

# AMAZON CHARITABLE TRUST

England & Wales · Charity number 1127628

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2009-01-20

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

## Contact

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**Address** 42 Berkeley Square  
London  
W1J 5AW

**Phone** 02073180800

**Email** [info@amazoncharitabletrust.org](mailto:info@amazoncharitabletrust.org)

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

## Activities

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**Objects:** 1 TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT OF THE AMAZON RAINFOREST BY PROMOTING BIOLOGICAL DIVERSITY.2 TO PROMOTE SUSTAINABLE DEVELOPMENT OF THE AMAZON RAINFOREST FOR THE BENEFIT OF THE PUBLIC BY:A TO PRESERVATION, CONSERVATION AND PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF RESOURCES;B THE RELIEF OF POVERTY AND THE IMPROVEMENT OF THE CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES;C THE PROMOTION OF SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION.SUSTAINABLE DEVELOPMENT MEANS 'DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS.

**Activities:** Our mission is to protect the Amazon rainforest by working with local traditional and indigenous communities, supporting their projects while they become self sufficient and protecting the natural resources around them. We take a community development approach that is economically sustainable, while enabling local people to preserve their natural resources.

## Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, OVERSEAS.
- Brazil

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-07-31	£42,525	£107,516	-	-
2023-07-31	£43,801	£70,392	-	-
2022-07-31	£81,647	£52,783	-	-
2021-07-31	£64,227	£55,723	-	-
2020-07-31	£47,723	£56,734	-	-

## Trustees

Name	Role	Appointed
Emanuela Evangelista		2021-07-30
ROBERT PASLEY-TYLER		

**AMAZON CHARITABLE TRUST**

England & Wales - Charity number 1127628

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# Accounts

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Charity Number  
1127628

Amazon Charitable Trust  
Report and Accounts  
31 July 2024

**Amazon Charitable Trust  
Report and accounts  
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## **Amazon Charitable Trust Trustees Annual Report**

The trustees present their report and accounts for the period ended 31 July 2024

### **History, objectives and activities of the Charity**

The Charity was formed in 2009 and registered with the Charity Commission for the sole purpose of delivering an innovative, replicable 'blueprint' project in the Brazilian Amazon that creates a sustainable business model for a local population enabling the community to continue to act as guardians of the rainforest

### **Management**

Trustees who served during the period:

R Pasley - Tyler  
Emanuela Evangelista

### **Achievement and Performance of the Charity**

The year 2023/2024 saw significant advancements in the Schools' Rebuilding Programme, delivering the first school of the project in June 2024. Construction of the second school, located in the Xixuau community, commenced, with an expected completion date of June 2025. The initiative has successfully raised an additional £29,000 through donations, further securing the necessary funds for continued progress. In response to the unprecedented drought affecting communities across the Amazon, ACT secured funding to initiate emergency support for those most impacted. Additionally, the team expanded by incorporating a volunteer intern, enhancing the organization's marketing and social media presence, and enabling a wider reach for its projects and initiatives.

### **Financial Review, investment policy and reserves**

During the period the Charity achieved a surplus of expenditure over income of £64,991.

### **Future plans**

The trustees intend for the Charity to continue to meet the requirements as per its mission statement.

### **Statement of trustees' responsibilities**

Charity law requires the trustees to prepare financial statements for each financial period which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures 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 charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Independent Examiner**

The trustees intend to ask the accountants to undertake the independent examination of the Charity in the following year.

Signed on behalf of the trustees



Mr R Pasley-Tyler  
12 May 2025

## **Amazon Charitable Trust Independent Examiner's Report to The Trustees**

I report on the accounts of the Trust for the period ended 31 July 2024, which are set out on pages 4 to 11.

### **Respective responsibilities of trustees and examiner**

The charity's trustees consider that an audit is not required for this period under the Charities Act 2011 'the Act' and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under the Act; and
- to state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the *Charities (Accounts and Reports) Regulations 2008* other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael Stern & Co.  
92 Worton Way  
Isleworth  
Middlesex TW7 4AU



**Amazon Charitable Trust  
Statement of Financial Activities  
Year ending 31 July 2024**

**Charity Number 1127628**

	Note	Unrestricted funds £	Endowment funds £	Total this period £	Year to 31 July 2023 £
<b>Incoming resources</b>	<b>3</b>				
Incoming resources from generated funds		-	-	-	-
Voluntary income		42,525	-	42,525	43,801
<b>Total incoming resources</b>		<b>42,525</b>	<b>-</b>	<b>42,525</b>	<b>43,801</b>
<b>Resources expended</b>	<b>4-5</b>				
Charitable activities		79,152	-	79,152	66,553
Governance costs		28,364	-	28,364	3,839
<b>Total resources expended</b>		<b>107,516</b>	<b>-</b>	<b>107,516</b>	<b>70,392</b>
<b>Net incoming/(outgoing) resources</b>		<b>(64,991)</b>	<b>-</b>	<b>(64,991)</b>	<b>(26,591)</b>
<b>Total funds brought forward</b>		<b>62,912</b>	<b>-</b>	<b>62,912</b>	<b>89,503</b>
<b>Prior year adjustment</b>		<b>93,109</b>		<b>93,109</b>	
<b>Total funds carried forward</b>		<b>91,030</b>	<b>-</b>	<b>91,030</b>	<b>62,912</b>



**Amazon Charitable Trust**  
**Balance Sheet as at 31 July 2023**

**Charity Number 1127628**

	Note	Unrestricted funds £	Restricted income funds £	Total this period £	Year to 31 March 2022 £
<b>Fixed assets</b>					
Tangible assets	6	1	-	1	1
<b>Total fixed assets</b>		1	-	1	1
<b>Current assets</b>					
Debtors	7	32,291	-	32,291	43,163
Cash at bank and in hand		58,738	-	58,738	51,642
<b>Total current assets</b>		91,029	-	91,029	94,805
<b>Current liabilities</b>					
	8	-	-	-	(31,893)
<b>Net current assets/(liabilities)</b>		91,029	-	91,029	62,911
<b>Total assets less current liabilities</b>		91,030	-	91,030	62,912
<b>Net assets</b>		91,030	-	91,030	62,912
<b>Funds of the Charity</b>					
Unrestricted funds		91,030	-	91,030	62,912
<b>Total funds</b>		91,030	-	91,030	62,912

The financial statements were approved by the trustees on 24 April 2025

Signed on behalf of the trustees

Mr R Pasley - Tyler  
 24 April 2025

## **Notes to the accounts**

### **Note 1 Basis of preparation**

#### **1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting beginning on or after 1 January 2019
- and with the Charities Act 2011.

#### **1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

#### **1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

**Notes to the accounts (continued)****Note 2 Accounting policies****INCOMING RESOURCES****Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. Depreciation is charged on a straight line basis over five years.

## Notes to the accounts (continued)

## Note 3 Analysis of incoming resources

Analysis		£
<b>Voluntary income</b>	Donations	42,525
<b>Total</b>		<u><u>42,525</u></u>

## Note 4 Analysis of resources expended

Analysis		£
<b>Charitable activities</b>	Funds sent to Xixuau	23,276
	Marketing	11,468
	Travel	6,876
	Wages & salaries	37,532
	<b>Total</b>	<u><u>79,152</u></u>
<b>Governance costs</b>	Professional fees	188
	Bank charges	624
	Rates rebate	21,111
	computer & software	96
	Internet website	2,180
	Stationery & postage	214
	Sundry	3,951
<b>Total</b>	<u><u>28,364</u></u>	

Notes to the accounts (continued)

Note 5 Details of certain items of expenditure

5.1 Trustee expenses

Number of trustees who were paid expenses	-
Nature of the expenses	Travel
Total amount paid	None

5.2 Fees for examination or audit of the accounts

	£
Independent examiner's or auditors' fees for reporting on the accounts	None
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	-

**Amazon Charitable Trust**  
**Notes to the accounts (continued)**

**Charity Number 1127628**

**Note 6 Tangible fixed assets**

**6.1 Cost or valuation**

	<b>Fixtures, fittings and equipment</b>
	<b>£</b>
Balance brought forward	14,758
Additions	-
Balance carried forward	<u>14,758</u>

**6.2 Accumulated depreciation and impairment provisions**

Balance brought	14,757
Depreciation charge for the year	-
Balance carried forward	<u>14,757</u>

**6.3 Net book value**

Carried forward	<u>1</u>
Brought forward	<u>1</u>

**Note 7 Debtors**

**7.1 Analysis of debtors**

	2024	2023
	£	£
Prepayments	-	28,163
Intercompany debtors	32,291	-
<b>Total</b>	<u>£ 32,291</u>	<u>£ 28,163</u>

**7.2 Security over assets**

	2024	2023
	£	£
None		
<b>Note 8 Creditors</b>		
Intercompany	-	31,893.00
	<u>-</u>	<u>31,893.00</u>

**Note 9 Movements of major funds**

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Prior year adjustment £	Fund balances carried forward £
Retained profits	62,912	42,525	(107,516)	93,109	91,030
<b>Total Funds</b>	<u>62,912</u>	<u>42,525</u>	<u>(107,516)</u>	<u>93,109</u>	<u>91,030</u>

The prior year adjustment related to an auditors journal in 2023 to represent payments made by Pasley Tyler & Co on behalf of the Charity

**AMAZON CHARITABLE TRUST**

England & Wales - Charity number 1127628

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# Accounts

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Charity Number  
1127628

Amazon Charitable Trust

Report and Accounts

31 July 2023

**Amazon Charitable Trust  
Report and accounts  
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## **Amazon Charitable Trust Trustees Annual Report**

The trustees present their report and accounts for the period ended 31 July 2023

### **History, objectives and activities of the Charity**

The Charity was formed in 2009 and registered with the Charity Commission for the sole purpose of delivering an innovative, replicable 'blueprint' project in the Brazilian Amazon that creates a sustainable business model for a local population enabling the community to continue to act as guardians of the rainforest

### **Management**

Trustees who served during the period:

R Pasley - Tyler  
Emanuela Evangelista

### **Achievement and Performance of the Charity**

The year 2022/2023 was marked by re-establishing the various projects under the management of ACT after the pandemic. For example, the Schools' Rebuilding Programme can finally move forward after overcoming some bureaucratic approvals (i.e., from the Brazilian federal environmental agency to extract timber and start the reconstruction) that were preventing the project from progressing. The rebuilding of the first school has started and with the expectation of completion by 2024. Meanwhile, we have continued securing funds for this project through the support of donors and grants.

ACT has also recently hired two new Brazilian staff to run its projects; one based in Manaus and another based in London. This small expansion means that many barriers and complications in the relationship with Brazilian organizations and government that took place in the past will potentially be overcome.

Regarding the Science Village project, we continue to network with relevant international partners.

### **Financial Review, investment policy and reserves**

During the period the Charity achieved a surplus of expenditure over income of £26,591.

### **Future plans**

The trustees intend for the Charity to continue to meet the requirements as per its mission statement.

**Statement of trustees' responsibilities**

Charity law requires the trustees to prepare financial statements for each financial period which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:


- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures 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 charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner**

The trustees intend to ask the accountants to undertake the independent examination of the Charity in the following year.

Signed on behalf of the trustees

  
Mr R Pasley-Tyler  
24 April 2024

**Amazon Charitable Trust  
Independent Examiner's Report to The Trustees**

I report on the accounts of the Trust for the period ended 31 July 2023, which are set out on pages 4 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees consider that an audit is not required for this period under the Charities Act 2011 'the Act' and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under the Act; and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the *Charities (Accounts and Reports) Regulations 2008* other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael Stern & Co.  
92 Worton Way  
Isleworth  
Middlesex TW7 4AU



**Amazon Charitable Trust  
Statement of Financial Activities  
Year ending 31 July 2023**

**Charity Number 1127628**

	Note	Unrestricted funds £	Endowment funds £	Total this period £	Year to 31 July 2022 £
<b>Incoming resources</b>	<b>3</b>				
Incoming resources from generated funds		-	-	-	55
Voluntary income		43,801	-	43,801	46,592
Voluntary income - rates rebate		-	-	-	35,000
<b>Total incoming resources</b>		<b>43,801</b>	<b>-</b>	<b>43,801</b>	<b>81,647</b>
<b>Resources expended</b>	<b>4-5</b>				
Charitable activities		66,553	-	66,553	48,997
Governance costs		3,839	-	3,839	3,785
<b>Total resources expended</b>		<b>70,392</b>	<b>-</b>	<b>70,392</b>	<b>52,782</b>
<b>Net incoming/(outgoing) resources</b>		<b>(26,591)</b>	<b>-</b>	<b>(26,591)</b>	<b>28,864</b>
<b>Total funds brought forward</b>		<b>89,503</b>	<b>-</b>	<b>89,503</b>	<b>60,639</b>
<b>Total funds carried forward</b>		<b>62,912</b>	<b>-</b>	<b>62,912</b>	<b>89,503</b>



Amazon Charitable Trust  
Balance Sheet as at 31 July 2023

Charity Number 1127628

	Note	Unrestricted funds £	Restricted income funds £	Total this period £	Year to 31 March 2022 £
<b>Fixed assets</b>					
Tangible assets	6	1	-	1	1
<b>Total fixed assets</b>		<b>1</b>	<b>-</b>	<b>1</b>	<b>1</b>
<b>Current assets</b>					
Debtors	7	43,163	-	43,163	21,959
Cash at bank and in hand		51,642	-	51,642	95,715
<b>Total current assets</b>		<b>94,804</b>	<b>-</b>	<b>94,804</b>	<b>117,674</b>
<b>Current liabilities</b>		<b>(31,893)</b>	<b>-</b>	<b>(31,893)</b>	<b>(28,171)</b>
<b>Net current assets/(liabilities)</b>		<b>62,911</b>	<b>-</b>	<b>62,911</b>	<b>89,502</b>
<b>Total assets less current liabilities</b>		<b>62,912</b>	<b>-</b>	<b>62,912</b>	<b>89,503</b>
<b>Net assets</b>		<b>62,912</b>	<b>-</b>	<b>62,912</b>	<b>89,503</b>
<b>Funds of the Charity</b>					
Unrestricted funds		62,912		62,912	89,503
<b>Total funds</b>		<b>62,912</b>	<b>-</b>	<b>62,912</b>	<b>89,503</b>

The financial statements were approved by the trustees on 24 April 2024

Signed on behalf of the trustees

Mr R Pasley - Tyler  
24 April 2024

**Notes to the accounts**

**Note 1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.
- and with the Charities Act 2011.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

**Notes to the accounts (continued)****Note 2 Accounting policies****INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>the trustees are virtually certain they will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. Depreciation is charged on a straight line basis over five years.
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## Notes to the accounts (continued)

## Note 3 Analysis of incoming resources

Analysis		£
Voluntary income	Donations	43,801
<b>Total</b>		<b><u>43,801</u></b>

## Note 4 Analysis of resources expended

Analysis		£
Charitable activities	Charitable activities	-
	Funds sent to Xixuau	32,069
	Local projects	40
	Marketing	4,838
	Travel	4,127
	Wages & salaries	25,478
<b>Total</b>		<b><u>66,553</u></b>
Governance costs	Professional fees	-
	Bank charges	505
	Telephone	-
	Accountancy	693
	computer & software	276
	Internet website	2,357
	Stationery	8
<b>Total</b>		<b><u>3,839</u></b>

Notes to the accounts (continued)

Note 5 Details of certain items of expenditure

5.1 Trustee expenses

Number of trustees who were paid expenses	-
Nature of the expenses	Travel
Total amount paid	None

5.2 Fees for examination or audit of the accounts

	£
Independent examiner's or auditors' fees for reporting on the accounts	None
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	<u>693</u>

**AMAZON CHARITABLE TRUST**

England & Wales - Charity number 1127628

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# Accounts

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Charity Number  
1127628

Amazon Charitable Trust

Report and Accounts

31 July 2022

**Amazon Charitable Trust  
Report and accounts  
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## **Amazon Charitable Trust Trustees Annual Report**

The trustees present their report and accounts for the period ended 31 July 2022

### **History, objectives and activities of the Charity**

The Charity was formed in 2009 and registered with the Charity Commission for the sole purpose of delivering an innovative, replicable 'blueprint' project in the Brazilian Amazon that creates a sustainable business model for a local population enabling the community to continue to act as guardians of the rainforest

### **Management**

Trustees who served during the period:

Bryan Niel Redpath

R Pasley - Tyler

Emanuela Evangelista

### **Achievement and Performance of the Charity**

The year 2021/22 was a slow recovery year after the pandemic. ACT's initiative with 4 food runs for 280 families (approximately 2000 people) during 20/21 on the river paid an enormous dividend resulting in no COVID deaths.

Organising and assisting in funding an extensive field research trip by East Anglia University with 25 participants, many from Brazilian universities, was an important milestone for not just the village of Xixuau but for the local population acting as guides, boatmen, cooks and general support staff.

If ever it could be claimed that there was any benefit deriving from the pandemic, it might be that it brought twelve village populations on the river closer together; this can be demonstrated by the community effort to rebuild their schools badly damaged by floods. ACT has committed to funding the first two. Much time has been spent by members of the ACT and the local Cooperative team seeking approval from the various government departments to start reconstruction.

During this year 22/23, resources will be applied to the continuing cooperation between villages on the Jauaperi river and the commencement of the reconstruction of at least one of the two schools.

Progressing the bigger picture of the commencement of the Science Research Village alongside a University of Sao Paulo initiative of the development of the Rainforest Business School with other parties, including MIT of Boston remains a very high priority.

### **Financial Review, investment policy and reserves**

During the period the Charity achieved a surplus of income over expenditure of £28,864.

### **Future plans**

The trustees intend for the Charity to continue to meet the requirements as per its mission statement.

## **Amazon Charitable Trust Trustees Annual Report**

### **Statement of trustees' responsibilities**

Charity law requires the trustees to prepare financial statements for each financial period which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

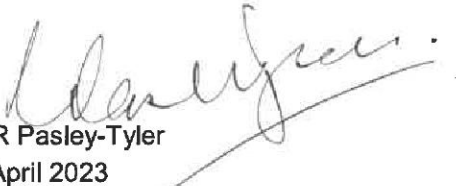
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Independent Examiner**

The trustees intend to ask the accountants to undertake the independent examination of the Charity in the following year.

Signed on behalf of the trustees

  
Mr R Pasley-Tyler  
24 April 2023

**Amazon Charitable Trust  
Independent Examiner's Report to The Trustees**

I report on the accounts of the Trust for the period ended 31 July 2022, which are set out on pages 4 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees consider that an audit is not required for this period under the Charities Act 2011 'the Act' and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under the Act; and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the *Charities (Accounts and Reports) Regulations 2008* other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael Stern & Co.  
92 Worton Way  
Isleworth  
Middlesex TW7 4AU



**Amazon Charitable Trust**  
**Statement of Financial Activities**  
**Year ending 31 July 2022**

**Charity Number 1127628**

	Note	Unrestricted funds	Endowment funds	Total this period	Year to 31 July 2021
		£	£	£	£
<b>Incoming resources</b>	<b>3</b>				
Incoming resources from generated funds		55	-	55	198
Voluntary income		46,592	-	46,592	43,339
Voluntary income - rates rebate		35,000		35,000	20,690
<b>Total incoming resources</b>		<b>81,647</b>	<b>-</b>	<b>81,647</b>	<b>64,227</b>
<b>Resources expended</b>	<b>4-5</b>				
Charitable activities		48,997	-	48,997	34,155
Governance costs		3,785	-	3,785	21,568
<b>Total resources expended</b>		<b>52,783</b>	<b>-</b>	<b>52,783</b>	<b>55,723</b>
<b>Net incoming/(outgoing) resources</b>		<b>28,864</b>	<b>-</b>	<b>28,864</b>	<b>8,503</b>
<b>Total funds brought forward</b>		<b>60,639</b>	<b>-</b>	<b>60,639</b>	<b>52,136</b>
<b>Total funds carried forward</b>		<b>89,503</b>	<b>-</b>	<b>89,503</b>	<b>60,639</b>



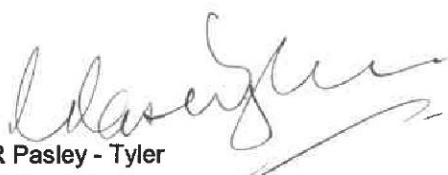
**Amazon Charitable Trust**  
**Balance Sheet as at 31 July 2022**

**Charity Number 1127628**

	Note	Unrestricted funds £	Restricted income funds £	Total this period £	Year to 31 March 2021 £
<b>Fixed assets</b>					
Tangible assets	6	1	-	1	1
<b>Total fixed assets</b>		<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
<b>Current assets</b>					
Debtors	7	21,959	-	21,959	1,269
Cash at bank and in hand		95,715	-	95,715	66,131
<b>Total current assets</b>		<u>117,673</u>	<u>-</u>	<u>117,673</u>	<u>67,400</u>
<b>Current liabilities</b>		(28,171)	-	(28,171)	(6,762)
<b>Net current assets/(liabilities)</b>		<u>89,502</u>	<u>-</u>	<u>89,502</u>	<u>60,638</u>
<b>Total assets less current liabilities</b>		<u>89,503</u>	<u>-</u>	<u>89,503</u>	<u>60,639</u>
<b>Net assets</b>		<u>89,503</u>	<u>-</u>	<u>89,503</u>	<u>60,639</u>
<b>Funds of the Charity</b>					
Unrestricted funds		89,503		89,503	60,639
<b>Total funds</b>		<u>89,503</u>	<u>-</u>	<u>89,503</u>	<u>60,639</u>

The financial statements were approved by the trustees on 23 April 2023

Signed on behalf of the trustees

  
 Mr R Pasley - Tyler  
 23 April 2023

**Notes to the accounts**

**Note 1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.
- and with the Charities Act 2011.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

**Notes to the accounts (continued)****Note 2                      Accounting policies****INCOMING RESOURCES****Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Investment income**

This is included in the accounts when receivable.

**Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. Depreciation is charged on a straight line basis over five years.

## Notes to the accounts (continued)

## Note 3 Analysis of incoming resources

Analysis		£
<b>Voluntary income</b>	Donations	46,592
	<b>Total</b>	<u>46,592</u>

## Note 4 Analysis of resources expended

Analysis		£
<b>Charitable activities</b>	Charitable activities	186
	Funds sent to Xixuau	25,578
	Local projects	1,740
	Marketing	1,807
	Travel	2,291
	Wages & salaries	17,396
	<b>Total</b>	<u>48,997</u>
<b>Governance costs</b>	Professional fees	575
	Bank charges	135
	Telephone	507
	Accountancy	630
	computer & software	433
	Internet website	1,431
	Stationery	74
	<b>Total</b>	<u>3,785</u>

Notes to the accounts (continued)

Note 5 Details of certain items of expenditure

5.1 Trustee expenses

Number of trustees who were paid expenses	-
Nature of the expenses	Travel
Total amount paid	None

5.2 Fees for examination or audit of the accounts

	£
Independent examiner's or auditors' fees for reporting on the accounts	None
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	630

**Amazon Charitable Trust**  
**Notes to the accounts (continued)**

**Charity Number 1127628**

**Note 6 Tangible fixed assets**

**6.1 Cost or valuation**

	<b>Fixtures, fittings and equipment</b>
	<b>£</b>
Balance brought forward	14,758
Additions	-
Balance carried forward	<u>14,758</u>

**6.2 Accumulated depreciation and impairment provisions**

Balance brought	14,757
Depreciation charge for the year	-
Balance carried forward	<u>14,757</u>

**6.3 Net book value**

Carried forward	<u>1</u>
Brought forward	<u>1</u>

**Amazon Charitable Trust**  
**Notes to the accounts (continued)**

**Charity Number 1127628**

**Note 7 Debtors**

**7.1 Analysis of debtors**

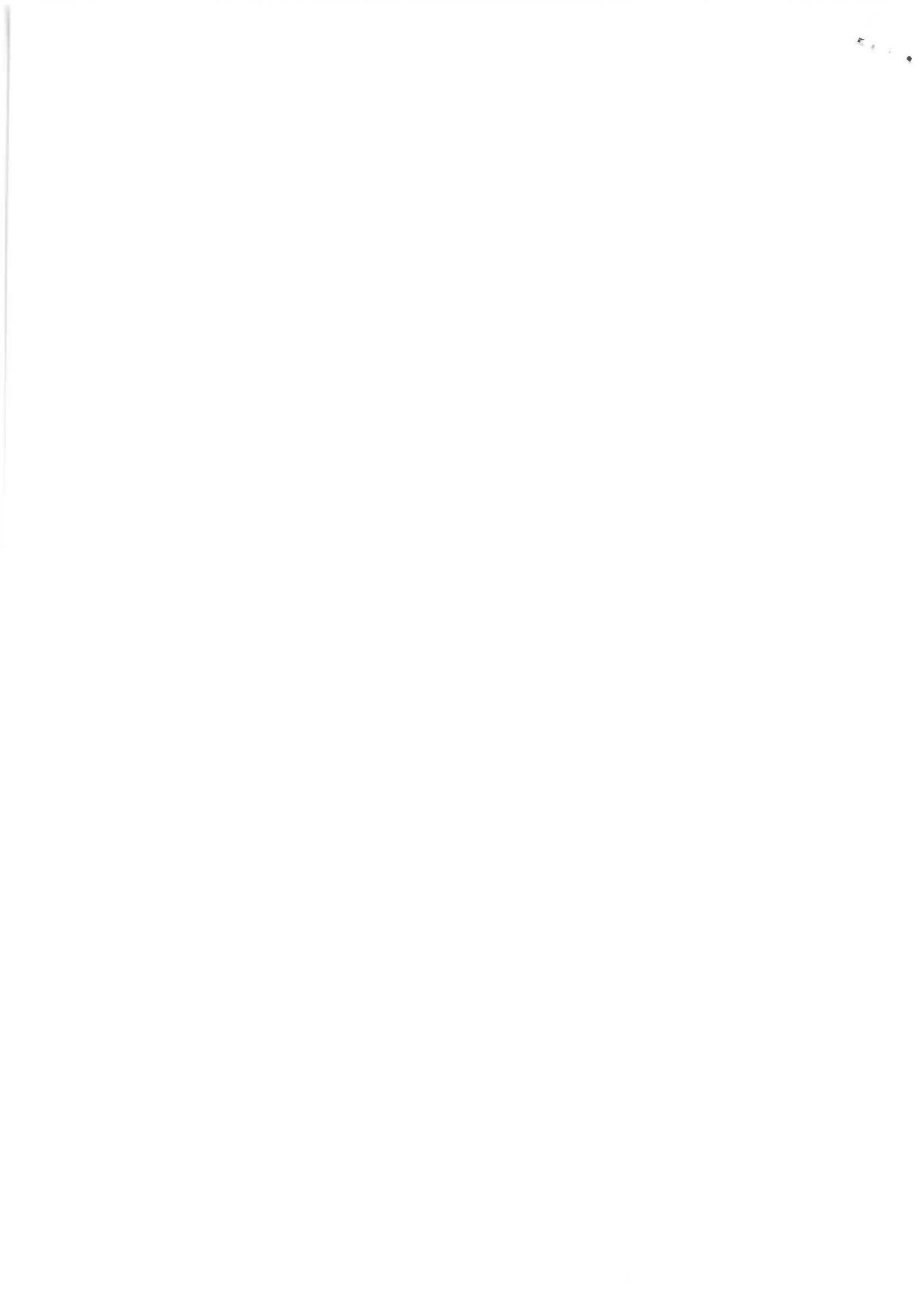
	<b>Amounts falling due within one year</b>
	<b>£</b>
Prepayments	21,959
<b>Total</b>	<u>£ 21,959</u>

**7.2 Security over assets**

None

**Note 8 Movements of major funds**

<b>Fund names</b>	<b>Fund balances brought forward £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Gains and losses £</b>	<b>Fund balances carried forward £</b>
Retained profits	60,639	81,647	(52,783)	-	89,503
<b>Total Funds</b>	<u>60,639</u>	<u>81,647</u>	<u>(52,783)</u>	<u>-</u>	<u>89,503</u>



**AMAZON CHARITABLE TRUST**

England & Wales - Charity number 1127628

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# Accounts

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Charity Number  
1127628

Amazon Charitable Trust

Report and Accounts

31 July 2021

**Amazon Charitable Trust  
Report and accounts  
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## **Amazon Charitable Trust Trustees Annual Report**

The trustees present their report and accounts for the period ended 31 July 2021

### **History, objectives and activities of the Charity**

The Charity was formed in 2009 and registered with the Charity Commission for the sole purpose of delivering an innovative, replicable 'blueprint' project in the Brazilian Amazon that creates a sustainable business model for a local population enabling the community to continue to act as guardians of the rainforest

### **Management**

Trustees who served during the period:  
Bryan Niel Redpath  
R Pasley - Tyler  
Emanuela Evangelista (appointed 30 July 2021)

### **Achievement and Performance of the Charity**

This year's agenda has still been dominated by establishing a response to the Covid19 Pandemic. We have continued our emergency relief programme to assist the 250 families with food and essentials called "food for the Jauaperi". The last of 4 shipments was undertaken in February 2021.

We have worked to keep the Cooperative, CoopXixuaú afloat and commenced an experimental micro loan programme administered by the Cooperative (the community-based organisation) making hardship loans available to 50 families.

Furthermore, for the first time, the three Cooperative directors are receiving monthly allowance for their considerable work on behalf of the communities.

### **Financial Review, investment policy and reserves**

During the period the Charity achieved a surplus of income over expenditure of £8,503.

### **Future plans**

The trustees intend for the Charity to continue to meet the requirements as per its mission statement.

## **Amazon Charitable Trust Trustees Annual Report**

### **Statement of trustees' responsibilities**

Charity law requires the trustees to prepare financial statements for each financial period which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures 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 charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Independent Examiner**

The trustees intend to ask the accountants to undertake the independent examination of the Charity in the following year.

Signed on behalf of the trustees



Mr R Pasley-Tyler  
10 April 2022

**Amazon Charitable Trust  
Independent Examiner's Report to The Trustees**

I report on the accounts of the Trust for the period ended 31 July 2021, which are set out on pages 4 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees consider that an audit is not required for this period under the Charities Act 2011 'the Act' and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under the Act; and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the *Charities (Accounts and Reports) Regulations 2008* other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael Stern & Co.  
92 Worton Way  
Isleworth  
Middlesex TW7 4AU



**Amazon Charitable Trust**  
**Statement of Financial Activities**  
**Year ending 31 July 2021**

**Charity Number 1127628**

	Note	Unrestricted funds £	Endowment funds £	Total this period £	Year to 31 July 2020 £
<b>Incoming resources</b>	<b>3</b>				
Incoming resources from generated funds		198	-	198	-
Voluntary income		43,339	-	43,339	47,723
Voluntary income - rates rebate		20,690	-	20,690	-
<b>Total incoming resources</b>		<b>64,227</b>	<b>-</b>	<b>64,227</b>	<b>47,723</b>
<b>Resources expended</b>	<b>4-5</b>				
Charitable activities		34,155	-	34,155	32,182
Governance costs		21,568	-	21,568	24,552
<b>Total resources expended</b>		<b>55,723</b>	<b>-</b>	<b>55,723</b>	<b>56,734</b>
<b>Net incoming/(outgoing) resources</b>		<b>8,503</b>	<b>-</b>	<b>8,503</b>	<b>(9,011)</b>
<b>Total funds brought forward</b>		<b>52,136</b>	<b>-</b>	<b>52,136</b>	<b>61,147</b>
<b>Total funds carried forward</b>		<b>60,639</b>	<b>-</b>	<b>60,639</b>	<b>52,136</b>



**Amazon Charitable Trust**  
**Balance Sheet as at 31 July 2021**

**Charity Number 1127628**

	Note	Unrestricted funds £	Restricted income funds £	Total this period £	Year to 31 March 2020 £
<b>Fixed assets</b>					
Tangible assets	6	1	-	1	57
<b>Total fixed assets</b>		<u>1</u>	<u>-</u>	<u>1</u>	<u>57</u>
<b>Current assets</b>					
Debtors	7	1,269	-	1,269	1,269
Cash at bank and in hand		66,131	-	66,131	63,538
<b>Total current assets</b>		<u>67,400</u>	<u>-</u>	<u>67,400</u>	<u>64,807</u>
<b>Current liabilities</b>		(6,762)	-	(6,762)	(12,728)
<b>Net current assets/(liabilities)</b>		60,638	-	60,638	52,079
<b>Total assets less current liabilities</b>		<u>60,639</u>	<u>-</u>	<u>60,639</u>	<u>52,136</u>
<b>Net assets</b>		<u>60,639</u>	<u>-</u>	<u>60,639</u>	<u>52,136</u>
<b>Funds of the Charity</b>					
Unrestricted funds		60,639		60,639	52,136
<b>Total funds</b>		<u>60,639</u>	<u>-</u>	<u>60,639</u>	<u>52,136</u>

The financial statements were approved by the trustees on 3 April 2022

Signed on behalf of the trustees

Mr R Pasley - Tyler  
 11 April 2022

**Notes to the accounts**

**Note 1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.
- and with the Charities Act 2011.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

**Notes to the accounts (continued)**

Note 2 Accounting policies

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. Depreciation is charged on a straight line basis over five years.
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## Notes to the accounts (continued)

## Note 3 Analysis of incoming resources

Analysis		£
Voluntary income	Donations	64,029
<b>Total</b>		<u>64,029</u>

## Note 4 Analysis of resources expended

Analysis		£
Charitable activities	Charitable activities	30,096
	Funds sent to Xixuau	-
	Expenses in Brazil	-
	Marketing	172
	Travel	2,470
	Car hire	-
	Wages & salaries	1,417
<b>Total</b>		<u>34,155</u>
Governance costs	General rates	20,690
	Bank charges	-
	Telephone	120
	Accountancy	500
	computer & software	110
	Depreciation	56
	Stationery	70.55
<b>Total</b>		<u>21,568</u>

Notes to the accounts (continued)

Note 5 Details of certain items of expenditure

5.1 Trustee expenses

Number of trustees who were paid expenses	0
Nature of the expenses	Travel
Total amount paid	-

5.2 Fees for examination or audit of the accounts

	£
Independent examiner's or auditors' fees for reporting on the accounts	None
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	500

**Amazon Charitable Trust**  
**Notes to the accounts (continued)**

**Charity Number 1127628**

**Note 6 Tangible fixed assets**

**6.1 Cost or valuation**

	<b>Fixtures, fittings and equipment</b>
	<b>£</b>
Balance brought forward	14,758
Additions	-
Balance carried forward	<u>14,758</u>

**6.2 Accumulated depreciation and impairment provisions**

Balance brought	14,701
Depreciation charge for the year	56
Balance carried forward	<u>14,757</u>

**6.3 Net book value**

Carried forward	1
Brought forward	<u>57</u>

**Amazon Charitable Trust**  
**Notes to the accounts (continued)**

**Charity Number 1127628**

**Note 7 Debtors**

**7.1 Analysis of debtors**

	<b>Amounts falling due within one year</b>
	<b>£</b>
Prepayments	1,269
	-
<b>Total</b>	<u>£ 1,269</u>

**7.2 Security over assets**

None

**Note 8 Movements of major funds**

<b>Fund names</b>	<b>Fund balances brought forward £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Gains and losses £</b>	<b>Fund balances carried forward £</b>
Retained profits	52,136	64,227	(55,723)	-	60,639
<b>Total Funds</b>	<u>52,136</u>	<u>64,227</u>	<u>(55,723)</u>	<u>-</u>	<u>60,639</u>

**AMAZON CHARITABLE TRUST**

England & Wales - Charity number 1127628

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# Accounts

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Charity Number  
1127628

Amazon Charitable Trust

Report and Accounts

31 July 2020

**Amazon Charitable Trust  
Report and accounts  
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## **Amazon Charitable Trust Trustees Annual Report**

The trustees present their report and accounts for the period ended 31 July 2020

### **History, objectives and activities of the Charity**

The Charity was formed in 2009 and registered with the Charity Commission for the sole purpose of delivering an innovative, replicable 'blueprint' project in the Brazilian Amazon that creates a sustainable business model for a local population enabling the community to continue to act as guardians of the rainforest

### **Management**

Trustees who served during the period:

R Pasley - Tyler  
B Redpath

### **Achievement and Performance of the Charity**

In Q1 of 2019 we have continued our collaboration with the University of Southampton and migrated to the research group of UKoS which is constituted of professionals and researchers that are looking at solutions for UAV. Our ambition was to have a working prototype to be brought to the forest communities.

However, this year's agenda has been dominated by establishing a response to the Covid19 Pandemic, from february 2020, incurring delays in project activities that had to be suspended and launching new programmes.

Looking at the situation in Europe we quickly reacted and started to remotely organise an emergency relief programme to assist the 250 families with food and essentials called " Food for the Jauaperi". We have mobilized a network of individuals and organisations and worked in partnership with the federal government to bring assistance to the forest communities.

### **Financial Review, investment policy and reserves**

During the period the Charity made an overall loss on its ordinary activities of £9,011.

### **Future plans**

The trustees intend for the Charity to continue to meet the requirements as per its mission statement.

## Amazon Charitable Trust Trustees Annual Report

### Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures 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 charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Independent Examiner

The trustees intend to ask the accountants to undertake the independent examination of the Charity in the following year.

Signed on behalf of the trustees

A handwritten signature in black ink, appearing to read 'R Pasley-Tyler', is written across the line. There are small 'x' marks at the beginning and end of the signature.

Mr R Pasley-Tyler  
23 April 2021

**Amazon Charitable Trust**  
**Independent Examiner's Report to The Trustees**

I report on the accounts of the Trust for the period ended 31 July 2020, which are set out on pages 4 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees consider that an audit is not required for this period (under the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under the Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under the Act; and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept in accordance with the 2011 Act; and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Stern & Co.  
92 Worton Way  
Isleworth  
Middlesex TW7 4AU



Amazon Charitable Trust  
Statement of Financial Activities  
Year ending 31 July 2020

Charity Number 1127628

	Note	Unrestricted funds £	Endowment funds £	Total this period £	Year to 31 July 2019 £
<b>Incoming resources</b>	<b>3</b>				
Voluntary income		47,723	-	47,723	104,968
<b>Total incoming resources</b>		<u>47,723</u>	<u>-</u>	<u>47,723</u>	<u>104,968</u>
<b>Resources expended</b>	<b>4-5</b>				
Charitable activities		32,182	-	32,182	73,564
Governance costs		24,552	-	24,552	26,826
<b>Total resources expended</b>		<u>56,734</u>	<u>-</u>	<u>56,734</u>	<u>100,391</u>
<b>Net incoming/(outgoing) resources</b>		<u>(9,011)</u>	<u>-</u>	<u>(9,011)</u>	<u>4,577</u>
<b>Total funds brought forward</b>		<u>61,147</u>	<u>-</u>	<u>61,147</u>	<u>56,570</u>
<b>Total funds carried forward</b>		<u>52,136</u>	<u>-</u>	<u>52,136</u>	<u>61,147</u>



Amazon Charitable Trust  
Balance Sheet as at 31 July 2020

Charity Number 1127628

	Note	Unrestricted funds £	Restricted income funds £	Total this period £	Year to 31 March 2019 £
<b>Fixed assets</b>					
Tangible assets	6	57	-	57	2,729
<b>Total fixed assets</b>		<b>57</b>	<b>-</b>	<b>57</b>	<b>2,729</b>
<b>Current assets</b>					
Debtors	7	1,269	-	1,269	1,269
Cash at bank and in hand		63,538	-	63,538	99,127
<b>Total current assets</b>		<b>64,807</b>	<b>-</b>	<b>64,807</b>	<b>100,396</b>
<b>Current liabilities</b>		<b>(12,728)</b>	<b>-</b>	<b>(12,728)</b>	<b>(41,978)</b>
<b>Net current assets/(liabilities)</b>		<b>52,079</b>	<b>-</b>	<b>52,079</b>	<b>58,418</b>
<b>Total assets less current liabilities</b>		<b>52,136</b>	<b>-</b>	<b>52,136</b>	<b>61,147</b>
<b>Net assets</b>		<b>52,136</b>	<b>-</b>	<b>52,136</b>	<b>61,147</b>
<b>Funds of the Charity</b>					
Unrestricted funds		52,136	-	52,136	61,147
<b>Total funds</b>	8	<b>52,136</b>	<b>-</b>	<b>52,136</b>	<b>61,147</b>

The financial statements were approved by the trustees on 23 April 2021

Signed on behalf of the trustees

X 

Mr R Pasley - Tyler  
23 April 2021

**Notes to the accounts**

**Note 1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.
- and with the Charities Act 2011.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

**Notes to the accounts (continued)**

Note 2                      Accounting policies

**INCOMING RESOURCES**

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. Depreciation is charged on a straight line basis over five years.
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## Notes to the accounts (continued)

## Note 3 Analysis of incoming resources

Analysis		£
Voluntary income	Donations	47,723
<b>Total</b>		<u><u>47,723</u></u>

## Note 4 Analysis of resources expended

Analysis		£
Charitable activities	Charitable activities	245
	Funds sent to Xixuau	14,324
	Expenses in Brazil	2,503
	Marketing	2,735
	Travel	1,990
	Car hire	50
	Wages & salaries	10,335
<b>Total</b>		<u><u>32,182</u></u>
Governance costs	General rates	20,504
	Bank charges	109
	Telephone	-
	Accountancy	-
	computer & software	1052.94
	Depreciation	2,743
	Stationery	143.08
<b>Total</b>		<u><u>24,552</u></u>

Notes to the accounts (continued)

Note 5 Details of certain items of expenditure

5.1 Trustee expenses

Number of trustees who were paid expenses	1
Nature of the expenses	Travel
Total amount paid	2,502.71

5.2 Fees for examination or audit of the accounts

	£
Independent examiner's or auditors' fees for reporting on the accounts	None
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor	-

**Amazon Charitable Trust**  
**Notes to the accounts (continued)**

**Charity Number 1127628**

**Note 6 Tangible fixed assets**

**6.1 Cost or valuation**

	<b>Fixtures, fittings and equipment</b>
	<b>£</b>
Balance brought forward	14,687
Additions	71
Balance carried forward	<u>14,758</u>

**6.2 Accumulated depreciation and impairment provisions**

Balance brought	11,958
Depreciation charge for the year	2,743
Balance carried forward	<u>14,701</u>

**6.3 Net book value**

Carried forward	57
Brought forward	<u>2,729</u>

Amazon Charitable Trust  
Notes to the accounts (continued)

Charity Number 1127628

Note 7 Debtors

7.1 Analysis of debtors

	Amounts falling due within one year
	£
Prepayments	1,269
	-
<b>Total</b>	<u>£ 1,269</u>

7.2 Security over assets

None

Note 8 Movements of major funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Gains and losses £	Fund balances carried forward £
Retained profits	61,147	47,723	(56,734)	-	52,136
<b>Total Funds</b>	<u>61,147</u>	<u>47,723</u>	<u>(56,734)</u>	<u>-</u>	<u>52,136</u>