

**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) Mr Iain Langlands (Treasurer) Mr Nigel Burgess Mr Jeremy Bass (resigned 8 th Oct 2025) Mr John-Junior Grainger (appointed 8 th Oct 2025)
Independent Examiner	:	Mr Duncan Minto CA
Bankers	:	HSBC 55 Victoria Street Grimsby DN31 1UX
Registered Office	:	52 Farrell Drive Alsager Stoke-on-Trent 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

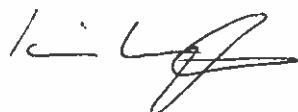
The directors (who are also trustees of Community Ambassadors International for the purpose of charity law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting 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 Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and Legacies	2	<u>10,000</u>	<u>21,988</u>	<u>31,988</u>	<u>19,805</u>
Total income		<u>10,000</u>	<u>21,988</u>	<u>31,988</u>	<u>19,805</u>
Expenditure on:					
Charitable activities	3	<u>126</u>	<u>16,908</u>	<u>17,034</u>	<u>20,291</u>
Total expenditure		<u>126</u>	<u>16,908</u>	<u>17,034</u>	<u>20,291</u>
Net income/(expenditure) and net movement in funds	5	9,874	5,080	14,954	(486)
Total funds brought forward at 1 April 2024	8	<u>836</u>	<u>3,232</u>	<u>4,068</u>	<u>4,554</u>
Total funds carried forward at 31 March 2025	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 £	2024 £
Current Assets			
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>
Creditors: Amounts falling due within one year			
Creditors	7	<u>-</u>	<u>(510)</u>
Net Current Assets		<u>19,022</u>	<u>4,068</u>
Net Assets		<u>19,022</u>	<u>4,068</u>
Funds			
Unrestricted Funds	8,9	10,710	836
Restricted Funds	8,9	<u>8,312</u>	<u>3,232</u>
Total Funds		<u>19,022</u>	<u>4,068</u>

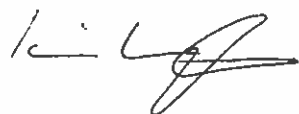
For the year ended 31 March 2025 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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	Donations and legacies	Unrestricted £	Restricted £	2025 £	2024 £
	Donations	8,000	19,930	27,930	18,981
	Gift aid	2,000	2,058	4,058	824
		<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	Charitable activities	Unrestricted £	Restricted £	2025 £	2024 £
	Subsistence Grants	-	17,139	17,139	20,159
	Support costs	126	(231)	(105)	132
	Governance costs - Independent Examiner's fees	-	-	-	-
		<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	Net income/(expenditure) is stated after changing	2025 £	2024 £
	Independent examiner's remuneration	<u>-</u>	<u>-</u>
6	Debtors	2025 £	2024 £
	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

7	Creditors			2025 £	2024 £
	Accruals			-	510
8	Movement in funds	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
	2024/25				
	Unrestricted Funds	836	10,000	(126)	10,710
	Restricted Funds				
	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
		3,232	21,988	(16,908)	8,312
	Total Funds	4,068	31,988	(17,034)	19,022
		At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
	2023/24				
	Unrestricted Funds	902	-	(66)	836
	Restricted Funds				
	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
		3,652	19,805	(20,225)	3,232
	Total Funds	4,554	19,805	(20,291)	4,068

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