

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



Amazon Charitable Trust
Balance Sheet as at 31 July 2021

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	Note	Unrestricted funds £	Restricted income funds £	Total this period £	Year to 31 March 2020 £
Fixed assets					
Tangible assets	6	1	-	1	57
Total fixed assets		1	-	1	57
Current assets					
Debtors	7	1,269	-	1,269	1,269
Cash at bank and in hand		66,131	-	66,131	63,538
Total current assets		67,400	-	67,400	64,807
Current liabilities		(6,762)	-	(6,762)	(12,728)
Net current assets/(liabilities)		60,638	-	60,638	52,079
Total assets less current liabilities		60,639	-	60,639	52,136
Net assets		60,639	-	60,639	52,136
Funds of the Charity					
Unrestricted funds		60,639		60,639	52,136
Total funds	8	60,639	-	60,639	52,136

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

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • 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.
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Notes to the accounts (continued)

Note 3 Analysis of incoming resources

Analysis		£
Voluntary income	Donations	64,029
Total		64,029

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
Total		34,155
Governance costs	General rates	20,690
	Bank charges	-
	Telephone	120
	Accountancy	500
	computer & software	110
	Depreciation	56
	Stationery	70.55
Total		21,568

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

Notes to the accounts (continued)

Note 6 Tangible fixed assets

6.1 Cost or valuation

	Fixtures, fittings and equipment
	£
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)

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Note 7 Debtors

7.1 Analysis of debtors

	Amounts falling due within one year
	£
Prepayments	1,269
	-
Total	£ 1,269

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	52,136	64,227	(55,723)	-	60,639
Total Funds	52,136	64,227	(55,723)	-	60,639