

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



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 £
Fixed assets					
Tangible assets	6	1	-	1	1
Total fixed assets		1	-	1	1
Current assets					
Debtors	7	32,291	-	32,291	43,163
Cash at bank and in hand		58,738	-	58,738	51,642
Total current assets		91,029	-	91,029	94,805
Current liabilities	8	-	-	-	(31,893)
Net current assets/(liabilities)		91,029	-	91,029	62,911
Total assets less current liabilities		91,030	-	91,030	62,912
Net assets		91,030	-	91,030	62,912
Funds of the Charity					
Unrestricted funds		91,030		91,030	62,912
Total funds	9	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 £

Voluntary income	Donations	42,525
	Total	<u><u>42,525</u></u>

Note 4 Analysis of resources expended

Analysis £

Charitable activities	Funds sent to Xixuau	23,276
	Marketing	11,468
	Travel	6,876
	Wages & salaries	37,532
	Total	<u><u>79,152</u></u>

Governance costs	Professional fees	188
	Bank charges	624
	Rates rebate	21,111
	computer & software	96
	Internet website	2,180
	Stationery & postage	214
	Sundry	3,951
	Total	<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	-

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>

Note 7 Debtors

7.1 Analysis of debtors

	2024	2023
	£	£
Prepayments	-	28,163
Intercompany debtors	32,291	-
Total	£ 32,291	£ 28,163

7.2 Security over assets

	2024	2023
None		
Note 8 Creditors	£	£
Intercompany	-	31,893.00
	-	31,893.00

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
Total Funds	62,912	42,525	(107,516)	93,109	91,030

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