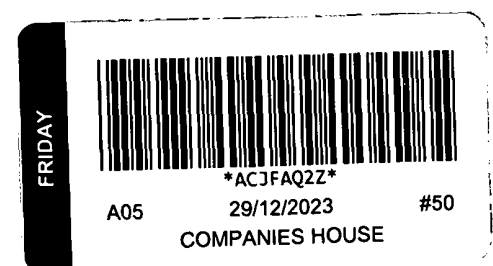


**COMMUNITY AMBASSADORS
INTERNATIONAL
(Company Limited by Guarantee)**

REPORT AND FINANCIAL STATEMENTS

for the year ended 31 March 2023

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



Charity Registration Number: 1133338
Company Number: 01330442

for the year ended 31 March 2023

REPORT AND FINANCIAL STATEMENTS

(Company limited by guarantee)
INTERNATIONAL
COMMUNITY AMBASSADORS

COMMUNITY AMBASSADORS INTERNATIONAL

Contents	<i>Page</i>
Reference and administrative information	1
Directors' Report	2 - 8
Independent Examiner's Report	9
Statement of financial activities (Incorporating Income and Expenditure Account)	10
Balance sheet	11
Notes forming part of the financial statements	12 - 16

COMMUNITY AMBASSADORS INTERNATIONAL

Reference and administrative information

Directors	:	Mr Cameron Rose (Chairman) Mr Iain Langlands (Treasurer) Mr Nigel Burgess Mr Jeremy Bass
Independent Examiner	:	SG Renwick BA FCA
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 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 entrepreneurship (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

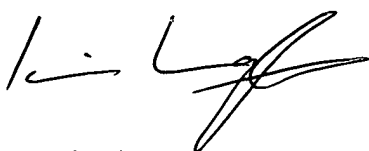
The directors (who are also trustees of Community Ambassadors International for the purpose of charity law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting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

A handwritten signature in black ink, appearing to read 'Iain Langlands', with a stylized flourish at the end.

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 Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and Legacies	2	<u>1,875</u>	<u>42,447</u>	<u>44,322</u>	<u>17,633</u>
Total income		<u>1,875</u>	<u>42,447</u>	<u>44,322</u>	<u>17,633</u>
Expenditure on:					
Charitable activities	3	<u>570</u>	<u>40,907</u>	<u>41,477</u>	<u>21,643</u>
Total expenditure		<u>570</u>	<u>40,907</u>	<u>41,477</u>	<u>21,643</u>
Net income/(expenditure) and net movement in funds	5	1,305	1,540	2,845	(4,010)
Total funds brought forward at 1 April 2022	8	<u>(403)</u>	<u>2,112</u>	<u>1,709</u>	<u>5,719</u>
Total funds carried forward at 31 March 2023	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 £	2022 £
Current Assets			
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>
Creditors: Amounts falling due within one year			
Creditors	7	<u>(300)</u>	<u>(780)</u>
Net Current Assets		<u>4,554</u>	<u>1,709</u>
Net Assets		<u>4,554</u>	<u>1,709</u>
Funds			
Unrestricted Funds	8,9	902	(403)
Restricted Funds	8,9	<u>3,652</u>	<u>2,112</u>
Total Funds		<u>4,554</u>	<u>1,709</u>

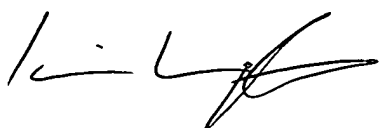
For the year ended 31 March 2023 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 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 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	Donations and legacies	Unrestricted £	Restricted £	2023 £	2022 £
	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	Charitable activities	Unrestricted £	Restricted £	2023 £	2022 £
	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	Net income/(expenditure) is stated after changing	2023 £	2022 £
	Independent examiner's remuneration	<u>738</u>	<u>780</u>
6	Debtors	2023 £	2022 £
	Accrued income – gift aid	<u>1,026</u>	<u>642</u>
7	Creditors	2023 £	2022 £
	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 2022 £	Income £	Expenditure £	At 31 March 2023 £
	2022/23				
	Unrestricted Funds	<u>(403)</u>	<u>1,875</u>	<u>(570)</u>	<u>902</u>
	Restricted Funds				
	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	<u>463</u>	<u>200</u>	<u>-</u>	<u>663</u>
		<u>2,112</u>	<u>42,447</u>	<u>(40,907)</u>	<u>3,652</u>
	Total Funds	<u>1,709</u>	<u>44,322</u>	<u>(41,477)</u>	<u>4,554</u>
	2021/22				
	Unrestricted Funds	<u>(704)</u>	<u>1,000</u>	<u>(699)</u>	<u>(403)</u>
	Restricted Funds				
	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	<u>463</u>	<u>-</u>	<u>-</u>	<u>463</u>
		<u>6,423</u>	<u>16,633</u>	<u>(20,944)</u>	<u>2,112</u>
	Total Funds	<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 Fund £	Restricted Fund £	2023 Total £	Unrestricted Fund £	Restricted Fund £	2022 Total £
Net current assets	<u>902</u>	<u>3,652</u>	<u>4,554</u>	<u>(403)</u>	<u>2,112</u>	<u>1,709</u>