Charity Number
1127628



Amazon Charitable Trust

Report and Accounts

31 July 2016

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 2016

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
R Fielder

Achievement and Performance of the Charity

We have strengthened the collaboration with our Brazilian partners and have organised a due diligence trip and field visit to Xixuau, the outcome of which has been very positive for the charity and is a great advocacy of our work with the communities.
We also have had the completion of the feasibility study fully funded by Roberto Mourao and his team at Albatroz Brazil.

We have invested on refreshing the Amazon Charitable Trust website and have started to work with social media accounts for the promotion of the Amazon Charitable Trust
Finally, in May 2016 we have recruited and appointed a project coordinator, to carry on the project.

Financial Review, investment policy and reserves

During the period the Charity made an overall loss on its ordinary activities of £22,185.
The Charity extended its accounting period from 31 March 2016 to 31 July 2016 in order to align its year end with the accounting records of Pasley - Tyler & Company Limited, which carries out much of the administration on behalf of the Charity.
Permission for this was granted by the Charities Commission.

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
12 April 2017

Amazon Charitable Trust
Independent Examiner's Report to The Trustees

I report on the accounts of the Trust for the period ended 31 July 2016, 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
16 months ending 31 July 2016

Charity Number 1127628

	Note	Unrestricted funds £	Endowment funds £	Total this period £	Year to 31 March 2015 £
Incoming resources	3				
Voluntary income		64,971	-	64,971	79,451
Total incoming resources		64,971	-	64,971	79,451
Resources expended	4-5				
Charitable activities		57,281	-	57,281	12,439
Governance costs		29,875	-	29,875	22,512
Total resources expended		87,156	-	87,156	34,951
Net incoming/(outgoing) resources		(22,185)	-	(22,185)	44,500
Total funds brought forward		58,014	-	58,014	13,514
Total funds carried forward		35,829	-	35,829	58,014

Amazon Charitable Trust
Balance Sheet as at 31 July 2016

Charity Number 1127628

	Note	Unrestricted funds £	Restricted income funds £	Total this period £	Year to 31 March 2015 £
Fixed assets					
Tangible assets	6	1,354	-	1,354	4,434
Total fixed assets		1,354	-	1,354	4,434
Current assets					
Debtors	7	29,268	-	29,268	40,536
Cash at bank and in hand		5,207	-	5,207	13,044
Total current assets		34,475	-	34,475	53,580
Net current assets/(liabilities)		34,475	-	34,475	53,580
Total assets less current liabilities		35,829	-	35,829	58,014
Net assets		35,829	-	35,829	58,014
Funds of the Charity					
Unrestricted funds		35,829		35,829	58,014
Total funds	8	35,829	-	35,829	58,014

The financial statements were approved by the trustees on 12 April 2017

Signed on behalf of the trustees

Mr R Pasley - Tyler
12 April 2017

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:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with FRS 102
- 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 three years.

Notes to the accounts (continued)

Note 3 Analysis of incoming resources

Analysis		£
Voluntary income	Donations	64,971
	Total	64,971

Note 4 Analysis of resources expended

Analysis		£
Charitable activities	Funds sent to Xixua	12,500
	Expenses in Brazil	1,864
	Advertising	2,634
	Travel	25,314
	Wages & salaries	14,934
	Sundry	35
	Total	57,281
Governance costs	General rates	26,591
	Bank charges	27
	Telephone	125
	Printing, postage & stationery	52
	Depreciation	3,080
	Total	29,875

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	£12,370

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	None

Notes to the accounts (continued)

Note 6 Tangible fixed assets

6.1 Cost or valuation

	Fixtures, fittings and equipment
	£
Balance brought forward	6,487
Balance carried forward	6,487

6.2 Accumulated depreciation and impairment provisions

Balance brought	2,053
Depreciation charge for the year	3,080
Balance carried forward	5,133

6.3 Net book value

Carried forward	1,354
Brought forward	4,434

Notes to the accounts (continued)

Note 7 Debtors

7.1 Analysis of debtors

	Amounts falling due within one year
	£
Prepayments	1,337
Amounts owed by Pasley - Tyler & Company Limited	27,931
Total	£ 29,268

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	58,014	64,971	(87,156)	-	35,829
Total Funds	58,014	64,971	(87,156)	-	35,829