

BOA FOUNDATION

England & Wales · Charity number 1171285

Details

Status Registered

Legal form CIO

Registered 2017-01-24

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

Contact

Address groundfloor
138 Richmond Road
London
E8 3HN

Phone 00447738364336

Email theboafoundation@gmail.com

Website theboafoundation.org

Activities

Objects: THE FOLLOWING OBJECTS OF THE CIO ARE FOR THE PUBLIC BENEFIT OF TRIBES LIVING IN THE BRAZILIAN AMAZON, IN PARTICULAR BUT NOT LIMITED TO THE KAXINAWA TRIBE: 1)THE RELIEF OF POVERTY AND THE PROMOTION AND PROTECTION OF GOOD HEALTH IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING ECO-FRIENDLY WATER WELLS TO DELIVER CLEAN AND SAFE DRINKING WATER AND PROVIDING ECO-COMPOSTING-TOILET SYSTEMS TO REPLACE THE OUT DATED AND DANGEROUS WASTE FACILITIES CURRENTLY IN PLACE; 2)TO ADVANCE EDUCATION BY BUILDING VILLAGE CLASSROOMS AND PROVIDING EDUCATION AND LEARNING MATERIALS, WITH A FOCUS ON PRESERVING INDIGENOUS TRIBAL KNOWLEDGE AND PROVIDING SPECIALISED TRAINING IN PERMACULTURE DESIGN AND IMPLEMENTATION; AND3)TO PROMOTE AND ADVANCE ENVIRONMENTAL PROTECTION OF THE BRAZILIAN AMAZON BY LAUNCHING A LAND-RIGHTS BUYBACK PROGRAM FOR THE PRESERVATION OF THE AMAZON RAINFOREST, ENCOURAGING THE CONTINUITY OF TRIBAL RITUAL AND TRADITION TO ENSURE THE YOUNGER GENERATIONS OF THE AMAZON ARE EQUIPPED WITH INHERITED KNOWLEDGEABLE FROM THEIR ELDERS TO INSTALL ECO-FRIENDLY WATER WELLS AND COMPOSTING TOILETS, TO IMPROVE WASTE MANAGEMENT AND PREVENT POLLUTION OF RIVERS, TO EDUCATE LOCAL TRIBESMEN IN PERMACULTURE DESIGN AND IMPLEMENTATION SKILLS, TO ENCOURAGE THE USE OF SUSTAINABLE, ECO-FRIENDLY AND SELF-SUFFICIENT SYSTEMS. NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH [SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005] AND [SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008].

Activities: The Boa Foundation is a nonprofit organization that works in alliance with indigenous communities to preserve and protect sacred land, culture and ancient wisdom. We focus on indigenous-led projects including strategic land buybacks, restoration of native ecosystems, reforestation, cultural exchange and sustainable living solutions.

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Buildings/facilities/open Space, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Arts/culture/heritage/science, Environment/conservation/heritage, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Brazil
- Colombia
- Guatemala
- Mexico
- Peru
- United States

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	-	-	-	-
2024-04-05	-	-	-	-
2023-04-05	-	-	-	-
2022-04-05	£84,577	£148,561	-	-
2021-04-05	£124,968	£58,278	-	-
2020-04-05	£97,713	£97,713	-	-
2019-04-05	£80,580	£78,177	-	-
2018-04-05	£268,533	£268,533	-	-

Trustees

Name	Role	Appointed
RAHSAAN NURULLAH		2017-01-01
Remi Aruna Olajoyegbe		2017-01-22
Stephanie Alexandra Reynolds		2020-06-20

BOA FOUNDATION

England & Wales - Charity number 1171285

Accounts

BOA Foundation
Financial statements
Year ended 5 April 2022

Charity No: 1171285

BOA Foundation
Report and Financial Statements for the year ended 5 April 2022

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- 2. Legal and administrative information.
- 3. Report of the Trustees.
- 5. Report of the Independent Examiner.
- 6. Statement of financial activities.
- 7. Balance sheet.
- 8-9. Notes forming part of the financial statements.

BOA Foundation
Legal and administrative information

Trustees	Rahsaan Nurullah Stephanie Alexandra Reynolds Remi Olajoyegbe
Administrators	Ground Floor 138 Richmond Road London E8 3HN
Independent Examiner	S D Clarke FCA Haines Watts (City) LLP New Derwent House 69-73 Theobalds Road London WC1X 8TA
Registered Charity Number	1171285

BOA Foundation

Report of the Trustees for the year ended 5 April 2022

The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 8 - 9 and comply with the Charity's trust deed and applicable law.

Constitution and objects

BOA Foundation is a registered Charity no. 1171285.

The objects of the CIO are for the public benefit of tribes living in the Brazilian amazon, in particular but not limited to the Kaxinawa Tribe;

- 1) The relief of poverty and the promotion and protection of good health in particular but not exclusively by providing eco-friendly water wells to deliver clean and safe drinking water and providing eco-composting-toilet systems to replace the out dated and dangerous waste facilities currently in place;
- 2) To advance education by building village classrooms and providing education and learning materials, with a focus on preserving indigenous tribal knowledge and providing specialised training in permaculture design and implementation; and
- 3) To promote and advance environmental protection of the Brazilian amazon by launching a land-rights buyback program for the preservation of the amazon rainforest, encouraging the continuity of tribal ritual and tradition to ensure the younger generations of the amazon are equipped with inherited knowledgeable from their elders to install eco-friendly water wells and composting toilets, to improve waste management and prevent pollution of rivers, to educate local tribesmen in permaculture design and implementation skills, to encourage the use of sustainable, eco-friendly and self-sufficient systems.

The Trustees do not anticipate any changes to the Charity's objectives.

Organisation

The Trustees who have served during the period and since the period end are set out on page 2.

The Charity has no employees.

Donation policy

The Trustees meet to consider donations. During the year ended 5 April 2022, the Trustees made donations from income to further the objectives of the Foundation.

Financial review

During the period, the Charity had a net movements in unrestricted funds of (£63,984) and made charitable donations (with related costs) of £148,561.

The unrestricted reserves at the period-end were £5,109.

BOA Foundation

Report of the Trustees for the year ended 5 April 2022 (continued)

Reserves policy

The intention of the Trustees is to develop an appropriate reserves policy in the near future.

Risk management

The continuing risk to the charity is the ability to raise adequate funds to cover the costs of the charity.

Public Benefit

The Trustees are aware of the Charity commission guidelines on public benefit and consider these measures when carrying out the charitable objectives of this Charity.

Trustees' responsibilities in relation to the financial statements

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the Charity's financial activities during the period and of its financial position at the end of the 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 statement 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 business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and 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.

Approved by the Trustees and signed on their behalf by:



Rahsaan Nurullah

Date: 14 December 2022

BOA Foundation

Independent examiner's report to the Trustees of BOA Foundation

I report on the accounts of the Trust for the year ended 5 April 2022, which are set out on pages 7 to 9.

Respective responsibilities of Trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

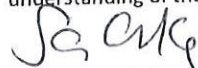
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

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



Samuel David Clarke FCA
Haines Watts (City) LLP, 69-73 Theobalds Road,
London, WC1X 8TA

19.12.2022

December 2022

BOA Foundation

Statement of Financial Activities for the year ended 5 April 2022

	2022	2021
	£	£
Income	Total	Total
Donations received	84,577	124,968
Total income	84,577	124,968
Expenditure		
Charitable expenditure:		
Charitable Activities	148,561	58,278
Total expenditure	148,561	58,278
Net movement in funds	(63,984)	66,690
Balance at 6 April 2021	69,093	2,403
Balance at 5 April 2022	5,109	69,093

All funds are unrestricted.

BOA Foundation
Balance sheet as at 5 April 2022

	Notes	2022 £	2021 £
Current assets			
Cash at bank		5,109	69,093
		<u>5,109</u>	<u>69,093</u>
Net current assets		<u>5,109</u>	<u>69,093</u>
Unrestricted Funds			
		5,109	69,093
		<u>5,109</u>	<u>69,093</u>

These Financial Statements were approved by the Trustees on 10 December 2022


 Rahsaan Nurullah

BOA Foundation
Notes forming part of the financial statements for the year ended 5 April 2022

1. Accounting policies

(a) Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in the Pound Sterling (£), which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

(b) Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

(c) Taxation

The charity is exempt from corporation tax on its charitable activities.

(d) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(e) Going concern

The Trustees have considered the effect of the Covid-19 outbreak. The Trustees consider that the outbreak is likely to cause significant disruption to the charity's

activities. Accordingly at the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

(f) Income

Donation income is accounted for in the period in which the Charity is entitled to receipt and the amount can be quantified.

(g) Charitable expenditure

Expenditure is included on an accruals basis.

(h) Financial instruments and Critical accounting estimates and judgements

Basic financial instruments including basic financial liabilities – other payables- which are recognised at transaction price.

Cash at bank includes cash held with banks.

In the application of the accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on experience and other factors that are considered to be relevant. Actual result may differ from these estimates which are reviewed on an ongoing basis and recognised when appropriate.

2. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

BOA FOUNDATION

England & Wales - Charity number 1171285

Accounts

Charity No: 1171285

BOA Foundation
Report and Financial Statements for the year ended 5 April 2021

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BOA Foundation
Legal and administrative information

Trustees Rahsaan Nurullah
Stephanie Alexandra Reynolds (appointed 20/6/20)
Remi Olajoyegbe

Administrators 27 St. Johns Wood Terrace
London
NW8 6JL

**Independent
Examiner** S D Clarke FCA
Haines Watts (City) LLP
New Derwent House
69-73 Theobalds Road
London
WC1X 8TA

**Registered
Charity Number** 1171285

BOA Foundation

Report of the Trustees for the year ended 5 April 2021

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The Charity has no employees.

Donation policy

The Trustees meet to consider donations. During the year ended 5 April 2021, the Trustees made donations from income to further the objectives of the Foundation.

Financial review

During the period, the Charity had a net movements in unrestricted funds of £66,690 and made charitable donations (with related costs) of £58,278.

The unrestricted reserves at the period-end were £69,093.

BOA Foundation

Report of the Trustees for the year ended 5 April 2021 (continued)

Reserves policy

The intention of the Trustees is to develop an appropriate reserves policy in the near future.

Risk management

The continuing risk to the charity is the ability to raise adequate funds to cover the costs of the charity.

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Approved by the Trustees and signed on their behalf by:



Rahsaan Nurullah

Date: January 2022

BOA Foundation

Independent examiner's report to the Trustees of BOA Foundation

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January 2022

BOA Foundation

Statement of Financial Activities for the year ended 5 April 2021

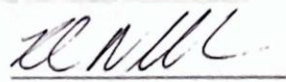
	2021	2020
	£	£
Income	Total	Total
Donations received	124,968	97,713
Total income	124,968	97,713
Expenditure		
Charitable expenditure:		
Charitable Activities	58,278	97,713
Total expenditure	58,278	97,713
Net movement in funds	66,690	0
Balance at 6 April 2020	2,403	2,403
Balance at 5 April 2021	69,093	2,403

All funds are unrestricted.

BOA Foundation
Balance sheet as at 5 April 2021

	Notes	2021 £	2020 £
Current assets			
Cash at bank		69,093	2,403
		<u>69,093</u>	<u>2,403</u>
Net current assets		<u>69,093</u>	<u>2,403</u>
Unrestricted Funds		69,093	2,403
		<u>69,093</u>	<u>2,403</u>

These Financial Statements were approved by the Trustees on January 2022


 Rahsaan Nurullah

BOA Foundation

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