

Charity Number  
1127628

Amazon Charitable Trust

Report and Accounts

31 July 2022

**Amazon Charitable Trust**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Trustees' report	1-2
Independent examiners' report	3
Statement of financial activities	4
Balance sheet	5
Notes to the accounts	6 - 11

## **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:

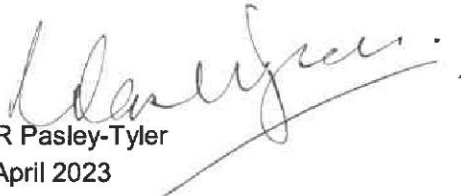
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the 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>



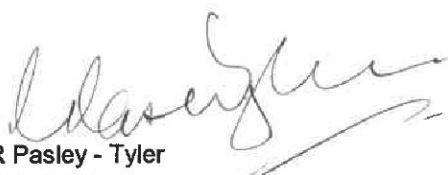
**Amazon Charitable Trust**  
**Balance Sheet as at 31 July 2022**

**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>		1	-	1	1
<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>		117,673	-	117,673	67,400
<b>Current liabilities</b>		(28,171)	-	(28,171)	(6,762)
<b>Net current assets/(liabilities)</b>		89,502	-	89,502	60,638
<b>Total assets less current liabilities</b>		89,503	-	89,503	60,639
<b>Net assets</b>		89,503	-	89,503	60,639
<b>Funds of the Charity</b>					
Unrestricted funds		89,503		89,503	60,639
<b>Total funds</b>	8	89,503	-	89,503	60,639

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

## Note 4 Analysis of resources expended

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

## 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	14,757
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**

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

**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	60,639	81,647	(52,783)	-	89,503
<b>Total Funds</b>	<b>60,639</b>	<b>81,647</b>	<b>(52,783)</b>	<b>-</b>	<b>89,503</b>

