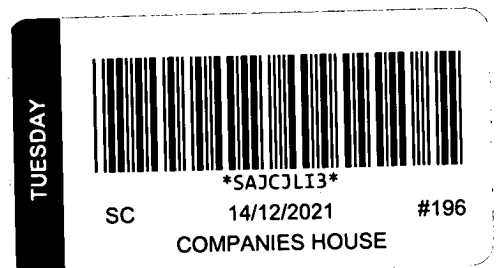


**COMMUNITY AMBASSADORS  
INTERNATIONAL  
(Company Limited by Guarantee)**

**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**

<b>Directors</b>	:	Mr Cameron Rose (Chairman) Mr Iain Langlands (Treasurer) Mr Iain Atkinson (resigned 10 June 2020) Mr Nigel Burgess Mr Jeremy Bass
<b>Independent Examiner</b>	:	Emma Marshall, CA Geoghegans 6 St Colme Street Edinburgh EH3 6AD
<b>Bankers</b>	:	HSBC 55 Victoria Street Grimsby DN31 1UX
<b>Registered Office</b>	:	7 East Pallant Chichester West Sussex PO19 1TR
<b>Company Registration Number</b>	:	07220446
<b>Charity Commission Registration Number</b>	:	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 entrepreneurship (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 Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<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 £	2020 £
<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>

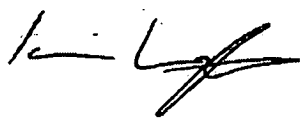
For the year ended 31 March 2021 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

#### 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 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 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	Donations and legacies	Unrestricted £	Restricted £	2021 £	2020 £
	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	Charitable activities	Unrestricted £	Restricted £	2021 £	2020 £
	Subsistence Grants	-	27,142	27,142	21,003
	Support costs	180	-	180	1,854
	Governance costs - Independent 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	Net income/(expenditure) is stated after changing	2021 £	2020 £
	Independent examiner's remuneration	<u>780</u>	<u>720</u>
6	Debtors	2021 £	2020 £
	Accrued income – gift aid	<u>5,511</u>	<u>7,549</u>
7	Creditors	2021 £	2020 £
	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 2020 £	Income £	Expenditure £	At 31 March 2021 £
	<b>2020/21</b>				
	<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>
	<b>2019/20</b>	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
	<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 Fund £	Restricted Fund £	2021 Total £	Unrestricted Fund £	Restricted Fund £	2020 Total £
Net current assets	<u>(704)</u>	<u>6,423</u>	<u>5,719</u>	<u>(2,594)</u>	<u>10,360</u>	<u>7,766</u>