN THE WORLD; (2) THE RELIEF AND PREVENTION OF FINANCIAL HARDSHIP IN ANY PART OF THE WORLD, THROUGH THE PROVISION OF GRANTS, SERVICES, CONSULTANT ADVICE OR SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BE SELF-SUFFICIENT; (3) THE RELIEF AND PREVENTION OF SICKNESS, SUFFERING AND DISTRESS WHETHER DUE TO POVERTY, NATURAL OR OTHER DISASTER OR CATASTROPHE, AND THE ADVANCEMENT OF HEALTH BY ASSISTING NECESSITOUS PERSONS IN ANY PART OF THE WORLD; (4) TO PROVIDE OR ASSIST IN RECREATIONAL, LEISURE AND SPORTING ACTIVITIES OR FACILITIES DESIGNED TO IMPROVE THE CONDITIONS OF LIFE AND SOCIAL WELFARE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE OTHERWISE DISADVANTAGED (BY REASON OF THEIR SOCIAL OR ECONOMIC CIRCUMSTANCES, ISOLATION, POVERTY, INFIRMITY, DISABILITY, YOUTH OR AGE); (5) ANY OTHER ASSOCIATED CHARITABLE PURPOSE THAT MAY REASONABLY BE REGARDED AS ANALOGOUS WITH THE OBJECTS ABOVE THAT MAY BE OF BENEFIT TO THE COMMUNITY

**Activities:** The charity operates predominantly in China and South East Asia providing culture and language training in conjunction with overseas partners.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Amateur Sport, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** THE WORLD
- China
- Indonesia
- Thailand
- Vietnam

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £31,988 | £17,034     | -      | -         |
| 2024-03-31 | £19,805 | £20,291     | -      | -         |
| 2023-03-31 | £44,322 | £41,477     | -      | -         |
| 2022-03-31 | £17,633 | £21,643     | -      | -         |
| 2021-03-31 | £26,055 | £28,102     | -      | -         |

## Trustees

| Name                 | Role  | Appointed  |
|----------------------|-------|------------|
| CAMERON ROSE         | Chair |            |
| IAIN LANGLANDS       |       |            |
| John-Junior Grainger |       | 2025-10-08 |
| NIGEL MARK BURGESS   |       | 2012-01-25 |

**COMMUNITY AMBASSADORS INTERNATIONAL**

England & Wales - Charity number 1137338

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# Accounts

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**COMMUNITY AMBASSADORS  
INTERNATIONAL  
(Company Limited by Guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**for the year ended 31 March 2025**

**Company Number: 07220446  
Charity Registration Number: 1137338**

## **COMMUNITY AMBASSADORS INTERNATIONAL**

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## COMMUNITY AMBASSADORS INTERNATIONAL

### Reference and administrative information

|  |   |   |
|--|---|---|
| Directors                              | : | Mr Cameron Rose (Chairman)<br>Mr Iain Langlands (Treasurer)<br>Mr Nigel Burgess<br>Mr Jeremy Bass (resigned 8 <sup>th</sup> Oct 2025)<br>Mr John-Junior Grainger (appointed 8 <sup>th</sup> Oct 2025) |
| Independent Examiner                   | : | Mr Duncan Minto CA  |
| Bankers                                | : | HSBC<br>55 Victoria Street<br>Grimsby<br>DN31 1UX   |
| Registered Office                      | : | 52 Farrell Drive<br>Alsager<br>Stoke-on-Trent<br>ST7 2GY  |
| Company Registration Number            | : | 07220446  |
| Charity Commission Registration Number | : | 1137338   |

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS' REPORT**

The directors, who are also trustees for the purposes of charity law, submit their report and the financial statements of the charitable company for the year ended 31 March 2025.

#### **Objectives and Activities for the Public Benefit**

The directors consider that the most effective method of achieving the charitable company's aims and objectives is through direct delivery of programmes in areas where the charitable company has long term volunteers and through grant making, predominantly via partner organisations. The charitable company concentrates its work in particular geographical regions with the aim of providing benefit to local communities.

In this stage of the charitable company's development, work is predominantly carried out by self-funded volunteers and partner organisations in overseas locations. This provides for a more economic approach, allowing resources to be directly utilised for the delivery of our programmes instead of being unnecessarily expended on staff and administrative costs. Using both partner organisations and long term volunteers enables the charitable company to better utilise established infrastructures and local knowledge to source opportunities more effectively.

In setting the charitable company's aims and objectives and in planning future activities, the directors confirm that they have complied with their duty under section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. The charitable company's objects are specifically restricted to the following:

1. To advance education including but not restricted to the improvement of literacy, numeracy and vocational skills, for the benefit of people anywhere in the world;
2. The relief and prevention of financial hardship in any part of the world, through the provision of grants, services, consultant advice or support designed to enable individuals to generate a sustainable income and be self-sufficient;
3. The relief and prevention of sickness, suffering and distress whether due to poverty, natural or other disaster or catastrophe, and the advancement of health by assisting necessitous persons in any part of the world;
4. To provide or assist in recreational, leisure and sporting activities or facilities designed to improve the conditions of life and social welfare of people in any part of the world who are otherwise disadvantaged (by reason of their social or economic circumstances, isolation, poverty, infirmity, disability, youth or age);
5. Any other associated charitable purpose that may reasonably be regarded as analogous with the objects above that may be of benefit to the community.

#### **Achievements and Performance**

During the year ending 31 March 2025, Community Ambassadors International (CoAm) strengthened its support for volunteers and partner organisations engaged in long-term, community-based development. Our focus remained on sustainable initiatives that provide lasting public benefit. We extended our support to more organisations working with communities across Southeast and Central Asia, the Middle East and West Africa. CoAm volunteers provided both online and in-person consultancy, assisting partners with the development of new and existing initiatives and supporting partners and volunteers as they trained, undertook research, and prepared for placement in new communities.

Recognising that effective community engagement depends on strong cultural and linguistic understanding, we continued to prioritise facilitating access to consultancy and coaching in Worldview, Culture and

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS' REPORT (Continued)**

#### **Achievements and Performance (continued)**

Language Acquisition (CLA). We also advised on research, area assessment, community placement, programme development, and micro-enterprise planning, enabling volunteers and partners to integrate well and support initiatives that contribute to long-term community benefit.

#### ***Consulting on Worldview Analysis, Culture and Language Acquisition (CLA)***

The board and long-term volunteers continued to facilitate access to resources and provide support in CLA and worldview analysis for CoAm volunteers and partners using community-based approaches. This support focused on developing national and local language skills and strengthening understanding of relevant cultural and worldview frameworks, as these remain essential for effective engagement.

During the reporting period, volunteers delivered and participated in CLA-related workshops and seminars and provided individual coaching to help teams tailor language and culture learning to local contexts. Support was also provided, where appropriate, to language programmes now operating independently but led by tutors originally trained by CoAm volunteers, helping to maintain continuity and consistent standards.

#### ***Consulting on Area Research, Community Assessment and Placement***

CoAm volunteers advised partners and volunteers with sufficient national language and cultural fluency in researching and assessing potential areas for long-term engagement, particularly in minority and under-developed regions across Southeast Asia, Central Asia, the Middle East, and West Africa. They were encouraged to make multiple visits to proposed communities to confirm that initiatives were viable and appropriate, with assessments undertaken by those familiar with local conditions and the priorities of local authorities.

Volunteers and partners were also encouraged to engage with local organisations addressing rural poverty and with those able to advise on micro-enterprises that might provide a platform for future involvement in health, education, or development. Liaison with local authorities and partners helped ensure that proposed activities met genuine community needs and did not inadvertently contribute to corrupt practices. All planned community engagement that we advised took place only in locations assessed as safe, and CoAm volunteers continued to avoid areas where the FCDO advises against all travel.

In the Middle East, a CoAm volunteer supported a German partner assessing new opportunities, including a visit to Jordan to consider work in a disability clinic serving a now settled but traditionally nomadic group. Using the 4Ps criteria, they reviewed the partner's involvement and explored options such as supporting a desert-region clinic and a small tourism-related micro-enterprise. In Central Asia, a CoAm volunteer advised an American partner on placing personnel with an organisation running an orphanage to enable extended language and culture learning before future engagement in marginalised communities. Regular online meetings with those in all regions provided ongoing opportunities for guidance on research, assessments, and planned initiatives.

#### ***Provision and Development of "4Ps" Training for Expats with Partner Organisations***

CoAm volunteers developed and delivered training based on the "4Ps" model to support volunteers and partners in assessing minority communities, particularly those with distinct local languages, and in identifying appropriate opportunities for engagement. The training covered understanding community needs, identifying partners, considering viable locations for language and culture learning while remaining

## COMMUNITY AMBASSADORS INTERNATIONAL

### DIRECTORS' REPORT (Continued)

#### Achievements and Performance (continued)

connected to national communities and partners, and evaluating potential initiatives before making a commitment to begin work.

The "4Ps" framework addressed four areas:

**People:** understanding community characteristics, needs, demographic or linguistic isolation, shared concerns, potential trauma, and access to written or educational resources.

**Place:** considering where communities live and whether they are dispersed, displaced, or mobile, and identifying realistic options for volunteers to live while learning language and culture.

**Partners:** identifying locals or expats who are already contributing in the area and clarifying how new involvement could complement existing initiatives for the public benefit of the wider community.

**Programmes:** evaluating potential initiatives once the first three areas have been considered. During training, CoAm's programme evaluation tool was presented as a resource to apply the People, Place, and Partners criteria to assess and select proposed projects or micro-enterprises suitable for further development. Elements of the 4Ps training were delivered through consultancy sessions with partner organisations and through one or two week workshops.

#### ***Micro-enterprises and Community Tourism Training, Vietnam***

CoAm volunteers worked with partners in Vietnam on creating tourism-related micro-enterprise initiatives, including training local guides and craft workers. These activities supported skill development and created opportunities for small tourism-based income in an area with limited economic options. CoAm volunteers' fluency in Vietnamese enabled effective communication about sustainable business practices, and they continued to explore additional income-generation options for the community. They also connected donors to a social-enterprise start-up fund benefiting local community members, researched potential grant opportunities, and provided support to a local school.

To maintain effective working relationships, CoAm volunteers participated in communal activities such as rice planting and harvesting, local community-building projects such as village road construction and roofing, and periodic village clean-up efforts. This involvement helped relationally with community members.

CoAm volunteers also provided consultancy to organisations working in disadvantaged areas of Southeast Asia, including guidance on culture and language acquisition, linking educators with vocational language training centres, and supporting the organisation of a regional conference and seminars for partner organisations.

#### ***Educational and English Institute for Minorities, Vietnam***

CoAm volunteers continued to advise and support partners, through visits and regular calls, who have established a franchise of an educational centre in a minority community in Vietnam after gaining national language fluency. The centre provides both subsidised and at-cost education and is jointly managed by these partners and local team members they have trained, who have returned from the city to support their community's engagement with wider cultural and economic opportunities.

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS' REPORT (Continued)**

#### **Achievements and Performance (continued)**

A related initiative offered Vietnamese lessons to foreigners in the city, generating income that helped subsidise English teaching in the minority area. In addition, a "Business for Kids" project enabled children in the community to develop basic business skills through the sale of second-hand goods and clothing.

#### ***Skills and Educational Centre, Laos***

CoAm supported and guided the placement of two partners from a partnering organisation in Laos following earlier exploratory travel by a long-term CoAm volunteer. One partner, with previous training as a physician's assistant, has worked at a skills centre in the capital, teaching hygiene, basic medical subjects, and English to participants from the underdeveloped northern region.

Both partners continued their language and culture learning, and CoAm provided guidance on future placement through visits and ongoing consultancy. One partner also travelled to the north to understand local conditions and explore potential long-term involvement, including the possible establishment of an additional skills centre. Further engagement opportunities were monitored, including maintaining contact with a drug rehabilitation centre close to the capital that supports individuals from areas affected by poppy cultivation and addiction, and assessing the potential for placing a suitable volunteer or partner organisation there in the future.

#### ***Virgin Coconut Oil (VCO) and Cocoa Development, Indonesia***

The two village-based virgin coconut oil (VCO) production facilities in West and South Sulawesi continued to operate with minimal consultancy support during this reporting period. Both facilities used the "Direct Micro Expelling" (DME) technique, enabling coconuts to be processed at the village level and retaining a larger share of income locally. The process utilises all parts of the coconut: the meal is dried using the shells as fuel, and the oil is extracted with a manually operated cold press within an hour of opening the coconut. The resulting VCO was suitable for domestic sale and bulk export, and some sediment was used to produce soap bars sold locally. Each facility employed up to fifteen people through social enterprises initially supported by partners and CoAm volunteers.

The Cocoa development project also continued with limited input from CoAm volunteers or partners. Farmers continued to apply techniques introduced through the project, including practices that reduce crop disease, cultivation of higher-quality seedlings (initially provided through volunteer-supported nurseries), and grafting to rehabilitate older tree stock. Partners occasionally coordinated with local government and village personnel to support administration and accountability.

#### ***Cashew Nut Community Project, South Senegal***

A micro-enterprise in southern Senegal, previously researched by a partner with support from a CoAm consultant volunteer, was established to provide small-scale, sustainable income generation. Following consultation sessions and full application of the "4Ps" programme evaluation tool, cashew nut processing was chosen, enabling manual processing near the source of the nuts to maximise local income. Constraints in identifying suitable production sites within villages led to a pilot programme being conducted in a nearby town with participating community members rather than in the most disadvantaged communities.

## COMMUNITY AMBASSADORS INTERNATIONAL

### DIRECTORS' REPORT (Continued)

#### Achievements and Performance (continued)

##### *Befriending and Immigrant Community Integration, Edinburgh*

A CoAm volunteer in Edinburgh provided support to newly arrived immigrants through a befriender programme. This involved meeting immigrants, initially Somali, referred by social workers, and assisting them in integrating into the local community. The volunteer also participated in delivering weekly English classes for recently arrived immigrants.

##### *Ambassadors for Local Communities: Helping with Bureaucracy and Access to Healthy Living, All Regions*

CoAm volunteers and partners continued to provide practical support and guidance to communities in rural and outlying areas alongside their other responsibilities. Support typically involved ad hoc help with administrative processes for accessing state-provided aid or education, guidance on livelihoods, housing, or transport registration, and small-scale practical assistance to help individuals transition towards more sustainable or healthier living. CoAm advised that this assistance should always be delivered in ways that complement, rather than replace, state services and avoid creating dependence. These activities were not formally classified as community development but addressed immediate needs and were often provided out of goodwill. Through these activities, volunteers acted as intermediaries between communities and existing services, connecting people to resources for health, nutrition, livelihoods, education, or legal matters.

##### *Board Oversight Statement*

Through the advice and activities of CoAm volunteers, the directors have had due regard to the Charity Commission's guidance on public benefit. The activities undertaken during the year further CoAm's charitable objects and provide public benefit.

Additionally, all overseas CoAm activity is carried out safely, ethically, and in accordance with UK charity law. Volunteers follow safeguarding and security protocols, and avoid locations where the UK Foreign, Commonwealth and Development Office advises against travel. No funds, resources, or consultancy CoAm provides supports or benefits proscribed groups or contributes to political activity in any country, and all activity is directed solely towards delivering public benefit in line with CoAm's objects.

##### **Plans for Future Periods**

The directors will continue to strengthen Community Ambassadors International's contribution to sustainable, community-focused development. This includes widening the consultancy support we provide, encouraging deeper community engagement, and expanding training that prepares volunteers and partners for effective long-term involvement.

During 2025 – 2026 the directors aim to: -

1. Support language and culture acquisition options that equip volunteers to specifically to learn within communities, so that where possible, those in the community can be their direct teachers.
2. Develop additional training materials for worldview and cultural analysis to support volunteers and partners in understanding community contexts.

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS REPORT (Continued)**

#### **Plans for Future Periods (continued)**

3. Broaden pre-arrival training offered and increase and increase the delivery of one and two week workshops for partner organisations and volunteers. This will include the 4Ps training programme to build skills community assessment, initiative planning, and sustainable community-focused project design.
4. Offer continued advice on area research, community assessment, and placement opportunities, maintaining strong project-level relationships with partner organisations while supporting volunteers in developing and implementing overseas initiatives.
5. Provide ongoing advice to volunteers and local partners involved in existing community projects. These include agricultural projects, VCO and cocoa production, cashew nut processing, tourism initiatives, and educational programmes. Local management, accountability, and sustainability will remain central to these efforts.
6. Assess and support micro-enterprise and income-generating proposals that benefit the wider public good in a community, prioritising those that create a foundation for future community engagement in health, education, and development.
7. Support educational initiatives, particularly in health and hygiene, by connecting experienced volunteers with both emerging and established programmes.
8. Support current immigrant integration programmes, including befriending initiatives and English teaching for new arrivals to the UK.
9. Encourage volunteer participation in practical community activities, such as infrastructure improvement, community-building, and environmental projects.
10. Promote advisory and ambassadorial roles for CoAm volunteers in rural and outlying communities, helping communities access health, nutrition, education, bureaucratic and livelihood support through existing local resources.
11. Facilitate strategic volunteer travel to Southeast and Central Asia, the Middle East and Africa for research, partner collaboration, training and consultancy. This will include guiding the assessment of potential community engagement placements using established criteria.
12. Grow the supporter base for Community Ambassadors International, promote regular giving and develop additional partnerships and potential CoAm volunteers overseas, particularly those with local knowledge. Support CoAm volunteers in obtaining subsistence resources needed to deliver programmes, training, and materials effectively

## COMMUNITY AMBASSADORS INTERNATIONAL

### DIRECTORS REPORT (Continued)

#### Financial Review

The results for the year are set out in the Statement of Financial Activities. This year there was net income of £14,954 (2024: net expenditure of £486) with net income in unrestricted funds of £9,874 (2023: net expenditure of £66) and net income in restricted funds of £5,080 (2024: net expenditure of £420). This results in year end funds of £19,022 (2024: £4,068), made up of a surplus on unrestricted funds of £10,710 (2024: £836) and a surplus on restricted funds of £8,312 (2024: £3,232).

#### *Supporters*

The directors are grateful for the tangible and in-kind support which has been received from our individual donors and volunteers.

#### *Reserves policy*

The directors' reserves policy is to retain sufficient funds within the unrestricted reserves of the charitable company (currently estimated circa £1,000) for future governance and administrative requirements together with a contingency to cover unexpected expenditure or a fall in income. At 31 March 2025, unrestricted reserves are in surplus by £10,710 (2024: surplus of £836) which is above target level.

#### *Grant making policy*

The directors consider subsistence grants as an effective means of delivering assistance to overseas volunteers in accordance with the charitable objects. Occasionally, the charity may contribute to facilities, staff and other resources in the field via partner organisations that are better positioned to deliver timely and effective programmes. Our grant making policy is reviewed each year to align grants with our priorities and areas of activity for the year. Unconditional grants may be awarded where local partnerships are established and meet selected criteria within targeted geographical areas.

#### *Principle Risks and Uncertainties*

The charity relies on individual supporters who provide regularly through personal donations. A reduction in this support could impact the charity's ability to carry out its activities. This risk is managed by maintaining good communication with donors, monitoring income levels and ensuring expenditure remains proportionate.

#### *Operational Capacity*

The charity operates with limited resources and relies on a small number of volunteers to carry out its activities. This risk is managed through careful planning, shared responsibilities and Trustee oversight of activities and finances.

#### *Factors Affecting Future Financial Performance and Position*

The directors expect the charity's financial performance to continue to be influenced by the level of personal donations received. Wider economic conditions may affect donors' ability to regularly give. Based on current levels of support, the directors believe the charity is able to meet its ongoing commitments and continue to further its charitable objectives.

### Structure, Governance, Management

#### *Governing Document*

Community Ambassadors International is a company limited by guarantee and is governed by the Memorandum and Articles of Association. Each member has undertaken to contribute an amount not exceeding £10 to the assets of the company in the event of its being wound up. As at 31 March 2025 there were 4 members.

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS REPORT (Continued)**

#### **Structure, Governance, Management (Continued)**

##### *Recruitment and appointment of Trustees*

The current directors of the charitable company, and those in office throughout the year, are listed on page 1. The directors, defined as trustees in the Articles of Association, are all members of the charitable company. Under the requirements of the Memorandum and Articles of Association, one third of the directors retire and are eligible for re-election at the first general meeting called in each calendar year.

##### *Annual General Meeting*

No Annual General Meeting was held during the year. In accordance with the Articles of Association and the Companies Act 2006, matters normally dealt with at the AGM, including the retirement and re-election of directors, were considered and approved by the Board. All eligible directors were therefore deemed to have been duly re-appointed.

##### *Trustee induction and training*

All directors appointed are familiar with the charitable company's activities and their legal responsibilities as trustees. Board members are provided with a copy of the Memorandum and Articles of Association and receive regular updates on the financial situation of the company. An induction process is in place for any new member appointed to the Board.

## COMMUNITY AMBASSADORS INTERNATIONAL

### DIRECTORS REPORT (Continued)

#### Directors' Responsibilities Statement

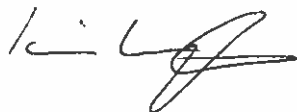
The directors (who are also trustees of Community Ambassadors International for the purpose of charity law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material differences disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Report of the Directors was approved by the Board on 18 December 2025 and signed on its behalf by:



**Iain Langlands**  
Director

## **INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF COMMUNITY AMBASSADORS INTERNATIONAL**

I report to the charitable company directors in my examination of the financial statements of the charitable company for the year ended 31 March 2025 which are set out on pages 12 to 18.

### **Responsibilities and basis of report**

As the directors of the charitable company (and also its trustees for the purposes of charity law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 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 charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].



**Mr Duncan Minto CA**  
Independent Examiner

**18 December 2025**

**COMMUNITY AMBASSADORS INTERNATIONAL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Incorporating Income and Expenditure Account)**  
**for the year ended 31 March 2025**

|   | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income from:</b>                                       |       |                            |                          |                    |                    |
| Donations and Legacies                                    | 2     | <u>10,000</u>              | <u>21,988</u>            | <u>31,988</u>      | <u>19,805</u>      |
| <b>Total income</b>                                       |       | <u>10,000</u>              | <u>21,988</u>            | <u>31,988</u>      | <u>19,805</u>      |
| <b>Expenditure on:</b>                                    |       |                            |                          |                    |                    |
| Charitable activities                                     | 3     | <u>126</u>                 | <u>16,908</u>            | <u>17,034</u>      | <u>20,291</u>      |
| <b>Total expenditure</b>                                  |       | <u>126</u>                 | <u>16,908</u>            | <u>17,034</u>      | <u>20,291</u>      |
| <b>Net income/(expenditure) and net movement in funds</b> | 5     | 9,874                      | 5,080                    | 14,954             | (486)              |
| <b>Total funds brought forward at 1 April 2024</b>        | 8     | <u>836</u>                 | <u>3,232</u>             | <u>4,068</u>       | <u>4,554</u>       |
| <b>Total funds carried forward at 31 March 2025</b>       | 8     | <u>10,710</u>              | <u>8,312</u>             | <u>19,022</u>      | <u>4,068</u>       |

All income and expenditure is derived from continuing activities. The charitable company has no recognised gains or losses other than those included in the Statement of Financial Activities above.

**COMMUNITY AMBASSADORS INTERNATIONAL**

**BALANCE SHEET**

**As at 31 March 2025**

|   | Notes | 2025<br>£     | 2024<br>£    |
|---|-------|---------------|--------------|
| <b>Current Assets</b>                                 |       |               |              |
| Debtors   | 6     | 4,058         | 2,046        |
| Cash at bank and in hand                              |       | <u>14,964</u> | <u>2,532</u> |
|   |       | <u>19,022</u> | <u>4,578</u> |
| <b>Creditors: Amounts falling due within one year</b> |       |               |              |
| Creditors   | 7     | <u>-</u>      | <u>(510)</u> |
| <b>Net Current Assets</b>                             |       | <u>19,022</u> | <u>4,068</u> |
| <b>Net Assets</b>                                     |       | <u>19,022</u> | <u>4,068</u> |
| <b>Funds</b>  |       |               |              |
| Unrestricted Funds                                    | 8,9   | 10,710        | 836          |
| Restricted Funds                                      | 8,9   | <u>8,312</u>  | <u>3,232</u> |
| <b>Total Funds</b>                                    |       | <u>19,022</u> | <u>4,068</u> |

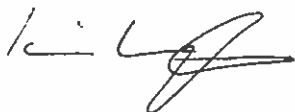
For the year ended 31 March 2025 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not requested the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved and authorised for issue by the Board of Directors on 18 December 2025 and signed on its behalf by:



**Iain Langlands**  
Director (Treasurer)

**Company Registration Number: 07220446**

## COMMUNITY AMBASSADORS INTERNATIONAL

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

#### 1 Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### a) *Basis of accounting*

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charitable company rounded to the nearest £.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Community Ambassadors International meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis which assumes that the charitable company will continue its operations for period of at least twelve months from the date of approval of the financial statements.

##### b) *Income*

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, legacies and similar incoming resources are included in the period in which they are receivable, which is when the charitable company becomes entitled to the resource.

##### c) *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them and an allocation of governance costs.

Donations payable are payments made to third parties in the furtherance of the objects of the charitable company. In the case of an unconditional grant offer, this is received once the recipient has been notified of the award. This notification gives the recipient a reasonable expectation that they will receive the grant.

## COMMUNITY AMBASSADORS INTERNATIONAL

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2025

#### 1 Accounting policies (continued)

##### c) *Expenditure (continued)*

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charitable company and its compliance with regulations and good practice. They therefore include the costs of independent examination. Other support costs relate to the administrative costs of running the charitable and are allocated to charitable activities accordingly.

##### d) *Foreign exchange*

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

##### e) *Debtors*

Debtors are recognised at the settlement amount due.

##### f) *Cash at bank*

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

##### g) *Creditors*

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors are normally recognised at their settlement amount.

##### h) *Financial instruments*

The charitable company 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.

##### i) *Fund accounting*

Unrestricted general funds are funds which can be used in accordance with charitable objectives at the discretion of the directors.

Restricted funds are to be used for particular restricted purposes within the charitable company's objectives. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs.

##### j) *Taxation status*

As a charity, the company is generally exempt from tax on income and gains to the extent that those are applied to the charitable objects. No tax charges have arisen in the period.

**COMMUNITY AMBASSADORS INTERNATIONAL**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

For the year ended 31 March 2025

| 2 | <b>Donations and legacies</b> | Unrestricted<br>£ | Restricted<br>£ | 2025<br>£     | 2024<br>£     |
|---|-------------------------------|-------------------|-----------------|---------------|---------------|
|   | Donations                     | 8,000             | 19,930          | 27,930        | 18,981        |
|   | Gift aid                      | <u>2,000</u>      | <u>2,058</u>    | <u>4,058</u>  | <u>824</u>    |
|   |                               | <u>10,000</u>     | <u>21,988</u>   | <u>31,988</u> | <u>19,805</u> |

Unrestricted income includes £8,000 (plus Gift Aid) (2024: £Nil) from an individual donor to contribute to future support costs of the charity and other project requirements at the discretion of the directors.

| 3 | <b>Charitable activities</b>                      | Unrestricted<br>£ | Restricted<br>£ | 2025<br>£     | 2024<br>£     |
|---|---|-------------------|-----------------|---------------|---------------|
|   | Subsistence Grants                                | -                 | 17,139          | 17,139        | 20,159        |
|   | Support costs                                     | 126               | (231)           | (105)         | 132           |
|   | Governance costs - Independent<br>Examiner's fees | <u>-</u>          | <u>-</u>        | <u>-</u>      | <u>-</u>      |
|   |   | <u>126</u>        | <u>16,908</u>   | <u>17,034</u> | <u>20,291</u> |

Expenditure on charitable activities includes £126 (2024: £66) of unrestricted expenditure and £16,908 (2024: £20,225) of restricted expenditure.

Subsistence grants were paid to two long term volunteers resident in mainland South East Asia and to two long term volunteers, resident in the UK, engaged in Global Consultancy services.

**4 Directors' expenses, remuneration and related party transactions**

Board members (who are also deemed to be the key management of the charitable company) are not remunerated and did not receive any reimbursement of expenses during the year (2024: £nil).

The charity also received voluntary assistance from a bookkeeper during the year. The bookkeeper provided financial and administrative support on an unpaid basis and received no remuneration, benefits or reimbursement of expenses from the charity.

There were no related party transactions in the year (2024: none).

|   |  |              |              |
|---|--|--------------|--------------|
| 5 | <b>Net income/(expenditure) is stated after changing</b> | 2025<br>£    | 2024<br>£    |
|   | Independent examiner's remuneration                      | <u>-</u>     | <u>-</u>     |
| 6 | <b>Debtors</b>   | 2025<br>£    | 2024<br>£    |
|   | Accrued income – gift aid                                | <u>4,058</u> | <u>2,046</u> |

COMMUNITY AMBASSADORS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2025

|          |                                 |                    |               |                 |                     |
|----------|---------------------------------|--------------------|---------------|-----------------|---------------------|
| <b>7</b> | <b>Creditors</b>                |                    |               | 2025<br>£       | 2024<br>£           |
|          | Accruals                        |                    |               | -               | 510                 |
| <b>8</b> | <b>Movement in funds</b>        | At 1 April<br>2024 | Income        | Expenditure     | At 31 March<br>2025 |
|          | <b>2024/25</b>                  | £                  | £             | £               | £                   |
|          | <b>Unrestricted Funds</b>       | <u>836</u>         | <u>10,000</u> | <u>(126)</u>    | <u>10,710</u>       |
|          | <b>Restricted Funds</b>         |                    |               |                 |                     |
|          | Global Consultancy Fund         | -                  | 14,495        | (11,003)        | 3,492               |
|          | South East Asia (Mainland) Fund | 1,677              | 7,093         | (5,313)         | 3,457               |
|          | South East Asia (Islands) Fund  | 592                | -             | (592)           | -                   |
|          | Central Asia Fund               | 963                | 400           | -               | 1,363               |
|          |                                 | <u>3,232</u>       | <u>21,988</u> | <u>(16,908)</u> | <u>8,312</u>        |
|          | <b>Total Funds</b>              | <u>4,068</u>       | <u>31,988</u> | <u>(17,034)</u> | <u>19,022</u>       |
|          |                                 | At 1 April<br>2023 | Income        | Expenditure     | At 31 March<br>2024 |
|          | <b>2023/24</b>                  | £                  | £             | £               | £                   |
|          | <b>Unrestricted Funds</b>       | <u>902</u>         | <u>-</u>      | <u>(66)</u>     | <u>836</u>          |
|          | <b>Restricted Funds</b>         |                    |               |                 |                     |
|          | South East Asia (Mainland) Fund | 1,658              | 5,384         | (5,365)         | 1,677               |
|          | South East Asia (Islands) Fund  | 1,331              | 14,121        | (14,860)        | 592                 |
|          | Central Asia Fund               | 663                | 300           | -               | 963                 |
|          |                                 | <u>3,652</u>       | <u>19,805</u> | <u>(20,225)</u> | <u>3,232</u>        |
|          | <b>Total Funds</b>              | <u>4,554</u>       | <u>19,805</u> | <u>(20,291)</u> | <u>4,068</u>        |

## COMMUNITY AMBASSADORS INTERNATIONAL

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2025

#### 8 Movement in funds (continued)

##### *Unrestricted Funds:*

These comprise the general funds of the charitable company.

##### *Restricted Funds:*

##### *Global Consultancy Fund*

Long term volunteer subsistence and partner organisation grants are funded predominantly by regular donations from individual supporters for the delivery of global consultancy services. Aligned with advancing the Charity's aims and objectives, these include but are not limited to: guidance on programme development, micro-enterprise evaluation, worldview analysis, area research, community assessments, volunteer placement and the delivery of training initiatives.

##### *South East Asia (Mainland) Fund*

Long term volunteer subsistence and partner organisation grants are funded predominantly by regular donations from individual supporters for the delivery of community programmes on the mainland of South East Asia.

##### *South East Asia (Islands) Fund*

Long term volunteer subsistence and partner organisation grants are funded predominantly by regular donations from individual supporters for the delivery of community programmes in the islands of South East Asia.

##### *Central Asia Fund*

Long term volunteer subsistence and partner organisation grants are funded predominantly by regular donations from individual supporters for the delivery of community programmes in Central Asia.

#### 9 Analysis of net assets between funds

|                       | Unrestricted<br>Fund<br>£ | Restricted<br>Fund<br>£ | 2025<br>Total<br>£ | Unrestricted<br>Fund<br>£ | Restricted<br>Fund<br>£ | 2024<br>Total<br>£ |
|-----------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Net current<br>assets | 10,710                    | 8,312                   | 19,022             | 836                       | 3,232                   | 4,068              |

**COMMUNITY AMBASSADORS INTERNATIONAL**

England & Wales - Charity number 1137338

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# Accounts

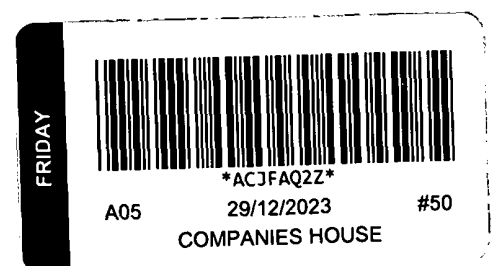
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**COMMUNITY AMBASSADORS  
INTERNATIONAL  
(Company Limited by Guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**for the year ended 31 March 2023**

**Company Number: 07220446  
Charity Registration Number: 1137338**



Company Registration Number: TT323338

Company Number: 02330442

for the year ended 31 March 2023

REPORT AND FINANCIAL STATEMENTS

(Company limited by guarantee)

INTERNATIONAL

COMMUNITY AMBASSADORS

## **COMMUNITY AMBASSADORS INTERNATIONAL**

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## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **Reference and administrative information**

|   |          |   |
|---|----------|---|
| <b>Directors</b>                              | <b>:</b> | <b>Mr Cameron Rose (Chairman)<br/>Mr Iain Langlands (Treasurer)<br/>Mr Nigel Burgess<br/>Mr Jeremy Bass</b> |
| <b>Independent Examiner</b>                   | <b>:</b> | <b>SG Renwick BA FCA</b>  |
| <b>Bankers</b>                                | <b>:</b> | <b>HSBC<br/>55 Victoria Street<br/>Grimsby<br/>DN31 1UX</b>   |
| <b>Registered Office</b>                      | <b>:</b> | <b>7 East Pallant<br/>Chichester<br/>West Sussex<br/>PO19 1TR</b>   |
| <b>Company Registration Number</b>            | <b>:</b> | <b>07220446</b>   |
| <b>Charity Commission Registration Number</b> | <b>:</b> | <b>1137338</b>  |

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS' REPORT**

The directors, who are also trustees for the purposes of charity law, submit their report and the financial statements of the charitable company for the year ended 31 March 2023.

#### **Objectives and Activities for the Public Benefit**

The directors consider that the most effective method of achieving the charitable company's aims and objectives is through direct delivery of programmes in areas where the charitable company has long term volunteers and through grant making, predominantly via partner organisations. The charitable company concentrates its work in particular geographical regions with the aim of providing benefit to local communities.

In this early stage of the charitable company's development, work is predominantly carried out by self-funded volunteers and partner organisations in overseas locations. This provides for a more economic approach, allowing resources to be directly utilised for the delivery of our programmes instead of being unnecessarily expended on staff and administrative costs. Using both partner organisations and long term volunteers enables the charitable company to better utilise established infrastructures and local knowledge to source opportunities more effectively.

In setting the charitable company's aims and objectives and in planning future activities, the directors confirm that they have complied with their duty under section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. The charitable company's objects are specifically restricted to the following:

1. To advance education including but not restricted to the improvement of literacy, numeracy and vocational skills, for the benefit of people anywhere in the world;
2. The relief and prevention of financial hardship in any part of the world, through the provision of grants, services, consultant advice or support designed to enable individuals to generate a sustainable income and be self-sufficient;
3. The relief and prevention of sickness, suffering and distress whether due to poverty, natural or other disaster or catastrophe, and the advancement of health by assisting necessitous persons in any part of the world;
4. To provide or assist in recreational, leisure and sporting activities or facilities designed to improve the conditions of life and social welfare of people in any part of the world who are otherwise disadvantaged (by reason of their social or economic circumstances, isolation, poverty, infirmity, disability, youth or age);
5. Any other associated charitable purpose that may reasonably be regarded as analogous with the objects above that may be of benefit to the community.

#### **Achievements and Performance**

The board of directors of Community Ambassadors International have continued to encourage volunteers with community-based initiatives during the year to 31 March 2023. Additionally, the board has supported the decision by one of CoAm's long term volunteers to continue with the charity while transitioning to mainly providing advice as a consultant with other volunteers both with CoAm and with other partner organisations. CoAm's focus continues with supporting initiatives that lead to sustainable change within the community, rather than those that are temporary fixes. Consultancy help and discussions both through conversations online and face-to-face have been key to helping other organisations form similar approaches in regard to developing projects within local communities and thus maximising public benefit. As in previous years, some

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS' REPORT (Continued)**

#### **Achievements and Performance (continued)**

of the partners our volunteers have collaborated with have been Solbon International, Global Hope Network International, Agilis and Global Partners in various communities across Indonesia, Laos, Vietnam, Senegal and Jordan. CoAm volunteers also help with Culture and Language Acquisition coaching and supervision of volunteers arriving in these countries, as well as occasionally helping others. The board recognises that helping volunteers with CoAm and workers with other organisations to become fluent in national and local minority languages contributes to long-term effectiveness of their community-based projects that are for the public benefit of the wider communities.

#### ***Placement, Culture and Language Acquisition (CLA) and Micro-enterprise advice for volunteering expats***

Helping partner organisations gain both language skills and cultural understanding in the communities in which they are working has led to other volunteers and workers increasing their participation in more layers of community interaction. Opportunities for our volunteers to help others remotely continue, whether in their home countries or in southeast Asia. Some volunteers have been providing seminars, helping conduct orientation programs, and personal coaching in CLA principles. The focus for those who are fluent in the national language and culture is on training and thinking through how to assess possibilities for relocation to minority and under-developed areas in Laos, Vietnam, Senegal and elsewhere. Discussions often centre around what micro-enterprises are most appropriate for each area, using the expertise so far gained in long-term community engagement across southeast Asia. These micro-enterprises in turn provide stability and a basis for community engagement in health and educational projects and advice.

The board and volunteers continue to prioritise supplying consultant advice to others who also practice a community-based approach and have a high desire to learn local languages and culture to be most effective. This includes advising and encouraging language programs that have been developed by tutors initially trained by CoAm volunteers over several years.

#### ***Soap products and Virgin Coconut Oil (VCO) development in both West Sulawesi and South Sulawesi***

The two virgin coconut oil (VCO) village production facilities continue in West Sulawesi and South Sulawesi with very little consultancy advice needed. VCO sediment to create 95g soap bars have been sold in Sulawesi, further raising a means of support and a source of income for many families in otherwise impoverished villages. The process for making VCO uses the "Direct Micro Expelling" (DME) technique of VCO production. Using the DME process involves small-scale processing of coconuts at the village level, retaining a greater percentage of the profits (rather than sending coconuts elsewhere) to produce highly sought-after Virgin Coconut Oil (VCO). The shells contribute fuel for the drying table, and the oil is extracted using a manually operated cold press within an hour of the coconut being opened, leading to a quality product that is saleable domestically and fit for bulk sale to an exporter. Up to fifteen people are employed in each facility by locally established social entrepreneurships (that our volunteers have helped establish and advise).

#### ***Cocoa development project in West Sulawesi***

The Cocoa Development project, in conjunction with Solbon International has continued with funds supplied through and in partnership with Global Hope Network International. The key role for CoAm volunteers continues to be oversight: ensuring that the project is administered well locally, with occasional coordinating with local government and village personnel. Farmers continue to share the principles that have been learned that help reduce crop disease, grow superior quality of seedlings (in nurseries initially provided by volunteers) and develop grafting skills (that are key to rehabilitating older tree stock).

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS' REPORT (Continued)**

#### **Achievements and Performance (continued)**

##### ***Cocoa Development Project in West Sulawesi***

The Cocoa Development project, in conjunction with Solbon International has continued with funds supplied through and in partnership with Global Hope Network International. The key role for CoAm volunteers continues to be oversight: ensuring that the project is administered well locally, with occasional coordinating with local government and village personnel. Farmers continue to share the principles that have been learned that help reduce crop disease, grow superior quality of seedlings (in nurseries initially provided by volunteers) and develop grafting skills (that are key to rehabilitating older tree stock).

##### ***Community driven development partnering, consulting and modelling***

An associate volunteer in Indonesia has continued to use their previous experiences and connections with GHNI to promote a style of community led development workshops in villages where there is a particular need for clean water and sanitation. By organising a committee approach that enables communities to state these problems and others and then identify resources available to them, these community driven workshops often lead to overcoming the obstacles with low-tech solutions, capital and labour that otherwise would have taken an outside source of income to overcome. Volunteers have engaged with this model both directly (on an ad hoc basis) and also in using the principles to help those with other organisations too. Initial projects have normally been identifying, testing and routing additional water sources and bringing those directly to homes within a village; then creating groups to share the costs of building latrines for each household, although this can be slow. Where sufficient engagement by the community has taken place, further coaching and organising can assist more involved programs, such as creating a revolving fund for raising livestock that is not dependent on outside sources of funding. We believe putting the time and effort into maintaining these connections is enhancing the advice that we are providing to other volunteers.

##### ***Educational institute, West Sulawesi, Indonesia***

The library, reading programs and translation with story-telling initiative run by national workers and associate volunteers with Solbon International has continued. The vision remains to enable children from non-literate households to learn to read in their local language, as well as the national language (and for some, in English too). To that end and for the wider public benefit, suitable stories and reading material for adults have also been translated, involving a team of up to 8 local people assisting to help guide the process to be as close as possible to the way people communicate in their culture.

##### ***Tourism training and other micro-business research to support communities in Vietnam***

Partners with Agilis that we have advised in Vietnam have been able to start their tourism business incorporating projects designed to train local guides and crafts workers. They are now fluent in Vietnamese language and culture and have continued to educate local people about sustainable business concepts in the city. Next year they plan to move to a more rural area in the country's northwest, when we hope to continue to support their initiatives in encouraging tourism based micro-businesses in the community.

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS' REPORT (Continued)**

#### **Achievements and Performance (continued)**

##### ***Being ambassadors for communities by helping with necessary bureaucracy and access to healthy living in all regions***

An added benefit of our volunteers living and engaging with communities (alongside other responsibilities that they have) has been to provide help and advice for members of rural communities. Frequently, this is in areas as diverse as providing nutritional guidance related to what is locally available, hygiene advice, and a steady help with the forms and general bureaucracy that is required to fulfil various legal requirements. This can range from helping locals with issues to do with livelihoods being threatened, accommodation damaged or the fulfilling the requirements for registering transportation. In addition, volunteers have supplied practical and small-scale economic help to make transitions to a more sustainable and healthy way of life (though this is not regarded as "community development"). Sometimes, it is simply an act of kindness that helps villagers towards a healthier way of life or correctly complete bureaucratic or other legal requirements. And in the truest sense, CoAm volunteers have acted as ambassadors for local (often rural) communities, creating awareness and connecting them to resources for help with access to healthier living, livelihood, medical and legal. In keeping with CoAm's vision, this ambassadorial role does not duplicate state provision of these services, but through good encouraging volunteers and partner organisations to gain experience in the local culture and language helps connect villages to what is already available in these areas.

##### ***Area assessment and surveys in all regions***

Providing advice and consultancy in how to assess new areas for engagement continues for all areas with volunteers with partner organisations such as Agilis and global partners. We continue to encourage volunteers and organisations that we work in partnership with to visit and investigate areas to assess viability before committing to help local communities. The directors of CoAm continue to monitor the approach volunteers take locally to these issues to ensure that finance given through CoAm remains for the use of volunteers engaged in helping communities and does not inadvertently support corrupt practices. Although time-consuming, it is beneficial to develop good relationships with the various levels of local government, understanding their concerns first before bringing in any new programmes.

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS' REPORT**

#### **Plans for Future Periods**

The directors continue to explore other avenues for the involvement of our volunteers in both direct engagement or supporting organisations committed to 'community focussed' development, and for attracting like-minded individuals to volunteer with us.

During 2023 – 2024 the directors aim to: -

1. Continue support for language and culture acquisition options that equip volunteers to specifically to learn within a community, such that villagers themselves can be the direct teachers for volunteers;
2. Maintain links with those practicing forms of community driven development partnering. Continue with modelling the approach and advising volunteers of any organisation looking to set up community development programs;
3. Support volunteers in travel plans to SE Asia, the Middle-east and Africa to supply advice to others engaged in sustainable community-based development initiatives and research;
4. Advise and help analyse ideas for micro-businesses that are designed to benefit the wider public good in a community;
5. Continue with being available for any help and advice needed by both local and expat co-workers in both villages with VCO production facilities.
6. Advise at the Mj Institute as needed, helping the development of its educational program and culture/language preservation initiative and translation of culturally appropriate texts in the local minority language. Continue to advise on any health education initiative;
7. Advise and support by using assessment criteria for understanding needs presented in towns and villages in a variety of countries and contexts. Continue with consultative ties with other volunteers in Southeast Asia, particularly new volunteers associated with CoAm in Indonesia, Thailand, Vietnam, Laos, Senegal and Jordan currently studying language and culture;
8. Expand the supporter base for Community Ambassadors International and more actively promote regular giving; recruit more volunteers overseas, preferably those with local knowledge and personal funding where our role will be to deliver programmes, materials and connect with partner organisations. Encourage raising of personal subsistence support by Community Ambassador volunteers;
9. Continue to develop other relationships at a project level with partner organisations to help with the development and implementation of overseas projects, such as but not limited to: (i) Solbon International; (ii) Global Hope Network International; (iii) Agilis; (iv) Global Partners.

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS REPORT (Continued)**

#### **Financial Review**

The results for the year are set out in the Statement of Financial Activities. This year there was a net income of £2,845 (2022: net expenditure of £4,010) with net income in unrestricted funds of £1,305 (2022: net income of £301) and a net income on restricted funds of £1,540 (2022: net expenditure of £4,311). This results in year end funds of £4,554 (2022: £1,709), made up of a surplus on unrestricted funds of £902 (2022: deficit of £403) and a surplus on restricted funds of £3,652 (2022: £2,112).

#### *Supporters*

The directors are grateful for the tangible and in-kind support which has been received from our partner organisations, individual donors and volunteers.

#### *Reserves policy*

The directors' reserves policy is to retain sufficient funds within the unrestricted reserves of the charitable company (currently estimated circa £1,000) for future governance and administrative requirements together with a contingency to cover unexpected expenditure or a fall in income. At 31 March 2023, unrestricted reserves are in surplus by £902 (2022: deficit of £403) which falls slightly below target level. The directors are aware of the need to rebuild general reserves during the next financial year.

#### *Grant making policy*

The directors consider grant making an effective means of delivering assistance to overseas projects in accordance with the charitable objects using local partners together with the support of long-term volunteers. Through access to facilities, expertise, staff and other resources in the field, such partners may be better positioned to deliver timely and effective programmes. Our grant making policy is reviewed each year to align our grants with our priorities and areas of activity for the year. Unconditional grants may be awarded where local partnerships are established and meet selected criteria within targeted geographical areas.

### **Structure, Governance, Management**

#### *Governing Document*

Community Ambassadors International is a company limited by guarantee and is governed by the Memorandum and Articles of Association. Each member has undertaken to contribute an amount not exceeding £10 to the assets of the company in the event of its being wound up. As at 31 March 2023 there were 4 members.

#### *Recruitment and appointment of Trustees*

The current directors of the charitable company, and those in office throughout the year, are listed on page 1. The directors, defined as trustees in the Articles of Association, are all members of the charitable company. Under the requirements of the Memorandum and Articles of Association, one third of the directors retire and are eligible for re-election at the first general meeting called in each calendar year.

#### *Trustee induction and training*

All directors appointed are familiar with the charitable company's activities and their legal responsibilities as trustees. Board members are provided with a copy of the Memorandum and Articles of Association and receive regular updates on the financial situation of the company. An induction process is in place for any new member appointed to the Board.

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS REPORT (Continued)**

#### **Directors' Responsibilities Statement**

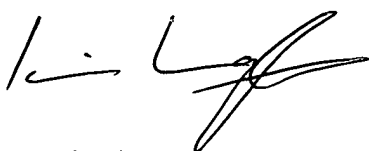
The directors (who are also trustees of Community Ambassadors International for the purpose of charity law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material differences disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Report of the Directors was approved by the Board on 28 December 2023 and signed on its behalf by:



**Iain Langlands**  
Director

## **INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF COMMUNITY AMBASSADORS INTERNATIONAL**

I report to the charitable company directors in my examination of the financial statements of the charitable company for the year ended 31 March 2023 which are set out on pages 10 to 16.

### **Responsibilities and basis of report**

As the directors of the charitable company (and also its trustees for the purposes of charity law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 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 charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

During the examination, the following matter has come to my attention:

- the charitable company's unrestricted funds are in deficit albeit this has reduced. Directors are aware that steps need to continue to be taken to address this as disclosed in note 1 to the financial statements.



**S G Renwick BA FCA**  
Independent Examiner

**28 December 2023**

**COMMUNITY AMBASSADORS INTERNATIONAL**

**STATEMENT OF FINANCIAL ACTIVITIES  
(Incorporating Income and Expenditure Account)  
for the year ended 31 March 2023**

|   | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income from:</b>                                       |       |                            |                          |                    |                    |
| Donations and Legacies                                    | 2     | <u>1,875</u>               | <u>42,447</u>            | <u>44,322</u>      | <u>17,633</u>      |
| <b>Total income</b>                                       |       | <u>1,875</u>               | <u>42,447</u>            | <u>44,322</u>      | <u>17,633</u>      |
| <b>Expenditure on:</b>                                    |       |                            |                          |                    |                    |
| Charitable activities                                     | 3     | <u>570</u>                 | <u>40,907</u>            | <u>41,477</u>      | <u>21,643</u>      |
| <b>Total expenditure</b>                                  |       | <u>570</u>                 | <u>40,907</u>            | <u>41,477</u>      | <u>21,643</u>      |
| <b>Net income/(expenditure) and net movement in funds</b> | 5     | 1,305                      | 1,540                    | 2,845              | (4,010)            |
| <b>Total funds brought forward at 1 April 2022</b>        | 8     | <u>(403)</u>               | <u>2,112</u>             | <u>1,709</u>       | <u>5,719</u>       |
| <b>Total funds carried forward at 31 March 2023</b>       | 8     | <u>902</u>                 | <u>3,652</u>             | <u>4,554</u>       | <u>1,709</u>       |

All income and expenditure is derived from continuing activities. The charitable company has no recognised gains or losses other than those included in the Statement of Financial Activities above.

## COMMUNITY AMBASSADORS INTERNATIONAL

### BALANCE SHEET As at 31 March 2023

|   | Notes | 2023<br>£    | 2022<br>£    |
|---|-------|--------------|--------------|
| <b>Current Assets</b>                                 |       |              |              |
| Debtors   | 6     | 1,026        | 642          |
| Cash at bank and in hand                              |       | <u>3,828</u> | <u>1,847</u> |
|   |       | <u>4,854</u> | <u>2,489</u> |
| <b>Creditors: Amounts falling due within one year</b> |       |              |              |
| Creditors   | 7     | <u>(300)</u> | <u>(780)</u> |
| <b>Net Current Assets</b>                             |       | <u>4,554</u> | <u>1,709</u> |
| <b>Net Assets</b>                                     |       | <u>4,554</u> | <u>1,709</u> |
| <b>Funds</b>  |       |              |              |
| Unrestricted Funds                                    | 8,9   | 902          | (403)        |
| Restricted Funds                                      | 8,9   | <u>3,652</u> | <u>2,112</u> |
| <b>Total Funds</b>                                    |       | <u>4,554</u> | <u>1,709</u> |

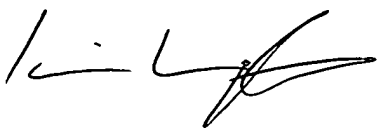
For the year ended 31 March 2023 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

#### Directors' responsibilities:

- The members have not requested the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved and authorised for issue by the Board of Directors on 28 December 2023 and signed on its behalf by:



**Iain Langlands**  
Director (Treasurer)

**Company Registration Number: 07220446**

## COMMUNITY AMBASSADORS INTERNATIONAL

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

#### 1 Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### a) *Basis of accounting*

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charitable company rounded to the nearest £.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Community Ambassadors International meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis which assumes that the charitable company will continue its operations for period of at least twelve months from the date of approval of the financial statements. The directors recognise that unrestricted reserves are currently in deficit and efforts are being made to attract unrestricted donations, which will help to redress this issue. On this basis, the directors believe the going concern basis of preparation remains appropriate.

##### b) *Income*

All income is recognised once the charitable company has entitlement to the income, it is probably that the income will be received and the amount of income receivable can be measured reliably.

Donations, legacies and similar incoming resources are included in the period in which they are receivable, which is when the charitable company becomes entitled to the resource.

##### c) *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them and an allocation of governance costs.

Donations payable are payments made to third parties in the furtherance of the objects of the charitable company. In the case of an unconditional grant offer, this is received once the recipient has been notified of the award. This notification gives the recipient a reasonable expectation that they will receive the grant.

## COMMUNITY AMBASSADORS INTERNATIONAL

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2023

#### 1 Accounting policies (continued)

##### c) *Expenditure (continued)*

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charitable company and its compliance with regulations and good practice. They therefore include the costs of independent examination. Other support costs relate to the administrative costs of running the charitable and are allocated to charitable activities accordingly.

##### d) *Foreign exchange*

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

##### e) *Debtors*

Debtors are recognised at the settlement amount due.

##### f) *Cash at bank*

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

##### g) *Creditors*

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors are normally recognised at their settlement amount.

##### h) *Financial instruments*

The charitable company 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.

##### i) *Fund accounting*

Unrestricted general funds are funds which can be used in accordance with charitable objectives at the discretion of the directors.

Restricted funds are to be used for particular restricted purposes within the charitable company's objectives. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs.

##### j) *Taxation status*

As a charity, the company is generally exempt from tax on income and gains to the extent that those are applied to the charitable objects. No tax charges have arisen in the period.

**COMMUNITY AMBASSADORS INTERNATIONAL**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**For the year ended 31 March 2023**

| 2 | <b>Donations and legacies</b> | Unrestricted<br>£ | Restricted<br>£ | 2023<br>£     | 2022<br>£     |
|---|-------------------------------|-------------------|-----------------|---------------|---------------|
|   | Donations                     | 1,500             | 40,264          | 41,764        | 17,633        |
|   | Gift aid                      | 375               | 2,183           | 2,558         | -             |
|   |                               | <u>1,875</u>      | <u>42,447</u>   | <u>44,322</u> | <u>17,633</u> |

Income from donations and legacies includes £1,875 (2022: £1,000) of unrestricted income and £42,447 (2022: £16,633) of restricted income.

| 3 | <b>Charitable activities</b>                   | Unrestricted<br>£ | Restricted<br>£ | 2023<br>£     | 2022<br>£     |
|---|--|-------------------|-----------------|---------------|---------------|
|   | Subsistence Grants                             | -                 | 40,538          | 40,538        | 20,554        |
|   | Support costs                                  | 201               | -               | 201           | 309           |
|   | Governance costs - Independent Examiner's fees | 369               | 369             | 738           | 780           |
|   |  | <u>570</u>        | <u>40,907</u>   | <u>41,477</u> | <u>21,643</u> |

Expenditure on charitable activities includes £570 (2022: £699) of unrestricted expenditure and £40,907 (2022: £20,944) of restricted expenditure.

Subsistence grants were paid monthly to 4 long term volunteers resident in various countries or islands within South East Asia.

**4 Directors' expenses, remuneration and related party transactions**

Board members (who are also deemed to be the key management of the charitable company) are not remunerated and did not receive any reimbursement of expenses during the year (2022: £nil).

There were no related party transactions in the year (2022: none).

|   |  |              |            |
|---|--|--------------|------------|
| 5 | <b>Net income/(expenditure) is stated after changing</b> | 2023<br>£    | 2022<br>£  |
|   | Independent examiner's remuneration                      | <u>738</u>   | <u>780</u> |
| 6 | <b>Debtors</b>   | 2023<br>£    | 2022<br>£  |
|   | Accrued income – gift aid                                | <u>1,026</u> | <u>642</u> |
| 7 | <b>Creditors</b>   | 2023<br>£    | 2022<br>£  |
|   | Accruals   | <u>300</u>   | <u>780</u> |

COMMUNITY AMBASSADORS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2023

| 8 Movement in funds             | At 1 April<br>2022 | Income        | Expenditure     | At 31 March<br>2023 |
|---------------------------------|--------------------|---------------|-----------------|---------------------|
| 2022/23                         | £                  | £             | £               | £                   |
| <b>Unrestricted Funds</b>       | <u>(403)</u>       | <u>1,875</u>  | <u>(570)</u>    | <u>902</u>          |
| <b>Restricted Funds</b>         |                    |               |                 |                     |
| South East Asia (Mainland) Fund | 212                | 12,738        | (11,292)        | 1,658               |
| South East Asia (Islands) Fund  | 1,437              | 29,509        | (29,615)        | 1,331               |
| Central Asia Fund               | 463                | 200           | -               | 663                 |
|                                 | <u>2,112</u>       | <u>42,447</u> | <u>(40,907)</u> | <u>3,652</u>        |
| <b>Total Funds</b>              | <u>1,709</u>       | <u>44,322</u> | <u>(41,477)</u> | <u>4,554</u>        |
|                                 |                    |               |                 |                     |
|                                 | At 1 April<br>2021 | Income        | Expenditure     | At 31 March<br>2022 |
| 2021/22                         | £                  | £             | £               | £                   |
| <b>Unrestricted Funds</b>       | <u>(704)</u>       | <u>1,000</u>  | <u>(699)</u>    | <u>(403)</u>        |
| <b>Restricted Funds</b>         |                    |               |                 |                     |
| South East Asia (Mainland) Fund | 1,113              | 4,987         | (5,888)         | 212                 |
| South East Asia (Islands) Fund  | 4,847              | 11,646        | (15,056)        | 1,437               |
| Central Asia Fund               | 463                | -             | -               | 463                 |
|                                 | <u>6,423</u>       | <u>16,633</u> | <u>(20,944)</u> | <u>2,112</u>        |
| <b>Total Funds</b>              | <u>5,719</u>       | <u>17,633</u> | <u>(21,643)</u> | <u>1,709</u>        |

## COMMUNITY AMBASSADORS INTERNATIONAL

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2023

#### 8 Movement in funds (continued)

##### **Unrestricted Funds:**

These comprise the general funds of the charitable company.

##### **Restricted Funds:**

##### **South East Asia (Mainland) Fund**

Long term volunteer subsistence and partner organisation grants are funded predominantly by regular donations from individual supporters for the delivery of community programmes on the mainland of South East Asia.

##### **South East Asia (Islands) Fund**

Long term volunteer subsistence and partner organisation grants are funded predominantly by regular donations from individual supporters for the delivery of community programmes in the islands of South East Asia.

##### **Central Asia Fund**

Long term volunteer subsistence and partner organisation grants are funded predominantly by regular donations from individual supporters for the delivery of community programmes in Central Asia.

#### 9 Analysis of net assets between funds

|                       | Unrestricted<br>Fund<br>£ | Restricted<br>Fund<br>£ | 2023<br>Total<br>£ | Unrestricted<br>Fund<br>£ | Restricted<br>Fund<br>£ | 2022<br>Total<br>£ |
|-----------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Net current<br>assets | <u>902</u>                | <u>3,652</u>            | <u>4,554</u>       | <u>(403)</u>              | <u>2,112</u>            | <u>1,709</u>       |

**COMMUNITY AMBASSADORS INTERNATIONAL**

England & Wales - Charity number 1137338

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# Accounts

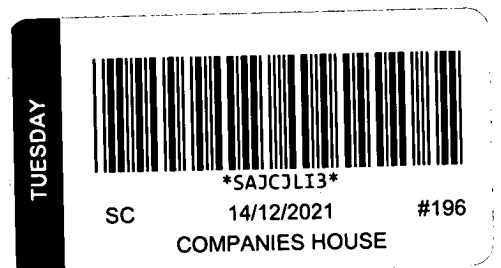
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**COMMUNITY AMBASSADORS  
INTERNATIONAL  
(Company Limited by Guarantee)**

**REPORT AND FINANCIAL STATEMENTS**

**for the year ended 31 March 2021**

**Company Number: 07220446  
Charity Registration Number: 1137338**



## COMMUNITY AMBASSADORS INTERNATIONAL

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**COMMUNITY AMBASSADORS INTERNATIONAL**

**Reference and administrative information**

**Directors** : Mr Cameron Rose (Chairman)  
Mr Iain Langlands (Treasurer)  
Mr Iain Atkinson (resigned 10 June 2020)  
Mr Nigel Burgess  
Mr Jeremy Bass

**Independent Examiner** : Emma Marshall, CA  
Geoghegans  
6 St Colme Street  
Edinburgh  
EH3 6AD

**Bankers** : HSBC  
55 Victoria Street  
Grimsby  
DN31 1UX

**Registered Office** : 7 East Pallant  
Chichester  
West Sussex  
PO19 1TR

**Company Registration Number** : 07220446

**Charity Commission Registration Number** : 1137338

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS' REPORT**

The directors, who are also trustees for the purposes of charity law, submit their report and the financial statements of the charitable company for the year ended 31 March 2021.

#### **Objectives and Activities for the Public Benefit**

The directors consider that the most effective method of achieving the charitable company's aims and objectives is through direct delivery of programmes in areas where the charitable company has long term volunteers and through grant making, predominantly via partner organisations. The charitable company concentrates its work in particular geographical regions with the aim of providing benefit to local communities.

In this early stage of the charitable company's development, work is predominantly carried out by self-funded volunteers and partner organisations in overseas locations. This provides for a more economic approach, allowing resources to be directly utilised for the delivery of our programmes instead of being unnecessarily expended on staff and administrative costs. Using both partner organisations and long term volunteers enables the charitable company to better utilise established infrastructures and local knowledge to source opportunities more effectively.

In setting the charitable company's aims and objectives and in planning future activities, the directors confirm that they have complied with their duty under section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. The charitable company's objects are specifically restricted to the following:

1. To advance education including but not restricted to the improvement of literacy, numeracy and vocational skills, for the benefit of people anywhere in the world;
2. The relief and prevention of financial hardship in any part of the world, through the provision of grants, services, consultant advice or support designed to enable individuals to generate a sustainable income and be self-sufficient;
3. The relief and prevention of sickness, suffering and distress whether due to poverty, natural or other disaster or catastrophe, and the advancement of health by assisting necessitous persons in any part of the world;
4. To provide or assist in recreational, leisure and sporting activities or facilities designed to improve the conditions of life and social welfare of people in any part of the world who are otherwise disadvantaged (by reason of their social or economic circumstances, isolation, poverty, infirmity, disability, youth or age);
5. Any other associated charitable purpose that may reasonably be regarded as analogous with the objects above that may be of benefit to the community.

#### **Achievements and Performance**

Between lockdowns, international travel restrictions and partner organisations curtailing their activities overseas, this year up to 31 March 2021 has been a challenge for Community Ambassadors International volunteers. However, against this backdrop, the board of directors have encouraged volunteers to continue with what has been possible for the public benefit. At the same time, CoAm directors have also supported volunteers in their decisions regarding their own relocation and travel plans in the light of COVID considerations. CoAm continues to focus on initiatives that lead to sustainable change within the community, rather than those that are temporary fixes. As some project activity has been curtailed, a significant amount of volunteer time has been redirected towards providing consultant to help other organisations with similar approaches in regard to developing projects within local communities, seeing this as a practical way of maximising public benefit during these times.

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS' REPORT (Continued)**

#### **Achievements and Performance (continued)**

As in previous years, the main partners our volunteers have collaborated with have been Solbon International, Global Hope Network International and Agilis in various communities across Indonesia, Laos, Vietnam and China. CoAm volunteers help with Culture and Language Acquisition coaching and supervision of volunteers arriving in these countries (as well as some limited advice to volunteers just starting to acclimatise to living in Tajikistan). Assisting these volunteers and workers with these organisations to both aid fluency in national and local minority languages in turn directly helps volunteers succeed in the long-term effectiveness of their community-based projects for the public benefit of the wider communities.

#### ***Skills Development & Consultant Advice for Volunteering Expats in Culture and Language Acquisition (CLA) (Sulawesi, Indonesia and other Southeast Asian regions and those waiting to be able to travel)***

With the shutdown of language schools, our volunteers with experience (particularly in Indonesia) have been helping advise partner organisations with how to develop both language skills and cultural understanding in their communities. This has led to shared experiences of what does and does not work over zoom meetings, and how to conduct socially distanced CLA training. Where lockdowns allowed for renewed interaction, although progress has been slower for some learners, volunteers and workers have been able to increase their participation in more layers of community interaction. However, even when following some of the more careful COVID protocols, there have been instances of COVID among volunteers with one developing long COVID and the resultant decision taken to advise that she return to her home country (Australia) for a full recovery. No orientation programs have been able to take place for new personnel due to travel restrictions. There has also been a severe curtailment of travelling to minority language areas in order to investigate relocation possibilities and potential establishment of micro-enterprises to benefit under-developed areas on Sulawesi, Indonesia and in Laos and in Vietnam. However, most support meetings have continued with guidance taking place virtually.

The board and volunteers continue to prioritise supplying consultant advice to others who also practice a community-based approach and have a high desire to learn local languages and culture to be most effective. This includes advising and encouraging language programs that have been developed by tutors initially trained by CoAm volunteers over several years.

#### ***Virgin Coconut Oil (VCO) Development in both West Sulawesi and South Sulawesi***

There have been less restrictions in the two VCO village production facilities in villages in both West Sulawesi and South Sulawesi. These continue to supply an important source of income for many families in otherwise impoverished situations. The process uses the "Direct Micro Expelling" (DME) technique of VCO production. Using the DME process involves small-scale processing of coconuts at the village level, retaining a greater percentage of the profits (rather than sending coconuts elsewhere) to produce highly sought-after VCO. The shells contribute fuel for the drying table, and the oil is extracted using a manually operated cold press within an hour of the coconut being opened, leading to a quality product that is saleable domestically and fit for bulk sale to an exporter. Up to fifteen people are employed in each facility by locally established social entrepreneurs (that our volunteers have helped establish and advise).

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS' REPORT (Continued)**

#### **Achievements and Performance (continued)**

##### ***Cocoa Development Project in West Sulawesi***

The Cocoa Development project in conjunction with Solbon International has continued with funds supplied through and in partnership with Global Hope Network International. CoAm volunteers have continued to ensure that the project is administered well locally, coordinating with local government and village personnel and supervising help provided by an Indonesian team. One volunteer has also assisted the 'Cocoa Sustainability Partnership' (CSP) foundation in Indonesia with expertise gained through establishing the program. Farmers continue to teach one another principles that have been learned that help reduce crop disease, grow superior quality of seedlings (through nurseries that volunteers have helped to start) and enhance grafting skills (that are key to rehabilitating older tree stock). However, educational trips for farmers to centres of excellence elsewhere in West and South Sulawesi have had to be delayed to a future time.

##### ***Assisting an Educational Institute & Earthquake Relief, West Sulawesi, Indonesia***

In January 2021, volunteers in West Sulawesi attached with the Mj Institute were instrumental in providing tarpaulins and socks and overnight provisions (rice, noodles and other food) for many families who evacuated their houses after an earthquake of magnitude 6.2 during the night on 15 January. Despite COVID restrictions on other parts of Sulawesi, Mj Institute national workers trained by CoAm and Solbon volunteers were able to purchase and provide books for a small community library initiative. This has supplemented reading programs that specialise in enabling children from non-literate households learn to read in their local language, as well as the national language (and for some, in English too). Due to the return to Germany of one Agilis volunteer, further education in community health initiatives has had to be postponed until after the pandemic. With a view to the wider public benefit, one volunteer has continued with the translation of culturally appropriate reading materials in the local language during the pandemic restrictions using a team of local helpers.

##### ***Local Crafts workers and Guides trained to work within Tourism in Vietnam***

With significant restrictions in Vietnam, our associated volunteer couple (both fluent in Vietnamese) have had to delay the launch of all tourism focussed projects. These were to be a model for supplying work opportunities within a village for both guides and craft-based activities to serve cultural tourists. However, in collaboration with CoAm volunteers, they have continued to learn the minority language to help prepare to most effectively support the local community's language and culture post COVID. We also continue to advise several Agilis personnel who are close to fluency in Vietnamese national language and culture about future development of community projects.

##### ***Educational Institute, West Sulawesi, Indonesia***

The Mj Institute in West Sulawesi continues with the cooperation of volunteers from Solbon International and Agilis. Sports initiatives and English camps have continued to provide some level of community engagement, followed up with reading programs that specialise in enabling children from non-literate households learn to read in their local language, as well as the national language (and for some, in English too). In addition, there have been a number of limited opportunities for education in community health initiatives. A curriculum has been available for students to develop skills and cultural awareness for overseas study – a core vision that the institute wishes to equip local people to study further afield, after which they would be able to return to use their skills in their community in West Sulawesi.

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS' REPORT (Continued)**

#### **Achievements and Performance (continued)**

##### ***Local Crafts workers and Guides trained to work within Tourism in Vietnam***

One volunteer (fluent in Vietnamese) has now started a tourism project to be a model for providing work within a village for both guides and craft-based activities to serve mainly cultural tourists. We are continuing to provide support and oversight for a volunteer with a partner organisation to live and adjust to starting the project in a cluster of villages with potential in Vietnam's northwest. We continue to advise several Agilis personnel who are nearing fluency in Vietnamese language and culture about future development of community projects.

##### ***Support of English teaching in High Schools and other English Groups in all regions***

As a semi regular activity and commitment to small rural communities, some volunteers provide periodic small English groups to help young people with no regular access to lessons, others teach some classes in local Secondary / High Schools. We have increased involvement with some Solbon International volunteers working in NW Laos, in assisting with advice about a community development project involving English teaching and other sustainable projects. The relationships gained through such interaction at the village level do greatly enhance a volunteer's primary network of contacts in developing community-based initiatives. The Directors see this as complementary to the vision and objects of CoAm, especially in establishing community relations for future commitments. In preparation, we have often encouraged volunteers to gain CELTA (or equivalent) training in teaching English as a basic pre-requisite for volunteers.

##### ***General Assistance to poor communities with Bureaucracy and access to Medical provision in all regions***

Additionally, a by-product of our volunteers living and engaging with communities (alongside other responsibilities that they have) has been to provide help for members of rural communities with forms and general bureaucracy to fulfil various legal requirements. This ranges from helping locals with issues to do with livelihoods being threatened, accommodation damaged or fulfilling the requirements for registering transportation. Sometimes volunteers provide practical and economic assistance to make those transitions. Sometimes, it is an act of kindness to help villagers correctly complete bureaucratic or other legal requirements. In the truest sense, CoAm volunteers have acted as ambassadors for local (often rural) communities, creating awareness and connecting them to resources for help with livelihood, medical and legal. In keeping with CoAm's vision, this ambassadorial role does not duplicate state provision of these services, but instead through good encouraging volunteers and partner organisations to gain experience in the local culture and language helps connect villages to what is already available in these areas.

##### ***Area Assessment and Surveys, West and South Sulawesi, Indonesia, Vietnam, Laos & Elsewhere***

Area assessments involving travel have been postponed until some easing of COVID travel restrictions. However, volunteers in partner organisations (such as Solbon International) who have returned to their home countries have been guided towards virtual research of undeveloped minority-language areas in preparation for lifting of international and local travel restrictions.

##### **Plans for Future Periods**

The directors continue to explore additional avenues for the involvement of our volunteers in both direct engagement, or supporting organisations committed to 'community focussed' development, and for attracting likeminded individuals to volunteer with us.

## COMMUNITY AMBASSADORS INTERNATIONAL

### DIRECTORS' REPORT

#### Plans for Future Periods (continued)

COVID-19 will pose a challenge to the charitable company's activities, however during 2021- 2022 the directors aim to: -

1. Continue support for language and culture acquisition options that are designed to equip volunteers to specifically learn within a community, such that villagers themselves can be the direct teachers for volunteers;
2. Continue with supporting Indonesian co-workers in the development of the cocoa project, continuing with the support network established and enabling nursery development and the pursuit of government grants to produce seedlings in other villages. Continue to network through the national support structure within Indonesia for cocoa, the 'Cocoa Sustainability Partnership' (CSP);
3. Continue to assist both Indonesian and expat co-workers in both villages with a VCO production facility. This will involve supporting expatriate volunteers in the initiatives, continuing to support efforts to secure long term contracts for any VCO stock produced, and advise on potential branding ideas to enable greater sales of the VCO and cocoa within the domestic Indonesian market;
4. Advise at the Mj Institute, helping the development of its educational program and culture/language preservation initiative and the development of predictive TEFL testing for locals seeking educational opportunities abroad. In addition, help in considering a new health education initiative;
5. Provide continued advice and support through assessment criteria for understanding needs presented in towns and villages in other Asian countries. Continue with consultative ties with other volunteers in Southeast Asia, particularly new volunteers associated with CoAm in Indonesia, Vietnam and Laos currently studying language and culture. Both work towards consolidating volunteer resources in communities already targeted; but continue to collate ongoing research into new areas;
6. Expand the supporter base for Community Ambassadors International and more actively promote regular giving; recruit additional volunteers overseas, preferably those with local knowledge and personal funding where our role will be to deliver programmes, materials and connect with partner organisations;
7. Continue to develop other relationships at a project level with partner organisations to assist with the development and implementation of overseas projects, such as but not limited to: (i) Solbon International; (ii) Global Hope Network International; (iii) Agilis;
8. Encourage raising of personal subsistence support by Community Ambassador volunteers.

#### Financial Review

The results for the year are set out in the Statement of Financial Activities. This year there was a net expenditure of £2,047 (2020: £4,175) with net income in unrestricted funds of £1,890 (2020: net expenditure of £1,665) and a net expenditure on restricted funds of £3,937 (2020: net expenditure of £2,510). This results in year end funds of £5,719 (2020: £7,766), made up of a deficit on unrestricted funds of £704 (2020: £2,594) and a surplus on restricted funds of £6,423 (2020: £10,360).

#### Supporters

The directors are grateful for the tangible and in-kind support which has been received from our partner organisations, individual donors and volunteers.

## **COMMUNITY AMBASSADORS INTERNATIONAL**

### **DIRECTORS REPORT (Continued)**

#### *Reserves policy*

The directors' reserves policy is to retain sufficient funds within the unrestricted reserves of the charitable company (currently estimated circa £1,000) for future governance and administrative requirements together with a contingency to cover unexpected expenditure or a fall in income. At 31 March 2021, unrestricted reserves are in deficit by £704 (2020: deficit of £2,594) which falls below target level. The directors are aware of the need to rebuild general reserves however given the situation arising from the COVID-19 pandemic, it is expected that the target reserves figure may not be achievable in the next financial year.

#### *Grant making policy*

The directors consider grant making an effective means of delivering assistance to overseas projects in accordance with the charitable objects using local partners together with the support of long term volunteers. Through access to facilities, expertise, staff and other resources in the field, such partners may be better positioned to deliver timely and effective programmes. Our grant making policy is reviewed each year to align our grants with our priorities and areas of activity for the year. Unconditional grants may be awarded where local partnerships are established and meet selected criteria within targeted geographical areas.

### **Structure, Governance, Management**

#### *Governing Document*

Community Ambassadors International is a company limited by guarantee and is governed by the Memorandum and Articles of Association. Each member has undertaken to contribute an amount not exceeding £10 to the assets of the company in the event of its being wound up. As at 31 March 2021 there were 4 members.

#### *Recruitment and appointment of Trustees*

The current directors of the charitable company, and those in office throughout the year, are listed on page 1. The directors, defined as trustees in the Articles of Association, are all members of the company. Under the requirements of the Memorandum and Articles of Association, one third of the directors retire and are eligible for re-election at the first general meeting called in each calendar year.

#### *Trustee induction and training*

All directors appointed are familiar with the charitable company's activities and their legal responsibilities as trustees. Board members are provided with a copy of the Memorandum and Articles of Association and receive regular updates on the financial situation of the company. An induction process is in place for any new member appointed to the Board.

## COMMUNITY AMBASSADORS INTERNATIONAL

### DIRECTORS REPORT (Continued)

#### Directors' Responsibilities Statement

The directors (who are also trustees of Community Ambassadors International for the purpose of charity law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material differences disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Report of the Directors was approved by the Board on 10 December 2021 and signed on its behalf by:

Iain Langlands  
Director



## **INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF COMMUNITY AMBASSADORS INTERNATIONAL**

I report to the charitable company directors in my examination of the financial statements of the charitable company for the year ended 31 March 2021 which are set out on pages 10 to 16.

### **Responsibilities and basis of report**

As the directors of the charitable company (and also its trustees for the purposes of charity law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

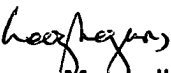
### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

During the examination, the following matter has come to my attention:

- the charitable company's unrestricted funds are in deficit albeit this has reduced. Directors are aware that steps need to continue to be taken to address this as disclosed in note 1 to the financial statements.

  
**Emma Marshall CA**  
Independent Examiner  
Geoghegans  
Chartered Accountants  
6 St Colme Street  
Edinburgh EH3 6AD

**10 December 2021**

## COMMUNITY AMBASSADORS INTERNATIONAL

### STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account) for the year ended 31 March 2021

|   | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Income from:</b>                                 |       |                            |                          |                    |                    |
| Donations and Legacies                              | 2     | <u>2,500</u>               | <u>23,555</u>            | <u>26,055</u>      | <u>19,402</u>      |
| <b>Total income</b>                                 |       | <u>2,500</u>               | <u>23,555</u>            | <u>26,055</u>      | <u>19,402</u>      |
| <b>Expenditure on:</b>                              |       |                            |                          |                    |                    |
| Charitable activities                               | 3     | <u>610</u>                 | <u>27,492</u>            | <u>28,102</u>      | <u>23,577</u>      |
| <b>Total expenditure</b>                            |       | <u>610</u>                 | <u>27,492</u>            | <u>28,102</u>      | <u>23,577</u>      |
| <b>Net expenditure and net movement in funds</b>    |       |                            |                          |                    |                    |
|   | 5     | 1,890                      | (3,937)                  | (2,047)            | (4,175)            |
| <b>Total funds brought forward at 1 April 2020</b>  | 8     | <u>(2,594)</u>             | <u>10,360</u>            | <u>7,766</u>       | <u>11,941</u>      |
| <b>Total funds carried forward at 31 March 2021</b> | 8     | <u>(704)</u>               | <u>6,423</u>             | <u>5,719</u>       | <u>7,766</u>       |

All income and expenditure is derived from continuing activities. The charitable company has no recognised gains or losses other than those included in the Statement of Financial Activities above.

**COMMUNITY AMBASSADORS INTERNATIONAL**

**BALANCE SHEET**  
**As at 31 March 2021**

|   | Notes | 2021<br>£    | 2020<br>£     |
|---|-------|--------------|---------------|
| <b>Current Assets</b>                                 |       |              |               |
| Debtors   | 6     | 5,511        | 7,549         |
| Cash at bank and in hand                              |       | <u>988</u>   | <u>937</u>    |
|   |       | <u>6,499</u> | <u>8,486</u>  |
| <b>Creditors: Amounts falling due within one year</b> |       |              |               |
| Creditors   | 7     | <u>(780)</u> | <u>(720)</u>  |
| <b>Net Current Assets</b>                             |       | <u>5,719</u> | <u>7,766</u>  |
| <b>Net Assets</b>                                     |       | <u>5,719</u> | <u>7,766</u>  |
| <b>Funds</b>  |       |              |               |
| Unrestricted Funds                                    | 8,9   | (704)        | (2,594)       |
| Restricted Funds                                      | 8,9   | <u>6,423</u> | <u>10,360</u> |
| <b>Total Funds</b>                                    |       | <u>5,719</u> | <u>7,766</u>  |

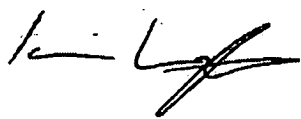
For the year ended 31 March 2021 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not requested the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved and authorised for issue by the Board of Directors on 10 December 2021 and signed on its behalf by:



**Iain Langlands**  
Director (Treasurer)

Company Registration Number: 07220446

## COMMUNITY AMBASSADORS INTERNATIONAL

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

#### 1 Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### a) *Basis of accounting*

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charitable company rounded to the nearest £.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Community Ambassadors International meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis which assumes that the charitable company will continue its operations for period of at least twelve months from the date of approval of the financial statements. The directors recognise that unrestricted reserves are currently in deficit and efforts are being made to attract unrestricted donations, which will help to redress this issue. On this basis, the directors believe the going concern basis of preparation remains appropriate.

##### b) *Income*

All income is recognised once the charitable company has entitlement to the income, it is probably that the income will be received and the amount of income receivable can be measured reliably.

Donations, legacies and similar incoming resources are included in the period in which they are receivable, which is when the charitable company becomes entitled to the resource.

##### c) *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, those costs of an indirect nature necessary to support them and an allocation of governance costs.

Donations payable are payments made to third parties in the furtherance of the objects of the charitable company. In the case of an unconditional grant offer, this is received once the recipient has been notified of the award. This notification gives the recipient a reasonable expectation that they will receive the grant.

## COMMUNITY AMBASSADORS INTERNATIONAL

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2021

#### 1 Accounting policies (continued)

##### c) *Expenditure*

Support costs are allocated between governance costs and other support costs. Governance costs comprise those costs involving the public accountability of the charitable company and its compliance with regulations and good practice. They therefore include the costs of independent examination. Other support costs relate to the administrative costs of running the charitable and are allocated to charitable activities accordingly.

##### d) *Foreign exchange*

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction. Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

##### e) *Debtors*

Debtors are recognised at the settlement amount due.

##### f) *Cash at bank*

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

##### g) *Creditors*

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors are normally recognised at their settlement amount.

##### h) *Financial instruments*

The charitable company 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.

##### i) *Fund accounting*

Unrestricted general funds are funds which can be used in accordance with charitable objectives at the discretion of the directors.

Restricted funds are to be used for particular restricted purposes within the charitable company's objectives. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs.

##### j) *Taxation status*

As a charity, the company is generally exempt from tax on income and gains to the extent that those are applied to the charitable objects. No tax charges have arisen in the period.

**COMMUNITY AMBASSADORS INTERNATIONAL**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

For the year ended 31 March 2021

| 2 | <b>Donations and legacies</b> | Unrestricted<br>£ | Restricted<br>£ | 2021<br>£     | 2020<br>£     |
|---|-------------------------------|-------------------|-----------------|---------------|---------------|
|   | Donations                     | 2,000             | 18,737          | 20,737        | 19,835        |
|   | Gift aid                      | 500               | 7,168           | 7,668         | (1,000)       |
|   |                               | <u>2,500</u>      | <u>25,905</u>   | <u>28,405</u> | <u>18,835</u> |

Income from donations and legacies includes £2,500 (2020: £Nil) of unrestricted income and £25,905 (2020: £18,835) of restricted income.

| 3 | <b>Charitable activities</b>                      | Unrestricted<br>£ | Restricted<br>£ | 2021<br>£     | 2020<br>£     |
|---|---|-------------------|-----------------|---------------|---------------|
|   | Subsistence Grants                                | -                 | 27,142          | 27,142        | 21,003        |
|   | Support costs                                     | 180               | -               | 180           | 1,854         |
|   | Governance costs - Independent<br>Examiner's fees | 430               | 350             | 780           | 720           |
|   |   | <u>610</u>        | <u>27,492</u>   | <u>28,102</u> | <u>23,577</u> |

Expenditure on charitable activities includes £610 (2020: £2,232) of unrestricted expenditure and £27,492 (2020: £21,345) of restricted expenditure.

Subsistence grants were paid monthly to 4 long term volunteers resident in various countries or islands within South East Asia.

**4 Directors' expenses, remuneration and related party transactions**

Board members (who are also deemed to be the key management of the charitable company) are not remunerated and did not receive any reimbursement of expenses during the year (2020: £nil).

There were no related party transactions in the year (2020: none).

| 5 | <b>Net income/(expenditure) is stated after changing</b> | 2021<br>£  | 2020<br>£  |
|---|--|------------|------------|
|   | Independent examiner's remuneration                      | <u>780</u> | <u>720</u> |

| 6 | <b>Debtors</b>            | 2021<br>£    | 2020<br>£    |
|---|---------------------------|--------------|--------------|
|   | Accrued income – gift aid | <u>5,511</u> | <u>7,549</u> |

| 7 | <b>Creditors</b> | 2021<br>£  | 2020<br>£  |
|---|------------------|------------|------------|
|   | Accruals         | <u>780</u> | <u>720</u> |

COMMUNITY AMBASSADORS INTERNATIONAL

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2021

| 8 Movement in funds             | At 1 April<br>2020   | Income               | Expenditure            | At 31 March<br>2021 |
|---------------------------------|----------------------|----------------------|------------------------|---------------------|
| 2020/21                         | £                    | £                    | £                      | £                   |
| <b>Unrestricted Funds</b>       | <u>(2,594)</u>       | <u>2,500</u>         | <u>(610)</u>           | <u>(704)</u>        |
| <b>Restricted Funds</b>         |                      |                      |                        |                     |
| South East Asia (Mainland) Fund | 1,806                | 6,285                | (6,978)                | 1,113               |
| South East Asia (Islands) Fund  | 8,491                | 16,870               | (20,514)               | 4,847               |
| Central Asia Fund               | <u>63</u>            | <u>400</u>           | <u>-</u>               | <u>463</u>          |
|                                 | <u>10,360</u>        | <u>23,555</u>        | <u>(27,492)</u>        | <u>6,423</u>        |
| <b>Total Funds</b>              | <u><u>7,766</u></u>  | <u><u>26,055</u></u> | <u><u>(28,102)</u></u> | <u><u>5,719</u></u> |
|                                 |                      |                      |                        |                     |
|                                 | At 1 April<br>2019   | Income               | Expenditure            | At 31 March<br>2020 |
| <b>2019/20</b>                  | £                    | £                    | £                      | £                   |
| <b>Unrestricted Funds</b>       | <u>(929)</u>         | <u>567</u>           | <u>(2,232)</u>         | <u>(2,594)</u>      |
| <b>Restricted Funds</b>         |                      |                      |                        |                     |
| South East Asia (Mainland) Fund | 1,141                | 6,148                | (5,483)                | 1,806               |
| South East Asia (Islands) Fund  | 9,975                | 12,287               | (13,771)               | 8,491               |
| Central Asia Fund               | <u>1,754</u>         | <u>400</u>           | <u>(2,091)</u>         | <u>63</u>           |
|                                 | <u>12,870</u>        | <u>18,835</u>        | <u>(21,345)</u>        | <u>10,360</u>       |
| <b>Total Funds</b>              | <u><u>11,941</u></u> | <u><u>19,402</u></u> | <u><u>(23,577)</u></u> | <u><u>7,766</u></u> |

## COMMUNITY AMBASSADORS INTERNATIONAL

### NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the year ended 31 March 2021

#### 8 Movement in funds (continued)

##### *Unrestricted Funds:*

These comprise the general funds of the charitable company.

##### *Restricted Funds:*

##### *South East Asia (Mainland) Fund*

Long term volunteer subsistence and partner organisation grants are funded predominantly by regular donations from individual supporters for the delivery of community programmes on the mainland of South East Asia.

##### *South East Asia (Islands) Fund*

Long term volunteer subsistence and partner organisation grants are funded predominantly by regular donations from individual supporters for the delivery of community programmes in the islands of South East Asia.

##### *Central Asia Fund*

Long term volunteer subsistence and partner organisation grants are funded predominantly by regular donations from individual supporters for the delivery of community programmes in Central Asia.

#### 9 Analysis of net assets between funds

|                       | Unrestricted<br>Fund<br>£ | Restricted<br>Fund<br>£ | 2021<br>Total<br>£ | Unrestricted<br>Fund<br>£ | Restricted<br>Fund<br>£ | 2020<br>Total<br>£ |
|-----------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Net current<br>assets | <u>(704)</u>              | <u>6,423</u>            | <u>5,719</u>       | <u>(2,594)</u>            | <u>10,360</u>           | <u>7,766</u>       |